

Information for Accessibility and Accommodation Requests

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Accessibility

The CPA profession is committed to treating all people in a way that allows them to maintain their dignity and independence. We believe in integration and equal opportunity. We are committed to meeting the needs of persons with disabilities in a timely manner, and will do so by preventing and removing barriers to accessibility and meeting accessibility requirements under each respective provincial government's applicable Act or guidelines.

The purpose of accommodations is to remove barriers such that the individual with a disability may participate equally. Note that "equal participation" does not guarantee any particular outcome. Many times, applicants request accommodations not for the purpose of ensuring equal participation (access), but for the purpose of affecting the outcome of the examination. Accommodations are to provide access and not ensure success on the examination.

All policies, procedures and plans are consistent with the requirements of the various provincial acts. These will be reviewed and updated regularly as we make continuous improvements in our efforts to remove barriers and increase accessibility for persons with disabilities.

Accommodations

Through the CPA regions, CPA Canada may provide one-time and ongoing examination accommodations to individuals who have documented disabilities (physical and/or mental) within the definition provided by the Human Rights Code.

It is important to note that not every diagnosed condition will rise to the level of a disability and being diagnosed with a condition is not sufficient to demonstrate that an individual is disabled. Therefore, in order to be considered for examination accommodations, regardless of a diagnosis received, an applicant must demonstrate that they have a disability by providing evidence of their functional limitations. Please note that generic statements such as forgetfulness, anxious in crowds, or slow processing speed are not evidence of actual functional limitations.

Accommodation requests are assessed on a case-by-case basis to ensure equal opportunity for individuals to access the examination without altering the validity, security and integrity of the examination. We consider each case after carefully reviewing the submitted documentation; **however, submitting a request does not guarantee receiving an accommodation.**

Decisions process

A key element of all CPA examinations is the examination structure and time constraints imposed on all examination writers. Each examination, and each examination day tests different competencies, and uses time constraints to facilitate and assess time management skills and the degree of knowledge each examination writer has.

The time constraints imposed on examination writers is a **purposeful** testing technique. Imposing time constraints measures an examination writer's ability to prioritize and manage their tasks, and organize cohesive responses under time-pressured situations. This helps ensure that the exam writer can effectively demonstrate skills, such as time management and decision-making, where they are able to effectively identify and prioritize tasks on the most important and relevant areas of a case question. These competencies are requirements for successful CPAs, and can only be tested through the use of time constraints.

As a result, accommodation requests for additional time are carefully reviewed by the National Accommodations Advisory Panel (the “Panel”), and if additional time is awarded, it is often less than what may have been awarded by post-secondary institutions. The CPA profession is obligated to protect the public and therefore has differing objectives from post-secondary institutions, who are required to ensure academic success. CPA Canada and the regional licensing CPA bodies need to ensure the competence of their members and thus may set standards higher than those that exist in the post-secondary institutions.

Applications are to be submitted to the respective region who completes an initial review and recommends any revisions or additions to the application before presentation to the Panel. The Panel convenes on a regular schedule to review, discuss and agree upon potential accommodations for each application. The region then notifies the applicant of the potential accommodations. Please note that submitting an application does not guarantee receiving an accommodation.

Examples of accommodations that may be provided:

- Providing a distraction-reduced space.
- Permitting timed rest breaks during the exam.
- Providing an enlarged font examination booklet.
- Allowing a medical device in the examination room, such as an inhaler or diabetic equipment.
- Possibility of having a reader or scribe/typist.
- Increasing time permitted for the examination.

Accommodation applications must be submitted at least 10 weeks before the desired examination date to allow time for sufficient review and to gather any additional documentation that may be required. Depending on the nature of an applicant’s condition, accommodations may be granted for the duration of the CPA program or on a temporary basis. In some cases where a condition is temporary or changes over time, the case and current medical documentation may need to be re-reviewed with new/updated information to be provided by the applicant, on request.

In exceptional circumstances, such as an accident, applications for exam accommodations may be considered within a shorter time frame and may be granted if time permits.

Experts

As part of the application process, applicants should be treated by professionals who are experts with the nature of the disability. This table is not an exhaustive list but provides some conditions along with examples of qualified experts who can diagnose the nature of the disability. Experts used in the application shall not be affiliated with the applicant as per their code of ethics.

Disabilities	Experts
Learning Disability/Specific Learning Disorder/Dyslexia	<ul style="list-style-type: none">• Neuropsychologist• Psychologist
ADHD/ADD	<ul style="list-style-type: none">• Neuropsychologist• Psychologist• Psychiatrist
Concussion	<ul style="list-style-type: none">• Neuropsychologist• Psychologist
Anxiety	<ul style="list-style-type: none">• Neuropsychologist• Psychologist• Psychiatrist
Vision disability	<ul style="list-style-type: none">• Ophthalmologist• Optometrist
Hearing disability	<ul style="list-style-type: none">• Audiologist
Physical disabilities	<ul style="list-style-type: none">• Physiotherapist• Medical Doctor specialized in the given physical disability• Occupational Therapist• Psychiatrist• Chiropractor• Neurologist• Nurse practitioner

National Accommodation Advisory Panel (the “Panel”)

To ensure all applicants are treated fairly and equally regardless of their location, the Panel will normally be comprised of a designate(s) from each region (West, Ontario, Quebec, Atlantic, International and National). Specifically:

1. at least one member per CPA Member region
2. one CPA Canada staff member representing the Board of Examiners
3. one mental health expert (i.e. psychologist or psychiatrist or neuropsychologist)
4. additional experts as required (e.g. lawyer, audiologist, optometrist, etc)

For application deadlines, refer to the [Accessibility and Accommodation Requests](#) on the CPA Canada website.

Application Process

Application Checklist

Complete following accommodation request forms:

5. [Accommodation Request Individual Form 1](#) (required)
6. [Accommodation Request Medical Form 2](#) (required)
7. Current psychological assessment (if applicable)
8. Any additional supporting documentation outlining how your condition impacts your daily life/functioning, such as an employer letter or proof of disability benefits.

Application Guidelines

1. **Evidence of a disability.** Regardless of a diagnosis, the applicant must provide evidence that their functioning is limited due to a disability. Only describing symptoms of a disorder or naming a diagnosis is not sufficient.
2. **Evidence of an access need.** Documentation should clearly reflect how the accommodation request is intended to facilitate access to an examination, not to enhance performance or achieve any particular outcome. Please note that the mission of post-secondary institutions is different than CPA Canada's mission which is public protection and ensuring safe and ethical competence to practice accounting.
3. **Rationale.** Documentation should provide a detailed rationale for each accommodation being requested. The rationale must make sense and be directly related to ensuring access to the examination. For example, if an applicant has severe pain with prolonged sitting, or has difficulty sustaining attention over time, it would not make sense to request extra writing time on an exam. If requesting extra time, it must be explained why this accommodation is appropriate.

4. **Appropriateness.** CPA Canada will not approve any examination accommodations that could jeopardize its mission of public protection. Requested accommodations must not compromise the validity, integrity or security of an exam, the exam process or the exam results. In all cases, the requested accommodation should not compromise the standards that CPA Canada has set for evaluating exam writers' competency and ability to practice accounting in a safe and ethical manner, consistent with the organization's aforementioned mission. For example, requests to waive portions of the exam, alter examination questions, or requests to otherwise modify the content or nature of an examination will not be approved.
5. **Current documentation.** An accommodation request must adequately describe an applicant's current functional limitations. Although an underlying diagnosis may not have changed over time, the levels of functioning may have changed, which may require more, less, or different accommodations than may have been previously provided or approved. Documentation should illustrate how an applicant will be functioning on an examination day, and how an applicant's limitations may be hindered by specific barriers on the exam.
6. **Format of documentation.** Supporting documentation should be on official letterhead, signed by the medical professional who prepared the document, dated, and legible. Documents that have missing portions or missing pages will not be reviewed.
7. **Professionalism.** Communications should be courteous and professional. Any applicant (or an advocate of an applicant) who engages in verbal abuse, uses profanity or threatening language, or otherwise is unprofessional, may forfeit their right to participate in any CPA services or programs, regardless of disability status.

Accommodation Application Submission Process and Resources

1. Follow the submission instructions outlined on each request form.
2. You will receive an email upon receipt of your application.
3. You will receive an email outlining the decision shortly after the Panel's next meeting date.

Additional resources to assist with the application process are available:

- Learning and Cognitive Disabilities Guidelines (refer to Appendix A)
- Physical and Systemic Disabilities Documentation Guidelines (refer to Appendix B)

Applicants who do not submit a request for accommodation on or before the deadline for the applicable exam may have to defer to a future sitting of the exam (many accommodations require supports to be arranged and set up, rendering late requests unable to be implemented until the next sitting).

Typically, applicants will receive a decision within 30 days after the request is complete, unless the request is unusually complex (in which case the applicant will be notified on the status of the request). Accommodations requests are reviewed in the order in which they are received. To be fair to all applicants, CPA Canada does not “expedite” requests.

Applicants can direct questions to their respective regional office:

- **CPA West:** cpaaccommodations@cpawsb.ca
- **CPA Ontario:** CPAaccommodations@cpaontario.ca
- **CPA Quebec:** accommodements@cpaquebec.ca
- **CPA Atlantic:** cpaaccommodations@cpaatlantic.ca
- **CPA Canada International:** internationalinquiries@cpacanada.ca

Resubmission process

Applicants can apply to request additional accommodations beyond what was awarded in their initial submission. Resubmissions are permitted if **new information or evidence relevant to your case is provided**. Applicants should contact their regional office to resubmit. Resubmissions do not guarantee a change in the applicant’s granted accommodations, but where a change is made, based on the new information provided, the accommodation granted may be more or less than what was previously provided.

1. Resubmissions should include a detailed rationale for your resubmission.
2. Documentation, and all correspondence should be communicated in a professional manner. Correspondence from applicants or their advocates which is deemed to be abusive or unprofessional may result in the applicant being disqualified.
3. Provide additional supporting evidence that addresses any deficiencies outlined in your decision letter.
4. Resubmissions are more effective if you provide additional objective evidence for consideration (in addition to what was previously provided). Examples of additional objective evidence could include the results of objective tests or verification of employer accommodations. Objective evidence does not include a lengthy rebuttal letter, photocopies of legal or medical articles, or subjective impressions from a doctor.

5. Resubmitting with the same evidence that you submitted previously will not provide a different decision.
6. All accommodations requests—resubmissions as well as initial requests—are reviewed in the order in which they are received. Resubmissions are not prioritized or expedited.
7. The exam-delivery administration may also need time to prepare for your accommodations, therefore late resubmissions cannot guarantee that any accommodations that are approved will be available.

Appeal process

Applicants can appeal the accommodation decision. If applicants have additional information, they should resubmit before proceeding to the appeal process. Appeals will be reviewed by an Appeal Review Group which is independent of the Panel.

The Appeal Review Group will normally consist of:

- Two CPAs familiar with the examination process
- One mental health expert (i.e. psychologist or psychiatrist or neuropsychologist)
- Additional experts as required (e.g. lawyer, audiologist, optometrist, etc)

Appeals will be sent to the Appeal Review Group by applicable member of the Accommodations Panel.

Appeal timeline: An appeal must be submitted within 30 days of receiving the accommodation decision, or the day of the applicant's first exam, whichever is earlier. The region will provide a final decision within 60 days of receiving a completed appeal application. While an appeal is under review, the applicant can choose to use his or her granted accommodations or take the exam under standard conditions or defer their exam to the next available exam date.

Appeal fee: Applicants should contact their [provincial/regional CPA body](#) for the appeal fee. Should the appeal be in the applicant's favour, this fee will be reimbursed.

Appendix A: Learning and Cognitive Disabilities Guidelines

If you are seeking accommodations due to a cognitive or learning disability, or due to a neurological disorder that affects your cognitive abilities, you must submit a comprehensive psychoeducational assessment report or neuropsychological assessment report as part of the accommodation request in order for your case to be fully reviewed.

CPA Canada does not require a diagnosis per se. However, if providing a diagnosis, evidence must be provided that the diagnosis conforms to standard DSM-5 guidelines and should include evidence as to how all DSM-5 diagnostic criteria were met.

Please note: If you were granted accommodations while at a post-secondary institution, you will need to demonstrate a current need to receive an accommodation for the CPA Exams. If you were not previously provided an accommodation on CPA exams, the CPA Accommodation Request Form 2 (Medical) should include a detailed explanation as to why an accommodation is needed now.

The psychoeducational or neuropsychological assessment should include clinical findings. Supporting documentation must be comprehensive and current. Professionals conducting assessments and making recommendations for appropriate accommodation(s) must be those who are qualified to do so.

- Ideally, the applicant must be an adult when testing is done. In most cases, this means testing has been conducted when the applicant was at least 18 years of age or within the past five years.
- The testing must be performed by a qualified professional. Documentation should include the professional's academic credentials and qualifications that allows them to confirm the nature of the disability and make an accommodation recommendation based on the nature of the CPA Exams.

- The testing must include a battery of tests (see below for a list of possible tests).

It is suggested that the professional could assess the following:

1. **Aptitude:** The preferred instrument is the Wechsler Adult Intelligence Scale – Fourth Edition (WAIS-IV).
2. **Achievement:** Current levels of functioning in reading and written language are required. Acceptable instruments include, but are not limited to, Woodcock-Johnson Psychoeducational Battery III: Tests of Achievement, and the Wechsler Individual Achievement Test (WIAT). The Nelson-Denny Reading Test (NDRT) is strongly recommended as a timed reading comprehension measure.
3. **Information Processing:** Specific areas of information processing (such as language abilities, phonemic processing, visual-spatial skills, attention/working memory, processing speed, immediate/long-term memory, and executive functions) must be assessed. Commonly used instruments in this area include information from subtests on the WAIS-IV, the Woodcock-Johnson Tests of Cognitive Ability, the Wechsler Memory Scale-IV, Test of Everyday Attention (TEA), Conners Continuous Performance Test, Test of Variables of Attention (TOVA), Comprehensive Test of Phonological Processing (CTOPP) and Delis Kaplan Executive Function System (DKEFS).

Objective tests for learning disabilities and ADHD are strongly preferred over self-reported assessments.

Tests required for the recognition of the diagnosis – Neuropsychological assessment/psychoeducational assessment

Attention deficit disorder & ADHD	Dyslexia/Dysorthographia	Reading comprehension disorder
<p>A comprehensive psychoeducational or neuropsychological assessment (including, WAIS-IV, CVLT, WMS, assessment of executive functions, etc.)</p> <p>Could include:</p> <p>a. Conners continuous performance test (CPT)</p> <p>or</p> <p>b. Tests of Variables of Attention (TOVA)</p> <p>or</p> <p>c. IVA2</p> <p>Complementary tests (not required but can significantly contribute to the application):</p> <p>Test of everyday attention (TEA) (verbal sustained attention subtest)</p> <p>Ruff 2 & 7</p> <p>D2</p>	<p>A comprehensive psychoeducational or neuropsychological assessment (including, WAIS-IV, CVLT, WMS, assessment of executive functions, etc.)</p> <p>a. Woodcock Johnson IV Tests of Achievement</p> <p>or</p> <p>b. Nelson Denny Reading test</p> <p>or</p> <p>c. Gray Oral Reading Test (GORT)</p> <p>Complementary tests (not required but can significantly contribute to the application):</p> <p>WIAT-III</p>	<p>A comprehensive psychoeducational or neuropsychological assessment (including, WAIS-IV, CVLT, WMS, assessment of executive functions, etc.)</p> <p>a. Woodcock Johnson IV Tests of Achievement</p> <p>or</p> <p>b. Nelson Denny Reading test</p> <p>or</p> <p>c. Gray Oral Reading Test (GORT)</p> <p>Complementary tests (not required but can significantly contribute to the application):</p> <p>WIAT-III</p>

Ideally, the psychoeducational or neuropsychological assessment should provide a measurable basis connecting the condition to the accommodation recommended.

The documentation provided by the professional should:

- Provide standard scores or percentiles on an age-adjusted, rather than education-adjusted, norm. It is helpful to list the test data in a summary score sheet.
- Document the impact of the disability on the applicant's ability to write the CPA exams. This must be supported by the results of the professional's assessment.
- Include clear and specific evidence and identification of the nature of the disability. Individual "learning styles" and "learning differences" do not by themselves constitute a learning disability. It is important that the assessment rule out alternative explanations for problems in learning, such as emotional or attention problems that may interfere with learning but do not, in and of themselves, constitute a disorder in learning.

- Explain why each recommended accommodation is necessary, referring to specific test results or clinical observations.
- List current medications and existing (not possible) side effects that may impact the applicant's ability to write the exam.

Appendix B: Physical and Systemic Disabilities Documentation Guidelines

Physical and systemic disabilities have a definitive physical cause and can significantly restrict an applicant's physical ability to write CPA exams under standard conditions.

Supporting documentation must be comprehensive and current. Professionals conducting assessments, and making recommendations for appropriate accommodation(s) must be those who are qualified to do so.

The documentation provided:

- Should discuss functional limitations caused by the disability and its impact on the applicant's ability to write the CPA Exams under standardized conditions;
- Should list current medications and existing (not possible) side effects that may impact the applicant's ability to write the exam; and
- Should recommend accommodation(s) to compensate for the identified functional limitations.

If the nature of a condition is evolving, the applicant may need to reapply for accommodation.

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