

**ADDITIONS TO AGENDA
SOUTH DAKOTA BOARD OF ACCOUNTANCY
Conference Call
Call in Number 1-844-833-2681 Access Code 0309918#
June 10, 2020
9:00 a.m. (CT)**

A=Action
D=Discussion
I=Information

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REQUESTS FROM CANDIDATES – ADDITION

Nicole Kasin

CANDIDATE 7

I would like to request an extension for my REG credit that's expiring on 6.30.20. Below are a few reasons why I believe I qualify for this rare request.

First, it has been extremely difficult, as I am sure it has been for most people. I have 2 school aged children, one on a learning curve with an IEP, and another in 8th grade who thrives in a structured learning environment. I went from working in an office 8a-5p daily with scheduled study times in an empty conference room or a quiet room at my local library, to studying in a room in our house with my entire family, and pets constantly present. With this new way of doing things, I am now working full time at home, with my wife working both part time at home and part time in her field as an essential worker. We are both sharing one office while simultaneously home schooling our 2 children. To say it has been challenging and extremely stressful would be an understatement. I have 4 people and 2 dogs living under one roof trying to learn, work, and live all in the same environment. We have yet to find a way to make this our "new normal."

I took BEC in the middle of March when Covid was picking up strong in the Nation and in CO. I scored a 74, which was a blow considering how hard I've studied, and was anxious to retake the exam asap. I originally had the first week of April schedule for my last attempt at BEC but that was cancelled due to Covid. I was certainly not alone in my struggles and was working against many other individuals trying to test, with getting a spot secured. I was on the prometric testing website hourly to see if any seats became available, because of cancellations. Luckily, I found one for April 20, in Denver, no problem, but that one ended up getting cancelled as well, so right back to looking. I found another on May 8. Things were looking good for this one, and studying finally had an end point, but that one got cancelled as well. In keeping up with previous setbacks, the same thing happened to me on May 15. I had a test scheduled and it was cancelled all due to Covid. I'm sure you can appreciate the amount of time and preparation that goes into studying before an exam. Two weeks prior to my exams, I have a very strict study routine. My spouse has tried to be as supportive as possible with assuming all responsibilities within our home, so I can basically check out and focus 100% on my studies. That was extremely challenging for me to try and maintain, given the probability that it may be cancelled and I would have to start that over again. I was finally, able to get a seat on May 26 and Covid was finally leveling out.

Once I was in the exam, it seemed like one thing after another with the face mask being required the entire time, to scheduled breaks and changes I was trying to acclimate to on the fly. I had my first ever panic attack sitting for this last exam. The individuals at the testing center did their best to accommodate my needs, however, I was required to keep my mask over my mouth and nose, while it was clear I was struggling to steady my breathing, and would have benefited from taking in more oxygen at that time. I asked if it was possible to keep my nose outside of my mask to help with breathing, but unfortunately that request could not be accepted under the current Covid laws. Another notable issue was that during my scheduled break, I neglected to press the "on break button," so when I was walked out of the testing room, my clock was still running. It was an incredibly sinking feeling to discover, when I got back to my seat to see that I've just wasted 15 min because I didn't click that button. I did briefly click the break button to

register that as a break while I went to speak with the prometric people, unfortunately they were powerless to assist and advised I reach out and talk to you. The gentlemen who finger scans me to get into the testing room expressed empathy and said he was going to write a note on my test stating the issues I was having. I have actively tried to complete this exam multiple times, however each time my test gets cancelled on me (within days of my exams dates sometimes.) It's been a nightmare trying to get it completed. This is not the norm for taking the CPA exams. I feel I was not adequately able to prepare for these extreme circumstances. These test are already difficult, in regards to getting seats and passing all 4 in 18 month window, and with the rules & regulations in place, however this is unprecedented. If you could please consider extending my REG credit so I can take BEC without Covid playing a huge part, I feel I would be able to pass it and close this chapter of my life.

In conclusion, I hope you approve my request due to Covid and how that effected me being able to have a normal chance at taking my CPA exam like i have previously before Covid. Please let me know if you would like for me to provide any more information or insight.

Thank you for you time!