

## **ATTACHMENT C**

# **Nebraska State Board of Public Accountancy/ System Processes**

Version 0.1

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Prepared by Board staff/ Template prepared by NASBA BOA Licensing Task Force 2015

**DRAFT**

# **Nebraska State Board of Accountancy System Processes**

Version 0.1

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- 1 Introduction
- 2 The CPA Life-cycle
- 3 Rule of the Board of Accountancy
- 4 Overview of Board Operations/ Explain Board Committee format

### 4.1 Initial Qualification & Licensure

Initial Qualification & Licensing includes all work required to initially license an individual or firm in the jurisdiction. This includes;

- Initial application to sit for the Uniform CPA Examination or IQEX/ Reviewed by NASBA CPA Examination Services (CPAES)
- CPAES verification of education and other qualifications
- CPAES Issues Authorizations to Test (ATTS)
- Receiving examination scores from NASBA
- CPAES reports examination results to candidates
- Initial application for Certificate\* (individuals & firms)
- Issuing permits/licenses (individuals & firms)
- License renewal (individuals & firms)

\* Nebraska is considered a two-tiered State that requires a Certificate be issued for passage of the Uniform CPA Examination and once other qualifications are met including an experience requirement an Active Permit to Practice is issued.

### 4.2 Continuing Competence & Compliance

Continuing Competency & Compliance includes all work related to administration of the jurisdiction's continuing professional education (CPE) and peer review requirements. This includes;

- Communicating CPE and peer review requirements to stakeholders
- Review and approve CPE courses and providers\*
- Auditing CPE and peer review compliance

\*Nebraska accepts courses approved by the NASBA CPE Registry

### 4.3 Enforcement

Enforcement includes all work related to the resolution of non-compliance and possible violations of the Rules of Professional Conduct on the part of licensees and those holding out as CPAs who are not licensed. This includes;

- Receiving complaints from a variety of sources
- Investigating complaints to establish probable cause for further action
- Managing the lifecycle of all complaints
- Conducting in-depth investigations as required under the auspices of the Enforcement Committee of the Board.
- Communicating the results of investigations to the board
- Conducting hearings when necessary
- Monitoring for compliance with all board actions

#### 4.4 Board Operations

Board Operations covers a broad range of work including the following;

- Staff recruitment & management
- Budgeting & Financial management
- Committee/ Board Meeting management
- Designing and Implementing information systems
- Managing outside contracts and consultants
- Communications

## 5 The Request for Proposal (RFP) Process

Section	Requirements	Workgroup Comments
<h2>6 General Requirements</h2>		
<h3>6.1 Usability</h3>		
<p>6.1.1</p>	<p>System will be user friendly, easy to use, easy to learn.</p> <ul style="list-style-type: none"> <li>• System will be sufficiently documented with "Help" functions.</li> <li>• System will provide the facility to view "Help" documentation online.</li> <li>• System "Help" feature will include instructions for using and navigating the site as well as definitions of fields.</li> <li>• System will provide clear, non-technical error messages that inform users how to correct data entry errors.</li> <li>• System will provide error control features with intuitive instructions to applicants (i.e., all required fields answered).</li> </ul>	<p>Error to go to the field level.</p>
<h3>6.2 Security</h3>		
<p>6.2.1</p>	<p>System will provide for industry standard User ID and Password creation/security, to include a process for obtaining ID or resetting password.</p> <ul style="list-style-type: none"> <li>• System will prevent duplicate account creations (based on SSN or Driver's License #).</li> <li>• System will report on other potential matches for duplicate account creations (i.e., name).</li> </ul>	<p>Full role based security structure at a granular level.</p> <p>Viewing SSN is dependent on "role". Access should be governed by general security level assignment. Boards should be encouraged to use the NCID in place of the SSN as a unique identifier.</p>

## Requirements

Section	Requirements	Workgroup Comments
	<ul style="list-style-type: none"> <li>• System will allow for merge and deletion of duplicate accounts &amp; records.</li> <li>• System will tie a new account creation with an existing record, if applicable (i.e., reinstatement application).</li> <li>• System will protect access to an applicant/licensee's SSN &amp; Driver's License Number and other PII.</li> <li>• System will mask the SSN from view by BOA staff and users as it is entered and/or viewed at a later date.</li> <li>• System will provide for the verification of a SSN during application processing by requesting the user to enter it twice, ensuring that both numbers match.</li> <li>• - System will enable the encryption and decryption of the SSN in the database using an appropriate encryption algorithm. The system will have the means for staff to decrypt and display the SSN on a search screen, ad hoc report or preformatted report.</li> </ul>	<p>Current systems include interfaces within JOKEL and FoxPro. JOKEL is the online payment portal supported by Nebraska.gov a third party provider for the State of Nebraska. Information is supplied to JOKEL for licensure. JOKEL exports data to FoxPro including permit and receipt numbers. Licensees do not have access to FoxPro and interface with JOKEL for online licensure. Originally, this was thought to provide better security for the systems.</p> <p>As a government agency security is a key component of the project. All areas should be reviewed by the Nebraska CIO office to ensure security protocols are in place.</p>
	<h3>6.3 Administration</h3>	
6.3.1	<p>System will allow for an on-site administrator(s) to manage staff logins, security and general administration.</p> <ul style="list-style-type: none"> <li>• System will provide the functionality to assign roles to users of the system.</li> <li>• System will provide privileges that can be assigned to a role in the system.</li> </ul>	<p>It our understanding the Nebraska CIO office will support the systems with an on-site administrator.</p>

## Requirements

Section	Requirements	Workgroup Comments
	<ul style="list-style-type: none"> <li>• System will provide approval functionality, to be used for approving tasks completed by other end-users.</li> <li>• System will provide the facility to assign levels of access to functions of the application.</li> <li>• System will allow users to have multiple levels of access.</li> </ul>	
6.3.2	<p>System will provide for the following License Types:</p> <ul style="list-style-type: none"> <li>• Successful CPA Exam Candidates (CPAES provided)*</li> <li>• Initial Certificate Applicant**</li> <li>• Initial Permit Applicant**</li> <li>• Reciprocal Certificate Applicant**</li> <li>• Individual Permit Holder</li> <li>• Unlicensed Individual</li> <li>• Initial Firm License**</li> <li>• Firm Licensee</li> </ul> <p>System will provide the facility to add a new license type.</p>	<p>FoxPro should be referenced for current License Types</p> <p>*Staff would prefer a transfer from CPAES/ National Candidate Data base to the system electronically</p> <p>** Current Certificates and Permit Holders applicants cannot complete initial applications online including a “wet” signature. This is a discussion point with developers and others if and when it was decided to provide this service.</p>
6.3.3	<p>System will provide for the following Status Types:</p> <ul style="list-style-type: none"> <li>• Exam Applicant               <ul style="list-style-type: none"> <li>○ Pending (purge after one year)</li> </ul> </li> </ul>	<p>Staff will continue to review this section including ALD status to determine. Might combine these sections.</p>

## Requirements

Section	Requirements	Workgroup Comments
	<ul style="list-style-type: none"> <li>○ Eligible</li> <li>○ Complete</li> <li>• License Applicant               <ul style="list-style-type: none"> <li>○ Pending (purge after one year)</li> </ul> </li> <li>• Licensee               <ul style="list-style-type: none"> <li>○ Active</li> <li>○ Deceased</li> <li>○ Expired</li> <li>○ Active - Renewal Fee Delinquent</li> <li>○ Probation</li> <li>○ Probation - Late Renewal</li> <li>○ Probation - Expired</li> <li>○ Revoked</li> <li>○ Suspended</li> <li>○ Voluntarily Surrendered</li> </ul> </li> </ul> <p>System will provide the facility to add a new status type.</p>	
6.3.4	System will provide ability for staff to manage system/processes:	<p>Full support for user defined workflows with reporting capability.</p> <p>Ad-hoc search capability. Boolean connectors.</p>

Section	Requirements	Workgroup Comments
	<ul style="list-style-type: none"> <li>• System will provide an email capability (i.e., Constant Contact, etc), allowing for the distribution of emails to customers based on selected criteria - exam candidates, active licensees, etc.</li> <li>• System will provide ability for staff to create and modify canned emails, to include data fields unique to each type of applicant, licensee, etc.</li> <li>• System will provide the ability for staff to see the "status or checklist" of application processes.</li> <li>• System will provide ability for staff to perform an auto search for records within database (i.e., by last 4 of SSN, DOB, Last Name, etc.).</li> <li>• System will provide the ability for staff to run a search based on any field and any combination of data stored in the database to locate individuals, firms, enforcement cases, etc.</li> <li>• System will provide for ease of access to information when staff pull up a record, i.e., see all primary info on one screen (name, address, phone #, email, etc).</li> <li>• System will provide the ability to produce to-do lists and notifications, individualized for different staff members and/or types.</li> <li>• System will allow staff to enter data that is submitted manually.</li> <li>• System will require all users to log in before see or making changes to any data.</li> <li>• System will provide the facility to create, modify and issue form letters in both batch mode and individually.</li> </ul> <p>System will provide the facility to designate variable fields on a form letter.</p>	<p><b><u>Have Jim Lowe review this section</u></b></p> <p>Tabbed interface.</p> <p>Specific individual assignments (system assigned); assignments by role; assignments from other staff.</p> <p>Mail merge for paper and email communications.</p> <p>Current FoxPro capabilities can be reviewed and allow many of these components.</p>

Section	Requirements	Workgroup Comments
	6.4 Document Management	
6.4.1	<p>System will provide a fully integrated, electronic document management (imaging) system:</p> <ul style="list-style-type: none"> <li>• System will provide for the ability to scan, upload, store, archive and retrieve documents and media (and tie to individual's/relevant records).</li> <li>• System will provide for a naming mechanism to ensure standardization.</li> <li>• System will provide for preselected categories for attaching a document, to include a miscellaneous category, and for staff ability to create new categories.</li> <li>• System will provide an audit trail for all scanned, uploaded, stored, archived and retrieved documents.</li> <li>• System will enable access controls to protect documents from unauthorized viewers.</li> <li>• System will provide a report/notification that is generated when documents are accessed or added (by function).</li> </ul>	<p>Document server based architecture.</p> <p>A staff goal going forward with the new system is to create electronic files and eliminate paper files including scanning of all documents into the electronic file.</p>
6.4.2	<p>System will provide the following capabilities for general users of the system:</p> <ul style="list-style-type: none"> <li>• System will provide ability for applicants and/or licensees to select their preferred method of communication (email, paper mail or text) for different forms of communication to include the Board's e-newsletter, renewals, approvals, and general correspondence.</li> </ul>	<p>Documents stored on document server.</p> <p>Current systems do not allow scanned/upload of data at this time. This would be a preferred addition to the new system.</p>

## Requirements

Section	Requirements	Workgroup Comments
	<ul style="list-style-type: none"> <li>• System will provide the ability for a user to save an application in process and when logging back in, pick up where the user left off.</li> <li>• System will prompt all applicants or licensees to review/update their profile upon login.</li> <li>• System will provide the ability for applicants to see the "status or checklist" of their application.</li> <li>• System will provide the ability for users to change an answer to a previously answered question prior to submission of document or data.</li> <li>• -System will allow for scanned document uploads for any required documentation.</li> </ul>	
	6.5 Search	
6.5.1	<p>System will provide a public search utility that supports multiple search criteria (i.e., license number, first name, last name, business name, etc):</p> <ul style="list-style-type: none"> <li>• System will support wildcard characters.</li> <li>• System will be filterable and sortable by defined properties.</li> <li>• System will provide for the display of licensee data and disciplinary action through the search function.</li> </ul>	<p>Not download in Excel or CSV format.</p> <p>Review capabilities within current NBPA Website supported by Neb.gov.</p>
	6.6 Miscellaneous	
6.6.1	System will generally support:	Note addition of "view" audit trail.

Section	Requirements	Workgroup Comments
	<ul style="list-style-type: none"> <li>• System will maintain an audit log of all users that view, create, edit or delete records.</li> <li>• System will ensure data integrity during implementation of any/all software updates.</li> <li>• System will be modifiable/configurable, without altering programming code, to allow for:                             <ul style="list-style-type: none"> <li>• New screens.</li> <li>• New record types.</li> <li>• New and modified relationships among all screens and record types.</li> <li>• Security on every screen and field.</li> <li>• Forms, specific workflows, and business processes.</li> </ul> </li> <li>• System will provide for a real-time, integrated transactional environment.</li> <li>• System will provide for real-time validation within all online entry screens to ensure data integrity per pre-defined business rules.</li> <li>• System will provide the ability to identify and/or flag items or activities that have critical due dates.</li> <li>• System will produce reports via business processes on the current state of the system configuration, including screens, field layout, security, business logic, associations and menus.</li> <li>• System will allow for an electronic signature.</li> </ul>	<p>Consider WYSIWYG capability if possible. Flexibility to the enduser is a value.</p> <p>No one knows what this is.</p> <p>Legally supportable verification of an attestation.</p> <p>Maintain name histories as long as not a corporate entity change.</p> <p>Must support records retention requirements of the state.</p> <p>Third party systems to be defined (NASBA, AICPA, Societies, etc)</p>

## Requirements

Section	Requirements	Workgroup Comments
	<ul style="list-style-type: none"><li>• System will provide the facility for multiple types of aliases to be associated with a name record. For instance, maiden names, previous names, and business trade names.</li><li>• System will provide the facility to print a wall certificate immediately, or through a batch process.</li><li>• System will provide the facility to recall deleted records.</li><li>• System will provide BOA "branding" into screens, web pages, reports, documents, etc.</li><li>• System will provide for the ability to import and process data from specific third part vendor systems through interface files or feeds.</li><li>• System will provide for automated data error checking for all data entry processes.</li><li>• - System will provide the facility to manage records retention policies.</li></ul>	

## Requirements

Section #	Requirements	Workgroup Comments
	7 CPA Examination	Current Exam applicants are reviewed by CPAES/ Possible need in future.
	7.1 Initial Exam Application Processing	
7.1.1	The system will provide the functionality to enter demographic information for all applications received.	
7.1.2	<p>The system will provide the functionality to check for existing demographic records on the basis of the following criteria:</p> <ul style="list-style-type: none"> <li>• NCID (Gateway), SSN, DMV Number</li> <li>• Last Name, First Name, Middle Name</li> </ul>	Staff goal is to have NCID records electronically sent to the new system.
7.1.3	<p>The system will provide the functionality to enter exam section information of the following criteria:</p> <ul style="list-style-type: none"> <li>• AUD</li> <li>• FAR</li> <li>• REG</li> <li>• BEC</li> </ul>	Current FoxPro capabilities
7.1.4	The system will provide the function to automatically generate a congratulations letter once the applicant has passed all four parts of the exam within the 18 month window. This should be sent to a batch to run during a daily process.	CPAES completes this function
7.1.5	The system will provide the function to determine if a candidate has passed all four parts of the exam within the 18 month window of passing the first section of the exam.	CPAES completes this function
7.1.6	The system will show the first credit as expired if all four parts are not passed within 18 months.	CPAES function

## Requirements

Section #	Requirements	Workgroup Comments
7.1.7	The system will provide the ability to determine if an exam applicant is a First Time (FT) Re-Exam (RE) or Transfer (TR) applicant.	Candidate transfer (TR)
7.1.8	<p>The system will provide the functionality to enter special accommodation information for all applications received.</p> <ul style="list-style-type: none"> <li>• The system will provide a question regarding requesting a special accommodation with a yes or no box.</li> <li>• The system will provide a drop down menu of all special accommodations offered.</li> </ul>	CPAES function
7.1.9	<p>The system will provide the functionality to enter conviction information for all applications received.</p> <ul style="list-style-type: none"> <li>• The system will provide a question regarding conviction information with a yes or no box.</li> <li>• The system will provide a drop down menu with the type of conviction. (misdemeanor or felony) At least five entries.</li> <li>• The system will provide a calendar box to submit date of conviction. At least five entries.</li> <li>• The system will provide a 250 character space for the description of the conviction.</li> </ul>	CPAES function
7.1.10	<p>The system will provide the functionality to enter education information for all applications received.</p> <ul style="list-style-type: none"> <li>• The system will provide a drop down menu with a list of all accredited schools.</li> </ul>	This information would also be downloaded with the exam scores for entry into the new system

## Requirements

Section #	Requirements	Workgroup Comments
	<ul style="list-style-type: none"> <li>• The system will provide a drop down menu with degree options.</li> <li>• The system will provide a calendar box to submit degree date.</li> </ul>	
7.1.11	System will require a statement of affirmation from the applicant at the end of the application process.	CPAES
7.1.12	System will support electronic transcripts.	CPAES
7.1.13	System should direct candidate to make application fee payment.	CPAES
7.1.14	System will provide a security notice indicating the system is taking the applicant to a 3rd party site for payment processing.	PCI requirements?
7.1.15	After the payment is made through the 3rd party site, the system will return the applicant to BOA system to print the receipt page. The receipt page, with print option, will show the name of the individual, date, receipt number and amount paid.	CPAES
7.1.16	System should automatically populate the appropriate fee for each online transaction.	CPAES
7.1.17	System will provide the functionality to issue VA jurisdiction id number once application is submitted. The format for numbering is VA then yyyy, then six digit sequence that will be provided.	Will be state specific.
7.1.18	<p>System will provide a checklist of exam application requirements.</p> <p>System will allow checklist item waivers by staff.</p> <p>System will provide the functionality to automatically generate an email confirmation including the VA jurisdiction id num.</p> <p>System will automatically mark the application status pending upon receipt.</p> <p>System will automatically mark the application status complete once all checklist items are completed and approved by staff.</p> <p>System will automatically generate an email confirmation once the applicant has been deemed eligible to sit for the CPA Exam in VA.</p> <p>System will provide the functionality to transmit the Authorization to Test (ATT) files</p>	CPAES

## Requirements

Section #	Requirements	Workgroup Comments
	<p>to NASBA (3rd party interface). This should be through an export process in a daily batch.</p> <p>System should allow applicants to view through the checklist process if their transcripts/evaluation reports have been received.</p>	
	<p><a href="#">7.2 CPA Re-Exam Application Processing</a></p>	<p><b>CPAES</b></p>
<p>7.2.1</p>	<p>Once logged in, the system should show the Exam Menu with the following choices: Apply for Initial CPA Exam, Apply for Re-Exam, Check Exam Scores, Transfer Exam Scores.</p>	<p>CPAES</p>
<p>7.2.2</p>	<p>System should only allow the applicant to apply for sections not passed. All sections with passing score should be grayed out.</p>	<p>CPAES</p>
<p>7.2.3</p>	<p>System will require a statement of affirmation from the applicant at the end of the application process.</p>	<p>CPAES</p>
<p>7.2.4</p>	<p>System should direct licensee to make application fee payment.</p>	<p>CPAES</p>
<p>7.2.5</p>	<p>System will provide a security notice indicating the system is taking the applicant to a 3rd party site for payment processing.</p>	<p>CPAES</p>
<p>7.2.6</p>	<p>After the payment is made through the 3rd party site, the system will return the applicant to BOA system to print the receipt page.</p>	<p>CPAES</p>
<p>7.2.7</p>	<p>The receipt page, with print option, will show the name of the individual, date, receipt number and amount paid.</p>	<p>CPAES</p>
<p>7.2.8</p>	<p>System should automatically populate the appropriate fee for each online transaction.</p>	<p>CPAES</p>
<p>7.2.9</p>	<p>System will provide the functionality to transmit the Authorization to Test (ATT) files to NASBA (3rd party interface).</p>	<p>CPAES</p>

## Requirements

Section #	Requirements	Workgroup Comments
	This should be through an export process in a daily batch.	
7.2.10	System will provide the functionality to automatically generate an email confirmation.	CPAES
7.2.11	On exams transfer in makes the candidate a first time exam candidate. Transfers should be handled through the Gateway.	CPAES
7.2.12	Once any/all exam sections have been passed the system will allow candidates to login and request exam scores be transferred to any address the candidate chooses. System should offer a drop down menu of all states and a 250 character space for applicant to provide other organizations address.	CPAES
7.2.13	System should direct licensee to make application fee payment.	CPAES
7.2.14	System will provide a security notice indicating the system is taking the applicant to a 3rd party site for payment processing.	CPAES
7.2.15	After the payment is made through the 3rd party site, the system will return the applicant to BOA system to print the receipt page.	CPAES
7.2.16	The receipt page, with print option, will show the name of the individual, date, receipt number and amount paid.	CPAES
7.2.17	System should automatically populate the appropriate fee for each online transaction.	CPAES
7.2.18	Exam score transfer letter should be sent to batch to run during a daily process.	CPAES

## Requirements

Section #	Requirements	Workgroup Comments
	<p style="color: #4F81BD;">8 License Processing</p>	
	<p style="color: #4F81BD;">8.1 General</p> <p>SEE FLOWCHART OF NEBRASKA CPA REQUIREMENTS/ ATTACHED 8.A</p>	<p>After the Board receives information from CPAES the candidate has passed all four parts of the Uniform CPA Examination the applicant can request a Certificate from the Board. Again, the goal would be to have information from CPAES/ Gateway System (NCID) be received electronically. Currently, the Board receives by paper file.</p> <p>This is a paper process at this time.</p> <p>The Board is considered a two tiered license state. The Certificate is issued after successful passage of the Uniform CPA Examination and a Permit to Practice is issued after meeting other requirements including experience.</p> <p>Several Board manuals, checklists, and workflow documents are available to assist in the understanding of the Board’s License Processes. Additionally, current information within FoxPro and JOKEL would assist in this understanding.</p>
	<p style="color: #4F81BD;">8.2 Initial Certificate Application</p> <p>SEE FLOWCHART OF CPA CERTIFICATE ISSUANCE/ ATTACHED 8.B</p>	<p>Staff is struggling with whether initial issuance of Certificates should be an online process. The wet signature issue and the online issuance of the actual Certificate all possibilities.</p>

## Requirements

Section #	Requirements	Workgroup Comments
	<p>SEE CPA CERTIFICATE STAFF CHECKLIST/ ATTACHED 8.B.1</p> <p>SEE INITIAL CPA CERTIFICATE APPLICATION/ ATTACHED 8.B.2</p>	<p>To Log in reference 6.2.2/ Password generation/ How does an initial user of the system get set up for a password within the system? Possibly from our website. Question: Is someone that is disqualified (not a resident) allowed to continue through the process. Currently, the Board's online systems within JOKELE have "showstopper questions" that disallow further online submission and drives them to a paper application.</p>
8.2.1	<p>Once logged in, the system should show the Licensing Menu with the following options:</p> <ul style="list-style-type: none"> <li>- Certificate Application by Examination</li> <li>- Reciprocal Certificate Application</li> </ul>	<p>It will be very important that instructions are clear on this section.</p> <p>At this time the Board does not give the user the ability to print out their Certificate/ Could be a future project.</p>
8.2.2	<p>System will provide the functionality to enter demographic information for all applications received.</p>	
8.2.3	<p>System will provide the functionality to check for existing demographic records on the basis of the following criteria:</p> <ul style="list-style-type: none"> <li>• SSN</li> <li>• Last Name, First Name, Middle Name</li> </ul>	<p>The Board does receive the applicants SSN number.</p> <p>*Verification for citizenship through the federal SAVE program.</p> <p>**The Board has a resident requirement for all applicants. This would be a SHOW STOPPER for an applicant. The applicant should be diverted to</p>

## Requirements

Section #	Requirements	Workgroup Comments
	<ul style="list-style-type: none"> <li>• Citizenship/ Attestation*</li> <li>• Resident Requirement/ SHOW STOPPER**</li> <li>• AICPA/Board Ethics Examination submission               <ul style="list-style-type: none"> <li>- Electronic upload from AICPA of Ethics Examination</li> <li>- Board upload of ethics examination</li> </ul> </li> </ul>	<p>information explaining the Board regulations on this requirement and who to contact if they have any questions.</p> <p>The applicant must successfully complete the AICPA Ethics Examination and the State Board Ethics Examination. How do we get verification of licensure in another state? Currently paper forms are used to verify exam scores, ethics exam, and licensure from other state boards. Use of the ALD and other State Boards websites assist in this process.</p> <p>Current FoxPro capabilities do not allow a Certificate to be issued until the required fields are completed. This is an important function that should be in the system.</p>
8.2.4	System should ask the question "Are you currently licensed as a CPA in another state?" If the applicant answers "Yes" the system should send the applicant to the reciprocity app.	
8.2.5		Explain why returned to initial app.
8.2.6	If the applicant answers "No" the system will allow the applicant to continue with the initial application.	
8.2.7		

## Requirements

Section #	Requirements	Workgroup Comments
8.2.8		For Permit Renewal
8.2.9	System should verify experience requirement has been met by asking if the applicant has met the experience requirement per the Board's regulation. This should be an affirmation ques.	For Permit Renewal
8.2.10	System should offer the applicant the ability to upload a copy of the experience verification form.	For Permit Renewal
8.2.11	<p>System will provide the functionality to enter conviction information for all applications received.</p> <ul style="list-style-type: none"> <li>• System will provide a question regarding conviction information with a yes or no box.</li> <li>• System will provide a drop down menu with the type of conviction. (misdemeanor/felony) At least five entries</li> <li>• System will provide a calendar box to submit date of conviction. At least five entries.</li> <li>• System will provide a 250 character space for the description of the conviction.</li> <li>• JUSTICE, PACER, Google applied?</li> </ul>	<p>For all Individual Applications/ Certificate &amp; Permit</p> <p>See current Board applications for questions</p>
8.2.12	<p>System will provide the functionality to enter Violations of Standards and Practice information for all applications.</p> <ul style="list-style-type: none"> <li>• System will provide a question regarding Violations of Standards and Practice with a yes or no box.</li> <li>• System will provide a 250 character space for the description of the violation.</li> </ul>	For all Individual Applications/ Certificate & Permit

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Section #	Requirements	Workgroup Comments
	<ul style="list-style-type: none"> <li>• System will provide a calendar box to submit date of the violation. At least five entries.</li> <li>• System will provide the functionality to enter all disciplinary action against the applicant for license applications received.</li> <li>• System will provide a question regarding disciplinary action with a yes or no box.</li> <li>• System will provide a 250 character space for the description of the disciplinary action.</li> <li>• System will provide a calendar box to submit date of disciplinary action. At least five entries.</li> </ul>	
8.2.13	System will require a statement of affirmation from the applicant at the end of the application process.	Swear to their truthfulness.
8.2.14	System should direct licensee to make application fee payment.	Application Fee payment for Permit & Firm Permits
8.2.15	System should offer the applicant the ability to upload any documents associated with license application.	All applications
8.2.16	System will provide a checklist of license application requirements.	Applicant able to review work, quit and come back, etc.
8.2.17	System will automatically mark the application status pending upon receipt.	Support workflow/ All applications
8.2.18	System will automatically generate an email confirmation indicating items needed to complete the application process specific to the application. This will be included in a batch to run daily.	???
8.2.19	System will allow checklist item waivers by staff.	???

## Requirements

Section #	Requirements	Workgroup Comments
8.2.20	System will automatically mark the application status complete once all checklist items are completed and approved by staff.	
8.2.21	System will provide the functionality to automatically generate an email confirmation once all checklist items are met and approved by staff including the license number.	
	<a href="#">8.3 Reciprocity Certificate Application by Examination</a>	<b>Follow same process as initial license with the following exceptions.</b>
8.3.1	SEE CPA CERTIFICATE STAFF CHECKLIST FOR RECIPROCITY BY EXAMINATION/ ATTACHED 8.B.2  System should ask the question:  Have you previously/currently held a license in another state? (drop down Yes or No) <ul style="list-style-type: none"> <li>• The system should allow for multiple states.</li> <li>• System should ask for Education/Transcripts electronic submission (as indicated earlier)</li> <li>• Verification of interstate exchange forms from other State Boards</li> </ul>	See attached application for further information/ questions
8.3.2	<a href="#">Reciprocity Application by 4/10 Experience</a>  SEE CERTIFICATE BY RECIPROCITY STAFF CHECKLIST BY 4/10 EXPERIENCE/ ATTACHED 8.B.3  The application should allow for experience to be submitted	<b>See experience verification forms/</b> New system should allow for experience submission online.  As indicated within staff checks various other systems and sources to conduct a

Section #	Requirements	Workgroup Comments
8.3.2	<p>System must automatically issue permit numbers once all checklist items are marked completed and approved by staff.</p> <ul style="list-style-type: none"> <li>• The license numbers must follow the Boards current permit numbering system.</li> <li>• Once all checklist items are completed and approved by staff an email confirmation will be created, including the license number, and sent to run in the daily batch process.</li> <li>• System must allow staff and/or online issuance of Certificates</li> </ul> <p>STAFF ISSUES VARIOUS LETTERS UPON COMPLETION OF THE CERTIFICATE ISSUANCE PROCESS EXAMPLES:</p> <p>LETTERS OF CERTIFICATE ISSUANCE ATTACHED 8.B.4</p> <p>ACTUAL CERTIFICATES ATTACHED 8.B.5</p>	
	<p>8.4 Issuance of an Initial Permit to Practice</p> <ul style="list-style-type: none"> <li>➤ System must verify the Certificate has been issued/ could sign in with Certificate number</li> </ul> <p>SEE FLOWCHART OF CPA PERMIT ISSUANCE/ ATTACHED 8.C</p> <p>STAFF CHECKLIST FOR PERMIT ISSUANCE/ ATTACHED 8.C.1</p> <p>PERMIT TO PRACTICE APPLICATION/ ATTACHED 8.C.2</p> <p>EXPERIENCE FORM/ ATTACHED 8.C.3</p>	<p>Issuance of a Permit to Practice is the second tier of the process and comes after issuance of a Certificate. Staff must verify experience. See current forms.</p> <p>Again, should we allow initial licensure of a permit online? Same questions as Certificate issuance. How...we should!</p> <p>See current Flowchart</p>

## Requirements

Section #	Requirements	Workgroup Comments
	<p>ACTUAL PERMIT TO PRACTICE ATTACHED 8.C.4</p> <ul style="list-style-type: none"> <li>➤ System needs to issue based on birth year for the biennial license requirement</li> <li>➤ Letter goes with actual permit to instruct what CPE is required</li> </ul> <p>LETTER ATTACHED 8.C.5</p> <ul style="list-style-type: none"> <li>➤ If the permit is issued after July 1<sup>st</sup> only 40 hours of CPE is required instead of 80 hours to renew</li> <li>➤ The payment for an initial permit to practice is \$175. Based on above the cost could be reduced to \$100</li> <li>➤ System should allow upload of experience form, letters, and other requested material.</li> </ul>	<p>All cursory background requirements are conducted again during the Permit Issuance. This includes JUSTICE, Google, PACER, and ALD.</p> <p>Applicant will be taken to standard payment processing.</p> <p>Current cost of permit to practice is \$175</p> <p>Experience gained under a CPA firm requires two years of experience and does not require Committee/Board approval</p> <p>Experience gained in private, government, or academia requires three years and review by the Licensing Committee and approval by the Board.</p> <p>How would system alert staff an application is pending?</p>
	<p>8.5 Request for Verification of License</p>	
8.5.1	<p>System will allow the licensee to login to request verification of licensure be sent to another state or organization.</p> <ul style="list-style-type: none"> <li>• The system should offer a drop down menu of all state board's and allow entry of address information for non-board entities.</li> <li>• The system should allow the applicant to request multiple letters to be sent to multiple addresses.</li> </ul>	<p>System should flag any record that is not clean and needs follow up by staff. This would be a critical component of the new system that current systems do not have.</p> <p>Should include ALD check for action taken by another jurisdiction.</p> <p>Not sure we would approve this type of verification.</p>

## Requirements

Section #	Requirements	Workgroup Comments
	<p data-bbox="344 266 1272 344">8.6 Individual License Renewal For Active Permits to Practice and Inactive Registrant</p> <ul style="list-style-type: none"> <li data-bbox="394 412 1369 480">➤ Show stopper capabilities if person answers disclosure questions. Do we allow them to continue?</li> <li data-bbox="394 509 1335 578">➤ Compliance requirements must be met including CPE submission (80 hours within previous 2 years .</li> </ul> <p data-bbox="344 610 1180 636">RENEWAL APPLICATION FOR A PERMIT TO PRACTICE/ATTACHED 8.6.A</p> <p data-bbox="344 669 1184 695">RENWAL APPLICATION FOR A INACTIVE REGISTRANT/ ATTACHED 8.6.B</p> <ul style="list-style-type: none"> <li data-bbox="394 727 970 753">➤ Fees need to be applied for each application</li> </ul>	<p data-bbox="1394 259 1978 363"><b>Renewal of Permit to Practice currently within the JOKEL online systems. Review current front end pages for information.</b></p> <p data-bbox="1394 396 1936 461"><b>CPAs submit to JOKEL their current CPE/ see JOKEL for CPE Submission front screens.</b></p> <p data-bbox="1394 493 1936 597"><b>Current CPE submissions within JOKEL are loaded to FoxPro including number of hours and courses.</b></p> <p data-bbox="1394 630 1923 773"><b>InActive Registrant Status allows a former Active CPA to not have to provide CPE. The InActive Registrant cannot practice public accountancy.</b></p>
8.6.1	<p data-bbox="344 928 1327 993">Once logged in, the system should automatically point the licensee to the renewal page once the selection from the menu is made by the licensee.</p>	
8.6.2	<p data-bbox="344 1026 1369 1091">The system should ask the applicant to affirm the following statements by clicking the box.</p> <ul style="list-style-type: none"> <li data-bbox="394 1123 1276 1149">• Affirm all licensing requirements have been met. (check box provided)</li> <li data-bbox="394 1182 1310 1247">• Affirm all licensing requirements for renewal have been met. (check box provided)</li> <li data-bbox="394 1279 1335 1344">• Affirm all continuing professional education (CPE) requirements have been met. (check box provided)</li> </ul>	<p data-bbox="1394 1026 1927 1091">Reporting discipline or conviction or charges since last renewal must be configurable.</p>

Section #	Requirements	Workgroup Comments
	<ul style="list-style-type: none"> <li>• Affirm you have completed the annual Virginia specific ethics requirement (check box provided)</li> <li>• Affirm you understand the A/A CPE requirement (check box provided)</li> <li>• Affirm you understand if you have ever been convicted in any jurisdiction of a felony or misdemeanor or have been charged with a crime, or have any charges pending against you at this time and have not previously communicated this to the Board, you must disclose this information to the Board immediately.</li> <li>• Any guilty plea or nolo contendere must also be disclosed to the Board immediately. (Do not disclose violations that were adjudicated in the juvenile court system while you were a minor.) (check box provided)</li> <li>• Affirm you understand if any other jurisdiction has found you in violation of its standards of conduct or practice, and you have not previously communicated this to the Board, you must disclose this information to the Board immediately. (check box provided)</li> <li>• Affirm you understand if you have ever been subject to any disciplinary action imposed by any local, state or national regulatory body, and have not previously communicated this to the Board, you must disclose this information to the Board immediately. (check box provided)</li> <li>• Affirm you have not withheld any information affecting the Board's decision to renew your license. (check box provided)</li> </ul> <p>If one or more boxes are not checked the system should prompt the licensee to contact the Board and not allow the licensee to continue through the online process.</p>	

## Requirements

Section #	Requirements	Workgroup Comments
8.6.3	The system should allow staff the ability to modify questions/affirmations as needed.	
8.6.4	The system should allow licensees to renew prior to the expiration date of the license.	Configurable.
8.6.5	Applicant will be taken to standard payment processing.	
	8.7 Individual License Reinstatement Processing/WOULD NOT BE PART OF INITIAL PROJECT	At this time staff concludes this process should not be allowed online.
8.7.1	Once logged in, the system should automatically direct the licensee to the reinstatement page once the selection from the menu is made by the licensee.	
8.7.2	<p>The system should offer the following options:</p> <ul style="list-style-type: none"> <li>• Instructions on how to reinstate</li> <li>• To electronically submit their 120 hours of CPE including submission of required documents.</li> </ul>	<p>The Board requires 120 hours of CPE to Reinstate to from an inactive registration to an active permit to practice.</p> <p>See current reinstatement application for questions as needed for online application</p>
		Configurable.
		Configurable.
8.7.3	The system should request the applicant to answer the following	See current Reinstatement application

Section #	Requirements	Workgroup Comments
	<p>questions:</p> <ul style="list-style-type: none"> <li>• If my license is reinstated I plan to provide services to the public or to an employer using the CPA title. (yes or no check box) <ul style="list-style-type: none"> <li>○ If applicant checks yes, they must affirm they will submit CPE complying with Board Regulation 18VAC 5-22-90 regarding CPE.</li> </ul> </li> <li>• Applicant should be given the option to upload CPE documents while applying for reinstatement.</li> </ul>	
8.7.4	<p>The system should allow the applicant to affirm the following:</p> <ul style="list-style-type: none"> <li>• I comply with the licensing requirements for individuals prescribed in § 54.1-4409.2, Code of Virginia. (add check box)</li> <li>• I comply with the requirements for license reinstatement prescribed in § 54.1-4413.2, E, Code of Virginia. (add check box)</li> <li>• I have not withheld information that might affect the decision by the BOA to reinstate my license. (add check box)</li> <li>• The system will provide the functionality to enter conviction information for all applications received.</li> <li>• The system will provide a question regarding conviction information with a yes or no box.</li> <li>• The system will provide a drop down menu with the type of conviction. (misdemeanor/felony) At least five entries</li> <li>• The system will provide a calendar box to submit date of conviction. At least five entries.</li> </ul>	See current Reinstatement Application/ Allow for 250 work explanation and ability to upload information.

## Requirements

Section #	Requirements	Workgroup Comments
	<ul style="list-style-type: none"> <li>• The system will provide a 250 character space for the description of the conviction.</li> </ul>	
8.7.5	<p>The system will provide the functionality to enter Violations of Standards and Practice information for all applications.</p> <ul style="list-style-type: none"> <li>• The system will provide a question regarding Violations of Standards and Practice with a yes or no box.</li> <li>• The system will provide a 250 character space for the description of the violation.</li> <li>• The system will provide a calendar box to submit date of the violation. At least five entries.</li> </ul>	Configurable.
8.7.6	<p>The system will provide the functionality to enter all disciplinary action against the applicant for license applications received.</p> <ul style="list-style-type: none"> <li>• The system will provide a question regarding disciplinary action with a yes or no box.</li> <li>• The system will provide a 250 character space for the description of the disciplinary action.</li> <li>• The system will provide a calendar box to submit date of disciplinary action. At least five entries.</li> </ul>	Configurable.
8.7.7	<p>The system will require a statement of affirmation from the Applicant at the end of the application process.</p>	Configurable.
8.7.8	<p>System should direct licensee to make application fee payment.</p> <ul style="list-style-type: none"> <li>• See standard payment process.</li> </ul>	Configurable.

## Requirements

Section #	Requirements	Workgroup Comments
8.7.9	The system should offer the applicant the ability to upload any documents associated with license application.	Configurable.
8.7.10	The system will automatically mark the application status pending upon receipt.	Configurable.
8.7.11	The system will automatically generate an email confirmation indicating items needed to complete the application process specific to the application. This will be included in a batch to run daily.	Configurable.
8.7.12	The system will automatically generate an email confirmation once all checklist items are marked completed and approved by staff, the email will confirm the applicant has been reinstated including the license number.	Configurable.
	Absec Notes on reinstatement:	
	<p>Ed,            My notes for the meeting are very similar to those of Dan's so I didn't send any additional items in that area.            Regarding the Reinstatement process for Idaho, I have attached a checklist which we use that not only gives some insight into the information we need but also the process in regards to getting the information into our database.            Some unique questions we ask on the Reinstatement application regarding activities while their licensed was Lapsed or Suspended, includes:</p> <ol style="list-style-type: none"> <li>1) Did they sign any financial reports as a CPA</li> <li>2) Sign any tax returns as a CPA</li> <li>3) Practice Public Accounting in any other manner</li> <li>4) Use the title of CPA on stationary or business cards, or</li> <li>5) Use the title in any other manner.</li> </ol> <p>We do ask about jurisdictions they have been or currently are licensed as a CPA and</p>	

Section #	Requirements	Workgroup Comments
	<p>we ask them whether they will be offering public accounting services in Idaho for Idahoans thru a firm. If they answer yes, we have them identify what services (peer reviewable vs non- peer reviewable) they will be providing.</p> <p>Our CPE requirement as I mentioned is 80 hours which must be completed during the 12 month period immediately prior to the application submission date. We also require that 4 of those 80 hours need to be in Ethics and at least 2 of those 4 hours need to be an Idaho State Specific Ethics course.</p> <p>We also ask 2 questions disclosing discipline. One, whether they've had any issues with the law, misdemeanors and felonies, and the second regarding any discipline by any federal agency or governing board.</p> <p>I hope this helps.</p> <p>I would also like to mention that along with Reinstatement applications for those individuals who have either a Lapsed, Board Lapsed or Suspended license, we also have what we call a Re-Entry application (identical to the Reinstatement application) for those individuals who currently have either a 'Retired', or 'Inactive' license. I know some states don't have 'Retired' or 'Inactive' licenses but we would need to consider them for those states that do.</p> <p>I echo Dan's sentiments and say thanks for all your work on this project. It's appreciated. If you need any clarification, please let me know.</p>	
	<p><a href="#">8.8 Initial Firm License Application Processing</a></p> <p>INITIAL LICENSURE OF FIRM IN NEBRASKA FLOWCHART/ATTACHED 8.8.1</p> <p>INITIAL STAFF CHECKLIST FOR INITIAL FIRMS/ATTACHED 8.8.2</p>	

## Requirements

Section #	Requirements	Workgroup Comments
	INITIAL FIRM LICENSE APPLICATIONS (5)/ ATTACHED 8.8.3  INITIAL FOREIGN FIRM APPLICATIONS/ ATTACHED 8.8.4	
8.8.1	General:	Nebraska Firms listed  An initial firm license in Nebraska must be reviewed for proper name and number of CPAs and non CPAs within the firm. The Public Accountancy Act allows for no more than 50% as non owners  Several business structures are allowed in Nebraska for CPA firms including Professional Corporations, LLC, LLP, Partnerships, and sole proprietorships
8.8.2	Once logged in, the system should provide the Firm Menu with the following options: Apply for Firm Permit Renewal. Only for designated times.	See current Firm Applications/ Staff Checklists/ Requirements/
8.8.3	The system will provide the functionality to enter name, the BOA Individual CPA license number and birthdate and ensure the CPA is licensed.	
8.8.4	The system will provide the functionality to confirm the status of the BOA individual CPA license number. If the system cannot confirm the individual CPA license, the system will not allow the applicant to continue through the process and the applicant shall receive a message to contact the Board office.	
8.8.5	The system will ask for the type of firm (check box provided beside each of the following) <ul style="list-style-type: none"> <li>• Sole Proprietorship</li> </ul>	List of allowed types of firms  Instructions regarding licensure of each type of firm

## Requirements

Section #	Requirements	Workgroup Comments
	<ul style="list-style-type: none"> <li>• Partnership</li> <li>• Corporation</li> <li>• Other</li> </ul>	Secretary of State information and when they must register with the SOS and generate an email to notify they are due to register with the SOS
8.8.6	<p>The system will ask if the firm is authorized (in accordance with the laws of the BOA) to conduct business in the jurisdiction. (yes or no checkbox). Once box is checked the following should appear:</p> <ul style="list-style-type: none"> <li>• Firms authorized to transact business in the BOA must obtain the required Certificate of Incorporation from the Nebraska Secretary of States Office (SOS). System generate email/letter to firm when due.</li> </ul>	Consider impact of firm mobility.
8.8.7	The system will provide questions regarding civil lawsuits or other actions.	Review current firm application for questions.
8.8.8	<p>The system will provide the functionality to enter civil lawsuit ,conviction information for all applications received.</p> <ul style="list-style-type: none"> <li>• The system will provide a question regarding conviction/ civil lawsuit information with a yes or no box.</li> <li>• The system will provide a 250 character space for the description of the conviction.</li> <li>• The system will provide a question regarding Violations of Standards and Practice with a yes or no box.</li> <li>• The system will provide a 250 character space for the description of the violation.</li> </ul>	<p>Standard conviction, lawsuits, disciplinary data functionality.</p> <p>See current firm application questions on applications.</p>

## Requirements

Section #	Requirements	Workgroup Comments
8.8.9	The system will require a statement of affirmation from the applicant at the end of the application process.	
8.8.10	System should direct licensee to make application fee payment.	Standard payment functionality.
8.8.11	The system should offer the applicant the ability to upload any documents associated with license application.	Standard upload, checklist view, staff waiver and email functionality.
8.8.12	The system will automatically mark the application status pending upon receipt.	
8.8.13	The system will allow checklist item waivers by staff.	See current staff checklists
8.8.14	The system will automatically generate an email confirmation indicating items needed to complete the application process specific to the application. This will be included in a batch to run daily.	
8.8.15	The system will allow the expiration date to be the same month as as the expiration date for the individual CPA license plus 12 months.	Renewal date rules must be configurable.
8.8.16	Staff should be given the ability to modify the expiration date.	
	<p style="color: #4F81BD;">8.9 Firm License Renewal Processing</p> <p>USE SAME FORMS AS THE INITIAL APPLICATION</p> <ul style="list-style-type: none"> <li>- ONE FORM FOR ALL FIRMS</li> <li>- ONE FORM FOR SOLE PROPRIETORS</li> </ul>	
8.9.1	Once logged in, the system should automatically point the licensee to the renewal page once the selection from the menu is made by the licensee.	Renewal process and questions must be configurable.

Section #	Requirements	Workgroup Comments
8.9.2	<p>The system should ask the applicant to affirm the following:</p> <ul style="list-style-type: none"> <li>• Affirm all licensing requirements for Firm have been met. (check box provided)</li> <li>• Affirm all licensing requirements for Firm renewal have been met. (check box provided)</li> <li>• Affirm Peer Review Requirements have been met. (check box provided)</li> <li>• Affirm you have not withheld any information affecting the Board's decision to renew your license. (check box provided)</li> <li>• If one or more boxes are not checked the system should prompt the licensee to contact the Board and not allow the licensee to continue through the online process.</li> <li>• Affirm you understand if the owners/managers of this firm have ever been convicted in any jurisdiction of a felony or misdemeanor or have been charged with a crime, or have any charges pending hem at this time and have not previously communicated this to the Board, this information must be disclosed to the Board immediately.</li> <li>• Any guilty plea or nolo contendere must also be disclosed to the Board immediately. (Do not disclose violations that were adjudicated in the juvenile court system while you were a minor.) (check box provided)</li> <li>• Affirm you understand if any other jurisdiction has found the owners/managers of the firm in violation of its standards or conduct or practice, and you have not previously communicated this to the Board, you must disclose this information to the Board immediately. (check box provided)</li> </ul>	<p>The Board also licenses out of state firms and allow mobility where an individual does not require licensure.</p> <p>See current Firm Applications as attached.</p> <p>Tracking Peer Review Requirements within System will be important. Flexibility within system will be needed to track Peer Review.</p> <p>See current Firm Application.</p>

## Requirements

Section #	Requirements	Workgroup Comments
	<ul style="list-style-type: none"> <li>Affirm you understand if the owners/managers or firm have ever been subject to any disciplinary action imposed by any local, state or national regulatory body, and have not previously communicated this to the Board you must disclose this information to the Board immediately. (check box provided)</li> </ul>	
8.9.3	System should direct licensee to make application fee payment.	Standard payment functionality.
8.9.4	System should send email confirmation of renewal through a batch process run by staff daily.	
8.9.5	The system will provide the function of renewal notices to be run by staff and as needed. The system will send all notices via email and have the capability to send via regular mail if necessary.	
8.9.6		
Section #	Requirements	Workgroup Comments
	<h2 style="color: #4F81BD;">9 Continuing Competence &amp; Compliance</h2>	

## Requirements

Section #	Requirements	Workgroup Comments
	<p><b>9.1 General</b></p> <p>CPE PROCESS FLOWCHART/ ATTACHED 9.1.A</p> <p>CPE REPORTING PROCESS WRITTEN PROCESS/ ATTACHED 9.1.B</p> <p>CPE REPORTING HISTORY DOCUMENT/ ATTACHED 9.1.C</p>	<p>Should we move the existing CPE reporting system (JOKEL) into the new system? How? Systems working well and we receive good feedback in our surveys.</p> <p>Many states require an attestation of CPE compliance at license renewal. This should carry over to CPE Compliance from license renewal.</p> <p>CPE Manuel available</p> <p>Program Qualification Forms/ Can we mitigate and place online if at all? Do we need to continue this process? Could we create a new process?</p>
	<p><b>9.2 CPE Compliance</b></p>	
9.2.1	CPE Reporting	
9.2.2	CPE Audits	
9.2.2.1	<p>Annually, the system should generate a random sample of licensees, (%) to be determined by Board, for a detailed compliance review and a sample of licensees, (%) determined by Board, for a summary compliance review.</p> <ul style="list-style-type: none"> <li>• Audit pool determined by permit expiration date</li> <li>• The system should omit any licensee selected in the 2 yrs. prior to the current year.</li> <li>• The system should flag the record to indicate licensee was selected for the audit.</li> </ul>	<p>System should support workflow for the audit.</p> <p>Currently, CPE Reporting is provided online to JOKEL (see JOKEL CPE Reporting Module). The JOKEL information is then loaded to FoxPro to confirm number of required CPE hours and courses.</p>

## Requirements

Section #	Requirements	Workgroup Comments
9.2.2.2	Must support configurable workflow for audits.	See CPE Manual Process for CPE audits
9.2.2.3	The system should give staff the ability to unselect licensee for audit.	In case selected two years in a row
9.2.2.4	Generate a letter/Email Notification of audit selection sent to the licensees. <ul style="list-style-type: none"> <li>• Instructions for responding provided in the body of email</li> <li>• CPE Reporting Form - attach a form with upload capability.</li> </ul>	Should support electronic CPE record keeping.  See current letters used for CPE Audit notification.  System should create the ability to upload and provide information online. Current system does not provide.
9.2.2.5	Staff will determine compliance or non-compliance following verification of documents rcvd.	
9.2.2.6	If staff deems the licensee Compliant, the system will remove the audit flag and automatically generate a compliance email to be run during the daily batch process.	
9.2.2.7	If staff deems the licensee Non-compliant, the system will generate a deficiency letter/email	Workflow should allow definition of state specific steps, such as board review prior to enforcement action  See current Board issued letters
9.2.2.8	System should allow licensee to upload CPE reports/certificates during audit process.	Certificate upload should be available year round/ See JOKEL Reporting Module
9.2.2.9	The system should provide the ability to maintain history of all compliance reviews for each licensee.	See JOKEL
9.2.2.10	The system should provide the reporting capabilities on all licensees selected for compliance review to include: date of audit, status of audit, type of audit and results of the audit.	System should provide. Current systems do not provide.

## Requirements

Section #	Requirements	Workgroup Comments
9.2.2.11	The system should provide the ability to report on pending status for follow up.	Red, Yellow Flag capabilities within System. Current systems do not provide.
9.2.2.12	System should interface with 3rd party tracking and audit tools.	Not sure this is needed at this time. Could be a future consideration.
9.2.2.13	System should provide the option to load qualified sponsors and verify CPE against that list.	Such as the National Registry or state approved sponsors. Again, this would seem difficult and could be considered as a later project.
	9.3 Peer Review Compliance Processing	
9.3.1	External Interfaces	Explore potential interfaces to FSBA, and other 3rd party sources of information. (HUD, PCAOB, DOL, etc)
9.3.2	Information from firm registration and renewal establishes whether the firm is required to be enrolled in peer review.	
9.3.3	System should be able to evaluate first time firm registrations and renewals to locate firms that are not in peer review but should be.	Initial online? If we do not...we don't worry about this.
9.3.4	System should allow staff to maintain Peer Review dates and results.	FSBA Systems could enable this.

Section #	Requirements	Workgroup Comments
9.3.5	<p>The system should generate a monthly sample of firms, (%) to be determined by staff, for a compliance review.</p> <ul style="list-style-type: none"> <li>• Audit pool determined by expiration date of current month. Omit any firm selected in the 3 yrs. prior to the current year</li> <li>• The system should flag the record to indicate the firm was selected for audit.</li> <li>• A checklist for staff should be generated in the record including Compliant and Non-compliant.</li> <li>• The system should give staff the ability to unselect firm for peer review audit.</li> <li>• Configurable Email or snail mail Notification</li> <li>• Instructions for responding provided in the notification</li> <li>• Peer Review Reporting Form</li> <li>• Determine compliance or non-compliance following verification of documents rcvd</li> </ul>	<p>Make configurable as to type (summary or detail?) time period and % of sample.</p> <p>Configurable</p> <p>System should PR audit workflow.</p>
9.3.6	<p>If staff deems the firm Compliant, the system will remove the audit flag and automatically generate a compliance email to be run during the daily batch process.</p>	
9.3.7	<p>If staff deems the firm Non-compliant, the system will generate a deficiency email and will send an alert for enforcement. This will run through the daily batch process.</p>	<p>Workflow should allow definition of state specific steps, such as board review prior to enforcement action.</p>
9.3.8	<p>System should allow the firm to upload peer review reports/ Certificates during audit process.</p>	

Section #	Requirements	Workgroup Comments
	<p>10 Enforcement</p> <p>THE COMPLAINT PROCESS / ATTACHED 10.1.A</p>	
	<p>10.1 Complaint Processing</p>	
<p>10.1.1</p>	<p>System will provide the ability for a complainant to file a complaint using an interactive on-line Complaint Form.</p> <ul style="list-style-type: none"> <li>• System will use a BOA specific Complaint Form</li> <li>• Complainant will have the ability to attach documents to the on-line complaint form, prior to submission.</li> <li>• System will generate an confirmation email to the complainant.</li> <li>• The complaint form/data shall be sent (or notification) to selected staff, and stored in an "initial complaint" status.</li> <li>• Complaints in the "initial complaint" status shall be deletable by selected staff. Any complaint in this file will be purged after one year of submission.</li> <li>• System will provide the ability to upload a manually submitted complaint file to the "initial complaint" file.</li> </ul>	<p>BOARD CURRENTLY UTILIZES ANOTHER TRACKING SYSTEM WITHIN AN ACCESS DATABASE. FOXPRO ALSO HAS COMPLAINT INFORMATION TO REVIEW. COMPLAINT INFORMATION FROM FOXPRO CAN BE UPLOADED TO THE BOARD'S WEBSITE FOR THE PUBLIC.</p> <p>Complaint status and type will determine visibility in the system. Delete capability will be configurable by BOA.</p> <p>Paper complaint forms may be submitted and admin staff will have the ability to enter them in the system.</p>
<p>10.1.2</p>	<p>System will provide the ability to create an open complaint.</p>	
<p>10.1.3</p>	<p>System will link complaint to licensee, or as unlicensed activity.</p>	

Section #	Requirements	Workgroup Comments
	<ul style="list-style-type: none"> <li>• If unlicensed activity, system will provide means for creating an unlicensed record, to include name, address, email, SSN, phone # (at a minimum), with ability to add additional fields if information is available.</li> </ul>	
10.1.4	<p>System will assign case numbers by the following categories:</p> <ul style="list-style-type: none"> <li>• CPE</li> <li>• CPA Exam Applicant</li> <li>• Unlicensed Activity</li> <li>• Licensed Activity</li> <li>• Due Professional Care</li> <li>• Holding Client Files</li> <li>• Discreditable Acts</li> <li>• Tax-Related Matters</li> <li>• Other (with data entry field for description of activity)</li> </ul> <p>System will allow for the addition of categories, as necessary.</p>	
10.1.5	<p>System will utilize pre-defined, automated numbering scheme by category for all opened cases, beginning each calendar year, as follows:</p> <ul style="list-style-type: none"> <li>• "YEAR-CPE-001"</li> <li>• "YEAR-EXAM-001"</li> </ul>	<p>Must be able to link a complaint to multiple licensees. Must support mobility complaints. Capture state of licensure for mobility issues.</p>

Section #	Requirements	Workgroup Comments
	<ul style="list-style-type: none"> <li>• "YEAR-UA-001"</li> <li>• "YEAR-D-001"</li> <li>• System will allow for the manual input or change to a case number.</li> <li>• System will provide a "comment" field for staff input.</li> <li>• System will "flag" a licensee's record when a complaint is opened or closed so that it is readily identifiable any time a staff member accesses the licensee's record.</li> <li>• System must support entry of multiple docket numbers from various entities (courts)</li> </ul>	<p>For an unlicensed individual system should generate a unique tracking ID in lieu of a license #.</p> <p>Allow multiple staff comments to be attached to a record.</p> <p>"Tab" color changes to indicate complaint status; Red - Open complaint, Orange - Disciplinary action, Green - Clean record. Complaint severity must be configurable by BOA.</p> <p>Added by BOA Licensing co.</p>
10.1.6	<p>System will require the identification of the "source" of the complaint at time of case creation:</p> <ul style="list-style-type: none"> <li>• CPE Compliance Review</li> <li>• CPE Self-Report</li> <li>• CPE Investigation</li> <li>• Client</li> <li>• Employer/Employee</li> <li>• CPA (other)</li> <li>• Federal, state, local or international agency/jurisdiction</li> <li>• Non-governmental professional organization</li> </ul>	<p>Sources need to be configurable.</p> <p>Again, review of the current Enforcement Systems is advised.</p>

Section #	Requirements	Workgroup Comments
	<ul style="list-style-type: none"> <li>• Public</li> <li>• Anonymous</li> <li>• Other (with data entry field for description of source)</li> </ul>	
10.1.7	<p>System will require the identification of the "resolution" of the complaint at closure of case (may select more than one resolution for each of the two main categories):</p> <ul style="list-style-type: none"> <li>• Closed by Board Order or Consent Order:               <ul style="list-style-type: none"> <li>○ Revocation</li> <li>○ Suspension</li> <li>○ Probation</li> <li>○ Monetary Penalty</li> <li>○ Reprimand</li> <li>○ Other (with data entry field for description of resolution)</li> </ul> </li> <li>• Closed by Other Means:               <ul style="list-style-type: none"> <li>○ Denial of CPA Exam Request</li> <li>○ No Violation Found</li> <li>○ Withdrawal of Complaint</li> <li>○ Other (with data entry field for description of resolution)</li> </ul> </li> </ul>	Types of resolution must be configurable.

Section #	Requirements	Workgroup Comments
10.1.8	<p>System will allow staff to upload relevant documents to the respective complaint file, to include at a minimum:</p> <ul style="list-style-type: none"> <li>• Consent Orders</li> <li>• Board Orders</li> <li>• Investigative Reports</li> <li>• paper Complaint Forms (all identified as such).</li> </ul>	<p>Standard document upload capability.</p> <p>System will integrate with ALD. Provide lookup and automatic feed capability.</p> <p>Implementation Requirement: Discipline history must be loaded and accessible.</p>
10.1.9	<p>System will identify (internally only) all exam applicants and licensees that have had disciplinary action taken against them and for inclusion in the file transfer to NASBA for the Accounting Licensing Database (ALD).</p>	
10.1.10	<p>System will allow staff to "check" that disciplinary action has been taken against the licensee.</p> <ul style="list-style-type: none"> <li>• If checked, the public records (licensee) search will indicate that disciplinary action has been taken.</li> <li>• The public will be able to open a link to see a copy(ies) of the Consent Order(s) or Board Order(s) for the licensee.</li> </ul>	
10.1.11	<p>System will allow for "tracking" of an open/closed case, by date/completion, through the enforcement process:</p> <ul style="list-style-type: none"> <li>• Investigative Report completed/uploaded.</li> <li>• Case sent to the Enforcement Committee.</li> </ul>	<p>Allow lookup of all cases at a particular point in the BOAs workflow.</p> <p>Workflow will be configurable.</p> <p>Added by BOA Licensing co.</p>

Section #	Requirements	Workgroup Comments
	<ul style="list-style-type: none"> <li>• Case heard by the Enforcement Committee and/or an Informal Fact Finding (IFF) Conference held.</li> <li>• Case sent to the full Board for review.</li> <li>• Case closed when "entered" by the Board.</li> <li>• For CPE Compliance Review and Self-Report cases, case goes from "open complaint" to "closed" when entered by the Board.</li> </ul>	
10.1.12	System will provide the ability to enter and track Board Orders that are appealed by the respondent.	
10.1.13	System will allow for set up of independent workflows for appeal processes outside of the board. (See 2.8)	
10.1.14	<p>System will allow for follow up tracking on all Consent Orders and Board Orders to ensure compliance and to provide for reporting of outstanding terms and conditions:</p> <ul style="list-style-type: none"> <li>• Provide the ability to enter individual terms and conditions of Consent Orders or Board Orders, including due dates for each.</li> <li>• Use pre-selected categories (see attachment??? for examples).</li> <li>• Allow users to enter dates of completion for each term and condition.</li> <li>• For each pre-selected category that involves dollars (\$'s), the system will prompt the user to enter the \$ amount due.</li> </ul>	<p>Must support tracking compliance with board orders.</p> <p>Support multiple compliance deliverables per resolution including staff follow-up assignments and dates.</p>

Section #	Requirements	Workgroup Comments
10.1.15	System will provide for an accounts receivable/aging component for all outstanding \$ amounts.	
10.1.16	System will provide for an automated "checklist" of the status of all open enforcement cases.	Report of workflow status by case.
10.1.17	<p>System will provide a robust reporting capability; allow staff to generate reports based on any/all data fields included in the enforcement module.</p> <p>Examples of reports includes, but not limited to:</p> <ul style="list-style-type: none"> <li>• Open and/or closed complaints by name and/or date range.</li> <li>• Open and/or closed complaints with monetary penalties.</li> <li>• Open and/or closed complaints by category, source and/or resolution.</li> <li>• Closed complaints with open terms and conditions.</li> </ul>	Ad-hoc reporting
10.1.18	<p>System will provide ability to generate Enforcement documents based on templates:</p> <ul style="list-style-type: none"> <li>• Initial Contact Letters to Complainant and to Respondent</li> <li>• IFF Letters to Complainant and to Respondent</li> <li>• Final Letters to Complainant and to Respondent</li> </ul>	
10.1.19	<p>Ability to pay fees online? System would have to show what is due, and know how to apply it (i.e., revenue type). Plus, how could we charge the literary fund for the credit card fee? Have to do ATV to properly charge revenue source?</p> <p>The Board administers a \$250 administrative fee and a Stipulation &amp; Consent Order of not complying with reporting dates for licensure. This should be allowed online with the ability to upload forms and pay online. Currently this is a paper process.</p> <p>EXAMPLE OF A STIPULATION &amp; CONSENT ORDER/ATTACHED 10.1.A</p>	Use standard payment processing functionality.

## Requirements

Section #	Requirements	Workgroup Comments

## Requirements

Section #	Requirements	Workgroup Comments
	11 Board Operations	
	11.1 Administrative Support	
11.1.1	Paperless office support.	Ability to link to a document server.
11.1.2	Comprehensive candidate/licensee information screen	
11.1.3	Support committee structure	
11.1.4	Contact Management	Build on the basic individual profile for licensees.
	11.2 Meeting Support	Board & Committee
11.2.1	Electronic agendas	Full meeting packet capability (Board Book)
11.2.2	Document storage	
11.2.3	Minutes (storage & distribution)	
11.2.4	Calendaring	Outlook integration.
	11.3 Communications	See Reporting Tab
11.3.1	Email notifications	
11.3.2	Licensees	
11.3.3	Candidates	
11.3.4	Board Members & Committees	
11.3.5	Public	

Section #	Requirements	Workgroup Comments
	<p>12 Financial Processes</p> <p>ONLINE CREDIT CARD FINANCIAL DOCUMENT/ ATTACHED 12.1.A</p>	
	<p>12.1 General Financial Requirements</p>	
12.1.1	<p>All financial processes must Adhere to all Generally Accepted Accounting Principles (GAAP)</p>	<p>Currently the Board reconciles financials from JOKEL and FoxPro</p>
	<p>12.2 Standard Payment Process</p>	
12.2.1	<p>The system will provide a security notice indicating the system is taking the applicant to a 3rd party site for payment processing.</p>	<p>Do we change payment provider and end JOKEL?</p>
12.2.2	<p>After the payment is made through the 3rd party site, the system will return the applicant to BOA system to print the receipt page.</p>	<p>Configurable.</p>
12.2.3	<p>The receipt page, with print option, will show the name of the individual, date, receipt number and amount paid.</p>	<p>Configurable.</p>
	<p>12.3 Manual Payment Processing</p>	
12.3.1	<p>Allow BOA staff to record payment processing for fees and penalties paid by check in addition to posting miscellaneous payments (no established fee type/fee schedule) received by check.</p>	
12.3.2	<p>When processing payments made by check allow BOA staff to override/change amount due (i.e., late fee or manual fee is waived).</p>	
	<p>12.4 Credit Card Payment Processing</p>	
12.4.1	<p>Allow online credit card payments by interfacing with external credit card payment processing site: myvirtualmerchant.com.</p>	<p>Current thought State Treasurers Office/</p>

Section #	Requirements	Workgroup Comments
12.4.2	The system shall comply with the Payment Card Industry (PCI) Data Security Standards.	
12.4.3	On-line payments will have fee types/fee schedule built into system to interface with external credit card payment processing site.	
12.4.4	The system will ensure fees charged/interfaced with credit card payment processing site are charged in United States Dollars for payments made outside the United States.	
	12.5 Record/Posting Payment	
12.5.1	Fee Payments are recorded by Fund and Revenue Codes.	
12.5.2	The system shall enable capturing and storing fiscal information and financial transactions.	
12.5.3	Payments are linked to the appropriate pre-evaluation, exam applicant, license applicant, licensee or enforcement case.	
	12.6 Deposit/Revenue Reporting and Reconciliation	
12.6.1	Generate a daily bank deposit report (detail and summary data). Allow for multiple bank deposits per day.	
12.6.2	The system will include a daily reconciliation process for verifying all credit card payments posted in the system with the transactions/settlement activity with the external credit card payment processing site (myvirtualmerchant.com). Reconciliation process will audit and report on duplicate credit card payments by individual/credit card settled with external credit card payment processing site.	
12.6.3	The system will include a monthly reconciliation process to reconcile revenue with Commonwealth of Virginia financial management system (CARS/Cardinal).	

## Requirements

Section #	Requirements	Workgroup Comments
	12.7 Adjustments	
12.7.1	Allow BOA staff to correct/reverse payments in a manner that maintains the audit trail of the original transaction. (i.e. bad check or error in posting)	
	12.8 Refunds	
12.8.1	The system will allow BOA staff to process/record Refunds.	Must go through State process for a refund from cash fund.
12.8.2	Generate a refund report	
	12.9 Accounts Receivable	<b>Current financials are processed through the State Financial System E-1</b>
12.9.1	Ability to create an accounts receivable for enforcement cases and bad check fees.	
12.9.2	Ability to add existing accounts receivable balances.	
12.9.3	Ability to calculate and apply interest on accounts receivable.	
12.9.4	Option available for creating payments plans for accounts receivable.	
12.9.5	Allow payments to be applied to accounts receivable/payment plans.	
12.9.6	Age accounts receivable.	
12.9.7	Write Off accounts receivable.	
12.9.8	The system shall enable accounts receivable reporting on all payments received and all outstanding fees and penalties due.	
	12.10 Revenue Reporting	<b>Current financials are processed through the State Financial System E-1</b>

## Requirements

Section #	Requirements	Workgroup Comments
12.10.1	Generate a revenue report by fund and revenue Codes. Ability to select detail or summary data and select begin and end date.	FoxPro processes this along with JOKEL for reconciliation.
12.10.2	Generate a Revenue Report by Fee Type. Ability to select detail or summary data and select begin and end date.	
	<a href="#">12.11 Future Requirements:</a>	
12.11.1	Support collections from collection agencies.	

Section #	Requirements	Workgroup Comments
	<b>13 Report Processes</b>	
	<b>13.1 General</b>	
13.1.1	Prepackaged reports for each service module.	See specific service module.
13.1.2	Ad-hoc reporting capability	Crystal Reports, Business Objects etc.
13.1.3	Export reports to Excel and PDF format	
13.1.4	Email reports as attachments	
	<b>13.2 Specific Reports</b>	
13.2.1	Full audit reporting	
13.2.2	Metrics Reports	by status, by employee, aging, processing times etc.
13.2.3	Exception Register - any fee amount that is changed from the standard fee.	
13.2.4	Audit log.	
13.2.5	Open batches report.	
13.2.6	Refund report.	
13.2.7	Revenue by Fee Type	
13.2.8	Query Report Writer for staff - ability to write/generate reports based on data fields already in system. See sample RFP.	
13.2.9	Application Status Report (see MLO)	
13.2.10	CPE Audit Report	

## Requirements

Section #	Requirements	Workgroup Comments
13.2.11	Summary Count of License Status Report - need to put in date for data, or automatically generate on a specified date each month.	
13.2.12	Mailing labels - selected criteria	
13.2.13	Name Change Report	
13.2.14	Refund Report	
13.2.15	Revenue Report	
13.2.16	Receipt Report?	
13.2.17	For any uploads by applicants or licensees, need daily report of what's been uploaded.	
13.2.18	Records retention	

## Requirements

Section #	Requirements	Workgroup Comments
	14 3rd Party Interfaces	<u>Daily or As Updated</u>
	14.1 Export to NASBA for demographic changes (Exam candidates)	
	14.2 Export to NASBA for CPA Exam Sections (Authorization to Test)	
	14.3 Import from NASBA for Notice of Attendance	
	14.4 Import from NASBA for Exam Scores	
	14.5 Export to NASBA for ALD & CPAverify (add Enforcement record)	
	14.6 Interface with Merchant Connect (3rd party credit card company)	

## Requirements

Section #	Requirements	Workgroup Comments
	15 Data Conversion	
	15.1 Quality Control	
15.1.1	Ensure all data transferred from MLO is verifiable when converted	
	15.2 Data integrity checks	

Section #	Requirements	Workgroup Comments
	16 Non-Functional Requirements	Technical-System-Security- Hosting
	16.1 Jurisdictional IT Standards	
16.1.1	System must meet specific jurisdictional standards as specified in _____.	
	16.2 Hosting	
16.2.1	Can the offeror host the system? If so does the offeror use both primary and back-up data center for hosting?	
16.2.2	Does the offeror host the system in the United States? If not where?	
16.2.3	Does the offeror provide a guaranteed uptime when hosted in offeror's environment? If so, please explain.	
16.2.4	Does the offeror provide a segregated firewall for each system/customer?	
16.2.5	Does each client's data reside on a server just for them or does each server contain multiple clients?	
16.2.6	Does your solution include a standard hardware lifecycle?	
16.2.7	Does your solution have the ability to move from a hosting environment to an on-premise licensing?	
	16.3 Software Escrow	
16.3.1	Will your organization provide a source code escrow account that can be accessed in case your organization is dissolved, acquired or a produce is discontinued? If not, please explain what alternate solutions you can provide in these instances.	
	16.4 Data Backup and Restore	

Section #	Requirements	Workgroup Comments
16.4.1	Does the offeror provide a daily backup of the system/data?	
16.4.2	Does the offeror require certain service to not be available during scheduled backups? Please explain.	
16.4.3	Does your solution have a restore process when data is lost, corrupted, etc.?	
	16.5 Security Audit	
16.5.1	Has supplier undergone a SSAE 16 audit or equivalent independent security audit to attest to the strength of the security practices and procedures? If so, please provide the results.	
16.5.2	Will the offeror allow BOA to have a third party conduct an IT Security audit on a frequency relative to risk?	
	16.6 Internal Controls	
16.6.1	Provide role-based privileges to users employing the concept of least privilege, allowing only authorized accesses for users (and processes acting on behalf of users) which are necessary to accomplish assigned tasks in accordance with organizational missions and business functions.	
16.6.2	Provide the ability to generate an audit record for all transactions by all users, including at a minimum, user ID, update date/timestamp, field ID, old field value/new field value.	
16.6.3	Provide the capability to archive and restore audit logs.	
16.6.4	Provide automatic logout of users when there has been no activity for a pre-defined period.	
16.6.5	Provide a notification policy in the event of breaches.	
16.6.6	Provide security to ensure that sensitive, confidential and other financial data is masked and/or encrypted.	

Section #	Requirements	Workgroup Comments
16.6.7	Provide your policy for vetting staff to prevent internal security issues.	
16.6.8	Does offeror provide customer access to all security breach reports and corresponding logs?	
	16.7 Disaster Recovery	
16.7.1	Provide a Disaster Recovery Plan.	
16.7.2	Where is disaster recovery data stored?	
	16.8 Virus Protection, Penetration Testing, etc.	
16.8.1	Do you perform or allow customers to perform penetration tests of systems that would interact with the system being proposed?	
16.8.2	Provide a policy for deploying patches, including virus signature updates. Describe what virus protection you use. Do you have an established schedule for normal maintenance?	
16.8.3	Does your solution provide means such as intrusion detection and prevention, vulnerability scanning, real-time monitoring, and the like to protect data confidentiality, integrity, and availability? If so, please explain.	
	16.9 Records Retention	
16.9.1	Provide a configurable "Record Retention Time Span" of up to an established number of years in one-year increments. This data shall be made available to the BOA in a format that allows for report generation.	
	16.10 Web Browsers	
16.10.1	Proposed web components must be accessible via Internet using multiple web browsers. Browser support strategy should be one of progressive enhancement - building rich experience on top of a highly accessible core of content to ensure that	

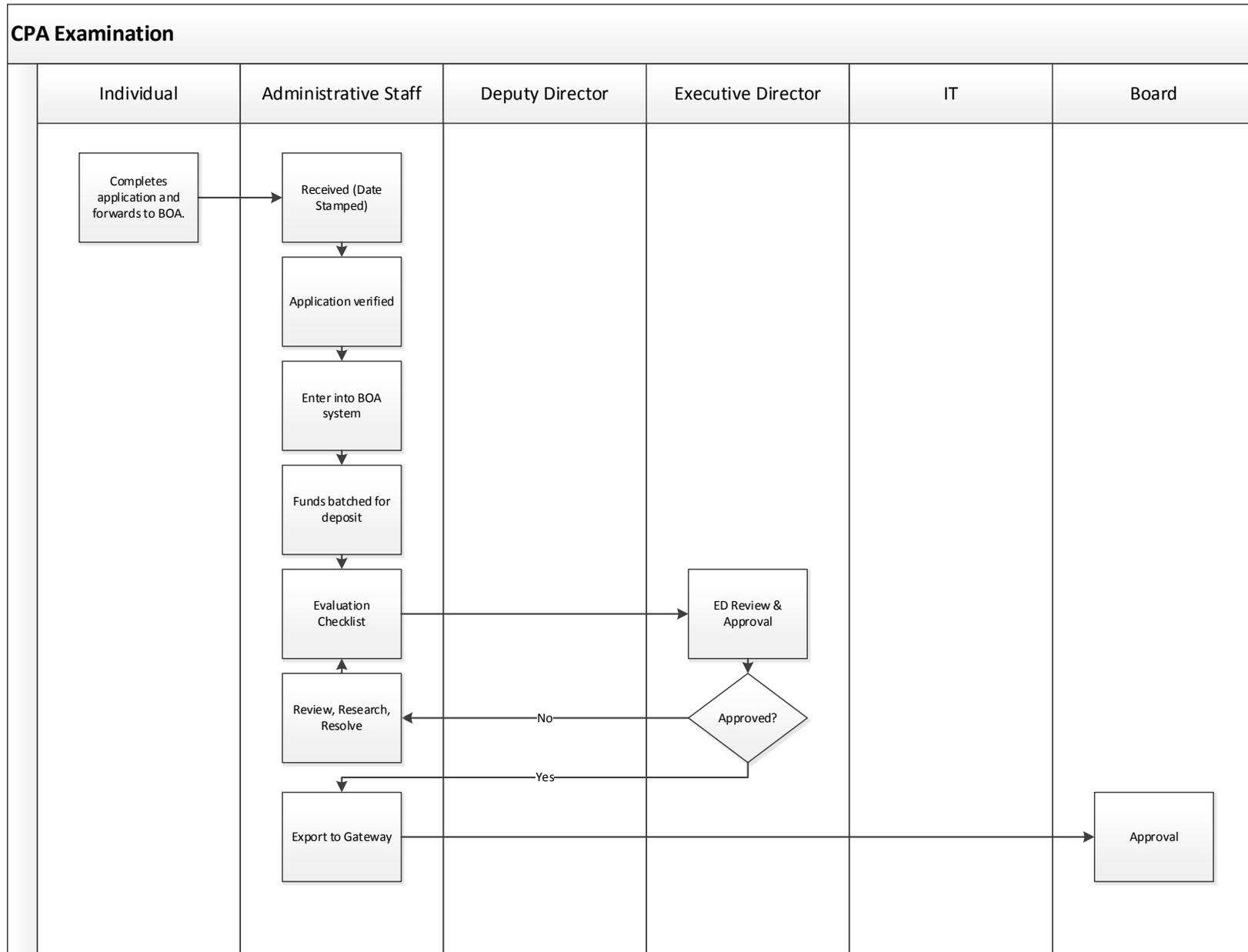
## Requirements

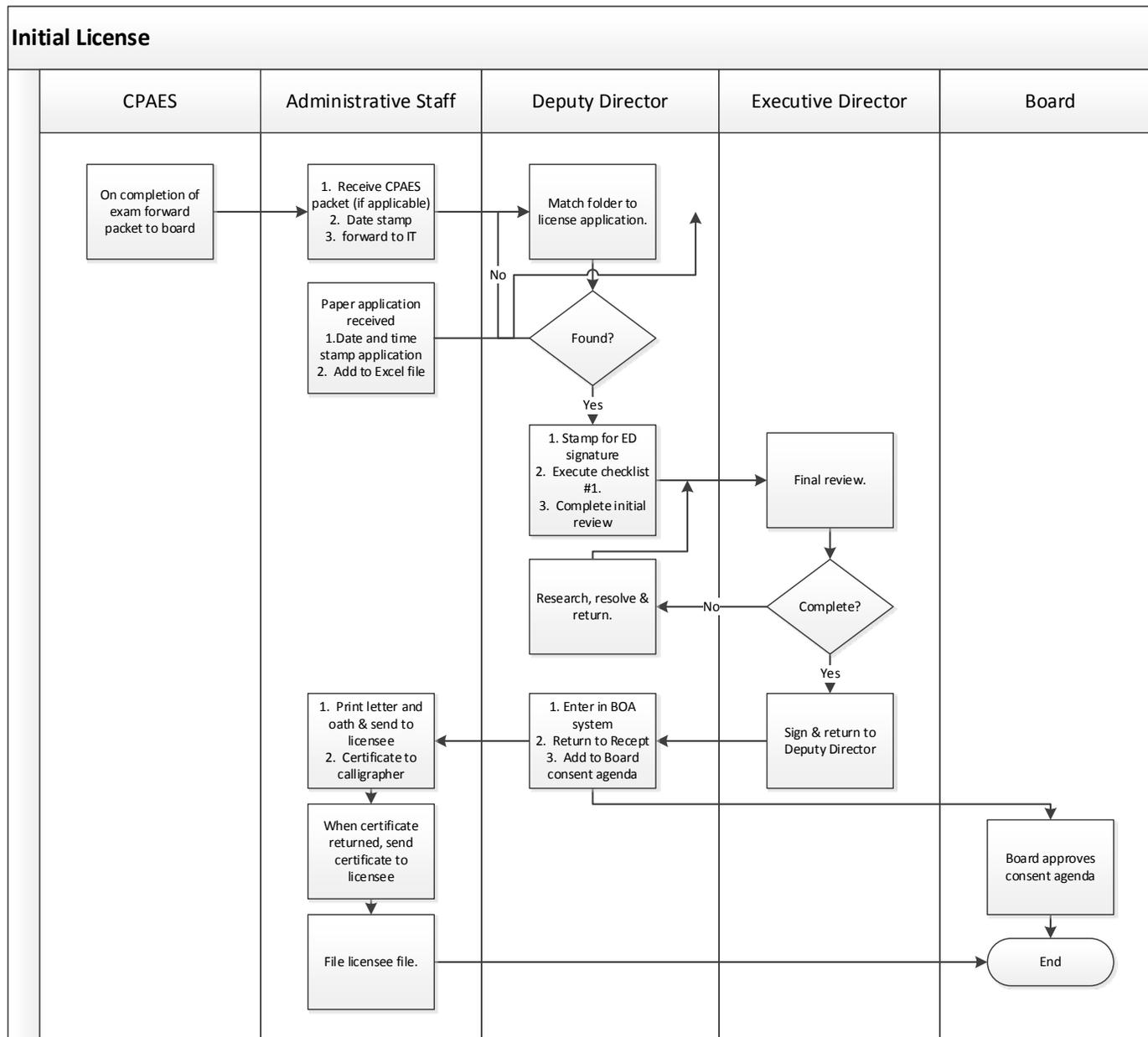
Section #	Requirements	Workgroup Comments
	content is available to the widest possible audience. Progressive enhancement allows older browsers access to content and still allows advance browsers to see a richer view and more features.	
	<a href="#">16.11 Americans with Disability Act</a>	
16.11.1	All applications forms and web interface must be ADA/508 compliant.	

Section #	Requirements	Workgroup Comments
	17 Maintenance-Support	
	17.1 Staffing	
17.1.1	Provide staff dedicated to help desk support between 8:00 am and 6:00 pm (Eastern Standard Time).	
	17.2 Support SLA	
17.2.1	Include guaranteed response times for standard trouble calls and problem escalation guidelines.	
	17.3 Metrics	
17.3.1	Provide data capture and reporting processes and resources to measure service level performance for maintenance/support services.	
	17.4 Technical Documentation	
17.4.1	System will include complete Technical References and System Documentation, which are available as both hard copy manuals and in electronic format.	

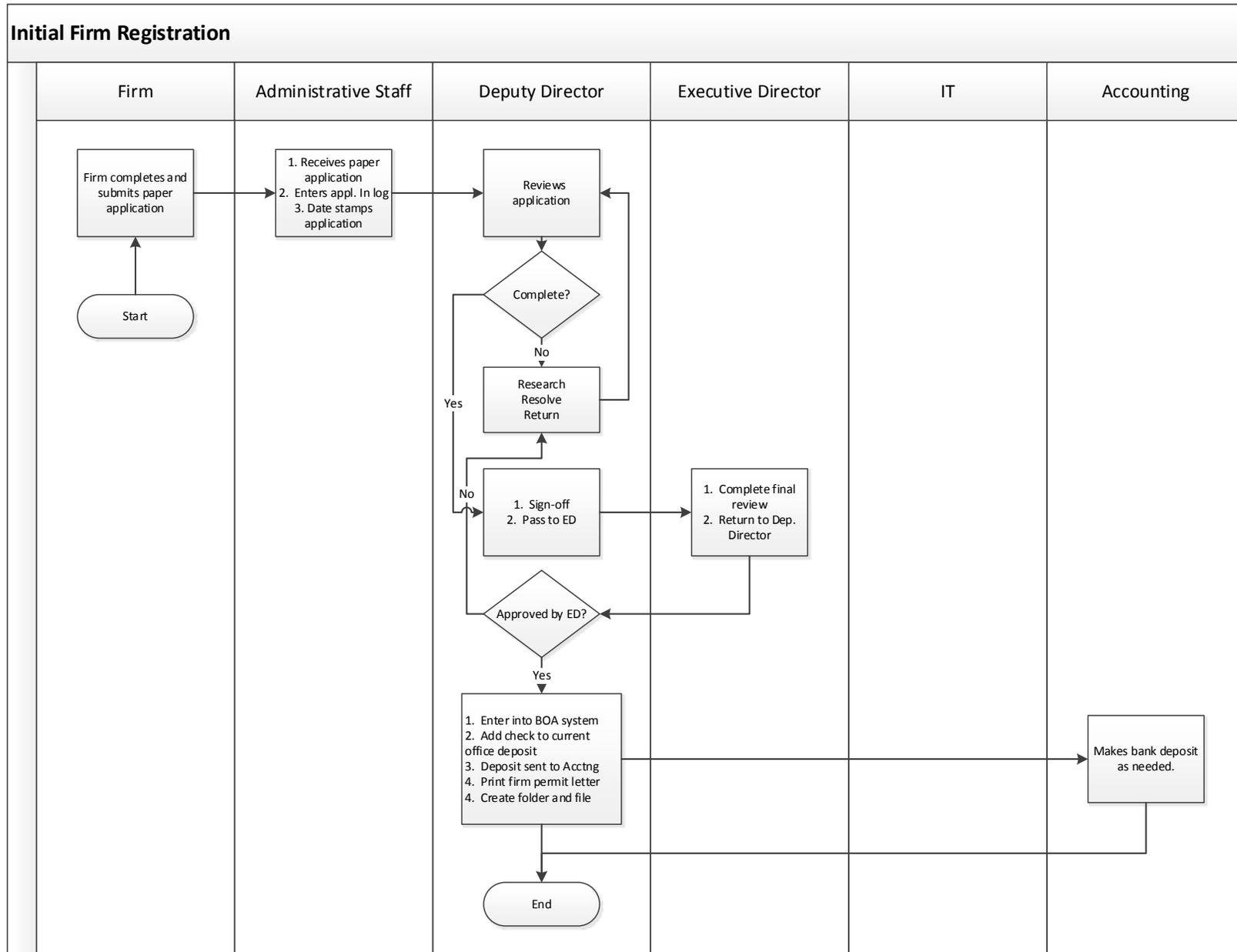
Section #	Requirements	Workgroup Comments
	18 Project Management, Implementation and Requirements	
	18.1 Personnel	
18.1.1	Provide BOA with a dedicated Project Manager (PM) throughout the duration of the project. Certification as a Project management Profession (PMP) desired.	
	18.2 Communication	
18.2.1	Provide BOA with a copy of the project work plan and written status reports throughout the duration of the project.	

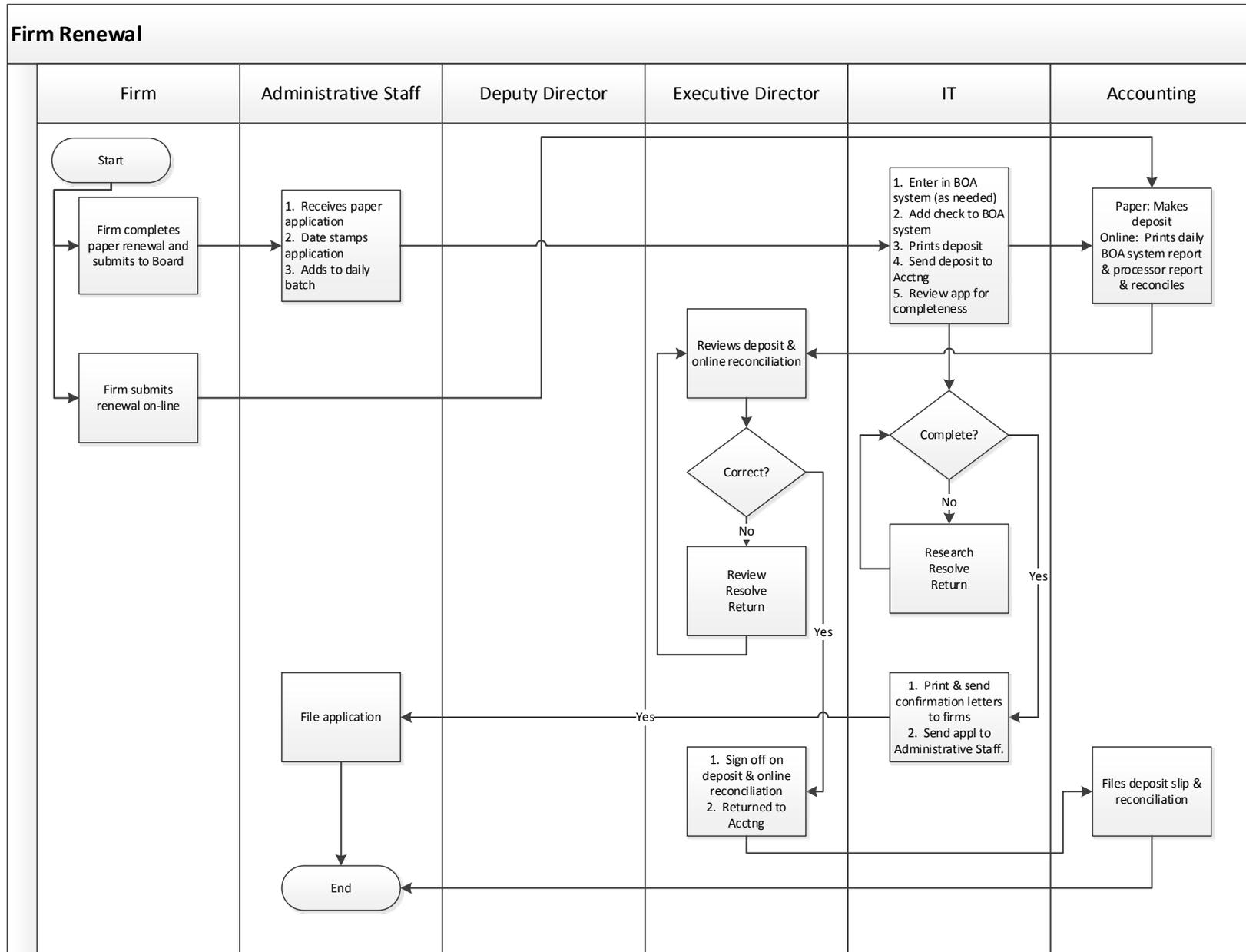
19 Appendix A: Sample Workflows

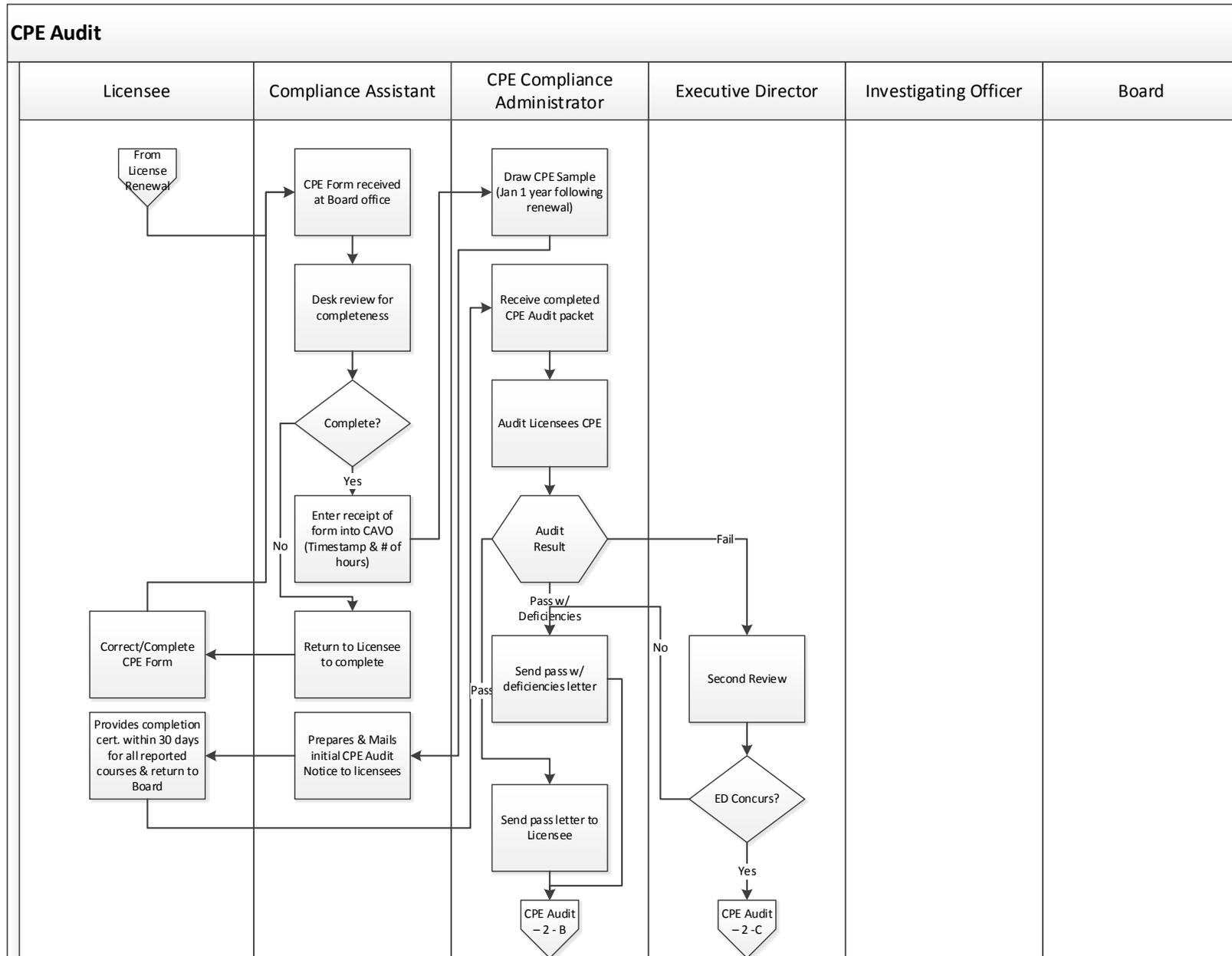


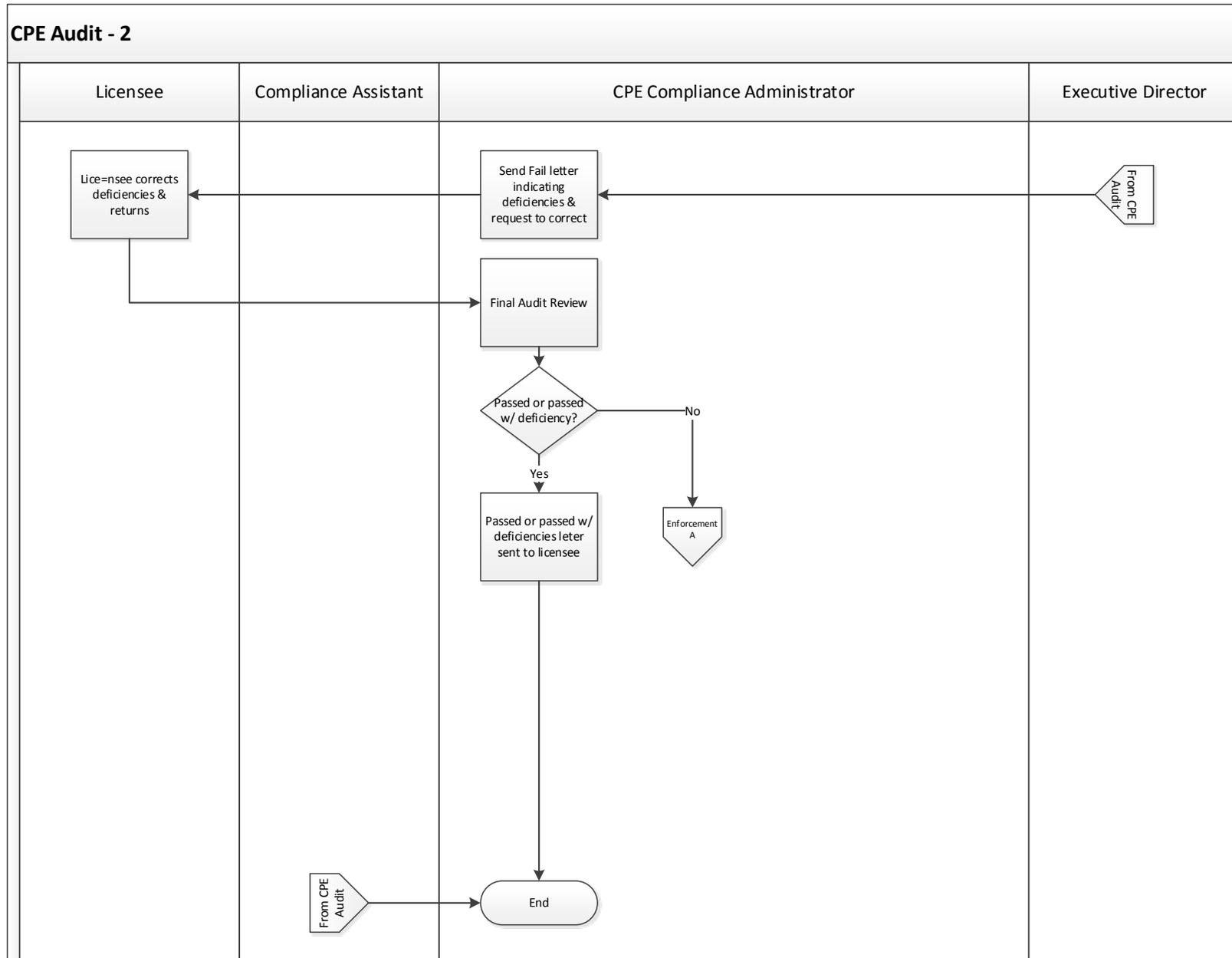


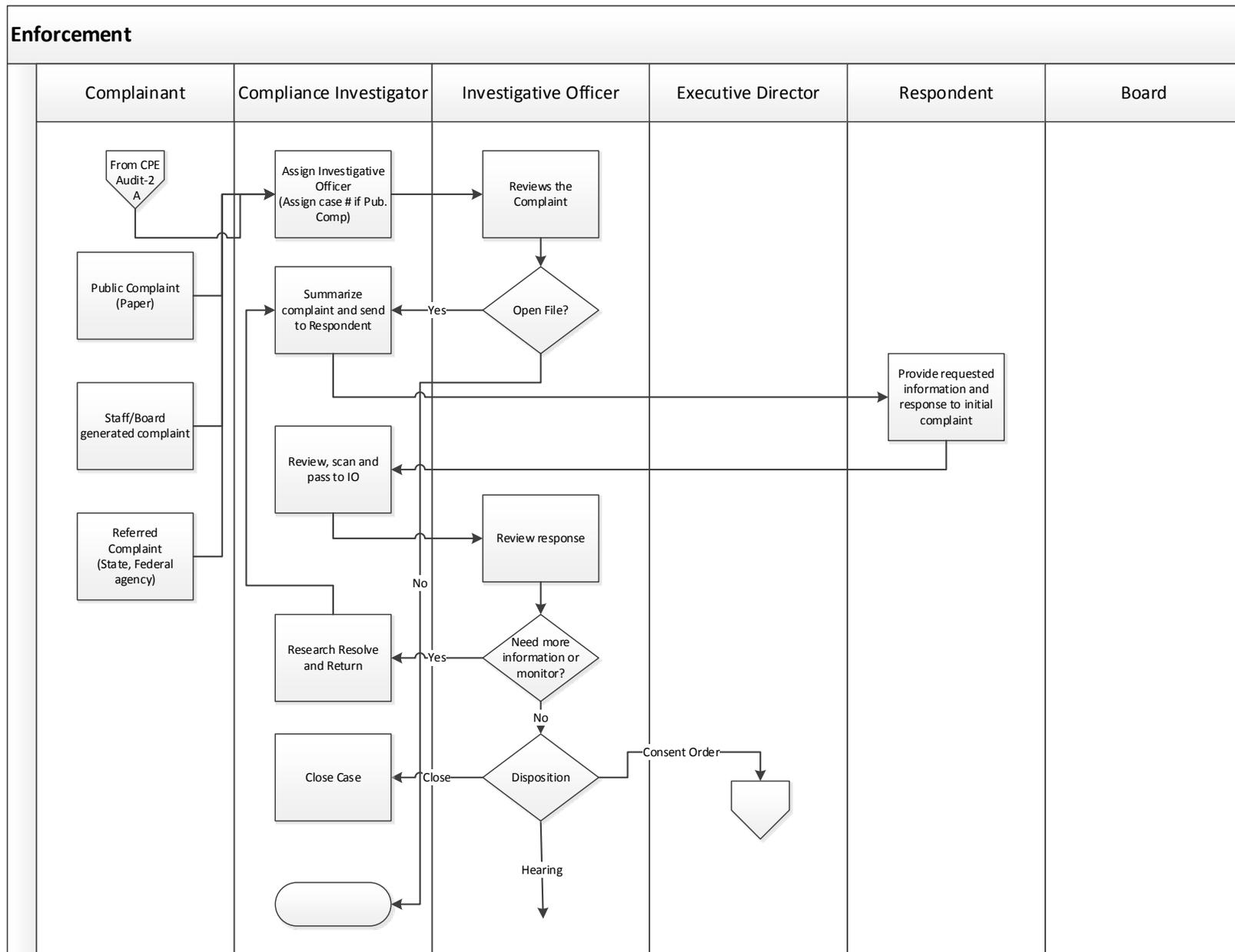


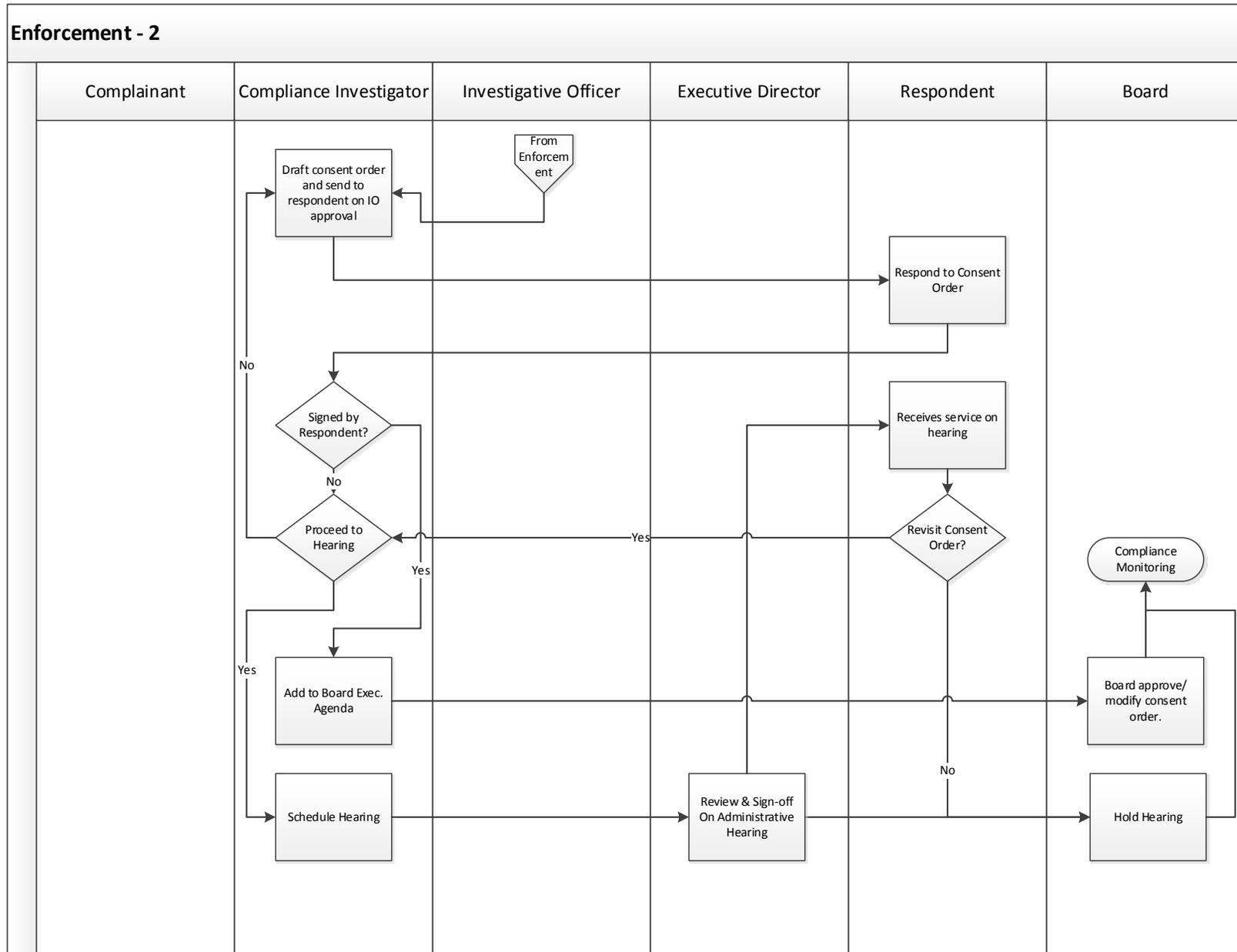












## Appendix A: Sample Workflows

Rulemaking						
	Society	Public/Profession	Deputy Director	Executive Director	Board	Legislature

20 Appendix B: State IT Policies

21 Appendix C: Glossary

<b>Term</b>	<b>Definition</b>
Audit	Reviewing licensees CPE records.
Help Function	Assistance
System	System definition.
Licensee	
Jurisdiction	
Examination	See Uniform CPA Examination
Uniform CPA Examination	
Board of Accountancy	
BOA	
Complainant	
Candidate	
Examination window	
Advisory Score(s)	
CPE	Continuing Professional Education
Board Rules	Regulations that implement specific requirements of legislation.
Statute	Legislation that authorizes the creation of a Board of Accountancy and defines its scope of work and authority.

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