

TITLE 23: EDUCATION AND CULTURAL RESOURCES
SUBTITLE A: EDUCATION
CHAPTER VI: BOARD OF EXAMINERS
PART 1400 CERTIFICATE OF CERTIFIED PUBLIC ACCOUNTANT

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AUTHORITY: Implementing and authorized by Section 26 of the Illinois Public Accounting Act [225 ILCS 450/26].

SOURCE: Emergency rule at 5 Ill. Reg. 276, effective December 15, 1980, for a maximum of 150 days; adopted at 5 Ill. Reg. 8303, effective July 31, 1981; emergency amendment at 7 Ill. Reg. 7342, effective June 1, 1983, for a maximum of 150 days; codified at 8 Ill. Reg. 3342; amended at 8 Ill. Reg. 24720, effective December 12, 1984; amended at 10 Ill. Reg. 4237, effective February 21, 1986; amended at 18

Ill. Reg. 14143, effective August 26, 1994; emergency amendment at 19 Ill. Reg. 984, effective January 18, 1995, for a maximum of 150 days; transferred from Chapter V, 23 Ill. Adm. Code 1300 (Board of Trustees) pursuant to 225 ILCS 450, January 1, 1994, at 19 Ill. Reg. 6325; amended at 20 Ill. Reg. 6262, effective May 1, 1996; amended at 21 Ill. Reg. 13315, effective September 26, 1997; amended at 28 Ill. Reg. 4548, effective March 5, 2004. emergency amendment at 28 Ill. Reg. 16485, effective December 17, 2004 for a maximum of 150 days; emergency expired May 15, 2005; amended at 29 Ill. Reg. 19524, effective November 21, 2005.

Section 1400.10 Administrative Functions

The administrative functions of the Board of Examiners (the Board) under the Illinois Public Accounting Act (the Act) shall be performed by an Executive Director of the Board of Examiners, appointed by and responsible to the Board.

(Source: Amended at 21 Ill. Reg. 13315, effective September 26, 1997)

Section 1400.20 Duties of the Board of Examiners

- a) The Board shall receive all applications for examinations under the Act, shall examine all evidence submitted in support of or in opposition to such applications, and shall issue letters of approval to the candidates to take the examination sections. The candidate shall contact a test center identified by the Board to schedule the time and place for the examination at an approved test site.
- b) The Board shall inform the candidates of the addresses and telephone numbers of the testing sites, shall advertise the same according to the provisions of the Act, and shall oversee the conduct of such examinations.
- c) The Board shall contract with the American Institute of Certified Public Accountants (AICPA) who shall deliver examination questions via a Virtual Private Network to designated testing centers to be stored encrypted until such time as they are provided to the examination candidate.
- d) The Board shall determine the scores of all candidates who have taken the examinations under the Act and shall certify the names of the candidates who attain passing scores and satisfy the other qualifications prescribed by the Act and this Part.
- e) The Board shall receive all applications for the certified public accountant certificate filed under Section 5 of the Act, shall examine all evidence submitted in support of or in opposition to such applications, and shall certify the names of the applicants whose qualifications have been determined by the Board to comply with the provisions of this Part.
- f) The Board shall receive all applications for the certified public accountant certificate filed under Section 1400.160(d) of this Part, shall examine all evidence submitted in support of or in opposition to such applications, and shall certify the names of the applicants whose qualifications have been determined by the Board to comply with the provisions of the Act and this Part.

(Source: Amended at 29 Ill. Reg. 19524, effective November 21, 2005)

Section 1400.30 Appointment to the Board of Examiners

The members of this Board of Examiners, having the qualifications as specified in Section 2 of the Act, shall be nominated as provided in Section 1400.50(c)(3). The nominations shall be forwarded to the Governor of Illinois.

(Source: Amended at 29 Ill. Reg. 19524, effective November 21, 2005)

Section 1400.40 Board Address

- a) The mailing address of the Board is:

Board of Examiners
Room 216
505 E Green Street
Champaign, Illinois 61820-5723

- b) The Board's rules are available for inspection and copying and notices of Board and Board Committee meetings are posted pursuant to the Open Meetings Act [5 ILCS 120] at:

Room 216
505 E Green Street
Champaign, Illinois 61820-5723

- c) The Board's telephone number, at which the public may request information on the examination, including an application to sit for the examination, dates of the examination, the location where the examination is given, qualifications for the examination, and information on the application process, is (217) 333-1565.
- d) The Board's fax number, through which the public may submit written requests for information on the examination, including an application to sit for the examination, dates of the examination, the locations where the examination is given, qualifications for the examination, and information on the application process, is (217) 333-3126. PLEASE NOTE: A candidate may not submit an application to sit for the examination via fax.

(Source: Amended at 21 Ill. Reg. 13315, effective September 26, 1997)

Section 1400.50 Organization and Compensation of the Board of Examiners

- a) The Board shall annually elect a Chair and a Vice-Chair as officers of the Board, to serve a one year term from August 1 through July 31 of the following year, as follows:
 - 1) On or before August 1 of each year, Board members who have been duly appointed pursuant to Section 2 of the Act to serve during the subsequent year will meet to elect from among the Board members a Chair and Vice-Chair.
 - 2) The nominating committee created under subsection (c)(3) of this Section shall propose one nominee for Chair and one nominee for Vice-Chair. The recommendations of the nominating committee shall be forwarded to each member by June 1 of each year.
 - 3) Nominations in addition to those made by the nominating committee may be made by any three Board members at or before the meeting at which the officers shall be elected.
 - 4) The only order of business at the meeting shall be the election of the Chair and Vice-Chair. The meeting shall be presided over by the previous year's Chair, or such other Board member as the Board may agree upon.
 - 5) If only one person is nominated for an office, election may be by voice vote. If more than one person is nominated, election shall be by secret ballot. In order to be elected Chair or Vice-Chair, a Board member must receive no fewer than five votes.
- b) Duties of Chair, Vice-Chair and Board Members; Removal
 - 1) The Chair shall preside at and prepare an agenda for all Board meetings. The Chair will make appointments as indicated in subsection (c) of this Section and shall supervise the activities of the Executive Director in accordance with the Board directives and policy.
 - 2) The Vice-Chair shall preside at Board meetings in the absence of the Chair, shall serve as Chair during any term of disability of the Chair, and shall serve the remainder of the term in the event of the death, resignation or removal of the Chair.

- 3) Board members are expected to attend all Board meetings and to accept assignment by the Board Chair to attend all meetings of Board Committees.
 - 4) The Chair or Vice-Chair of the Board may be removed from his or her position as an officer of the Board by the affirmative vote of six Board members at any regular Board meeting or at any special Board meeting called for that purpose. Not less than 15 days written notice shall be given to each Board member of the intent to call for a vote to remove the Chair or Vice-Chair from his/her office.
 - 5) Any Board member who misses three consecutive Board meetings, or four or more consecutive Board and/or Board Committee meetings, without an excuse reasonably acceptable to the Chair, shall be subject to removal by the Chair. The Chair shall accept as an excuse such reasons as illness of the Board member, serious illness or death of a family member, unavoidable conflict with other professional commitments, and other reasons which make it highly difficult for a Board member to fulfill his/her obligations. A Board member's previous attendance record may be considered by the Chair in determining the reasonableness of an excuse offered by the Board member. Any Board member removed by operation of this subsection (b)(5), or whose excuse for failure to attend a Board meeting or Board committee meeting is not reasonably accepted by the Chair, may appeal to the full Board. In the event of such an appeal, in order to uphold the Chair's determination and/or removal of a Board member, the Board must affirm the determination or removal by an affirmative vote of five Board members, of which the Chair may be one.
- c) The Chair shall appoint the following committees:
- 1) An Administrative Committee, composed of three members, one of whom shall be appointed Chair of the Committee by the Chair of the Board. The function of the Administrative Committee is to review and make recommendations to the Board for changes in the Board rules and policies as may be appropriate or necessary. The Committee shall undertake additional responsibilities as delegated by the Board or the Board Chair.
 - 2) A Finance Committee, composed of the Chair or Vice-Chair of the Board, and such additional members as the Board or Board Chair may determine. The Board Chair or Vice-Chair shall serve as Chair of the Finance Committee. The function of the Finance Committee is to prepare and

recommend a budget for Board approval, to make such recommendations for adjustment of fees as it deems necessary or appropriate, and to maintain oversight of the financial operations of the Board, the Board's budget, applicable laws and regulations relating to financial issues, and any accounting procedures adopted by the Board.

- 3) A Nominating Committee, composed of the immediate past Chair, two members of the current Board and two former members of the Board. The function of the Nominating Committee shall be to nominate members to the Board to fill vacancies on the Board and to nominate officers for the Board as set forth in subsection (a)(2) of this Section. The Nominating Committee shall prepare its recommendations by April 1 of each year for nominations to fill the terms of Board members whose terms expire July 31 of that year. The Nominating Committee shall also meet at such other times as may be necessary to make nominations to fill positions that have been vacated due to the death, resignation or removal of a Board member. In carrying out its duties to nominate individuals to the Board, the Nominating Committee shall give preference to current Board members who are eligible for an additional term, unless the individual has requested that he/she not be reappointed. To avoid conflicts of interest and the appearance of conflicts of interest, before any person is nominated to the Board, he or she shall agree that from the time of appointment to the Board and for one year following termination of his or her Board service, the nominee will not participate in any capacity or have any interest in a CPA examination coaching or review course of any kind, and will not engage in any capacity or enter into any relationship that might involve or reasonably appear to others to involve a conflict of interest with his or her position as a Board member. The Nominating Committee will also consider recommendations from past Board members and the professional associations of certified public accountants in developing its recommendations. The Nominating Committee shall nominate only that number of individuals as are needed to fill vacancies on the Board. The Nominating Committee shall forward its nominations to the Governor of Illinois.
- 4) A Candidacy Committee, composed of three or more members, one of whom shall be appointed Chair of the Committee by the Chair of the Board. The function of the Candidacy Committee will be to review questions that arise regarding qualifications of applicants for examination and requests from applicants for a waiver or deferral under Section 2 of the Act, or for other relief under the Americans With Disabilities Act (42

USC 12101) or similar laws, and determine the disposition of such petitions, subject to appeal pursuant to Section 1400.80 of this Part. The Candidacy Committee shall also make such recommendations to the Board for promulgation of rules or policies with regard to petitions for waiver or deferral under Section 2 of the Act, or under the Americans With Disabilities Act or similar laws, as it deems appropriate.

- 5) A State Liaison to provide liaison between the Board and such other professional associations of certified public accountants as the Board shall deem appropriate regarding current issues in the accounting profession.
 - 6) Such other committees as the Chair or Board shall deem to be necessary to carry out the duties and responsibilities of the Board.
 - 7) Except as may be specifically authorized by the Board or by these regulations, the actions of any Committee shall be advisory only and are subject to approval or rejection by the Board.
- d) Board and Committee Meetings
- 1) Board meetings shall be at such times, dates and places as may be determined by:
 - A) the Board, which shall at its meeting at which officers are elected, establish dates for the following year at which regular meetings of the Board shall take place;
 - B) call of the Board Chair, a notice of which shall be communicated to all Board members not less than 15 days prior to the date of the meeting, except as provided in subsection (d)(1)(D), and which notice shall specify the subject or subjects to be discussed;
 - C) call of any three Board members, a notice of which shall be communicated to all Board members not less than 15 days prior to the date of the meeting, except as provided for in subsection (d)(1)(D), and which notice shall specify the Board members calling for such meeting and the subject or subjects to be discussed; or
 - D) on an emergency basis by the Chair or any three Board members, on less than 15 days notice, in which case notice shall be given not

less than 48 hours before the meeting and shall specify the Board members calling for such meeting and the specific subject or subjects to be discussed and the emergency which is the basis for calling a meeting under the provisions of this subsection (d)(1)(D).

- 2) For the purpose of notice required by subsection (d)(1)(D), such notice may be waived by unanimous consent of all Board members, reflected by a written statement signed by all Board members and placed in the official minutes of the meeting.
- 3) Committee meetings may be called by the Board Chair, the Committee Chair, or by a majority of the members of any Committee. Notice of the time, date and place of a Committee meeting, and the subjects to be discussed, shall be communicated to all Committee members and the Chair of the Board not less than 15 days prior to the date of the meeting. Notice may be waived by unanimous consent of all Committee members, which shall be reflected by a written statement signed by all Committee members and placed in the official minutes of the meeting.
- 4) Any actions taken at a meeting for which notice fails to comply with the notice requirements of this Section shall be void and of no effect.
- 5) A quorum of the Board necessary to conduct the business of the Board shall be six members. Action of the Board, except as specified in subsection (a)(5) of this Section, shall be by a majority vote of those present at the Board meeting.
- 6) A quorum of any Board Committee shall be a majority of the members appointed to the Committee. Committee action shall be by a majority of Committee members present, except as may be specified by the Board Chair or Committee Chair in the case of delegation of specific Board authority to a Committee.
- 7) At all Board and Committee meetings except hearings conducted under the provisions of Section 1400.80 of this Part, any Board member may designate another Board member to vote as his or her proxy on his or her behalf on any issue before the Board. To be valid, such designation must be in writing and signed by the Board member so designating, and shall clearly set forth the extent of the grant of authority, the specific issue or issues to which the grant of authority applies, and any limits or restrictions to which the grant of authority is subject to. The Board member receiving

the proxy authority may, if present, exercise any or all authority granted under the terms of the proxy or may choose to decline exercise of all or any portion of such authority.

- 8) For purposes of this Part, any Board member will be considered present at any meeting of the Board or Board committee, except hearings conducted under the provisions of Section 1400.80 of this Part, if he or she is physically present, has given his or her valid proxy to a Board member who is otherwise present, or takes part in the meeting and deliberations by teleconference and/or video conference.
 - 9) Compliance with the Open Meetings Act [5 ILCS 120]. The Executive Director shall publish notice of all meetings of the Board and Board Committees by posting a notice and agenda thereof at the Board Office.
- e) Members of the Board of Examiners shall be reimbursed for travel in accordance with the Governor's Travel Control Board Rules (80 Ill. Adm. Code 2800) and the Travel Regulation Rules (80 Ill. Adm. Code 3000).

(Source: Amended at 29 Ill. Reg. 19524, effective November 21, 2005)

Section 1400.55 Admission to the Examination; Issuance of Reciprocal Certified Public Accountant Certificates

- a) The Executive Director, on behalf of the Board, shall:
 - 1) issue a letter of approval to any applicant who has timely filed an application, along with the required fee and evidence of compliance with all requirements of the Act and this Part, and forward notification of eligibility to the National Association of State Boards of Accountancy (NASBA) National Candidate Database (NCD);
 - 2) issue a certificate as a certified public accountant to any individual who holds a valid, unrevoked certificate as a certified public accountant issued under the laws of any other state or territory of the United States, or the District of Columbia, upon receipt of an application, along with the required fee and evidence showing compliance with Section 5 of the Act;
 - 3) issue a certificate as a certified public accountant to any individual who holds a foreign designation, granted in a foreign country, entitling the holder thereof to engage in the practice of public accounting, upon receipt of an application, along with the required fee and evidence showing compliance with Section 5.1 of the Act.
- b) In cases in which the Executive Director has denied an application under subsection (a)(1), (2), or (3) of this Section, and in cases in which an applicant requests special consideration under any other provision of the Act or this Part, or under any other applicable law, the Executive Director shall refer the case to the Candidacy Committee established under Section 1400.50(c)(4).
- c) The Candidacy Committee shall review all applications referred to it under Section 1400.50(b), including all documents and evidentiary exhibits submitted by the applicant, within 15 days after receipt of requests for special consideration by the Executive Director.
- d) The Candidacy Committee may, in cases in which expert testimony is submitted by an applicant, require that an applicant undergo evaluation by an expert retained by the Board, at the Board's expense. The evaluation shall be at a time and place reasonably convenient to the applicant. A copy of the results of the evaluation shall be made available to the applicant upon the applicant's request.

- e) A vote of a majority of the members of the Candidacy Committee shall be necessary to take any action. The Executive Director shall advise each applicant by mail, to the address listed on the application, within 15 days after the determination by the Candidacy Committee.

(Source: Amended at 29 Ill. Reg. 19524, effective November 21, 2005)

Section 1400.60 Filing of the Application and Payment of Fees

a) Applications to take the CPA examination must be made on a form provided by the Board and filed with the Board. An applicant must file an application with the Board together with official transcripts of academic records to establish eligibility even if the applicant has tested as a candidate in another jurisdiction. The proper fee must accompany each application for credential evaluation, authorization to test, re-authorization to test, reciprocity, and transfer of examination grades. The fee schedule is as follows:

- 1) Credentials evaluation:
 - A) Domestic credentials evaluation \$175
 - B) International credentials evaluation \$250
 - C) Combination of international and domestic credentials evaluation \$250
- 2) Authorization and re-authorization to test:
 - A) 4 different sections \$120
 - B) 3 different sections \$108
 - C) 2 different sections \$ 76
 - D) 1 section \$ 40
- 3) Application for certification under Section 5 of the Act (reciprocity) \$345
- 4) Application for certification by complete transfer of examination grades pursuant to Section 1400.160 \$345
- 5) Foreign credentials evaluation under Section 5 of the Act (reciprocity) \$250
- 6) Foreign credentials evaluation by total transfer of credit \$250

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| 7) | Certification of valid Illinois Certified Public Accountant certificate | \$ 30 |
| 8) | Duplicate Certified Public Accountants certificate | \$ 30 |
| 9) | NSF check fee | \$ 25 |
| 10) | Computer disk | \$ 50 |
- b) The Board shall establish and collect a fee of \$.50 per page for letter and legal size copies of lists and \$50 per computer disk of the names and addresses of successful candidates and names and addresses of applicants approved to take the examination, released quarterly, as public information under the provision of Section 2 of the Act. The fees are for reimbursement for the cost of production, handling and shipping.
- c) An application will not be considered filed until all application fees required by this Section and all required supporting documents have been received, including proof of identity as determined by the Board and specified on the application form, and official transcripts showing that the candidate has satisfied all education requirements.
- d) The Board or its designee will forward notification of eligibility for the examination to the NASBA national candidate database.
- e) Each candidate shall pay to the Board or its designee a candidate testing fee that includes the actual fees charged by the AICPA, NASBA and the examination delivery provider for each examination section scheduled by the candidate.
- f) The Board will waive the evaluation fee for an examination candidate with domestic credentials who paid the application fee to write a pencil and paper exam held within three years from the date of an application for the computer-based examination.
- g) The Board will waive the evaluation fee for an examination candidate with domestic credentials who can present a copy of an official Board of Examiners credential evaluation letter dated within three years prior to the date of application for the authorization to test for the computer-based examination.

(Source: Amended at 29 Ill. Reg. 19524, effective November 21, 2005)

Section 1400.70 Rebate of Fees

All fees are non-refundable, except that a candidate who makes an overpayment of fees will have the amount of the overpayment refunded.

(Source: Amended at 29 Ill. Reg. 19524, effective November 21, 2005)

Section 1400.80 Appeals; Hearings

- a) An individual whose application or request is denied by the Candidacy Committee may, within 15 days after the mailing of notice of a denial or acceptance with modifications of his or her application, appeal to the Board by filing therewith a petition for hearing.
 - 1) The petition for hearing must be postmarked not later than 15 days after the postmark of the notice of denial or acceptance with modifications.
 - 2) The petition for hearing need not be in any particular form, but shall include the name of the petitioner, the nature of the application or request which was denied, and the specific grounds on which the individual seeks to have the determination of the Candidacy Committee overturned.
- b) A candidate charged with misconduct pursuant to Section 1400.105 of this Part, or any person charged with violation of the confidentiality provisions of Section 1400.110 of this Part, may, within 30 days following the date notified of the charge, file a petition for hearing before the Board to contest the charge and/or to present evidence and argument requesting leniency in imposition of penalties.
- c) All petitions for hearing, if filed in accordance with subsection (a) or (b) of this Section, shall be heard by the Board, except that the members of the Candidacy Committee, any member of the Board who has brought the charge which is the subject of a hearing under subsection (b), and any member of the Board who is a substantive witness at such hearing shall be excluded from voting. If a petition for hearing fails to comply with subsection (a) or (b), as applicable, the Board shall deny the petition and notify the petitioner of the denial and the grounds therefore within 15 days. Individuals whose petitions have been denied for failure to comply with subsection (a) or (b), as applicable, may appeal that denial by filing a written petition in compliance with subsection (a), in which case the Board shall review and make a determination of the adequacy of the original petition based solely on written evidence submitted.
- d) All hearings shall be considered "de novo", and neither the Board nor the parties shall be limited to presenting or considering evidence that was previously presented. In hearings under subsection (a), the burden of proving facts which entitle the petitioner to the relief requested, and of establishing an adequate legal basis for the relief requested, shall be on the petitioner, who must sustain the burden of proof by a preponderance of the evidence. At a hearing to contest the validity of charges under subsection (b), the burden of proving the charge shall

be on the accuser, who shall be required to prove the charges by a preponderance of the evidence.

- e) Notice of Hearing. Upon receipt of a timely and sufficient petition, the Board shall notify the petitioner of the time, date and place of hearing, and reference to the substantive and procedural rules which will govern the hearing. The notice shall be sent by certified mail to the petitioner at the address shown on the petition not less than 15 days prior to the date of the hearing.
- f) Continuances.
 - 1) Within seven days after the receipt of the notice of hearing, a petitioner may request a continuance of the hearing. The request must reach the Board Office not later than five days prior to the scheduled hearing date. The hearing officer shall reject a request for continuance unless the petitioner shows good cause why he or she cannot attend and present his or her case at the time, date and place indicated in the notice of hearing.
 - 2) The hearing officer may order a continuance of any hearing at any time, whether or not any evidence has yet been presented, as may be necessary to further the interests of justice and fairness.
- g) In the event a petitioner fails to appear, the Board may affirm the decision which is the subject of the appeal without further proceedings.
- h) All hearings shall be presided over by a hearing officer who shall be the Board Chair, or in his or her absence, or if the Board Chair is the person bringing a charge that is the subject of a hearing under subsection (b), or at the discretion of the Board Chair, a Board member who is an attorney licensed to practice in this State or any other attorney licensed to practice in this State as may be appointed by the Board Chair. A hearing officer shall be disqualified on his or her own motion or upon motion by either party, upon a showing of bias or conflict of interest. Such bias or conflict of interest shall include, but not be limited to, the existence of a close family, business or financial relationship or interest between the hearing officer and the petitioner, any Board member or employee of the Board, or any witness. The hearing officer shall have the duty to insure a fair hearing, to take all necessary action to avoid delay, to maintain order, and to ensure development of a clear and complete record. The hearing officer shall have all powers necessary to these ends, including but not limited to:

- 1) ruling upon offers of proof and receive evidence and rule upon objections to the introduction of evidence;
 - 2) regulating the course of the hearings and conduct of the parties and their counsel therein; and
 - 3) interrogating witnesses.
- i) Petitioner may represent himself or herself at the hearing, or may be represented by an attorney licensed to practice in the State. The Petitioner shall notify the Board, not less than five business days prior to the hearing, of the names and roles of all persons appearing before the Board on behalf of the Petitioner. The decision of the Candidacy Committee, in an appeal brought under subsection (a) of this Section, shall be presented by the Executive Director, a member of the Candidacy Committee who took part in decisions with regard to the particular applicant who is the petitioner in the appeal, or by an attorney licensed to practice in this State. A charge heard under subsection (b) of this Section shall be presented by the Executive Director or his or her designee, or by a Board member who has made the charge, or by an attorney licensed to practice in this State.
- j) The sequence to be followed in hearings is as follows:
- 1) The party bearing the burden of proof shall make a brief opening statement of his/her case, indicating the issues intended to be addressed, the facts sought to be established, and the action being requested of the Board. The opposing party may make an opening statement, indicating the basis of its decision and the issues upon which its decision was based.
 - 2) The party bearing the burden of proof may present evidence and witnesses, after which the opposing party may present evidence and witnesses. Following each witness, the other party may cross-examine the witness, and thereafter members of the Board and/or the hearing officer may question the witness.
- k) In hearings under subsection (a) of this Section, all documents that were a part of the record available to the Candidacy Committee shall be admitted into evidence and copies thereof made available to the petitioner at the hearing or, upon request, prior thereto. In addition, in all hearings the hearing officer shall admit evidence which is admissible under the rules of evidence pertaining to civil actions in Illinois, and shall admit material, relevant evidence which would be relied upon by reasonably prudent persons in the conduct of serious affairs which

is reasonably reliable and reasonably necessary to resolve the issue before the Board. The hearing officer shall exclude from consideration immaterial, irrelevant, and repetitious evidence.

- l) At the conclusion of the hearing, including any continuance thereof, the Board shall deliberate in a closed meeting and, within 15 days after the hearing, notify the petitioner and the petitioner's attorney, if represented by an attorney, by certified mail of its decision. In a hearing under subsection (a) of this Section, the determination of the Candidacy Committee shall be upheld unless the Board shall overrule it by a vote of a majority of Board members present, not including Board members excluded because of participation on the Candidacy Committee. In a hearing under subsection (b) of this Section, a vote of a majority of the Board present and voting shall be necessary to sustain a charge and/or to impose penalties. The determination of the Board shall be final.

(Source: Amended at 21 Ill. Reg. 13315, effective September 26, 1997)

Section 1400.90 The Educational Requirement

- a) As provided in Section 3 of the Act, to be admitted to take the examination given before January 1, 2001, a candidate for the Illinois certified public accountant examination must have successfully completed at least 120 semester hours of acceptable credit. Of the semester hours accepted by the Board, at least 27 semester hours shall be in the study of accounting, auditing and business law, provided not more than 6 semester hours shall be in business law. Candidates may apply to take the certified public accountant examination during their final term, semester or quarter, but must meet the educational requirements at the time the examination is given.
- b) Acceptable credit recognized by the Board is:
 - 1) credit earned from a college or university which is a candidate for or is accredited by a regional accrediting association which is a member of the Commission on Recognition of Postsecondary Accreditation (CORPA),
 - 2) credit earned at a business school or college of business within the educational institution that is accredited by the American Assembly of Collegiate Schools of Business (AACSB), or
 - 3) Association of Collegiate Business Schools and Programs (ACBSP).
- c) To be admitted to take the examination for the first time after January 1, 2001, a candidate for the Illinois CPA examination must have successfully completed at least 150 semester hours of acceptable credit including a baccalaureate or higher degree. The semester hours accepted by the Board must include an accounting concentration or its equivalent. A candidate will be deemed to have met the education requirement if, as part of the 150 semester hours of education or equivalent as determined by the Board, he or she has met any one of the four conditions listed in subsections (c)(1) through (4). With each of the conditions listed, accounting hours do not include business law, and no more than six semester hours of accounting may be obtained through internships or life-experience.
 - 1) Earned a graduate degree with a concentration in accounting from a program that is accredited in accounting by an accrediting agency recognized by the Board.

- 2) Earned a graduate degree from a program that is accredited in business by an accrediting agency recognized by the Board and completed at least 24 additional semester hours in accounting at the undergraduate level or 15 semester hours at the graduate level or equivalent combination thereof, including courses covering the subjects of financial accounting, auditing, taxation, and management accounting.
 - 3) Earned a baccalaureate degree from a program that is accredited in business by an accrediting agency recognized by the Board and completed 24 semester hours in accounting at the undergraduate or graduate level, including courses covering the subjects of financial accounting, auditing, taxation, and management accounting, and completed at least 24 additional semester hours of business courses, or substantially equivalent (other than accounting) courses, at the undergraduate or graduate level.
 - 4) Earned a baccalaureate or higher degree from an accredited educational institution or other institution recognized by the Board, including at least 24 semester hours of accounting at the undergraduate and/or graduate level with at least one course each in financial accounting, auditing, taxation, and management accounting and completed at least 24 additional semester hours in business courses or substantially equivalent (other than accounting) courses at the undergraduate or graduate level.
- d) For purposes of subsection (c), the formula for conversion of semester hours to quarter hours is 1 semester hour times 1.5 equals 1 quarter hour.
- e) Authorization to Test
- 1) Except as otherwise provided in subsection (e)(2), proof of satisfactory completion of all educational requirements must be received by the Board before the Board issues an authorization to test.
 - 2) First time candidates who apply for the examination prior to July 1, 2005 will be granted provisional approval of in-progress courses taken at domestic institutions. Candidates granted provisional approval shall be allowed 60 days from the date of taking the first section of the examination to provide evidence that all requirements have been completed. No grades will be released to the candidate until all final

official credentials are received and eligibility verified by board staff. If final transcripts verifying completion of all courses for eligibility to sit are not received by the Board within 60 days after taking the first examination section of the computer-based examination, grades for all examination sections authorized with provisional approval will be voided.

(Source: Amended at 29 Ill. Reg. 19524, effective November 21, 2005)

Section 1400.100 Examinations - General

Examinations as prescribed in the Act shall be held by the Board at the times and places that have been determined.

Section 1400.105 Examinations--Misconduct

- a) Misconduct is a serious matter and is strictly prohibited.
- b) The following actions will be considered misconduct:
 - 1) Communication between candidates inside or outside the examination room, or copying another candidate's answer, while the examination is in progress.
 - 2) Communication with others outside the examination room while the examination is in progress.
 - 3) Substitution of a candidate by another person to sit in the examination room to write one or more of the examination papers.
 - 4) Possession of and/or reference to crib sheets, textbooks, or other material inside or outside the examination room while the examination is in progress.
 - 5) Divulging any specific content of the examination.
 - 6) Using or attempting to use any method, device, mechanism, scheme or communication while the examination is in progress for the purpose of or with the intent of gaining access to information to assist a candidate in answering questions on the examination.
 - 7) Failure to follow written or oral instructions regarding procedures and conduct of the examination.
- c) A candidate who is suspected of misconduct shall be permitted to finish an examination session, unless the Board member in charge of the site determines that to do so would otherwise jeopardize the fair and orderly conduct of the examination; however, a candidate suspected of misconduct may be moved to a segregated location for the remainder of the examination.
- d) A candidate charged with misconduct shall be notified by the Executive Director of the Board, by notice mailed not more than 15 days following the examination, that a charge of misconduct has been made against him or her, and that a penalty specified in the notice will be imposed unless the candidate wishes to contest the charge and/or penalty. Failure to request such a hearing pursuant to Section 1400.80(b) shall result in entry of an order by the Board finding the candidate guilty of misconduct and imposing the penalty as specified in the notice to the candidate.
- e) Penalties.
 - 1) Any candidate found guilty of misconduct is subject, at the discretion of the Board and depending on the seriousness of the violation, to one or more of the following penalties:

- A) disqualification from credit for the section of the exam on which the misconduct took place or for the entire exam;
 - B) forfeiture of condition status (see Section 1400.160(b));
 - C) a ban from retaking the exam for not less than two or more than five years.
- 2) Any other person found guilty of misconduct shall be referred to appropriate governmental and professional authorities in this and/or other jurisdictions for discipline against his or her certified public accountant certificate and/or license or other professional designation.
- 3) The enumeration of the penalties in this Section shall not preclude imposition of other penalties or liabilities as may be provided by civil or criminal laws.

(Source: Added at 21 Ill. Reg. 13315, effective September 26, 1997)

Section 1400.110 Examinations - Uniform Examination - Non-Disclosure - Security

The Board makes use of the Uniform CPA Examination prepared by the AICPA. In accordance with the requirements of the Uniform Examination, the examination is a non-disclosed examination.

(Source: Amended at 21 Ill. Reg. 13315, effective September 26, 1997)

Section 1400.115 Examinations - Required Confidentiality Statements

Every person who will, at any time during the examination process, have access to the examination questions shall, prior to the time he or she is given access, comply with the following:

- a) Applicants. Each applicant for admission to the examination shall include, with his or her application to sit for the examination, a confidentiality statement separately signed by the applicant, in substantially the following form:

"I agree to keep confidential and not disclose in any manner whatsoever, in whole or in part, any information concerning the Uniform CPA Examination questions or content that I acquire as a result of taking the examination. I acknowledge that this information is valuable property belonging to the American Institute of Certified Public Accountants that will be disclosed only to candidates who sit for the Uniform Certified Public Accountant Examination. I understand that any breach of the confidentiality or non-disclosure requirements of the examination may result in expulsion from the examination, disqualification from taking the examination for up to five years from the date of the breach, and voiding of any grades received. I understand that a breach will also constitute an infringement of the copyright of the American Institute of CPAs, which will entitle the AICPA to injunctive relief and may also subject me to additional civil penalties including but not limited to monetary damages and attorneys fees."

Failure or refusal of an applicant to sign and submit the statement with his or her application shall render the application incomplete and will result in refusal to accept the application.

- b) Candidates. All candidates for the examination will be required, prior to the examination, to read and sign a confidentiality statement in substantially the following form:

"I hereby attest that I will not divulge the nature or content of any question or answer on this examination to any individual or entity, and I will report to the Board of Examiners any solicitations and disclosures of which I become aware. I will not remove, or attempt to remove, any Uniform CPA Examination materials, notes, or other unauthorized materials from the

examination room. I understand that failure to comply with this attestation may result in invalidation of my grades, disqualification from future examinations, and possible civil penalties and liability."

Any examination booklet that does not include the signature of the candidate attesting to the above statement will render the candidate's examination null and void.

- c) Board members. Every Board member who has access to the examination material shall, prior to being given access to the materials, sign a Confidentiality Statement agreeing that he/she will maintain the confidentiality and non-disclosed nature of the examination. The statement shall be in substantially the following form:

"I hereby agree and warrant that, except as necessary to carry out the duties and responsibilities as a Board member, I will not read the examination questions and will not permit any person, except candidates duly admitted to the examination and then only at the sanctioned time and location, and such other persons specifically authorized by the Board, to read the questions on the examination. I will not reveal the nature or content of any question appearing on the examination, or any examination procedures, to any individual or entity, and will report to the Board any solicitations or disclosures of which I become aware. I understand that the Uniform CPA Examination is owned and copyrighted by the AICPA and that the examination questions are confidential and subject to ownership right protection under law. I agree to cooperate with any security briefing, interview, or investigation conducted by the Board, the AICPA, or any other lawful authority. I hereby represent and warrant that I do not now nor will I in the future without explicit written permission of the Board and the AICPA:

- 1) publish any article or book or in any other way disclose or divulge any unpublished Uniform CPA Examination questions;
- 2) quote from any unpublished AICPA document prepared by its Board of Examiners or Examinations Division; or
- 3) engage in any activity or enter into any relationship that might involve or appear to others to involve a conflict of interest with my position as a Board member.

I also hereby represent and warrant that I do not now nor will I for one year following termination of my relationship with the Board, without explicit written permission of the Board, participate in any capacity in a CPA Examination coaching review course either as a business, as part of my professional practice, or at a university or college. I acknowledge that monetary damages may be inadequate to protect against breach of this confidentiality agreement, and I hereby consent to the granting of injunctive relief in favor of the Board or the AICPA enjoining breach of the agreements and warranties made herein without proof of actual damages."

- d) Others. Each examination proctor, Board employee or agent and any other person who has access to examination material shall, prior to being given access to the materials, sign a Confidentiality Statement agreeing that he/she will maintain the confidentiality and non-disclosed nature of the examination. The statement shall be in substantially the following form:

"I hereby agree and warrant that I will not read the examination questions and will not permit any person, except candidates duly admitted to the examination and then only at the sanctioned time and location, and such other persons specifically authorized by the Board, to read the questions on the examination. I will not reveal the nature or content of any question appearing on the examination, or any examination procedures, to any individual or entity, and will report to the Board any solicitations or disclosures of which I become aware. I understand that the Uniform CPA Examination is owned and copyrighted by the AICPA and that the examination questions are confidential and subject to ownership right protection under law. I agree to cooperate with any security briefing, interview, or investigation conducted by the Board, the AICPA, or any other lawful authority. I hereby represent and warrant that I do not now nor will I in the future without explicit written permission of the Board and the AICPA:

- 1) publish any article or book or in any other way disclose or divulge any unpublished Uniform CPA Examination questions;
- 2) quote from any unpublished AICPA document prepared by its Board of Examiners or Examinations division; or

- 3) engage in any activity or enter into any relationship that might involve or appear to others to involve a conflict of interest with my employment as a proctor, employee or agent of the Board.

I also hereby represent and warrant that I do not now nor will I for one year following termination of my relationship with the Board, without explicit written permission of the Board, participate in any capacity in a CPA Examination coaching review course either as a business, as part of my professional practice, or at a university or college. I acknowledge that monetary damages may be inadequate to protect against breach of this confidentiality agreement, and I hereby consent to the granting of injunctive relief in favor of the Board or the AICPA enjoining breach of the agreements and warranties made herein without proof of actual damages."

- e) Grandfather Clause. Any Board member appointed to the Board prior to July 1, 1996 who participates in any capacity in a CPA Examination coaching or review course, may continue such activity notwithstanding the provisions of subsection (c) above. Such Board member shall not, however, participate in any examination or other Board activities in such a manner that he/she may have access to the examination questions.

(Source: Added at 21 Ill. Reg. 13315, effective September 26, 1997)

Section 1400.116 Examination - Violations

At any time any person reports to the Board information indicating that any person has violated the confidentiality provisions of Section 1400.115, the Board Chair shall appoint an investigator, who may be the Executive Director, a Board employee or any other person not a Board member, for the purpose of conducting a complete and thorough investigation. At the conclusion of the investigation, the investigator shall report to the Board, in writing, his or her conclusions with regard to the report of violation. If the investigator finds there is reason to believe a violation has taken place, or if the Board believes the investigator's report raises substantial issues that should be considered by the Board, the Executive Director shall notify the person charged. The person charged may, within 20 days, request a hearing before the Board under the provisions of Section 1400.80(b) to contest the charges. Such a hearing shall be conducted in accordance with the provisions of Section 1400.80. The Executive Director or his or her designee shall present the position of the investigator, and shall be required to prove a violation by a preponderance of the evidence. Failure of the person charged to file an appeal under Section 1400.80(b) shall result in presentation of charges and issues to the Board, and may result in findings by the Board, including but not limited to a finding that the person charged violated the confidentiality agreement, and imposition of penalties as provided in Section 1400.117.

(Source: Added at 21 Ill. Reg. 13315, effective September 26, 1997)

Section 1400.117 Examinations - Penalties for Violation of Non-Disclosure Provisions

Any person who violates the non-disclosure agreements set forth in Section 1400.115 above shall be subject to the following penalties:

- a) Applicants and candidates. An applicant or candidate who violates the provisions of the confidentiality statement required in Section 1400.115(a) and/or (b) shall be banned from sitting for the certified public accountant examination in this State for a period of not less than two years nor more than five years. If the violator sits for the examination, his or her examination shall be considered null and void, and any grades obtained by the violator shall likewise be considered null and void. The Board shall also forward the violator's name to the AICPA, the National Association of State Boards of Accountancy, and other state boards as appropriate, advising them of the violation and the penalty imposed by the Board. Any violator who sits for the examination in another state during the period of time he or she is banned under the provisions of this Section shall not be eligible for a reciprocal certificate under the terms of Section 5.1 of the Act.
- b) Board members. A Board member who violates the provisions of the confidentiality statement required in Section 1400.115(c) shall forfeit his/her position on the Board and shall forfeit the honorarium provided by Section 1400.50 for any examination at or in relation to which the violation takes place. The Board shall also forward the violator's name to the AICPA and all state societies to which he/she is a member, advising them of the member's possible violation of the organizations' ethics rules.
- c) Others. Examination proctors, Board employees, agents and others who violate the provisions of the confidentiality statement required in Section 1400.115(d) shall forfeit their position with the Board.
- d) Penalties Non-Exclusive. The penalties provided for in subsections (a) through (c) of this Section are in addition to any and all other penalties that may otherwise be provided by law. Nothing in these rules shall be construed to in any way limit other remedies, including but not limited to injunctive relief and liability for compensatory damages sustained by the Board, the AICPA or others.

(Source: Added at 21 Ill. Reg. 13315, effective September 26, 1997)

Section 1400.120 Examinations - Frequency

The examinations shall be given at least twice a year.

Section 1400.130 Examinations – Scope

The examination shall test the knowledge and skills required for performance as an entry-level certified public accountant. The examination shall include the subject areas of accounting and auditing and related knowledge and skills, as the Board may require.

(Source: Amended at 29 Ill. Reg. 19524, effective November 21, 2005)

Section 1400.140 Examinations – Length

The time allotted to the examination in each subject shall be determined by the Board and shall be printed on the letter of approval.

- a) A candidate may take the required examination sections individually and in any order. Credit for any examination sections passed shall be valid for 18 months from the actual date the candidate takes that section.
- b) Candidates cannot retake failed examination sections in the same examination window. An examination window is a three-month period in which candidates have an opportunity to take the examination (comprised of two months in which the examination is available to be taken and one month in which the examination will not be offered).
- c) Candidates must pass all four sections of the examination within a rolling 18-month period that begins on the date that the first sections passed is taken.
- d) In the event all four sections of the examination are not passed within the rolling 18-month period, credit for any sections passed outside the 18-month period will expire and those test sections must be retaken such that all four sections are passed within an 18-month rolling period. Re-authorization to test is required to re-take failed or expired exam sections.
- e) A candidate shall be deemed to have passed the examination once the candidate holds at the same time valid credit for passing each of the four examination sections. Credit for passing a section of the computer-based examination is valid from the actual date of the testing event for that section, regardless of the date the candidate actually receives notice of the passing score.
- f) The time limitation within which a candidate is required to pass subjects under this Section shall not include any period during which the candidate serves in the armed forces of the United States.

(Source: Amended at 29 Ill. Reg. 19524, effective November 21, 2005)

Section 1400.150 Examinations--Preparations and Grading

The Board has adopted and makes use of the Uniform Certified Public Accountants Examinations and grading system of the American Institute of Certified Public Accountants.

Section 1400.160 Grading Scale, Transitional Condition Candidates, Transfer of Credits, Reciprocity and Out-of-State Candidates

- a) **Scoring Scale.** The examinations shall be scored on the scale of 100. The passing score in each subject is 75. Scores shall be certified by the Board of Examiners. Upon receipt of advisory scores from the AICPA, the Board will review and may adopt the examination scores and will report the official results to the candidate. The passing score will be established through a psychometrically accepted standard-setting procedure approved by the Board. .

- b) **Transitional Condition Candidates.**

- 1) Candidates having conditional credit on the paper and pencil examination will retain conditional credits for the corresponding examination sections of the computer-based examination as follows:

Paper and Pencil Examination

Computer-Based Examination

Auditing (AUDIT)

Auditing and Attestation (AUD)

Financial Accounting and Reporting
(FARE)

Financial Accounting and Reporting
(FAR)

Accounting and Reporting (ARE)

Regulation (REG)

Business Law and Professional
Responsibilities (LPR)

Business Environment and Concepts
(BEC)

- 2) Candidates who have attained conditional status as of the launch date of the computer-based examination will be allowed a transition period to complete any remaining sections of the examination. The transition period is the same number of months and number of testing opportunities the candidate would have had in the paper and pencil environment. The number of tries and expiration date are based on the exam at which the candidate originally conditioned.
- 3) If a previously conditioned candidate does not pass all remaining test sections during the transition period, conditional credits earned under the paper and pencil examination will expire. Computer-based testing credit earned during the transition period may be retained if it is passed 18 months or less from the transition expiration date. Credit for passing a section of the computer-based examination is valid for 18 months from the

actual date of the testing event for that section, regardless of the date the candidate actually receives notice of the passing grade.

- 4) The time limitation within which a candidate is required to pass subjects under this Section shall not include any period during which the candidate serves in the armed forces of the United States.
- c) Candidate Who Took the Exam for Another Jurisdiction.
- 1) All candidates who took the exam for another jurisdictions must have all scores forwarded to the Illinois Board directly from the jurisdictions for which they sat.
 - 2) A candidate shall retain credit for any and all test sections of an examination passed in another state if such credit would have been awarded, under then applicable requirements, had the candidate taken the examination as an Illinois candidate.
 - 3) A candidate who applies for a transfer of credits from another state shall pay the credential evaluation fee and the application fee for any section not passed upon submission of the initial application to test as an Illinois candidate; thereafter, the fee shall be for re-authorization to test for each section not passed.
- d) Transfer of Credits by Candidate Who Has Passed the Examination as a Candidate from Another Jurisdiction.
- 1) A candidate who has passed the entire examination in another jurisdiction, but who is ineligible to obtain a certificate from such other jurisdiction may transfer the credits and receive a certificate in Illinois provided:
 - A) the educational requirements of the Illinois statute were met at the time of initially taking the exam or at the sitting at which the candidate initially conditioned or passed the exam; and
 - B) the applicant would be entitled to an Illinois certificate if the examination had been taken under the Illinois statute and this Part.
 - 2) The fee in force must accompany the application for a transfer of credits for the entire examination.

- 3) Transfer of credits shall be accepted if such credit would have been given had the candidate taken the examination as an Illinois candidate under then applicable requirements.
- e) Certificates by Reciprocity.
- 1) The Board shall issue a certificate as a certified public accountant, without examination:
 - A) To any applicant who holds a valid unrevoked certificate as a certified public accountant issued under the laws of any other state or territory of the United States or the District of Columbia provided all requirements of Section 5 of the Act and this Part have been met, or
 - B) To any foreign accountant who has passed the American Institute of Certified Public Accountants (AICPA) uniform qualifying examination for that jurisdiction acceptable to the Board.
 - 2) The fee in force shall be payable by the applicant at the time of filing of the application for a certified public accountant certificate by reciprocity.
- f) Out of State Candidates.
Applicants who have been issued a Notice to Schedule to test from any jurisdiction may request to test at any authorized testing center in Illinois.

(Source: Amended at 29 Ill. Reg. 19524, effective November 21, 2005)

Section 1400.170 Re-Examination

Re-examination candidates are candidates who have taken at least one part of the CPA exam. The application fee in force shall be paid for re-authorization to test.

(Source: Amended at 29 Ill. Reg. 19524, effective November 21, 2005)

Section 1400.175 Candidate Request for Scoring Review

The scoring and review of all candidate examinations are subjected to very high quality controls, and all failing examinations near the passing score are reviewed for accuracy at least twice by two different experienced graders prior to release of the scores. A score review rarely results in a score change. The Board nonetheless makes available to all candidates an opportunity to request a special review of their examinations to verify the accuracy of the scoring process. Instructions for requesting a review are sent with individual score reports mailed to the candidates. There is a fee payable to the National Association of State Boards of Accountancy for each review requested. All fees are nonrefundable. The result of the review is mailed or sent by electronic means to the candidate and the Board office. The candidate shall be notified by the AICPA of a "no change" unless a failing score is increased to 75 or higher.

(Source: Amended at 29 Ill. Reg. 19524, effective November 21, 2005)

Section 1400.177 Required Exam on Rules of Professional Conduct

- a) After December 31, 2004, before a candidate may be awarded a certificate as a Certified Public Accountant by the Board, applicants shall be required to pass a separate examination on the rules of professional conduct.
 - 1) Applicants who sit for and pass all four parts of the Uniform CPA Examination prior to January 1, 2005 are not required to take or pass the separate examination on the rules of professional conduct.
 - 2) Illinois candidates who successfully complete the Uniform CPA Examination on or after January 1, 2005 are required to pass a separate examination on the rules of professional conduct before they may be awarded an Illinois CPA Certificate.
 - 3) Applicants who have taken and passed the Uniform CPA examination in other states who apply for an Illinois CPA Certificate by transfer of scores to Illinois on or after January 1, 2005 are required to pass a separate examination on the rules of professional conduct before they may be awarded an Illinois certificate.
- b) Information regarding the examination on the rules of professional conduct will be included with the score reports sent to successful candidates.
- c) The Board makes use of "Professional Ethics: The AICPA's Comprehensive Course". Upon receipt of notification directly from the AICPA that the candidate has successfully completed the examination course with a minimum 90% score, the Board will approve the candidate's certification and notify the candidate of the certificate number and date of issue.

(Source: Amended at 29 Ill. Reg. 19524, effective November 21, 2005)

Section 1400.180 Certified Public Accountant Certificate – Awarding

Each candidate who satisfies all the requirements and is duly certified as required in this Part shall receive a certificate designating the recipient as a Certified Public Accountant. This certificate shall be issued in the name of the Board of Examiners.

(Source: Amended at 29 Ill. Reg. 19524, effective November 21, 2005)

Section 1400.190 Retention of Records

- a) The Board shall preserve for a period of five years all applications submitted by candidates for the certified public accountant examinations and all supporting documents and correspondence relating to the application; shall maintain a permanent record for each applicant admitted to the examinations, which contains information concerning the date and place of the examinations, the grades received, the condition status of candidates qualifying under Section 1400.160, the certificate number and date of issuance for candidates qualifying under Section 2 or Section 5 of the Act, and any other information which the Board considers appropriate; and shall maintain a registry of the names, certificate numbers, and dates of issuance for all persons receiving the Illinois certificate either on the basis of the written examinations or on the basis of reciprocity.

- b) The Board shall arrange for retention of the examination papers of candidates on file for a period of ninety days following the release of the results of the examination.

(Source: Amended at 21 Ill. Reg. 13315, effective September 26, 1997)

Section 1400.200 Disposition of Fees

The fees from applicants shall be deposited with the Comptroller of the University, who shall keep a separate account, on behalf of the Board of Examiners, of all receipts and expenditures under the law. This account is to be used only by the Board of Examiners and any interest earned on the account belongs to the Board of Examiners.

(Source: Amended at 20 Ill. Reg. 6262, effective May 1, 1996)

Section 1400.210 Granting Variances

The Board may grant variances from this Part in individual cases where it finds:

- a) the provision from which the variance is granted is not statutorily mandated;
- b) no party will be injured by the granting of the variance; and
- c) the rule from which the variance is granted would, in the particular case, be unreasonable or unnecessarily burdensome.

(Source: Added at 21 Ill. Reg. 13315, effective September 26, 1997)