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**VIRTUAL/TELECONFERENCE  
ACCOUNTING EXAMINING BOARD  
Virtual, 4822 Madison Yards Way, Madison  
Contact: Christine Poleski (608) 266-2112  
March 3, 2021**

*The following agenda describes the issues that the Board plans to consider at the meeting. At the time of the meeting, items may be removed from the agenda. Please consult the meeting minutes for a record of the actions of the Board.*

**AGENDA**

**9:00 A.M.**

**OPEN SESSION – CALL TO ORDER – ROLL CALL**

- A. Adoption of Agenda (1-3)**
- B. Approval of Minutes of December 2, 2020 (4-8)**
- C. Reminders: Conflicts of Interest, Scheduling Concerns
- D. Introductions, Announcements and Recognition
- E. 9:00 A.M. PUBLIC HEARING: Clearinghouse Rule CR 21-013 – Accy 2, Relating to the CPA Examination Completion Deadline (9-18)**
  - 1. Review and Respond to Public Hearing Comments and Clearinghouse Report
- F. Administrative Matters – Discussion and Consideration**
  - 1. Department, Staff and Board Updates
  - 2. Annual Policy Review **(19)**
  - 3. Election of Officers, Appointment of Liaisons and Alternates, Delegation of Authorities **(20-27)**
  - 4. Board Members – Term Expiration Dates
    - a. Denor, Gerald E. – 7/1/2017
    - b. Friedman, Michael E. – 7/1/2023
    - c. Misey, Robert – 7/1/2021
    - d. Phillips, Joan M. – 7/1/2023
    - e. Reinemann, John – 7/1/2021
    - f. Schlichting, David K. – 7/1/2022
    - g. Strautmann, Susan M. – 7/1/2024
- G. Legislation and Policy Matters – Discussion and Consideration**
  - 1. Update on Senate Bill 10, 442.04(5)(a) Definition of Institution
- H. Administrative Rule Matters – Discussion and Consideration**
  - 1. Pending or Possible Rulemaking Projects

- I. Credentialing Matters – Discussion and Consideration (28-30)**
  - 1. Certified Public Accountants Certified and Licensed Since Last Review Meeting
  - 2. Firms Licensed Since Last Review Meeting
- J. Education and Examination Matters – Discussion and Consideration**
  - 1. The Uniform CPA Examination Proposed Pilot of Remote Proctoring of CPA Examination: Update and FAQs for Boards of Accountancy **(32-60)**
  - 2. Education Requirements for Certification of Accy 2.202(3)(a)5 Accounting Information Systems and (3)(b)5 Information Technology
- K. COVID-19 – Discussion and Consideration**
- L. Discussion and Consideration of Items Added After Preparation of Agenda
  - 1. Introductions, Announcements and Recognition
  - 2. Administrative Matters
  - 3. Election of Officers
  - 4. Appointment of Liaisons and Alternates
  - 5. Delegation of Authorities
  - 6. Education and Examination Matters
  - 7. Credentialing Matters
  - 8. Practice Matters
  - 9. Legislative and Policy Matters
  - 10. Administrative Rule Matters
  - 11. Liaison Reports
  - 12. Board Liaison Training and Appointment of Mentors
  - 13. Informational Items
  - 14. Division of Legal Services and Compliance (DLSC) Matters
  - 15. Presentations of Petitions for Summary Suspension
  - 16. Petitions for Designation of Hearing Examiner
  - 17. Presentation of Stipulations, Final Decisions and Orders
  - 18. Presentation of Proposed Final Decisions and Orders
  - 19. Presentation of Interim Orders
  - 20. Petitions for Re-Hearing
  - 21. Petitions for Assessments
  - 22. Petitions to Vacate Orders
  - 23. Requests for Disciplinary Proceeding Presentations
  - 24. Motions
  - 25. Petitions
  - 26. Appearances from Requests Received or Renewed
  - 27. Speaking Engagements, Travel, or Public Relation Requests, and Reports

M. Public Comments

**CONVENE TO CLOSED SESSION to deliberate on cases following hearing (s. 19.85(1)(a), Stats.); to consider licensure or certification of individuals (s. 19.85(1)(b), Stats.); to consider closing disciplinary investigations with administrative warnings (ss. 19.85(1)(b), and 440.205, Stats.); to consider individual histories or disciplinary data (s. 19.85(1)(f), Stats.); and to confer with legal counsel (s. 19.85(1)(g), Stats.).**

**N. Credentialing Matters**

- 1. **Application Review**
  - a. Quinn Dugan – Certified Public Accounting Applicant **(61-312)**

- O. Deliberation of Items Added After Preparation of the Agenda
  - 1. Education and Examination Matters
  - 2. Credentialing Matters
  - 3. DLSC Matters
  - 4. Monitoring Matters
  - 5. Professional Assistance Procedure (PAP) Matters
  - 6. Petitions for Summary Suspensions
  - 7. Petitions for Designation of Hearing Examiner
  - 8. Proposed Stipulations, Final Decisions and Order
  - 9. Proposed Interim Orders
  - 10. Administrative Warnings
  - 11. Review of Administrative Warnings
  - 12. Proposed Final Decisions and Orders
  - 13. Matters Relating to Costs/Orders Fixing Costs
  - 14. Case Closings
  - 15. Board Liaison Training
  - 16. Petitions for Assessments and Evaluations
  - 17. Petitions to Vacate Orders
  - 18. Remedial Education Cases
  - 19. Motions
  - 20. Petitions for Re-Hearing
  - 21. Appearances from Requests Received or Renewed
  
- P. Consulting with Legal Counsel

**RECONVENE TO OPEN SESSION IMMEDIATELY FOLLOWING CLOSED SESSION**

- Q. Vote on Items Considered or Deliberated Upon in Closed Session if Voting is Appropriate
- R. Open Session Items Noticed Above Not Completed in the Initial Open Session

**ADJOURNMENT**

**NEXT MEETING: JUNE 9, 2021**

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 MEETINGS AND HEARINGS ARE OPEN TO THE PUBLIC, AND MAY BE CANCELLED  
 WITHOUT NOTICE.

Times listed for meeting items are approximate and depend on the length of discussion and voting. All meetings are held at 4822 Madison Yards Way, Madison, Wisconsin, unless otherwise noted. In order to confirm a meeting or to request a complete copy of the board's agenda, please call the listed contact person. The board may also consider materials or items filed after the transmission of this notice. Times listed for the commencement of disciplinary hearings may be changed by the examiner for the convenience of the parties. Requests for interpreter services for the deaf or hard of hearing, or other accommodations, are considered upon request by contacting the Affirmative Action Officer, 608-266-2112, or the Meeting Staff at 608-266-5439.

**VIRTUAL/TELECONFERENCE  
ACCOUNTING EXAMINING BOARD  
MEETING MINUTES  
DECEMBER 2, 2020**

**PRESENT:** Gerald Denor, Michael Friedman, Robert Misey, Joan Phillips, John Reinemann, Susan Strautmann

**EXCUSED:** David Schlichting

**STAFF:** Christine Poleski, Executive Director; Yolanda McGowan, Legal Counsel; Jon Derenne, Rule Coordinator; Megan Glaeser, Bureau Assistant; and other DSPS Staff

**CALL TO ORDER**

Gerald Denor, Chairperson, called the meeting to order at 9:00 a.m. A quorum of six (6) members was confirmed.

**ADOPTION OF AGENDA**

**MOTION:** Joan Phillips moved, seconded by John Reinemann, to adopt the Agenda as published. Motion carried unanimously.

**APPROVAL OF MINUTES OF SEPTEMBER 2, 2020**

**MOTION:** Gerald Denor moved, seconded by Michael Friedman, to approve the minutes of September 2, 2020 as published. Motion carried unanimously.

**ADMINISTRATIVE MATTERS**

**Department, Staff and Board Updates**

**MOTION:** Gerald Denor moved, seconded by Robert Misey, to recognize and thank Dale Kleven for his service to the Accounting Examining Board and the State of Wisconsin. Motion carried unanimously.

**9:00 A.M. PUBLIC HEARING: CLEARINGHOUSE RULE 20-041 (ACCY 2)  
RELATING TO REQUIREMENTS FOR CERTIFICATION AND EXAMINATION**

**Review and Respond to Public Hearing Comments**

**MOTION:** Joan Phillips moved, seconded by John Reinemann, to authorize the Chairperson to approve the Legislative Report and Draft for Clearinghouse Rule (CR) 20-041 (Accy 2), relating to requirements for certification and examination, for submission to the Governor's Office and Legislature. Motion carried unanimously.

**9:00 A.M. PUBLIC HEARING: CLEARINGHOUSE RULE 20-042 (ACCY 3)  
RELATING TO RECIPROCAL CREDENTIALS FOR SERVICE MEMBERS, FORMER  
SERVICE MEMBERS, AND THEIR SPOUSES**

**Review and Respond to Public Hearing Comments**

**MOTION:** Michael Friedman moved, seconded by Susan Stratumann, to authorize the Chairperson to approve the Legislative Report and Draft for CR 20-042 (Accy 3), relating to reciprocal credentials for service members, former service members, and their spouses, for submission to the Governor's Office and Legislature. Motion carried unanimously.

**ADMINISTRATIVE RULE MATTERS**

**Scope Statement for Accy 2 Relating to the CPA Examination Completion Deadline**

**MOTION:** Joan Phillips moved, seconded by John Reinemann, to approve the Scope Statement revising Accy 2, relating to the CPA examination completion deadline, for submission to the Department of Administration and Governor's Office and for publication. Additionally, the Board authorizes the Chairperson to approve the Scope Statement for implementation no less than 10 days after publication. If the Board is directed to hold a preliminary public hearing on the Scope Statement, the Chairperson is authorized to approve the required notice of hearing. Motion carried unanimously.

**MOTION:** Susan Strautmann moved, seconded by Joan Phillips, to delegate authority to the Chairperson to approve the preliminary rule draft of Accy 2, relating to the CPA examination completion deadline, for posting for economic impact comments and submission to the Clearinghouse Motion carried unanimously.

**Section 227.29, Stats. Report**

**MOTION:** Gerald Denor moved, seconded by John Reinemann, to approve the report required under s. 227.29, Stats., due March 31, 2021, for submission to the Joint Committee for Review of Administrative Rules (JCRAR). Motion carried unanimously.

**CREDENTIALING MATTERS**

**Certified Public Accountants Certified and Licensed Since the Last Review Meeting**

**MOTION:** Gerald Denor moved, seconded by Robert Misey, to accept all certified public accountants that have been certified and licensed since the last Board meeting. Motion carried unanimously.

**Firms Licensed Since the Last Review Meeting**

**MOTION:** Gerald Denor moved, seconded by Joan Phillips, to accept all public accounting firms that have been licensed since the last Board meeting. Motion carried unanimously.

**EDUCATION AND EXAMINATION MATTERS**

**Continuing Education – Renewal and Waiver Process**

<b>LIAISON APPOINTMENTS</b>	
<b>Continuing Education Liaison</b>	Susan Strautmman, Robert Misey

***Continuing Education Delegation(s)***

**MOTION:** Gerald Denor moved, seconded by Michael Friedman, to delegate authority to the Continuing Education Liaisons to address all issues related to continuing education. Motion carried unanimously.

**CLOSED SESSION**

**MOTION:** Gerald Denor moved, seconded by Joan Phillips, to convene to closed session to deliberate on cases following hearing (s. 19.85(1)(a), Stats.); to consider licensure or certification of individuals (s. 19.85(1)(b), Stats.); to consider closing disciplinary investigations with administrative warnings (ss. 19.85 (1)(b), and 440.205, Stats.); to consider individual histories or disciplinary data (s. 19.85 (1)(f), Stats.); and to confer with legal counsel (s. 19.85(1)(g), Stats.). Gerald Denor, Chairperson read the language of the motion. The vote of each member was ascertained by voice vote. Roll Call Vote: Gerald Denor-yes; Michael Friedman-yes; Joan Phillips-yes; John Reinemann-yes; and Susan Strautmman-yes. Motion carried.

The meeting convened to Closed Session at 10:22 a.m.

*(Robert Misey was disconnected for the vote to convene into Closed Session.)*

**DELIBERATION ON DIVISION OF LEGAL SERVICES AND COMPLIANCE (DLSC) MATTERS**

**Stipulations, Final Decisions and Orders**

***18 ACC 002 – Frederick J. Sitzberger, Sitzberger & Co., S.C.***

**MOTION:** Gerald Denor moved, seconded by Joan Phillips, to adopt the Findings of Fact, Conclusions of Law and Order in the matter of disciplinary

proceedings against Frederick J. Sitzberger, Sitzberger & Co., S.C., DLSC Case Number 18 ACC 002. Motion carried. Abstained: Robert Misey

### **Administrative Warnings**

#### ***19 ACC 020 – P.G.J.***

**MOTION:** Michael Friedman moved, seconded by Gerald Denor, to issue an Administrative Warning in the matter of P.G.J., DLSC Case Number 19 ACC 020. Motion carried unanimously.

### **Case Closings**

#### ***19 ACC 020 – G.A.S.***

**MOTION:** Gerald Denor moved, seconded by Susan Strautmann, to close DLSC Case Number 19 ACC 020, against G.A.S., for No Violation. Motion carried unanimously.

#### ***19 ACC 026 – T.T.R.***

**MOTION:** Gerald Denor moved, seconded by Joan Phillips, to close DLSC Case Number 19 ACC 026, against T.T.R., for No Violation. Motion carried unanimously.

### **Monitoring Matters**

#### ***James F. Pirc – Requesting Reinstatement of Licensure***

**MOTION:** John Reinemann moved, seconded by Michael Friedman, to delegate authority to the Monitoring Liaison to act on the request of James F. Pirc for License Reinstatement, once additional information is received. Motion carried unanimously.

#### **RECONVENE TO OPEN SESSION**

**MOTION:** Gerald Denor moved, seconded by Joan Phillips, to reconvene into open session. Motion carried unanimously.

The meeting reconvened into Open Session at 11:06 a.m.

#### **VOTE ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION**

**MOTION:** Gerald Denor moved, seconded by Joan Phillips, to affirm all motions made and votes taken in closed session. Motion carried unanimously.

*(Be advised that any recusals or abstentions reflected in the closed session motions stand for the purposes of the affirmation vote.)*

### **ADJOURNMENT**

**MOTION:** Gerald Denor moved, seconded by Robert Misey, to adjourn the meeting.  
Motion carried unanimously.

The meeting adjourned at 11:08 a.m.

DRAFT

**State of Wisconsin  
Department of Safety & Professional Services**

**AGENDA REQUEST FORM**

1) Name and Title of Person Submitting the Request:  <b>Dale Kleven</b> <b>Administrative Rules Coordinator</b>		2) Date When Request Submitted:  <b>2/19/21</b> Items will be considered late if submitted after 12:00 p.m. on the deadline date: ▪ 8 business days before the meeting													
3) Name of Board, Committee, Council, Sections:  <b>Accounting Examining Board</b>															
4) Meeting Date:  <b>3/3/21</b>	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? <b>9:00 A.M. Public Hearing: Clearinghouse Rule CR 21-013 – Accy 2, Relating to the CPA Examination Completion Deadline</b> <b>1. Review and Respond to Public Comments and Clearinghouse Report</b>													
7) Place Item in: <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session <input type="checkbox"/> Both		8) Is an appearance before the Board being scheduled?  <input type="checkbox"/> Yes ( <a href="#">Fill out Board Appearance Request</a> ) <input checked="" type="checkbox"/> No													
9) Name of Case Advisor(s), if required:															
10) Describe the issue and action that should be addressed:															
11) <table style="width: 100%; border: none;"> <tr> <td style="width: 35%; border: none;"><i>Dale Kleven</i></td> <td style="width: 30%; border: none; text-align: center;">Authorization</td> <td style="width: 35%; border: none;"><i>February 19, 2021</i></td> </tr> <tr> <td style="border: none;">Signature of person making this request</td> <td style="border: none;"></td> <td style="border: none;">Date</td> </tr> <tr> <td style="border: none;">Supervisor (if required)</td> <td style="border: none;"></td> <td style="border: none;">Date</td> </tr> <tr> <td colspan="2" style="border: none;">Executive Director signature (indicates approval to add post agenda deadline item to agenda)</td> <td style="border: none;">Date</td> </tr> </table>				<i>Dale Kleven</i>	Authorization	<i>February 19, 2021</i>	Signature of person making this request		Date	Supervisor (if required)		Date	Executive Director signature (indicates approval to add post agenda deadline item to agenda)		Date
<i>Dale Kleven</i>	Authorization	<i>February 19, 2021</i>													
Signature of person making this request		Date													
Supervisor (if required)		Date													
Executive Director signature (indicates approval to add post agenda deadline item to agenda)		Date													
Directions for including supporting documents: 1. This form should be attached to any documents submitted to the agenda. 2. Post Agenda Deadline items must be authorized by a Supervisor and the Policy Development Executive Director. 3. If necessary, Provide original documents needing Board Chairperson signature to the Bureau Assistant prior to the start of a meeting.															

STATE OF WISCONSIN  
ACCOUNTING EXAMINING BOARD

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IN THE MATTER OF RULEMAKING : PROPOSED ORDER OF THE  
PROCEEDINGS BEFORE THE : ACCOUNTING EXAMINING BOARD  
ACCOUNTING EXAMINING BOARD : ADOPTING RULES  
: (CLEARINGHOUSE RULE )  
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PROPOSED ORDER

An order of the Accounting Examining Board to create s. Accy 2.304 (5), relating to the CPA examination completion deadline.

Analysis prepared by the Department of Safety and Professional Services.

ANALYSIS

**Statutes interpreted:** ss. 442.04 (2) and 442.04 (5) (b) 4., Stats.

**Statutory authority:** ss. 15.08 (5) (b) and 442.04 (5) (b) 4., Stats.

**Explanation of agency authority:**

Section 15.08 (5) (b), Stats., provides an examining board “[s]hall promulgate rules for its own guidance and for the guidance of the trade or profession to which it pertains. . .”

Section 442.04 (5) (b) 4., Stats., provides the Board may not grant a certificate as a certified public accountant to any person other than a person who “... has successfully passed an examination in such subjects affecting accountancy and business as the examining board considers necessary.”

**Related statute or rule:**

None.

**Plain language analysis:**

The Accounting Examining Board is revising ch. Accy 2 to create s. Accy 2.304 (5). This will give the board discretion to extend the 18-month period of credit for Uniform CPA Examination sections passed, upon the applicant showing to the board's satisfaction, that the inability to pass all sections of the examination within the 18-month period was due to circumstances beyond the applicant's control, or for other reasons deemed acceptable by the board.

**Summary of, and comparison with, existing or proposed federal regulation:**

None.

### **Comparison with rules in adjacent states:**

#### **Illinois:**

The Illinois Board of Examiners requires applicants for a CPA to complete the Uniform CPA exam's four sections within a rolling 18-month period begin upon completion of the first section. There is no provision for an extension of time due to hardship, however time spent in active duty in the United States military does not count toward the 18-month deadline. (Ill. Admin. Code § 1400.140).

#### **Iowa:**

Iowa admin code 193A—3.6 and 3.7 (542) lay out the examination requirements for certification as a public accountant in Iowa. The Uniform CPA Examination must be completed within a rolling 18-month period beginning upon completion of the first section. The Iowa Accountancy Examining Board may waive this requirement due to applicant illness, death in the family, or military service.

#### **Michigan:**

Michigan administrative code requires the Uniform CPA Exam to be completed within a rolling 18-month period beginning upon the completion of the first section. The code allows the board to extend the 18-month window in the event of an applicant's or the applicant's immediate family's illness, applicant's military service, death in the family, or other good reason as determined by the Michigan Board of Accountancy. (MI Admin. Code § R 338.5110a).

#### **Minnesota:**

Minnesota administrative code requires the Uniform CPA Examination to be completed within a rolling 18-month period beginning upon completion of the first section of the examination. The Minnesota Accountancy Board may waive this requirement upon a showing that the applicant cannot meet the deadline due to circumstances beyond the applicant's control (MN Admin. Code § 1105.2000).

### **Summary of factual data and analytical methodologies:**

The board realizes that hardship or other factors outside of an applicant's control may prevent an applicant from completing all of the sections of the Uniform CPA Examination within the required 18-month rolling period. This rule will allow an applicant to apply for and receive an extension upon a showing to the board's satisfaction that the applicant's circumstances warrant an extension.

### **Analysis and supporting documents used to determine effect on small business or in preparation of economic impact analysis:**

The board solicited economic impact comments from small businesses, local governmental units, and individuals for a period of 14 days. No comments were received.

**Fiscal Estimate and Economic Impact Analysis:**

The Fiscal Estimate and Economic Impact Analysis is attached.

**Effect on Small Business:**

This proposed rule does not have an economic impact on small businesses, as defined in s. 227.114 (1), Stats. The Department’s Regulatory Review Coordinator may be contacted by email at Daniel.Hereth@wisconsin.gov, or by calling (608) 267-2435.

**Agency contact person:**

Dale Kleven, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, 4822 Madison Yards Way, P.O. Box 8366, Madison, Wisconsin 53708; telephone 608-261-4472; email at DSPSAdminRules@wisconsin.gov.

**Place where comments are to be submitted and deadline for submission:**

Comments may be submitted to Dale Kleven, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, 4822 Madison Yards Way, P.O. Box 8366, Madison, WI 53708-8366, or by email to DSPSAdminRules@wisconsin.gov. Comments must be received at or before the public hearing to be held on March 3, 2021 at 9:00 AM to be included in the record of rule-making proceedings.

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TEXT OF RULE

SECTION 1. Accy 2.304 (5) is created to read:

**Accy 2.304 (5)** The board may on a case-by-case basis extend the 18-month period of credit for sections of the Uniform CPA Examination passed, or the duration of the 18-month rolling period, upon the applicant showing to the board's satisfaction that the inability to pass all sections of the examination within the 18-month period was due to circumstances beyond the applicant's control, or for other reasons deemed acceptable by the board.

SECTION 2. EFFECTIVE DATE. The rules adopted in this order shall take effect on the first day of the month following publication in the Wisconsin Administrative Register, pursuant to s. 227.22 (2) (intro.), Stats.

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(END OF TEXT OF RULE)

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## ADMINISTRATIVE RULES Fiscal Estimate & Economic Impact Analysis

<p>1. Type of Estimate and Analysis <input checked="" type="checkbox"/> Original   <input type="checkbox"/> Updated   <input type="checkbox"/> Corrected</p>	<p>2. Date January 22, 2021</p>
<p>3. Administrative Rule Chapter, Title and Number (and Clearinghouse Number if applicable) Accy 2</p>	
<p>4. Subject CPA examination completion deadline</p>	
<p>5. Fund Sources Affected <input type="checkbox"/> GPR   <input type="checkbox"/> FED   <input type="checkbox"/> PRO   <input type="checkbox"/> PRS   <input type="checkbox"/> SEG   <input type="checkbox"/> SEG-S</p>	<p>6. Chapter 20, Stats. Appropriations Affected</p>
<p>7. Fiscal Effect of Implementing the Rule <input checked="" type="checkbox"/> No Fiscal Effect   <input type="checkbox"/> Increase Existing Revenues   <input type="checkbox"/> Increase Costs   <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Indeterminate   <input type="checkbox"/> Decrease Existing Revenues   <input type="checkbox"/> Could Absorb Within Agency's Budget</p>	
<p>8. The Rule Will Impact the Following (Check All That Apply) <input type="checkbox"/> State's Economy   <input type="checkbox"/> Specific Businesses/Sectors <input type="checkbox"/> Local Government Units   <input type="checkbox"/> Public Utility Rate Payers <input type="checkbox"/> Small Businesses <b>(if checked, complete Attachment A)</b></p>	
<p>9. Estimate of Implementation and Compliance to Businesses, Local Governmental Units and Individuals, per s. 227.137(3)(b)(1). \$0</p>	
<p>10. Would Implementation and Compliance Costs Businesses, Local Governmental Units and Individuals Be \$10 Million or more Over Any 2-year Period, per s. 227.137(3)(b)(2)? <input type="checkbox"/> Yes   <input checked="" type="checkbox"/> No</p>	
<p>11. Policy Problem Addressed by the Rule The board realizes that hardship or other factors outside of an applicant's control may prevent an applicant from completing all of the sections of the Uniform CPA Examination within the required 18-month rolling period. This rule will allow an applicant to apply for and receive an extension upon a showing to the board's satisfaction that the applicant's circumstances warrant an extension.</p>	
<p>12. Summary of the Businesses, Business Sectors, Associations Representing Business, Local Governmental Units, and Individuals that may be Affected by the Proposed Rule that were Contacted for Comments. The proposed rule draft was posted on the department's website for 14 days to solicit economic impact comments from businesses, business sectors, associations representing business, local governmental units, and individuals. No comments were received.</p>	
<p>13. Identify the Local Governmental Units that Participated in the Development of this EIA. None.</p>	
<p>14. Summary of Rule's Economic and Fiscal Impact on Specific Businesses, Business Sectors, Public Utility Rate Payers, Local Governmental Units and the State's Economy as a Whole (Include Implementation and Compliance Costs Expected to be Incurred) The proposed rule will not have a significant impact on specific businesses, business sectors, public utility rate payers, local governmental units, or the state's economy as a whole.</p>	
<p>15. Benefits of Implementing the Rule and Alternative(s) to Implementing the Rule The benefit of implementing the rule will be to allow individuals who are unable to complete the CPA examination within the required 18-month period due to circumstances beyond their control to not lose credit for the work they have done, while also be provided additional time to complete the exam. The alternative to implementing the rule would be to require applicants who do not complete the required sections of the exam within 18-months to start over from the beginning, regardless of the circumstances.</p>	

## ADMINISTRATIVE RULES Fiscal Estimate & Economic Impact Analysis

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16. Long Range Implications of Implementing the Rule

The long range implication of implementing the rule will be to ensure that applicants for CPA are not required to re-do sections of an exam because of hardships that arose for reasons beyond their control.

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17. Compare With Approaches Being Used by Federal Government

N/A

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18. Compare With Approaches Being Used by Neighboring States (Illinois, Iowa, Michigan and Minnesota)

Illinois:

The Illinois Board of Examiners requires applicants for a CPA to complete the Uniform CPA exam's four sections within a rolling 18-month period begin upon completion of the first section. There is no provision for an extension of time due to hardship, however time spent in active duty in the United States military does not count toward the 18-month deadline. (Ill. Admin. Code § 1400.140).

Iowa:

Iowa admin code 193A—3.6 and 3.7 (542) lay out the examination requirements for certification as a public accountant in Iowa. The Uniform CPA Examination must be completed within a rolling 18-month period beginning upon completion of the first section. The Iowa Accountancy Examining Board may waive this requirement due to applicant illness, death in the family, or military service.

Michigan:

Michigan administrative code requires the Uniform CPA Exam to be completed within a rolling 18-month period beginning upon the completion of the first section. The code allows the board to extend the 18-month window in the event of an applicant's or the applicant's immediate family's illness, applicant's military service, death in the family, or other good reason as determined by the Michigan Board of Accountancy. (MI Admin. Code § R 338.5110a).

Minnesota:

Minnesota administrative code requires the Uniform CPA Examination to be completed within a rolling 18-month period beginning upon completion of the first section of the examination. The Minnesota Accountancy Board may waive this requirement upon a showing that the applicant cannot meet the deadline due to circumstances beyond the applicant's control (MN Admin. Code § 1105.2000).

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19. Contact Name

Dale Kleven, Administrative Rules Coordinator

20. Contact Phone Number

(608) 261-4472

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This document can be made available in alternate formats to individuals with disabilities upon request.

**ADMINISTRATIVE RULES**  
**Fiscal Estimate & Economic Impact Analysis**

**ATTACHMENT A**

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1. Summary of Rule's Economic and Fiscal Impact on Small Businesses (Separately for each Small Business Sector, Include Implementation and Compliance Costs Expected to be Incurred)

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2. Summary of the data sources used to measure the Rule's impact on Small Businesses

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3. Did the agency consider the following methods to reduce the impact of the Rule on Small Businesses?

- Less Stringent Compliance or Reporting Requirements
- Less Stringent Schedules or Deadlines for Compliance or Reporting
- Consolidation or Simplification of Reporting Requirements
- Establishment of performance standards in lieu of Design or Operational Standards
- Exemption of Small Businesses from some or all requirements
- Other, describe:

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4. Describe the methods incorporated into the Rule that will reduce its impact on Small Businesses

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5. Describe the Rule's Enforcement Provisions

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6. Did the Agency prepare a Cost Benefit Analysis (if Yes, attach to form)

- Yes    No
-



# Wisconsin Legislative Council

## RULES CLEARINGHOUSE

**Scott Grosz**  
Clearinghouse Director

**Anne Sappenfield**  
Legislative Council Director

**Margit Kelley**  
Clearinghouse Assistant Director

### CLEARINGHOUSE REPORT TO AGENCY

[THIS REPORT HAS BEEN PREPARED PURSUANT TO S. 227.15, STATS. THIS IS A REPORT ON A RULE AS ORIGINALLY PROPOSED BY THE AGENCY; THE REPORT MAY NOT REFLECT THE FINAL CONTENT OF THE RULE IN FINAL DRAFT FORM AS IT WILL BE SUBMITTED TO THE LEGISLATURE. THIS REPORT CONSTITUTES A REVIEW OF, BUT NOT APPROVAL OR DISAPPROVAL OF, THE SUBSTANTIVE CONTENT AND TECHNICAL ACCURACY OF THE RULE.]

#### CLEARINGHOUSE RULE **21-013**

AN ORDER to create s. Accy 2.304 (5), relating to the CPA examination completion deadline.

Submitted by **ACCOUNTING EXAMINING BOARD**

01-26-2021 RECEIVED BY LEGISLATIVE COUNCIL.

02-22-2021 REPORT SENT TO AGENCY.

SG:PC

**LEGISLATIVE COUNCIL RULES CLEARINGHOUSE REPORT**

This rule has been reviewed by the Rules Clearinghouse. Based on that review, comments are reported as noted below:

1. STATUTORY AUTHORITY [s. 227.15 (2) (a)]

Comment Attached YES  NO

2. FORM, STYLE AND PLACEMENT IN ADMINISTRATIVE CODE [s. 227.15 (2) (c)]

Comment Attached YES  NO

3. CONFLICT WITH OR DUPLICATION OF EXISTING RULES [s. 227.15 (2) (d)]

Comment Attached YES  NO

4. ADEQUACY OF REFERENCES TO RELATED STATUTES, RULES AND FORMS  
[s. 227.15 (2) (e)]

Comment Attached YES  NO

5. CLARITY, GRAMMAR, PUNCTUATION AND USE OF PLAIN LANGUAGE [s. 227.15 (2) (f)]

Comment Attached YES  NO

6. POTENTIAL CONFLICTS WITH, AND COMPARABILITY TO, RELATED FEDERAL  
REGULATIONS [s. 227.15 (2) (g)]

Comment Attached YES  NO

7. COMPLIANCE WITH PERMIT ACTION DEADLINE REQUIREMENTS [s. 227.15 (2) (h)]

Comment Attached YES  NO



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# Wisconsin Legislative Council

## RULES CLEARINGHOUSE

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**Scott Grosz**  
Clearinghouse Director

**Anne Sappenfield**  
Legislative Council Director

**Margit Kelley**  
Clearinghouse Assistant Director

### CLEARINGHOUSE RULE 21-013

#### Comments

**[NOTE: All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Legislative Council Staff and the Legislative Reference Bureau, dated November 2020.]**

#### **5. Clarity, Grammar, Punctuation and Use of Plain Language**

Should the board include additional rule text or a note to the new provision to describe the specific manner by which an applicant may show an inability to complete the examination within the normal 18-month period? How does the board intend that an applicant would apply for such consideration?

**State of Wisconsin  
Department of Safety & Professional Services**

**AGENDA REQUEST FORM**

<b>1) Name and Title of Person Submitting the Request:</b> Kimberly Wood, Program Assistant Supervisor-Adv.		<b>2) Date When Request Submitted:</b> 12/29/2020 <small>Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting</small>	
<b>3) Name of Board, Committee, Council, Sections:</b> All Boards			
<b>4) Meeting Date:</b>	<b>5) Attachments:</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>6) How should the item be titled on the agenda page?</b> Annual Policy Review	
<b>7) Place Item in:</b> <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	<b>8) Is an appearance before the Board being scheduled?</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>9) Name of Case Advisor(s), if required:</b> N/A	
<b>10) Describe the issue and action that should be addressed:</b> Please be advised of the following Annual Policy Review items: <ol style="list-style-type: none"> <li>1. <b>Attendance/Quorum:</b> Thank you for your service and for your commitment to meeting attendance. If you cannot attend a meeting or if you have scheduling conflicts impacting your attendance, please let us know ASAP. Timely notification is appreciated as quorum is required for our Boards, Sections and Councils to meet pursuant to Open Meetings Law.</li> <li>2. <b>Walking Quorum:</b> Please refrain from discussing Board/Section/Council business with other members outside of legally noticed meetings so to avoid walking quorum issues pursuant to Open Meetings Law.</li> <li>3. <b>Agenda Deadlines:</b> Please communicate agenda topics to your Executive Director before the agenda submission deadline which is 8 business days prior to a meeting.</li> <li>4. <b>Travel Voucher and Per Diem Submissions:</b> Please submit all Per Diem and Reimbursement claims to DSPS within 30 days of the close of each month in which expenses are incurred.</li> <li>5. <b>Lodging Accommodations/Hotel Cancellation Policy:</b> Lodging accommodations are available to eligible members. Standard eligibility: member must leave home before 6:00 a.m. to attend a meeting by the indicated start time.                         <ul style="list-style-type: none"> <li>• If a member cannot attend a meeting it is their responsibility to cancel their reservation within the applicable cancellation timeframe. If a meeting is changed to occur remotely or is cancelled or rescheduled DSPS staff will cancel or modify reservations as appropriate.</li> </ul> </li> <li>6. <b>Inclement Weather Policy:</b> In the event of inclement weather the agency may change a meeting from an in-person venue to one that is executed remotely.</li> </ol>			
<b>11) Authorization</b>			
<i>Kimberly Wood</i>		12/29/2020	
Signature of person making this request		Date	
Supervisor (if required)		Date	
Executive Director signature (indicates approval to add post agenda deadline item to agenda)     Date			
<b>Directions for including supporting documents:</b> <ol style="list-style-type: none"> <li>1. This form should be attached to any documents submitted to the agenda.</li> <li>2. Post Agenda Deadline items must be authorized by a Supervisor and the Policy Development Executive Director.</li> <li>3. If necessary, provide original documents needing Board Chairperson signature to the Bureau Assistant prior to the start of a meeting.</li> </ol>			

**State of Wisconsin  
Department of Safety & Professional Services**

**AGENDA REQUEST FORM**

<b>1) Name and Title of Person Submitting the Request:</b>  Megan Glaeser, Bureau Assistant		<b>2) Date When Request Submitted:</b> 22 February 2021  Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting	
<b>3) Name of Board, Committee, Council, Sections:</b> Accounting Examining Board			
<b>4) Meeting Date:</b>  3 March 2021	<b>5) Attachments:</b>  <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<b>6) How should the item be titled on the agenda page?</b> Administrative Matters 1) Election of Officers, Appointment of Liaisons and Alternates, Delegation of Authorities	
<b>7) Place Item in:</b>  <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	<b>8) Is an appearance before the Board being scheduled?</b>  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>9) Name of Case Advisor(s), if required:</b>  N/A	
<b>10) Describe the issue and action that should be addressed:</b>  1) The Board should conduct Election Officers: Chairperson, Vice Chairperson & Secretary 2) The newly elected Chairperson should review and appoint/reappoint Liaisons and Alternates as appropriate 3) The Board should review and then consider its existing delegated authorities and any proposals for modification of delegations. a. Credentialing Delegations (Questions: Sarah Norberg) b. Monitoring Delegations (Questions: Amy Mayo)			
<b>11) Authorization</b>			
Megan Glaeser		22 February 2021	
<b>Signature of person making this request</b>		<b>Date</b>	
<b>Supervisor (if required)</b>		<b>Date</b>	
<b>Executive Director signature (indicates approval to add post agenda deadline item to agenda)    Date</b>			
<b>Directions for including supporting documents:</b> 1. This form should be attached to any documents submitted to the agenda. 2. Post Agenda Deadline items must be authorized by a Supervisor and the Policy Development Executive Director. 3. If necessary, provide original documents needing Board Chairperson signature to the Bureau Assistant prior to the start of a meeting.			

# Accounting Examining Board 2020 Officers, Liaisons, and Authorities

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2020 ELECTION RESULTS	
<b>Board Chair</b>	Gerald Denor
<b>Vice Chair</b>	Michael Friedman
<b>Secretary</b>	David Schlichting

LIAISON APPOINTMENTS	
<b>Credentialing Liaison(s)</b>	Gerald Denor, David Schlichting, Susan Strautmann
<b>Monitoring and Professional Assistance Procedure (PAP) Liaison(s)</b>	Gerald Denor
<b>Continuing Education Liaison</b>	Susan Strautmann, Robert Misey
<b>Legislative Liaison(s)</b>	Robert Misey, Michael Friedman
<b>Travel Liaison(s)</b>	Gerald Denor
<b>Newsletter Liaison(s)</b>	Gerald Denor <i>Alternate: Michael Friedman</i>
<b>Screening Panel Team 1</b>	Michael Friedman, David Schlichting
<b>Screening Panel Team 2</b>	Joan Phillips, Susan Strautmann
<b>Screening Panel Alternating (Public Members)</b>	Robert Misey, John Reinemann

## Delegation Motions

### *Document Signature Delegations*

- **MOTION:** David Schlichting moved, seconded by Joan Phillips, to delegate authority to the Chairperson (or in absence of the Chairperson, the highest-ranking officer or longest serving board member in that succession) to sign documents on behalf of the Board in order to carry out its duties. Motion carried unanimously.

- **MOTION:** John Reinemann moved, seconded by Robert Misey, in order to carry out duties of the Board, the Chairperson (or in absence of the Chairperson, the highest-ranking officer or longest serving board member in that succession) has the ability to delegate signature authority for purposes of facilitating the completion of assignments during or between meetings. The members of the Board hereby delegate to the Executive Director or DPD Division Administrator, the authority to sign on behalf of a board member as necessary. Motion carried unanimously.

***Delegated Authority for Urgent Matters***

- **MOTION:** Susan Strautmann moved, seconded by Michael Friedman, that in order to facilitate the completion of urgent matters between meetings, the Board delegates its authority to the Chairperson (or, in the absence of the Chairperson, the highest-ranking officer or longest serving board member in that succession), to appoint liaisons to the Department to act in urgent matters. Motion carried unanimously.

***Delegation to Chief Legal Counsel Due to of Loss of Quorum***

- **MOTION:** Gerald Denor moved, seconded by John Reinemann, to delegate the review of disciplinary cases to the Department’s Chief Legal Counsel due to lack of/loss of quorum. Motion carried unanimously.

***Monitoring Delegations***

- **MOTION:** Gerald Denor moved, seconded by Joan Phillips, to adopt the “Roles and Authorities Delegated to the Monitoring Liaison and Department Monitor” as presented in the March 4, 2020 agenda materials. Motion carried unanimously.

***Credentialing Authority Delegations***

**Delegation of Authority to Credentialing Liaison to Grant Licenses Between Meetings**

- **MOTION:** Gerald Denor moved, seconded by David Schlichting, to grant certification and licensure to certified public accountants that have been reviewed and approved by the credentialing liaison(s) in between Board meetings. DSPS staff will submit a list of new licensees that were approved between meetings to each Board meeting agenda. Motion carried unanimously.

**Delegation of Authority to Credentialing Liaison**

- **MOTION:** John Reinemann moved, seconded by Gerald Denor, to delegate authority to the Credentialing Liaison(s) to serve as a liaison between DSPS and the Board and to act on behalf of the Board in regard to credentialing applications or questions presented to them except that potential denial decisions shall be referred to the full Board for final determination. Motion carried unanimously.

### **Delegation of Authority to DSPS When Credentialing Criteria is Met**

- **MOTION:** David Schlichting moved, seconded by Gerald Denor, to delegate credentialing authority to DSPS to act upon applications that meet all credentialing statutory and regulatory requirements without Board or Board liaison review. Motion carried unanimously.

### **Delegation of Authority for Conviction Reviews**

- **MOTION:** Gerald Denor moved, seconded by Joan Phillips, to delegate authority to the Department Attorneys to review and approve convictions which do not relate substantially to the practice of accounting. Motion carried unanimously.

### ***Delegated Authority for Application Denial Reviews***

- **MOTION:** Gerald Denor moved, seconded by Michael Friedman, that the Department's Attorney Supervisors, DLSC Administrator, or their designee are authorized to serve as the Board's designee for purposes of reviewing and acting on requests for hearing as a result of a denial of a credential. Motion carried unanimously.

### ***Voluntary Surrenders***

- **MOTION:** Gerald Denor moved, seconded by Susan Strautmann, to delegate authority to the assigned case advisor to accept or refuse a request for voluntary surrender pursuant to Wis. Stat. § 440.19 for a credential holder who has a pending complaint or disciplinary matter. Motion carried unanimously.

### ***Continuing Education Delegation(s)***

- **MOTION:** Gerald Denor moved, seconded by Michael Friedman, to delegate authority to the Continuing Education Liaisons to address all issues related to continuing education. Motion carried unanimously.

### ***Authorization for DSPS to Provide Board Member Contact Information to National Regulatory Related Bodies***

- **MOTION:** Gerald Denor moved, seconded by John Reinemann, to authorize DSPS staff to provide national regulatory related bodies with all board member contact information that DSPS retains on file. Motion carried unanimously.

### ***Optional Renewal Notice Insert Delegation***

- **MOTION:** Joan Phillips moved, seconded by Robert Misey to designate the Chairperson (or, in the absence of the Chairperson, the highest-ranking officer or longest serving board member in that succession) to provide a brief statement or link relating to board-related business within the license renewal notice at the Board's or Board designee's request. Motion carried unanimously.

***Legislative Liaison Delegation***

- **MOTION:** Gerald Denor moved, seconded by David Schlichting, to delegate authority to the Legislative Liaisons to speak on behalf of the Board regarding legislative matters. Motion carried unanimously.

***Travel Delegation***

- **MOTION:** Gerald Denor moved, seconded by John Reinemann, to delegate authority to the Travel Liaison to approve any board member travel. Motion carried unanimously.

## Roles and Authorities Delegated for Monitoring

The Monitoring Liaison (“Liaison”) is a Board/Section designee who works with department monitors (“Monitor”) to enforce Board/Section orders as explained below.

### ~~Current~~ Authorities Delegated to the Monitoring Liaison

The Liaison may take the following actions on behalf of the Board/Section:

1. Grant a temporary reduction in random drug screen frequency upon Respondent’s request if he/she is unemployed and is otherwise compliant with Board/Section order. The temporary reduction will be in effect until Respondent secures employment in the profession. The Department Monitor (“Monitor”) will draft an order and sign on behalf of the Liaison.
2. Grant a stay of suspension if Respondent is eligible per the Board/Section order. The Monitor will draft an order and sign on behalf of the Liaison.
3. Remove the stay of suspension if there are repeated violations or a substantial violation of the Board/Section order. In conjunction with removal of any stay of suspension, the Liaison may prohibit Respondent from seeking reinstatement of the stay for a specified period of time. The Monitor will draft an order and sign on behalf of the Liaison.
4. Grant or deny approval when Respondent proposes continuing/disciplinary/remedial education courses, treatment providers, mentors, supervisors, change of employment, etc. unless the order specifically requires full-Board/Section approval.
5. Grant a maximum of one 90-day extension, if warranted and requested in writing by Respondent, to complete Board/Section-ordered continuing/disciplinary/remedial education.
6. Grant a maximum of one extension or payment plan for proceeding costs and/or forfeitures if warranted and requested in writing by Respondent.
7. Grant a maximum of one extension, if warranted and requested in writing by Respondent, to complete a Board/Section-ordered evaluation or exam.
- ~~7.8.~~ Grant full reinstatement of licensure if Respondent has fully complied with all terms of the order without deviation. The Monitor will draft an order and obtain ~~the signature of~~ written authorization from the Liaison to sign on their behalf.
- ~~8.9.~~ Grant or deny a request to appear before the Board/Section in closed session.
- ~~9.10.~~ Board Monitoring The Liaison may determine whether Respondent’s petition is eligible for consideration by the full Board/Section.
- ~~10.11.~~ (*Except Pharmacy and Medical*) Accept Respondent’s written request to surrender credential. If accepted by the Liaison, Monitor will consult with Board Counsel to determine if a stipulation is necessary. If a stipulation is not necessary, Monitor will draft an order and sign on behalf of the Liaison. If denied by the Liaison, the request to surrender credential will go to the full Board for review.

~~11.12.~~ *(Except Pharmacy)* Grant Respondent's petition for a reduction in drug screens per the standard schedule, below. If approved, Monitor will draft an order and sign on behalf of the Liaison. Orders that do not start at 49 screens will still follow the same standard schedule.

- a. ~~Initial Year 1:~~ 49 screens (including 1 hair test, if required by original order)
- b. ~~1st Reduction Year 2:~~ 36 screens (plus 1 hair test, if required by original order)
- c. ~~2<sup>nd</sup> Reduction Year 3:~~ 28 screens plus 1 hair test
- ~~d. Year 4: 28 screens plus 1 hair test~~
- ~~e. Year 5: 14 screens plus 1 hair test~~
- d. 3<sup>rd</sup> Reduction: 14 screens plus 1 hair test

~~12.13.~~ *(Dentistry only)* Ability to approve or deny all requests from a respondent.

~~13.14.~~ *(Except Nursing)* ~~Board Monitoring~~ The Liaison may approve or deny Respondent's request to be excused from drug and alcohol testing for work, travel, etc.

### ~~Current~~ Authorities Delegated to the Department Monitor

The Monitor may take the following actions on behalf of the Board/Section, draft an order and sign:

1. Grant full reinstatement of licensure if education ~~CE~~ is the sole condition of the limitation and Respondent has submitted the required proof of completion for approved courses.
2. Suspend the license if Respondent has not completed Board/Section-ordered education ~~CE~~ and/or paid costs and forfeitures within the time specified by the Board/Section order. The Monitor may remove the suspension and issue an order when proof of completion and/or payment have been received.
3. Suspend the license (or remove stay of suspension) if Respondent fails to enroll and participate in an Approved Program for drug and alcohol testing within 30 days of the order, or if Respondent ceases participation in the Approved Program without Board approval. This delegated authority only pertains to respondents who must comply with drug and/or alcohol testing requirements.

### Authorities Delegated to Board Legal Counsel

Board Legal Counsel may take the following actions on behalf of the Board/Section:

1. Sign Monitoring orders that result from Board/Section meetings on behalf of the Board/Section Chair.

## **PROPOSED 2021 CREDENTIALING DELEGATION MOTIONS**

### ***Delegation of Authority to Credentialing Liaison***

**MOTION:** to delegate authority to the Credentialing Liaison(s) to serve as a liaison between the Department and the Board and to act on behalf of the Board in regard to credentialing applications or questions presented to them, including the signing of documents related to applications, except that potential denial decisions shall be referred to the full Board for final determination.

### ***Delegation of Authority to DSPS When Credentialing Criteria is Met***

**MOTION:** to delegate credentialing authority to the Department to act upon applications that meet all credentialing statutory and regulatory requirements without Board or Board liaison review.

### ***Delegation of Authority for Predetermination Reviews***

**MOTION:** to delegate authority to the Department Attorneys to make decisions regarding predetermination applications pursuant to Wis. Stat. § 111.335(4)(f).

### ***Delegation of Authority for Conviction Reviews***

**MOTION:** to delegate authority to the Department Attorneys to review and approve applications with convictions which are not substantially related to the practice of accounting.

### ***Delegation to DSPS When Applicant's History Has Been Previously Reviewed***

**MOTION:** to delegate authority to Department staff to approve applications where criminal background checks have been approved for a previous accounting credential and there is no new conviction record.

### ***Delegation of Authority for Endorsement Reviews***

**MOTION:** to delegate authority to the Department Attorneys to review and approve endorsement applications in which the out of state license requirements are substantially equivalent to the Board's requirements.

### ***Delegated Authority for Application Denial Reviews***

**MOTION:** to delegate authority to the Department's Attorney Supervisors to serve as the Board's designee for purposes of reviewing and acting on requests for hearing as a result of a denial of a credential.

**State of Wisconsin  
Department of Safety & Professional Services**

**AGENDA REQUEST FORM**

1) Name and Title of Person Submitting the Request:  <b>James Kuehn, LPPA</b>		2) Date When Request Submitted: <b>2/19/21</b> <small>Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting</small>	
3) Name of Board, Committee, Council, Sections: Accounting Examining Board			
4) Meeting Date: <b>3/3/21</b>	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page?  Credentialing Matters 1. Certified Public Accountants Certified and Licensed Since Last Review Meeting 2. Firms Licensed Since Last Review Meeting	
7) Place Item in: <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	8) Is an appearance before the Board being scheduled? <input type="checkbox"/> Yes ( <u>Fill out Board Appearance Request</u> ) <input checked="" type="checkbox"/> No	9) Name of Case Advisor(s), if required:	
10) Describe the issue and action that should be addressed:  Informational – No Action: List of Certified Public Accountants certified and licensed, and firms licensed since last review meeting on 12/2/2020			
11) Signature of person making this request James Kuehn	Authorization	Date <b>02/19/2021</b>	
Supervisor (if required)		Date	
Executive Director signature (indicates approval to add post agenda deadline item to agenda)    Date			
Directions for including supporting documents: 1. This form should be attached to any documents submitted to the agenda. 2. Post Agenda Deadline items must be authorized by a Supervisor and the Policy Development Executive Director. 3. If necessary, provide original documents needing Board Chairperson signature to the Bureau Assistant prior to the start of a meeting.			

**State of Wisconsin  
Department of Safety & Professional Services**



A. Certified Public Accountants Certified and Licensed Since Last Review Meeting:

1. 27899-1; Dillion Jennifer
2. 27900-1; Mabie, Adam
3. 27901-1; Stuebi, Robert
4. 27902-1; Murphy, Jacob
5. 27903-1; Parker, Tyler
6. 27904-1; Ronning, Brandon
7. 27905-1; Gallagher, Gregory
8. 27906-1; Tym, Emily
9. 27907-1; Woggon, Michael
10. 27908-1; Brown, Kari
11. 27909-1; Smykal, Brett
12. 27910-1; Burns, Carlie
13. 27911-1; Kang, Maria
14. 27912-1; Puetz, Ashley
15. 27913-1; DeBruin, Caitlin
16. 27914-1; Boehm, Jennifer
17. 27915-1; Poremba, Emily
18. 27916-1; Blumberg, Erica
19. 27917-1; McNamer, Logan
20. 27918-1; Zoellner, Anna
21. 27919-1; Bartos, Matthew
22. 27920-1; Maly, Chase
23. 27921-1; Anderson, Alex
24. 27922-1; Hettmann, Emily
25. 27923-1; Schmeltzer, Travis
26. 27924-1; Wuest, Alexander
27. 27925-1; Ninham-Lamberies,  
RaLinda
28. 27926-1; Schmidt, Marcus
29. 27927-1; Winter, Morgan
30. 27928-1; Stelter, Roxanne
31. 27929-1; Bender, Melissa
32. 27930-1; Sauer, Jack
33. 27931-1; Oliphant, Nicklaus
34. 27932-1; Weaver, Danielle
35. 27933-1; Serra, Marianne
36. 27934-1; Buske, Timothy
37. 27935-1; Livingston, Beth
38. 27936-1; Rushman, Charles
39. 27937-1; Cook, Marissa
40. 27938-1; Borkhus, Elizabeth
41. 27939-1; Bonjour, Matthew
42. 27940-1; Bammert, Lisa
43. 24941-1; Alexander, Rachel
44. 27942-1; Anderson, Eric
45. 27943-1; Marshall, Austen
46. 27944-1; Traxler, Andrew
47. 27945-1; Porter, David
48. 27946-1; Syed, Faiq
49. 27947-1; Shertok, Beth
50. 27948-1; Decker, Zachary
51. 27949-1; Burant, Natalie
52. 27950-1; Vettrus, Tychicus
53. 27951-1; Del Vecchio, Claire
54. 27952-1; Burkart, Evan
55. 27953-1; Fladten, Katelyn
56. 27954-1; Glasgow, William
57. 27955-1; Bakken, Mikayla
58. 27956-1; Barlow, Emily
59. 27957-1; Nehring, Tyler
60. 27958-1; Russo, Christopher
61. 27959-1; Ruckert, Daniel
62. 27960-1; Erickson, Monica
63. 27961-1; Hoffmann, Ashlie
64. 27962-1; Jurgella, Lauren
65. 27963-1; Podewils, William
66. 27964-1; Steffens, Paige
67. 27965-1; Munoz, Kayla
68. 27966-1; Holubowicz, Kate
69. 27967-1; Stasiak, Cole
70. 27968-1; Wistl, Franklin
71. 27969-1; Ambrosio, Mario
72. 27970-1; Meyer, Alexandria
73. 27971-1; Neis, Kyle
74. 27972-1; Strahanoski, Joseph
75. 27973-1; Ryden, Zack
76. 27974-1; Kalhofer, Annie
77. 27975-1; Sullivan, Brady
78. 27976-1; Zander, Benjamin
79. 27977-1; Dietrich, Olivia
80. 27978-1; Senger, Emily
81. 27979-1; Browne, Andrew
82. 27980-1; Kazy-Garey, Sarah
83. 27981-1; Morell, Emily
84. 27982-1; Bruesewitz, Nicole
85. 27983-1; Bomkamp,  
Matthew
86. 27984-1; Luo, Qunfang
87. 27985-1; Arneson, Connor
88. 27986-1; Woelfel, Tessa
89. 27987-1; Tauber, Brett
90. 27988-1; Schamberger,  
Michael
91. 27989-1; Linam, Amanda
92. 27990-1; Czerwinski, Joshua
93. 27991-1; Wolf-Dixon,  
Greyson
94. 27992-1; Thompson, Maren

- |                                   |                                     |
|-----------------------------------|-------------------------------------|
| 95. 27993-1; Brown, Joshua        | 117. 28015-1; Linn, Jerome          |
| 96. 27994-1; Osterberg, Garet     | 118. 28016-1; Nelson, Katlynn       |
| 97. 27995-1; Hang, Mee            | 119. 28017-1; Chen, Yi-Hua          |
| 98. 27996-1; Gullick, Samuel      | 120. 28018-1; Erdman, Paulina       |
| 99. 27997-1; Zimmer, David        | 121. 28019-1; Kennedy, Shane        |
| 100. 27998-1; Gray, Josh          | 122. 28020-1; Gross, Tyler          |
| 101. 27999-1; Meyer, Casey        | 123. 28021-1; Reilly, Alyssa        |
| 102. 28000-1; Schiller, Lori      | 124. 28022-1; Bell, Jerome          |
| 103. 28001-1; Lund, Diane         | 125. 28023-1; Reinhard, Emily       |
| 104. 28002-1; Dulle, Joseph       | 126. 28024-1; Langenhahn,<br>Andrew |
| 105. 28003-1; Lapp, Camille       | 127. 28025-1; Duescher, Erin        |
| 106. 28004-1; Leavitt, Flora      | 128. 28026-1; Diermeier, Britley    |
| 107. 28005-1; Newsome,<br>Zachary | 129. 28027-1; Longley, Haley        |
| 108. 28006-1; Heston, Samuel      | 130. 28028-1; Vanderross,<br>Derek  |
| 109. 28007-1; Marheine, Erin      | 131. 28029-1; Lamers, Meghan        |
| 110. 28008-1; Stanzer, Jacob      | 132. 28030-1; Grinnell, Jacob       |
| 111. 28009-1; Rose, Ryan          | 133. 28031-1; Smith, Andrew         |
| 112. 28010-1; Hackett, Colton     | 134. 28032-1; Kawula, Amanda        |
| 113. 28011-1; Porter, Jamie       |                                     |
| 114. 28012-1; Kitz, Michael       |                                     |
| 115. 28013-1; Amini, Nicholas     |                                     |
| 116. 28014-1; Klomberg, Gloria    |                                     |

## 2. Firms Licensed Since Last Review Meeting

1. 1597-3; Falcon & Associates LLC
2. 1598-3; Stambaugh Ness, Inc
3. 1599-3; Sunny Afternoon CPAs LLC

**State of Wisconsin  
Department of Safety & Professional Services**

**AGENDA REQUEST FORM**

<b>1) Name and title of person submitting the request:</b> Christine Poleski, Executive Director, on behalf of Gerald Denor, Chairperson		<b>2) Date when request submitted:</b> 2/24/21 Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting	
<b>3) Name of Board, Committee, Council, Sections:</b> Accounting Examining Board			
<b>4) Meeting Date:</b> 3/3/21	<b>5) Attachments:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<b>6) How should the item be titled on the agenda page?</b> Education and Examination Matters  The Uniform CPA Examination Proposed Pilot of Remote Proctoring of CPA Examination: Update and FAQs for Boards of Accountancy	
<b>7) Place Item in:</b> <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	<b>8) Is an appearance before the Board being scheduled?</b> <i>(If yes, please complete <a href="#">Appearance Request</a> for Non-DSPS Staff)</i>  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>9) Name of Case Advisor(s), if required:</b> n/a	
<b>10) Describe the issue and action that should be addressed:</b> Board Review			
<b>11) Authorization</b>			
Christine Poleski 2/24/21			
<b>Signature of person making this request</b>		<b>Date</b>	
<b>Supervisor (if required)</b>		<b>Date</b>	
<b>Executive Director signature (indicates approval to add post agenda deadline item to agenda)</b>			
<b>Date</b>			
<b>Directions for including supporting documents:</b> 1. This form should be attached to any documents submitted to the agenda. 2. Post Agenda Deadline items must be authorized by a Supervisor and the Policy Development Executive Director. 3. If necessary, provide original documents needing Board Chairperson signature to the Bureau Assistant prior to the start of a meeting.			

*The Uniform CPA Examination*

*Proposed Pilot of Remote Proctoring of CPA  
Examination: Update and FAQs for Boards of  
Accountancy*

*January 21, 2021*

*Prepared by NASBA, AICPA and Prometric for Board of  
Accountancy Informational Purposes*

# **1 Executive Summary**

## **1.1 Executive Summary**

The purpose of this paper is to provide board of accountancy members and staff with a document outlining additional details regarding a proposed remote testing pilot exercise for the CPA Exam (RT PILOT); summarize identified risks and proposed mitigations specific to remote testing; and answer many frequently asked questions posed by board of accountancy members and staff during recent meetings and webcasts.

This paper will be followed in January 2021 by a letter to the board of accountancy chairs and executive directors requesting direction regarding the acceptance of CPA Exam scores for the small number of candidates who would volunteer to test remotely as part of the RT PILOT in pre-selected jurisdictions.

### **Background**

In 20Q2, the world, including the administration of the Uniform CPA Examination (CPA Exam), was significantly impacted by the Covid-19 pandemic. Prometric closed its test centers in North America and beyond for an extended period and 26,000 CPA candidate appointments were cancelled. Many were rescheduled upon reopening of test centers, but over many months. Some candidates have not yet rescheduled their appointments. Are they taking advantage of the extended notice to schedule (NTS) periods and credit extensions, or have some of them dropped out of the CPA pipeline? It remains too early to tell. Since July 2020, Prometric has been open at nearly 100% available capacity; however, Prometric continues to operate with less than 70% test center occupancy.

All jurisdictions responded to the pandemic by providing scheduling and credit extensions to candidates; blanket extensions for all in early months of the crisis and generally now on a case-by-case basis. One jurisdiction even had an executive order requiring that all licensing boards grant provisional licenses without examination until tests once again became available. Some states tried to pass legislation that would make it legal to practice without credentials or a license, since candidates could not complete testing and secure that credential or license. The uncontrollable reaction of state legislatures and executive orders lend further urgency and necessity to have a remote solution at the ready for emergency use if test centers are closed.

In March 2020, when the test centers were closed, NASBA and AICPA executive leadership decided it was prudent to investigate the possibility of remote proctoring of the CPA Exam as a contingency and back-up solution if, and when, test centers must again close for any significant period. Since then, NASBA-AICPA-Prometric (NAP) have been working together to evaluate

and plan for the possibility of ensuring the availability of potential future remote testing of the CPA Exam for emergency use. Our joint teams of technology, operations, legal, data privacy, cybersecurity and other experts have been progressing in their efforts to prepare for the possibility of remote testing, while at the same time assessing risk and focusing on mitigation strategies.

NASBA and AICPA believe a RT PILOT, as proposed, allows NAP to test, learn from, and reassess remote testing before the AICPA, NASBA, or the boards of accountancy would ever consider deploying remote testing at a larger scale for emergency use. The hope is that NAP can complete a RT PILOT and work with the boards to then further assess the viability of remote testing before Prometric test centers must close in the future for any reason.

NASBA and AICPA leadership stand firm in their recommendation to proceed with the logical and necessary step of a RT PILOT due to recent record-breaking spikes in the virus and resulting deaths, plus the uncertainty of vaccine efficacy for new strains and a protracted roll out of vaccines.

A continual pipeline of newly licensed CPAs into the profession is vital to the continued protection of the public. The ability to continue testing candidates and allowing them to progress on their journey to CPA licensure benefits the candidates, their employers, and the public.

### **Status of Other Testing Programs**

It is important to note that many other professional credentials and licensing bodies are, like NASBA and AICPA, at minimum, exploring remote testing while others have already implemented remote testing. Examples of licensing bodies which have already begun remote testing include:

- National Council of Architectural Registration Boards (NCARB)
- Council of Landscape Architecture Registration Boards (CLARB)
- Financial Industry Regulatory Authority (FINRA)
- Pharmacy Technician Certification Board (PTCB)
- Medical Council of Canada (MCC)
- Board of Pharmacy Specialties (BPS)

In the accounting profession, the Global Accounting Alliance (GAA) is working with their constituents to share best practices as the following bodies are either exploring or have implemented remote testing:

- Institute of Chartered Accountants of England and Wales (ICAEW)
- Chartered Accountants of Ireland (CAI)
- South African Institute of Chartered Accountants (SAICA)

- Institute of Chartered Accountants of Scotland (ICAS)
- CPA Canada

The Association of Test Publishers (ATP), and its membership bodies in testing, which include the AICPA, Prometric, and other testing bodies and vendors, are also sharing information, offering webinars, workshops, and sharing best practices on policies, procedures, and psychometric considerations. NASBA and AICPA have also been in direct contact with other testing programs which have already implemented remote testing capability to learn from their efforts.

## **2 Remote Testing Pilot Program (RT PILOT)**

Prior to reading the rest of this document, please familiarize yourself with the following user guide: [https://www.prometric.com/sites/default/files/2020-04/PrometricProUserGuide\\_3.1\\_1.pdf](https://www.prometric.com/sites/default/files/2020-04/PrometricProUserGuide_3.1_1.pdf)

### **2.1 Why is a RT PILOT Recommended?**

NASBA and AICPA agree that it is prudent to perform a small-scale live test of CPA Exam remote proctoring before it may be needed for true emergency use. An emergency would not be the time to “try it out”.

The recommended RT PILOT allows NAP to administer the Exam in a very limited fashion via remote testing, in true production environments, delivering reliable applicable scores to a small set of specifically selected Candidates in a restricted time period, with restricted Exam content, all while testing the NAP software, systems, interfaces, processes, and communications at a much-reduced scale with acceptable levels of risk. This RT PILOT is vital to assessing the readiness and availability of the program for emergency use if Prometric Test Centers are closed, should the boards of accountancy decide to allow its use for its candidates.

This live RT PILOT would only be conducted after (1) extensive user acceptance and internal candidate experience testing by NAP. “Friends and Family” candidate experience testing by a small group including state board members and staff, ERB representatives and others will also occur. In addition, the RT PILOT would not be allowed to proceed until technical systems are complete and tested and system security measures are fully in place and tested. After this robust testing, the testing of actual candidates in a live environment becomes crucial because NAP needs to secure relevant and honest feedback from candidates with prior test-center experience, candidates trying to pass the Exam section, and ultimately, candidates that have a vested interest in a successful test administration.

At the conclusion of the RT PILOT, NAP will report results of the PILOT to the accountancy boards for review and consideration. Depending on such results, further recommendations might be made for additional pilot phase(s), as needed. NAP will not recommend consideration of using ProProctor for emergency use when Prometric Test Centers are closed without first satisfactorily concluding that any and all risks have been appropriately mitigated. NAP would never seek to administer the CPA Exam to candidates in any circumstances unless it was sufficiently secure, reliable, and psychometrically valid and fair.

## **2.2 Will Taking the CPA Exam via the RT Pilot be Equivalent to Taking It in a Test Center?**

The AICPA's Psychometric Oversight Committee (POC) discussed CPA Exam remote testing plans at its May and October 2020 meetings. At the October 2020 meeting the POC expressed unanimous support for the approach being taken to engage in a RT PILOT so that the NAP and the accountancy boards will be prepared, should future conditions require broader remote testing. The POC was also very supportive of the plan to have remote testing reserved for only emergency purposes at this time, rather than launching initially on a broader scale. POC members did identify testing accommodations as a challenge for remote testing environments; therefore, given the limited nature and restrictions of the RT Pilot, test accommodations will not be provided for the RT Pilot.

The POC affirms that the Uniform CPA Examination remains uniform whether it is administered in a Prometric Test Center or remotely via ProProctor. The same content and skills are tested utilizing the Uniform CPA Examination Blueprint. As such, scores from candidates testing as part of the RT PILOT should be considered uniform to those testing in test centers.

NASBA and the AICPA believe that scores from the small number of candidates who volunteer to take part in the RT PILOT should be accepted by accountancy boards as valid for licensure, as permitted by jurisdiction law and board rules. As noted earlier, a letter will be sent to all board chairs and executive directors confirming acceptance of such scores solely for RT PILOT candidates.

## **2.3 How will the RT PILOT work?**

In order to maintain security, minimize risk, and provide adequate data for NAP review, the RT PILOT is anticipated to be defined as follows:

- Candidates from several selected boards of accountancy (after board approval) may volunteer to take the CPA Exam as part of the RT PILOT
- No candidate will be required to participate in the RT PILOT. It will be on a voluntary basis.

- Candidates will consent in writing to their participation in the RT PILOT and all associated changes to their testing experience.
- Fees will be the same for testing remotely or in a test center.
- Only domestic candidates may participate (no candidates with international addresses).
- The RT PILOT will consist of 250-1,000 total sections tested.
- Candidates may not be first-time test takers and therefore will be familiar with the testing process.
- The RT PILOT is anticipated to occur in 21Q2.
- All sections (AUD, FAR, REG, and BEC) will be available for testing.
- Candidates may take multiple sections during the RT PILOT. As an example, they may take AUD and FAR remotely.
- Candidates will not be able to retest a failed section administered in the RT PILOT during the RT PILOT, though they will be able to retest by making an appointment in a Prometric Test Center.
- Should a Candidate not be able to complete their test administration of a section in the RT PILOT for any reason, they may not reschedule that section into the RT PILOT.
- Candidates requiring ADA test accommodations will not be tested in the RT PILOT.

In addition:

- The Exam sections delivered as part of the RT PILOT are production sections and are comparable (they all meet the same test specifications) to the sections delivered in a Prometric Test Center.
- At a general level, the AICPA will compare the RT PILOT Candidates performance (scores, timing, etc.) to the performance of Prometric Test Center candidates. A direct comparison between remote testing and test center testing may not be made as the volumes are quite different.
- The AICPA is proposing the specific timeline and RT PILOT requirements to minimize any negative impact on the CPA Exam item bank.
- Prometric has confirmed that they have more than adequate ProProctor and system capacity to support the RT PILOT.

NAP will remain diligent in its rigorous oversight of the remote testing systems and will report out to the accountancy boards the results of the RT PILOT. RT PILOT candidates are already familiar with testing protocols and potentially have more to lose should they be found cheating or stealing content. Should a Prometric Proctor see anything suspicious or in violation of any rules, the Prometric Proctor can interrupt, question, and terminate a Candidate testing remotely at any time. A candidate may be asked to scan the room at any time with their camera. Should a rare cheating or security incident occur, NAP is prepared, as it always is, to provide the state boards with the necessary background information.

Note that the AICPA produces approximately 12-18 statistically equivalent forms of each of the four sections (AUD, REG, BEC, FAR) for each quarter, and there are two versions of each form. For the RT PILOT, a small number of versions for each of the four sections will ONLY be administered to candidates in the RT PILOT. These versions are applicable for scoring and licensing. Using these versions for only RT PILOT allows AICPA to maximize security and minimize risk to the RT PILOT.

Numerous network and security practices are in place by the AICPA Exams Team, in the transmission of the software and the Exam to Prometric, and in the transmission by Prometric to the test centers. Similar system and network practices are in place between the AICPA, Prometric, and the Candidate's system to protect the Exam and its software and to ensure a secure administration.

The RT PILOT allows NAP to administer the Exam via remote testing, in true production environments, delivering reliable applicable scores to Candidates, all while testing the NAP software, systems, interfaces, processes, and communications all at a much-reduced scale with acceptable levels of risk. Note that NAP is hopeful that one pilot administration will be adequate; however, a second or third may be warranted.

## Attachment A

### RISKS AND MITIGATIONS HIGH-LEVEL SUMMARY

Category	Risk or Concern	Mitigation / Status
Testing Accommodations	Uniform testing availability for special accommodation candidates	<ul style="list-style-type: none"> <li>· ADA candidates will not be included in the RT PILOT.</li> <li>· ADA testing accommodations must be supported prior to approving remote testing for emergency use, or any other use.</li> <li>· NAP continues to develop their plans and solutions for supporting fully ADA compliant test accommodations.</li> </ul>
Board and Exam Uniformity	Will it still be a uniform Exam if some candidates test remotely and others in test centers?	<ul style="list-style-type: none"> <li>· Regardless of location, the Exam tests the same content and skills following the Blueprint.</li> <li>· Only slight differences exist in the software and the administration.</li> <li>· The Psychometric Oversight Committee has deemed the CPA Exam given via the RT PILOT to be comparable and fair.</li> <li>· The check-in and proctoring processes are substantially similar to that in test centers, though not exactly the same</li> </ul>

	<p>Transferability / reciprocity of scores obtained by remote testing between jurisdictions</p>	<ul style="list-style-type: none"> <li>· The request will be for all boards to accept scores of a small number of exam candidates in a few jurisdictions solely for RT PILOT purposes</li> <li>· A full report regarding the RT PILOT will be provided to the boards before seeking final approval to use remote proctoring for emergency use only on a go forward basis.</li> </ul>
	<p>Need for jurisdictions to change their statutes or rules to allow for remote testing</p>	<ul style="list-style-type: none"> <li>· No statute changes appears to be required.</li> <li>· A small number of jurisdictions have specific reference to Prometric Test Centers in their rules. This might possibly need to be addressed, pending board legal review.</li> </ul>
	<p>Definition of “emergency” or “other purpose”</p>	<ul style="list-style-type: none"> <li>· An “Emergency Purpose” definition is not required for the RT PILOT.</li> <li>· NAP continues to refine its “Emergency Purpose” definition. It will be reviewed with the NASBA CBT Administration Committee for approval, in consultation with the Executive Director Committee, and other constituents before remote testing would be more widely administered.</li> <li>· It is anticipated that the definition of Emergency will be predicated on extensive and lengthy test center shutdowns due to government mandates or force majeure situations.</li> </ul>

<p>Costs to Candidates</p>	<p>Increased Exam cost to candidate</p>	<ul style="list-style-type: none"> <li>· Candidates will be charged the same fee for remote testing as they are charged for testing in test centers.</li> <li>· Implementing the software changes to support remote testing are not projected to require increased costs to the candidates.</li> </ul>
<p>Testing Experience</p>	<p>Equipment, internet access and capacity</p>	<ul style="list-style-type: none"> <li>· System requirements (computer / laptop setup / webcam / keyboard / mouse / monitor / internet speed / internet connection type) will be clearly delineated and available to potential candidates.</li> <li>· All candidates must meet these requirements.</li> <li>· A system readiness check will be available for advance testing by the candidates. The ProProctor System Check ensures that a candidate’s system meets the minimum standards for remote testing via ProProctor. CPA Exam-specific system requirements in excess of the ProProctor minimum standards will be communicated to prospective candidates.</li> </ul>
	<p>Reliant on internet connectivity – web-based driver</p>	<ul style="list-style-type: none"> <li>· Remote testing requires a stable internet connection for the candidate.</li> <li>· The candidate’s connection is tested prior to starting the Exam and any lengthy disconnect will abort the Exam administration.</li> </ul>

	Testing environment	<ul style="list-style-type: none"> <li>· Prometric has clear and strict policies regarding acceptable testing environments that candidates must meet for the duration of the Exam’s administration.</li> <li>· Guidance will be provided on how to prepare one’s environment for testing.</li> <li>· Readiness agents will guide candidates to rectify environment issues, when feasible</li> </ul>
	Candidates without internet access	<ul style="list-style-type: none"> <li>· During the RT PILOT, candidates may always choose to test in a test center.</li> <li>· Candidates may select to test at their employer, college or university, friends or family homes, etc.</li> <li>· NAP will continue to monitor other programs and case law.</li> </ul>
Test Security	Access to other information on personal computer	<ul style="list-style-type: none"> <li>· The candidate’s computer is locked down by the ProProctor system during the initialization process and the Candidate may not access anything on their computer.</li> <li>· The NAP Cyber Team has a security risk assessment underway.</li> </ul>

	<p>Protection of content (item harvesting)</p>	<p>For the RT PILOT:</p> <ul style="list-style-type: none"> <li>· Candidates are repeat, experienced candidates.</li> <li>· Limited Exam content is exposed.</li> <li>· Short testing windows (approximately 3 weeks).</li> <li>· No remote repeat testing / continuous testing, though candidates can choose to retest in test centers.</li> <li>· Exam content does not reside on the candidate’s computer.</li> <li>· AICPA will deploy enhanced web monitoring to monitor for item sharing on social media and websites.</li> </ul>
	<p>Preventing proxy testing</p>	<ul style="list-style-type: none"> <li>· For the RT PILOT, candidates are repeat, experienced candidates.</li> <li>· Government-issued ID required and reviewed against the NTS, the same process as in test centers.</li> <li>· Candidate photos are captured and retained at test centers and for remote testing.</li> <li>· Fingerprints are not captured with remote testing. Note that fingerprints are not currently being captured in test centers due to Covid-19 restrictions.</li> </ul>

	<p>Cheating during test administration</p>	<ul style="list-style-type: none"> <li>· Candidates are always monitored by a Prometric Proctor from check-in to completion of the Exam.</li> <li>· A Proctor may interrupt the Exam administration and require a 360° camera scan at any time.</li> <li>· A Proctor may interrupt and potentially terminate any Exam administration if the irregularity cannot be addressed and a secure administration verified.</li> <li>· The entire Exam administration is video and audio recorded for real-time and post-Exam review, as needed. The same process as in a test center.</li> <li>· Prometric uses AI and other tools to watch for anomalies.</li> <li>· An extensive check-in process is required after each allowed break.</li> <li>· Unscheduled breaks (while a testlet is in process) could cause termination of a testing event.</li> </ul>
<p>Board Oversight</p>	<p>Availability of secret shopping by boards and Examination Review Board (ERB)</p>	<p>Board members, executive directors, and other constituents including the ERB can work with NASBA to schedule remote testing “secret shops”.</p>
	<p>Availability of videos of testing administrations for Board review</p>	<p>Video and audio can be reviewed by internal Prometric resources and the results made available to NASBA, on behalf of any accountancy board. As in test centers, video and audio recording of testing events will be available for NASBA and Board review, as necessary.</p>

	Consistent policies and procedures	NAP is currently reviewing all remote testing policies and procedures and NASBA's CBT Administration Committee, in consultation with the Executive Directors Committee, will review policies and procedures for fairness and workability before implementation.
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## Attachment B

### REMOTE TESTING FREQUENTLY ASKED QUESTIONS (FAQS)

Note: The following Frequently Asked Questions (FAQs) were gathered from accountancy board representatives during remote testing webcasts, NASBA Regional and Annual Meetings, state board meetings, and via correspondence from boards and board members.

#### Candidate Preparation

**Q: Will training videos or other materials be available for RT PILOT candidates?**

A: The Prometric ProProctor User Guide will be available at: [https://www.prometric.com/sites/default/files/2020-04/PrometricProUserGuide\\_3.1\\_1.pdf](https://www.prometric.com/sites/default/files/2020-04/PrometricProUserGuide_3.1_1.pdf) to explain the ProProctor process. Additional information for candidates can be found on the Prometric website (<https://www.prometric.com/proproctorcandidate>) and ehhelp (<https://ehelp.prometric.com/proproctor/s/>).

NAP will also develop CPA Exam program-specific information for RT PILOT candidates. Candidates will provide written consent that they have reviewed and understand these materials and instructions. If the decision is made to proceed with remote testing for emergency use, additional materials will be made available to have ready as needed.

**Q: What system requirements will be necessary?**

A: The ProProctor system minimum requirements are listed in the User Guide as follows:

- Laptop/PC Power source
- 20” to 28” HD monitor is required. 23” is ideal.
- Screen Resolution: 1920 x 1080 *in >32-bit color* Operating system (Windows 10 or higher / MacOS 10.13 or higher)
- Current version of Google Chrome web browser
- Internet connection speed of 0.5 mbps or greater
- Separate web cam with resolution of 640 x 480p or higher
- Wi-Fi connection with download speed of at least 0.5 mbps

It is important to note that the remote administration of the CPA Exam may require additional CPA Exam-specific requirements (i.e., different download or upload speeds, HD 20 – 28” monitor, external camera, etc.) All RT PILOT candidate requirements for sitting for the CPA Exam

remotely will be communicated to the RT PILOT candidates. NAP members are currently working together to define those specific requirements.

**Q: Can test takers test their systems prior to the Exam?**

A: RT PILOT candidates will be urged to verify that their hardware and systems meet the minimum system requirements before volunteering to participate in the RT PILOT. Candidates will be provided with all requirements, as well as a systems check tool, well in advance of the RT PILOT in order to ascertain their viability for remote testing. Candidates who do not meet the minimum hardware, system or environmental requirements as self-determined in advance or on the test day will not be permitted to participate in the RT PILOT.

**Q: Will there be a verification of “minimum system requirements” prior to the test session?**

A: Yes, on test day at the commencement of the RT PILOT candidate’s scheduled appointment, the candidate will run the Prometric System Readiness Check to ensure their system meets minimum requirements.

**Q: What happens if someone does not meet the minimum system requirements during the check-in process?**

A: The RT PILOT candidate will not be permitted to test remotely and will lose the appointment. Candidates’ appointments during the RT PILOT will not be rescheduled remotely for any reason. Candidates will be required to reschedule in a test center.

**Q: Is there a checklist available for how candidates’ environments should look? And can candidates perform an environment check days before the Exam so they can be fully prepared the day of the Exam?**

A: The environmental requirements are provided in the User Guide, including examples of acceptable and unacceptable environments. The Readiness Agent will require the candidate to provide a 360-degree view of their environment upon check in prior to testing to ascertain its acceptability. The Agent will work with the candidate to resolve issues to the extent possible.

**Q: If someone does not pass an environment scan and can't quickly take corrective actions, will it affect their appointment if they cannot complete the Exam that exact day?**

A: Should a RT PILOT candidate fail to meet the environmental requirements on test day, that candidate will not be permitted to test remotely and will lose the appointment. Candidates’

appointments during the RT PILOT will not be rescheduled remotely for any reason. Candidates will be required to reschedule in a test center.

**Q: What if a candidate does not have an external camera available?**

A: The candidate will not be able to participate in the RT PILOT unless they have adequate technology available.

**Q: What about candidates living in areas with limited internet access, specifically no broadband?**

A: There are minimum internet connection speeds required to use ProProctor. Such candidates could choose to volunteer for the RT PILOT by testing at their employer's office or another location with adequate internet service. Corporate computers can pose a challenge because of firewalls and added security included by the employer. Candidates are referred to Prometric's website for additional guidance regarding testing on a corporate computer.

<https://ehelp.prometric.com/proproctor/s/article/PPL-TECH003-General-Instructions-for-Corporate-Computers>).

**Q: Will testing times be based on proctor availability?**

A: The RT Pilot candidates will be provided with a direct link to ProScheduler to schedule their remote testing appointments. Prometric has sufficient online staff and proctors to support the RT PILOT.

**Q: Can Prometric detect a weak WIFI signal at the outset that could later impact the test environment?**

The ProProctor system check will test the internet strength at the time of the check but it has no way to ascertain if it will maintain adequate strength throughout the test event. It is the candidate's responsibility to ensure adequate internet service is available.

## **Candidate Testing**

**Q: What if a candidate must take an unscheduled break?**

A: Any irregularities such as an unscheduled break will result in a Prometric Security Agent being engaged, and an incident report written. Multiple or extended breaks may result in the Exam being terminated. NAP members and the CBT Administration Committee will work together to define operational policies and procedures.

**Q: How is the risk of harm to candidate computers mitigated?**

A: Prior to a remote testing event, the RT PILOT candidate will download the ProProctor application, an installed application. The RT PILOT candidate will access the CPA Exam via the AICPA Remote Testing Driver which is a web application. No Exam content will ever exist on the RT PILOT candidate's computer.

**Q: What happens if a candidate's laptop freezes or they lose connection during testing?**

A: Similar to what occurs in a test center, the assigned proctor will attempt to resolve the issue with the candidate and allow the candidate to resume testing.

**Q: Will it be possible for a test taker to use a 2nd computer (monitor)?**

A: No, just like in a Prometric Test Center, RT PILOT candidates must use one monitor. RT PILOT candidates may also not have multiple computers, split screens, docking stations, or any unknown wiring from their computer to unknown sources. ProProctor locks down the candidate's computer for the duration of the Exam, and the Exam will only display on the candidate's primary monitor. Any secondary monitors will be disabled and black. If the Prometric Readiness Agent cannot confirm the security and environment of the RT PILOT candidate, the RT PILOT candidate will not be permitted to test remotely. If the Readiness Check is unsuccessful, the RT PILOT candidate may not test.

**Q: Does the candidate lose what they have answered if they must go through security checks after losing WiFi?**

A: No, the candidate's answers are saved as they are entered into the AICPA CPA Exam test driver.

**Q: Is the candidate allowed to use hard copy scratch paper at their desk or must they use the digital scratch pad?**

A: Subject to NAP approval in the final CPA Candidate ProProctor User Guide, RT PILOT candidates are not permitted to use scratch paper, books, or other papers. Should a Prometric Proctor see these items, the RT PILOT candidate's testing will be halted, a Prometric Security Agent engaged, and either the item will be removed, and a new security check completed, a Center Problem Report (CPR) created, or the remote testing will be terminated. Candidates will be allowed to use digital tools provided with the ProProctor system.

**Q: Can candidates ask for restroom breaks or are they built in during testing?**

A: Similar to test center testing, candidates are permitted to take breaks in between testlets when live content is not accessible. Unscheduled breaks are not permitted. If unscheduled breaks occur, administration policies will be followed and termination of the testing event is possible.

**Q: Can the candidate wear earphones or a headset?**

A: Subject to NAP approval in the final CPA Candidate ProProctor User Guide, RT PILOT candidates are not permitted to use wireless headsets, earphones, or have access to another device (phone, tablet, etc.). Should a Prometric Proctor see these items, as will be described in the ProProctor Client Practice, the RT PILOT candidate's testing will be halted, a Prometric Security Agent engaged, and either the item will be removed, and a new security check completed, a Center Problem Report (CPR) created, or the remote testing will be terminated.

**Q: Could a candidate mute their microphone undetected?**

A: The ProProctor system will not allow the microphone to be muted once the Exam is launched.

**Q: Can remote screen sharing be detected?**

A: Remote screen sharing will not be possible as the candidate's computer will be locked down by the ProProctor system.

**Q: Are VGA splitters checked for mirrored monitors?**

A: RT PILOT candidates may not have multiple computers, multiple monitors, split screens, docking stations, or any unknown wiring from their computer to unknown source. ProProctor locks down the candidate's computer for the duration of the Exam and the Exam will only display on the candidate's primary monitor. Any secondary monitors will be disabled and black. If the Prometric Readiness Agent cannot confirm the security and environment of the RT PILOT candidate, the RT PILOT candidate will not be permitted to test remotely. If the Readiness Check is unsuccessful, the RT PILOT candidate may not test.

**Q: What happens if a candidate receives an emergency phone call during their Exam that doesn't require them to terminate but must make other phone calls to deal with the situation?**

A: RT PILOT candidates are expected to provide themselves with an uninterrupted and secure testing environment for the duration of the Exam. Interruptions by children, adults, pets, phones, etc. will invoke a real-time review by the Prometric Proctor and the Prometric Security Agent and if the interruption continues or if the security of the computer and the environment cannot be verified, a CPR will be created, or the RT PILOT candidate's testing will be terminated.

**Q: How will you address environmental challenges in candidates' home settings, such as a TV on the wall, a closet in the room, windows, etc.?**

A: Prometric Readiness Agents are trained to work with candidates to suggest solutions for environmental challenges, as feasible. An example would be asking a candidate to cover a TV or bookcase with a sheet. If the environmental challenge is insurmountable, the candidate will not

be allowed to proceed with testing. During the RT PILOT, the candidate would then be required to reschedule in a Prometric Test Center and not be allowed to reschedule in the RT PILOT.

**Q: May a candidate read questions out loud to themselves?**

A: As in a Prometric Test Center, candidates are prohibited from talking aloud during testing. Should a Prometric Proctor observe this behavior, a Prometric Security Agent will engage, and a new security check completed. If necessary, a Center Problem Report will be created and the remote testing will be terminated, if the issue persists.

**Q: Is “100% live proctoring” an option?**

A: Once a candidate commences the check in process, they will be under the observation of either a Readiness Agent, a Proctor or a Security Proctor for the entire Exam process. As such, 100% live proctoring will be a requirement of the RT PILOT.

**Q: How does the readiness agent and security agent know that the candidate is who they say they are?**

A: Similar to test center testing, RT PILOT candidates must present a government issued ID during the check-in process and before the Exam session commences. After review by the Readiness Agent, the ID is available to both the Proctor and the Security Proctor for on hand review. A RT PILOT candidate’s ID is rechecked after every interruption and break. All test center and remote test agents are trained to watch for altered IDs.

**Q: How can you ensure that others cannot see the screen of the candidate taking the test?**

A: The Readiness agent is trained to ensure the testing environment is clear and free of clutter during the readiness check-in process. The Proctor will continue to monitor the environment throughout the testing event both visually and audibly. If any concern or anomaly is noted, the Security Proctor is engaged to more closely review any concerns.

**Q: How can you ensure that some type of communication from a 3rd party does not happen during testing?**

A: RT PILOT candidates are expected to provide themselves with an uninterrupted, quiet and secure testing environment for the duration of the Exam. Interruptions by children, adults, pets, phones, other technology, etc. will invoke a real-time review by the Prometric Proctor and the Prometric Security Agent and if the interruption continues or if the security of the computer and the environment cannot be verified, a CPR will be created, or the RT PILOT candidate’s testing will be terminated.

**Q: Will the proctor monitor only CPA candidates, or will this person be monitoring various exams simultaneously?**

A: As in a Prometric Test Center, Proctors monitor candidates for different examinations simultaneously, as assigned.

**Q: If a proctor sees a shadow or other evidence of the possibility of someone else being in the room, can they require another camera scan?**

A: Yes, RT PILOT candidates are always monitored by a Prometric Proctor. Should a Prometric ProProctor notice any irregularity (ex. shadows, irregular RT PILOT candidate head or eye movement, irregular testing behavior, talking aloud, etc.) a Prometric Security Agent is also engaged. Video of the testing event can be reviewed while the testing event continues.

**Q: Will room checks occur during the Exam as is proposed to happen at the beginning?**

A: Yes, a RT PILOT candidate's environment may be checked after every interruption and break. A thorough re-check-in process occurs.

**Q: Just in case the room scan missed something that could be used for cheating, will the proctor or software be monitoring the candidate's eye movements during the test?**

A: Yes, RT PILOT candidates are always monitored by a Prometric Proctor. Should a Prometric Proctor notice any irregularity (ex. shadows, irregular RT PILOT candidate head or eye movement, irregular testing behavior, talking aloud, etc.) a Prometric Security Agent is also engaged. Artificial intelligence is also used to assist in monitoring the candidate's behavior for anomalies.

**Q: Does the software track keystrokes?**

A: The RT PILOT candidate's keystrokes are not logged; however, the RT PILOT candidate's workstation is locked down and only the Exam may be accessed.

**Q: Is the system automatically detecting anomalies? Or is that done manually by the proctor?**

A: Both the proctor and the system detect anomalies. The system will detect and log anomalies.

## **Testing Technology and Security**

**Q: Will facial recognition or other AI techniques be utilized through ProProctor?**

A: Not at this time. Prometric is planning to implement facial detection in the near future as a configurable setting. NAP can decide if they want to use facial detection as part of the CPA Exam testing or not.

**Q: Is Prometric operating on its own VPN while ProProctor is being used?**

A: No

## **Proctor Process**

**Q: What if a proctor's or security agent's internet connection is lost during a testing event?**

A: If a Readiness Agent, Proctor or Security Agent lost connection during a testing event, the session would roll to another available Readiness Agent, Proctor or Security Agent.

**Q: Is there a process in place to monitor the activity of the proctor? What if s/he walks away from the computer? Does the proctor have to perform some type of "check-in" sporadically throughout their shift(s)?**

A: Proctor performance is continuously monitored. All Proctors are in constant communication with their Team Leads (TLs) through Microsoft Teams, which includes alerting their TLs when taking and returning from breaks and any issues they are facing that may affect their work performance or candidate testing.

**Q: If the proctor needs to take a break does he/she pass the monitored test takers to another proctor?**

A: Yes

**Q: When a proctor is following up/responding to chats and alerts for a specific candidate, are the other candidate tiles still in view?**

A: Yes. The proctor can maximize the view of each candidate to more closely monitor their actions, but all other monitored candidates remain in view.

**Q: Is there any oral communication between the readiness agent and the test taker or is it a one-way conversation or chat?**

A: The Readiness Agent, Proctor and Security Proctor all have the ability to communicate orally back-and-forth with the candidate. The Readiness Agent definitely communicates directly with the candidate during the check-in process. The Proctor and Security Proctor only communicate to answer candidate questions or if deemed necessary otherwise.

**Q: How many candidates are assigned to each proctor?**

A: Candidates are proctored 1:1 when being checked in by a Readiness Agent and also if a Security Proctor is called in to perform a security review. During normal testing, the candidate to proctor ratio is 8:1, which is less than in a Prometric Test Center.

**Q: Are all Proctors employees of Prometric? How many agents of each type do you plan on engaging over the first 6 - 12 months? What training will the agents receive?**

A: All agents are trained and certified by Prometric, although they are employed by a third party. Prometric is constantly monitoring capacity and adding Proctors to meet demand.

## **ProProctor Usage and Capacity**

**Q: How many professions or clients of Prometric are currently using this technology?**

A: Approximately 100 Prometric clients currently use ProProctor, but many others are assessing it for use as a result of the Covid pandemic.

**Q: What is the capacity of Prometric to handle CPA profession candidates for the RT PILOT?**

A: Prometric has added significant numbers of Readiness Agents, Proctors and Security Proctors as clients have shifted to the ProProctor system, and has confirmed it has adequate staff and system capacity to support the RT PILOT.

## **Candidate Pricing / Cost**

**Q: Will candidates be charged a higher price for remote proctoring during the pilot than they are to test in a test center?**

A: The testing fee will be the same for candidates whether they test in a test center or take part in the RT PILOT.

**Q: If the pilot is successful, do you anticipate higher Exam prices due to the cost of developing and maintaining the remote proctoring solution for emergency use?**

A: It is expected that the RT PILOT candidate cost, as well as any future remote testing, will be the same price as a Prometric test center test administration. Rather than providing a brick-and-mortar test administration, NAP will be making significant software investments and Prometric will be providing live RT PILOT candidate oversight and proctoring during the Exam's administration.

The AICPA's driver software is already web-based and implementing the modifications to support remote testing were allocated in the current 2020 AICPA software budget. Implementing the remote testing feature set also further aligns the AICPA software to a potential shift by Prometric to a cloud-based test center deployment model and away from their current server workstation hub and spoke (client server) model.

## Legal Questions

**Q: Are there legal questions regarding nexus or local law caused by inability to determine candidates' physical location when they test, agree to non-disclosure agreement, etc.?**

A: The informed consent signed by each candidate, as well as the state board, NASBA, Prometric and AICPA contracts address all jurisdictional, venue and choice of law issues. The candidate's physical location will be established as is legally sufficient and industry standard for any online transaction.

**Q: Would accountancy boards have any liability and/or obligations in the event of a significant data breach?**

A: Consistent with Prometric Test Center test administration, the accountancy boards are not liable nor have any obligation regarding a data breach in the test center or in a remote testing administration.

**Q: How is the remote testing location identified?**

A: Once a RT PILOT candidate has been deemed eligible to test remotely, like a candidate traveling to any Prometric Test Center, the RT PILOT candidate may test in any location they desire (as long the physical location meets Prometric's remote testing requirements). The location of the RT PILOT candidate will not be verified, though the candidate will be required to attest to the location. For the RT PILOT, only domestic candidates will be deemed eligible to test. However, if a RT PILOT candidate attempts to test with an IP address of a location that is not approved (e.g., China), the Exam software will not launch.

## Uniform CPA Examination-Specific FAQs

### **Q: What impact will this have on the need for questions in the test bank?**

A: The use of test questions in panels for the RT PILOT will have no direct impact on the need for additional questions in the item bank.

### **Q: When the Exam is presented how will Excel and the Authoritative Literature also be made available to the test taker?**

A: In the RT PILOT, RT PILOT candidates will be provided with a web-based spreadsheet like Excel and the Authoritative Literature.

## Board of Accountancy-Specific FAQs

### **Q: Will the boards of accountancy need to change their statute or rules to allow for remote testing?**

A: Each jurisdiction should review its statute and rules, but preliminary review of many board's language indicates that most will require no law or rule change. Several boards have specific reference to Prometric Test Centers which might require minor adjustment if a decision is made to proceed with utilizing remote testing in emergency situations after the results of the RT PILOT are shared and considered.

### **Q: Will boards of accountancy know if their candidates are part of the RT PILOT program?**

A: NAP will seek consent from several accountancy boards to allow their candidates to participate in the RT PILOT. As such, accountancy boards will have approved their candidates to volunteer for the RT PILOT.

### **Q: Will you be able to provide evidence if needed before an accountancy board administrative hearing to prove cheating?**

A: As with cheating concerns in Prometric Test Centers, digital video recordings, Center Problem Reports (CPRs) and staff from NASBA, AICPA and Prometric will be available as needed for board of accountancy investigation purposes and hearings.

### **Q: How long does Prometric retain the video/process file?**

A: As in the test centers, Prometric retains digital video files for 30 days.

**Q: How can accountancy boards be assured of security and integrity of Exam processes and reliability of Exam results?**

A: The Examination Review Board (ERB) of NASBA will include the RT PILOT as part of its 2021 annual review. It is anticipated that the ERB will develop procedures, as deemed needed, to cover the RT PILOT program and will specifically review the RT PILOT efforts, incorporating it into its annual report regarding the reliability of the Exam for board of accountancy licensing purposes.

**Q: With different content for pilot and no continuous testing can the candidates who pass the pilot be considered equal to regular candidates?**

A: In the current testing schema, candidates do not all receive the same questions as there are multiple panels representing the CPA Exam in the field at any point in time. The panels used in the RT PILOT will be equivalent to those in the test centers and will therefore absolutely be considered equally part of the Exam. Scores resulting from the RT PILOT Exams should be accepted as such. Though candidates will only be allowed to test each section once in the RT PILOT program, they will be allowed to retest in a test center, again, not resulting in any substantial difference in testing for candidates.

**Q: If the planned "window" length for the RT PILOT is going to be a relatively short period, how does that impact the ability of a candidate to retest under the continuous testing model?**

A: Since the planned testing window for the RT PILOT is three weeks or less, there will be no opportunity for participating candidates to retest remotely upon receipt of failing scores. Such candidates could, however, choose to then schedule and retest in a test center.

**Q: Will data from the RT PILOT be captured for review and analysis related to remote vs in-center testing and to identify any aberrations in results?**

A: Metrics from the RT PILOT will be reviewed as part of the assessment of the effort. Reports summarizing findings and recommendations will be shared with the boards of accountancy to allow further deliberation regarding consideration of the use of remote testing for emergency situations on a go forward basis.

## Emergency Period

**Q: How is the “emergency period” going to be defined?**

A: The concept and definition of an “emergency period”, i.e. when, under what circumstances, and for how long remote testing would be available to affected Candidates is being drafted by NASBA and the AICPA, and will be reviewed and approved by the NASBA CBT Administration Committee and shared in advance with the accountancy boards before any future “emergency period” testing.

## Candidate Test Accommodations / ADA

**Q: What is the plan for providing remote testing ADA test accommodations in the RT PILOT?**

A: NAP acknowledges the requirement that ADA test accommodations must be provided in remote testing for emergency situations and it is currently working on a plan to address all legally required ADA test accommodations through remote testing should remote testing be approved for future emergency situations.

As candidates may choose to test in Prometric Test Centers, ADA test accommodations will not be part of the initial proposed RT PILOT; therefore, no candidate requesting ADA test accommodations will be included in the initial RT PILOT.

## Other

**Q: Test centers are open and operating. Why is remote testing capability necessary?**

A: Remote testing capability is not intended for when Prometric test centers are fully open. Note that while Prometric test centers are largely open as of January 2021, test centers in some regions are once again operating at reduced capacity due to Covid-19 hot spots and physical distancing requirements. Compounding numbers of people contracting the virus, hospital capacity challenges, and new strains of the virus entering the equation raise serious concerns that regional and state test center closures could still be on the horizon.

Remote testing is targeted for times when test centers are largely shut down. NAP would like to have the remote testing capability tested and ready to go should a future emergency warrant its implementation. Without a successful RT PILOT, NAP will never be positioned to deploy remote testing.

**Q: What if all 55 jurisdictions do not accept RT PILOT scores as valid?**

A: We hope that by providing a detailed description of the proposed RT PILOT and addressing the numerous excellent questions posed at recent webcasts and meetings, boards believe they have adequate information to agree to accept Exam scores from the small number of candidates who volunteer to test the system by testing remotely. For all of the reasons expressed in this paper, we feel it is crucial to conduct the RT PILOT to assess the viability of providing remote testing as a contingency solution in emergency closures of Prometric Test Centers. As noted, results of the RT PILOT will be brought back to the accountancy boards for further discussion before any other actions are taken.

If several states elect to not accept scores from the RT PILOT, we will assess the impact and decide next steps. It is possible that RT PILOT volunteer candidates may be asked to sign an informed consent explaining that certain jurisdictions may not accept their scores.