



93RD GENERAL ASSEMBLY

State of Illinois

2003 and 2004

Introduced 02/09/04, by John A. Fritchey

SYNOPSIS AS INTRODUCED:

225 ILCS 450/2

from Ch. 111, par. 5502

Amends the Illinois Public Accounting Act. Makes a technical change in a Section concerning the Board of Examiners.

LRB093 18521 AMC 44241 b

1 AN ACT concerning professional regulation.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Illinois Public Accounting Act is amended by
5 changing Section 2 as follows:

6 (225 ILCS 450/2) (from Ch. 111, par. 5502)

7 (Section scheduled to be repealed on January 1, 2014)

8 (Text of Section before amendment by P.A. 92-457)

9 Sec. 2. Examinations. The University shall appoint a Board
10 of Examiners that shall determine the qualifications of persons
11 applying for certificates and shall make rules for and conduct
12 examinations for determining the qualifications.

13 The Board of Examiners shall consist of 9 examiners, at
14 least 7 of whom shall be certified public accountants in this
15 State who have been residents of this State for at least 5
16 years immediately preceding their appointment. One shall be
17 either an accountant of the grade herein described or an
18 attorney licensed and residing in this State and one shall be a
19 certified public accountant who is an active or retired
20 educator residing in this State. The term of office of each
21 examiner shall be 3 years, except that upon the enactment of
22 this amendatory Act of 1993, those members currently serving on
23 the Board shall continue to serve the duration of their terms,
24 one additional examiner shall be appointed for a term of one
25 year, one additional examiner for a term of 2 years, and 2
26 additional examiners for a term of 3 years. As the term of each
27 examiner expires, the appointment shall be filled for a term of
28 3 years from the date of expiration. Any Board member who has
29 served as a member for 6 consecutive years shall not be
30 eligible for reappointment until 2 years after the end of the
31 term in which the sixth consecutive year of service occurred.

32 Information regarding educational requirements, the

1 application process, the examination, and fees shall be
2 available on the the Board's Internet web site as well as in
3 printed documents available from the Board's office.

4 The examination shall test the applicant's knowledge of
5 accounting, auditing, and other related subjects, if any, as
6 the Board may deem advisable. Prior to implementation of a
7 computer-based examination, a candidate must be examined in all
8 subjects except that a candidate who has passed in 2 or more
9 subjects and who attained a minimum grade in each subject
10 failed as may be established by Board regulations shall have
11 the right to be re-examined in the remaining subjects at one or
12 more of the next 6 succeeding examinations. Upon implementation
13 of a computer-based examination, a candidate shall be required
14 to pass all sections of the examination in order to qualify for
15 a certificate. A candidate may take the required test sections
16 individually and in any order, as long as the examination is
17 taken within a timeframe established by Board rule.

18 The Board may in certain cases waive or defer any of the
19 requirements of this Section regarding the circumstances in
20 which the various Sections of the examination must be passed
21 upon a showing that, by reasons of circumstances beyond the
22 applicant's control, the applicant was unable to meet the
23 requirement.

24 Applicants may also be required to pass an examination on
25 the rules of professional conduct, as determined by Board rule
26 to be appropriate.

27 The examinations shall be given at least twice a year.

28 Any application, document or other information filed by or
29 concerning an applicant and any examination grades of an
30 applicant shall be deemed confidential and shall not be
31 disclosed to anyone without the prior written permission of the
32 applicant, except that it is hereby deemed in the public
33 interest that the names and addresses only of all applicants
34 shall be a public record and be released as public information.
35 Nothing herein shall prevent the Board from making public
36 announcement of the names of persons receiving certificates

1 under this Act.

2 The Board shall adopt all necessary and reasonable rules
3 and regulations for the effective administration of the
4 Sections of this Act for which it is charged with
5 administering. Without limiting the foregoing, the Board shall
6 adopt and prescribe rules and regulations for a fair and wholly
7 and impartial method of determining the qualifications of
8 applicants for examination and for a fair and wholly and
9 impartial method of examination of persons under Section 2 and
10 may establish rules for subjects conditioned and for the
11 transfer of credits from other jurisdictions with respect to
12 subjects passed.

13 (Source: P.A. 88-36; 93-629, eff. 12-23-03.)

14 (Text of Section after amendment by P.A. 92-457)

15 Sec. 2. Examinations. The Governor shall appoint a Board
16 of Examiners that shall determine the qualifications of persons
17 applying for certificates and shall make rules for and conduct
18 examinations for determining the qualifications.

19 The Board of Examiners shall consist of not less than 9
20 nor more than 11 examiners, as determined by Board rule,
21 including 2 public members. The remainder shall be certified
22 public accountants in this State who have been residents of
23 this State for at least 5 years immediately preceding their
24 appointment, except that one shall be either a certified public
25 accountant of the grade herein described or an attorney
26 licensed and residing in this State and one shall be a
27 certified public accountant who is an active or retired
28 educator residing in this State. The term of office of each
29 examiner shall be 3 years, except that upon the enactment of
30 this amendatory Act of the 92nd General Assembly, those members
31 currently serving on the Board shall continue to serve the
32 duration of their terms, one additional examiner shall be
33 appointed for a term of one year, one additional examiner for a
34 term of 2 years, and any additional examiners for terms of 3
35 years. As the term of each examiner expires, the appointment

1 shall be filled for a term of 3 years from the date of
2 expiration. Any Board member who has served as a member for 6
3 consecutive years shall not be eligible for reappointment until
4 2 years after the end of the term in which the sixth
5 consecutive year of service occurred, except that members of
6 the Board serving on the effective date of this Section shall
7 be eligible for appointment to one additional 3-year term.
8 Where the expiration of any member's term shall result in less
9 than 11 members then serving on the Board, the member shall
10 continue to serve until his or her successor is appointed and
11 has qualified. The Governor may terminate the term of any
12 member of the Board at any time for cause.

13 Information regarding educational requirements, the
14 application process, the examination, and fees shall be
15 available on the Board's Internet web site as well as in
16 printed documents available from the Board's office.

17 The examination shall test the applicant's knowledge of
18 accounting, auditing, and other related subjects, if any, as
19 the Board may deem advisable. Prior to implementation of a
20 computer-based examination, a candidate must be examined in all
21 subjects except that a candidate who has passed in 2 or more
22 subjects and who attained a minimum grade in each subject
23 failed as may be established by Board regulations shall have
24 the right to be re-examined in the remaining subjects at one or
25 more of the next 6 succeeding examinations. Upon implementation
26 of a computer-based examination, a candidate shall be required
27 to pass all sections of the examination in order to qualify for
28 a certificate. A candidate may take the required test sections
29 individually and in any order, as long as the examination is
30 taken within a timeframe established by Board rule.

31 The Board may in certain cases waive or defer any of the
32 requirements of this Section regarding the circumstances in
33 which the various Sections of the examination must be passed
34 upon a showing that, by reasons of circumstances beyond the
35 applicant's control, the applicant was unable to meet the
36 requirement.

1 Applicants may also be required to pass an examination on
2 the rules of professional conduct, as determined by Board rule
3 to be appropriate.

4 The examinations shall be given at least twice a year.

5 Any application, document or other information filed by or
6 concerning an applicant and any examination grades of an
7 applicant shall be deemed confidential and shall not be
8 disclosed to anyone without the prior written permission of the
9 applicant, except that it is hereby deemed in the public
10 interest that the names and addresses only of all applicants
11 shall be a public record and be released as public information.
12 Nothing herein shall prevent the Board from making public
13 announcement of the names of persons receiving certificates
14 under this Act.

15 The Board shall adopt all necessary and reasonable rules
16 and regulations for the effective administration of this Act.
17 Without limiting the foregoing, the Board shall adopt and
18 prescribe rules and regulations for a fair and wholly and
19 impartial method of determining the qualifications of
20 applicants for examination and for a fair and wholly and
21 impartial method of examination of persons under Section 2 and
22 may establish rules for subjects conditioned and for the
23 transfer of credits from other jurisdictions with respect to
24 subjects passed.

25 (Source: P.A. 92-457, eff. 7-1-04; 93-629, eff. 12-23-03.)

26 Section 95. No acceleration or delay. Where this Act makes
27 changes in a statute that is represented in this Act by text
28 that is not yet or no longer in effect (for example, a Section
29 represented by multiple versions), the use of that text does
30 not accelerate or delay the taking effect of (i) the changes
31 made by this Act or (ii) provisions derived from any other
32 Public Act.