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JOEY OLIVIA HASTINGS
CLERK OF THE COURT

BY Y. Vitoria
DEPUTY

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10 *Pedro Martinez*

11 **IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA**
12 **IN AND FOR THE COUNTY OF WASHOE**

13 PEDRO MARTINEZ,

14 Plaintiff,

15 vs.

16 WASHOE COUNTY SCHOOL
17 DISTRICT WASHOE COUNTY SCHOOL
18 DISTRICT BOARD OF TRUSTEES,

19 Defendants.

Case No.: CV14 01617

Dept. No.: 9

20 **MOTION FOR TEMPORARY RESTRAINING ORDER AND**
21 **PRELIMINARY INJUNCTION**

22 COMES NOW Plaintiff, Pedro Martinez, by and through his counsel of record Snell &
23 Wilmer and hereby files his Motion for Temporary Restraining Order and Preliminary Injunction
24 in the above-entitled matter.

25 **I. Statement of Motion & Request for Relief**

26 Plaintiff Pedro Martinez moves the court for an Order for Temporary Restraining Order
27 and Preliminary Injunction to restrain the Washoe County School District from conducting a
28 meeting to consider and take possible action against him in violation of NRS 241.010 et. seq.,
(Open Meeting Law). This Motion is based on this Statement and Notice of Motion and Points

Snell & Wilmer

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1 and Authorities, the Verified Complaint of Pedro Martinez, and on any oral and or documentary
2 evidence that may be presented at any hearing on the Motion.

3 II. Statement of Facts

4 The following facts are all set forth in Mr. Martinez's Verified Complaint and in the same
5 general chronological order and sequence. Pedro Martinez was the Superintendent of the Washoe
6 County School District and was terminated from that position by the Board of Trustees for cause
7 at a closed meeting of the Board of Trustees on July 22, 2014. Mr. Martinez was appointed to that
8 position by the Washoe County School District Board of Trustees pursuant to a Contract entered
9 into on August 12, 2012. The Contract is attached to the Verified Complaint as Exhibit 1. The
10 contract term expires on August 1, 2018.¹ The rights and obligations of the parties are governed
11 by that contract. The contract provides for a termination *for cause* and for termination *without*
12 *cause*.

13 A termination for cause is defined as (1) (fraud, embezzlement, theft or misappropriation
14 in connection with the Superintendent's employment, (2) conviction or plea of guilty to a felony,
15 (3) material breach of the agreement, or (4) termination as may be permitted by applicable federal
16 or state law. Contract section 14D. There is no applicable federal law and state law merely
17 provides that a Superintendent may be dismissed for cause at any time by a Board of Trustees.
18 See NRS 391.120. As set forth above, the WCSD defined "cause" in the Contract. The Contract
19 also provides that in the event of a proposed termination *for cause*, the Trustees must provide the
20 Superintendent with a statement of the charges ten days before a hearing on the written charges,
21 at which hearing he shall have the right to be heard, the right to counsel, the right to call and cross
22 examine witnesses, and the right to produce documentary evidence relevant to the charges. Id.

23 The Board of Trustees also has the right to terminate the Superintendent *without cause* on
24 90 days written notice. In such event the District must provide him with severance pay in the
25

26
27 ¹ The contract provides that that the term shall be extended one year for each year he receives a favorable
28 evaluation. Mr. Martinez received favorable evaluations in 2013 and 2014, extending the term of the
contract from 2016 to 2018.

1 amount of “aggregate salary, allowances and other compensation he would have earned for one
2 year from the actual date of his termination.” Contract section 14D.

3 On July 22, 2014 the Board of Trustees noticed and held an Open Meeting of the Board.
4 The agenda for that meeting is attached to the Verified Complaint as Exhibit 3. There were no
5 items on the agenda that related to any proposed personnel actions of any kind or nature. During a
6 recess in that open meeting, Barbara Clark, the President of the Board met with the
7 Superintendent in his office and stated that the Board had received a complaint from an
8 anonymous out of state source stating that Mr. Martinez held himself out as a Certified Public
9 Accountant but was not, in fact, a Certified Public Accountant. Mr. Martinez explained that he
10 did, in fact, receive and continued to hold a certification from the University of Illinois as a
11 Certified Public Accountant, but had never held himself out as a licensed or practicing CPA, that
12 no such credential was listed on his application for employment, or in any resume or curriculum
13 vitae prepared or provided by him, or on any professional calling cards, and that no such
14 credential was required or requested by the Board in connection with his employment by the
15 WCSD. Mr. Martinez further explained that he had, in fact considerable financial and accounting
16 experience, including several years with Price Waterhouse Coopers, and Deloitte & Touch, and as
17 Director of Finance and Technology for the Archdiocese of Chicago and as Chief Financial
18 Officer for the Chicago Public Schools, which is the third largest School District in the nation.

19 After hearing these explanations, Ms. Clark stated the Board was going to have a closed
20 meeting with Board counsel in the Board room. All persons were excluded from the meeting
21 except for Trustees Howard Rosenberg, David Aiazzi, Barbara McLaury, Lisa Ruggerio, John
22 Mayer, and Randy Drake, legal counsel for the Board. Trustee Estella Gutierrez was absent. Mr.
23 Martinez attended the meeting for a short period of time during which he was told that an
24 allegation had been made by someone outside the state that he was not, in fact, a CPA, and that
25 Mr. Drake had called the Illinois State Board of Accountancy or equivalent and was told that he
26 did not hold a CPA license in Illinois. Mr. Martinez explained that he did, in fact, hold a
27 certificate as a CPA from Illinois, and produced a copy of the certificate, as well as a statement
28 from the website of the College of Business of the University of Illinois, stating that holders of a

1 CPA certificate may hold themselves out in public as a CPA. A copy of the Certificate and memo
2 are attached to the Verified Complaint as Exhibits 4 and 5.

3 Mr. Martinez also told the Board, as he had told Ms. Clark in his office, that certification
4 or licensure as a CPA was not part of the application process for Superintendent, was not a
5 requirement for employment, was not part of the Board's interview process when he was hired,
6 was not on his resume or curriculum vitae or professional business cards, and that all that was
7 reported on his official biography posted on the District website was that he was a CPA, which
8 was a true statement. Mr. Martinez explained that he had never held himself out as a practicing or
9 licensed CPA, but that if there was any confusion in that regard, such confusion could be easily
10 and readily clarified. At that time, a Board member stated that she had personally looked into the
11 matter and had confirmed that all that had been reported by Mr. Martinez was true. Mr. Martinez
12 was then asked to leave the meeting so that the Board could consider the matter. After
13 approximately 30 minutes Ms. Clark, Lisa Ruggerio, and Randy Drake came into Mr. Martinez'
14 office and informed him that the Board had decided to terminate him immediately. What followed
15 was a series of proposals to Mr. Martinez from counsel for the Board seeking a voluntary
16 resignation and payment of money in lieu of termination. When Mr. Martinez protested that he
17 had done nothing wrong and would not accept money in exchange for resigning, Mr. Martinez
18 was informed not to speak to any employees, that he would get zero from the Board, and he was
19 escorted out of the building. His District provided car was picked up by District police later that
20 day.

21 All of the foregoing actions on the part of the WCSD Trustees violated the Open Meeting
22 Law because at no time prior to the meeting did the Board notify or advise Mr. Martinez or the
23 public that the Board was going to consider his character, alleged misconduct, or competence, in
24 violation of NRS 241.033 and NRS 241.034. Moreover, the discussions and actions taken were
25 not on any agenda for the meeting, in violation of NRS 241.020(2)(d)(5). As Mr. Martinez is a
26 superintendent of a county school district, NRS 241.031(1)(b) prohibits a closed meeting to
27 consider his character, alleged misconduct, or professional competence.

28

1 After being terminated from the Board and escorted out of the building, the Board of
2 Trustees came under significant public scrutiny and criticism, and some trustees then made
3 public statements to the effect that Mr. Martinez had not, in fact, been terminated, but had merely
4 been relieved of his duties pending further review and action by the Board, during which time his
5 duties had been assigned to others.² In an effort to repackage and respin their actions in
6 terminating Mr. Martinez, the Trustees caused the WCSD to issue an agenda on July 24, 2014 for
7 an open meeting to occur on July 29, 2014. A copy of that agenda is attached as Exhibit 1 to the
8 declaration of William E. Peterson attached hereto. Item 3.01 of that agenda is
9 “CONSIDERATION AND POSSIBLE ACTION RELATED TO THE SUPERINTENDENT’S
10 CONTRACT (For Possible Action)(This item will not be heard until after 2:00).

11 The item identified above cannot be considered nor can any action be taken with respect
12 to such item because any such consideration or possible action would constitute a further
13 violation of the Open Meeting Law, and cause immediate and irreparable damage to Mr.
14 Martinez. Counsel for Mr. Martinez sent counsel for the WCSD a letter advising him that the
15 agenda item violated the Open Meeting Law and asked for assurances that no discussion
16 regarding Mr. Martinez’s character, alleged misconduct or competence would be discussed and
17 would exclude any discussion about or any administrative action taken with respect to Mr.
18 Martinez. A copy of that letter is attached to the Verified Complaint as Exhibit 7. No assurances
19 were provided by Board counsel.

20 **III. Points and Authorities**

21 *A. The Board may not legally consider or take any action with respect to the*
22 *Superintendent’s Contract under the Open Meeting Law.*

23 The agenda item is defectively noticed under the Open Meeting Law. NRS 241.020(2)(d)
24 requires a “clear and complete statement of the topics scheduled to be considered during the
25 meeting.” Item 3.01 does not explain or describe what the possible action may be, and does not

26 _____
27 ² This action (if he was not, in fact, terminated) would also have violated the terms of his contract which
28 precludes the Board from assigning any of Mr. Martinez’s duties to anyone else without his consent. See
Contract section 3E. There is also no law or statute permitting suspension or temporary relief from duties,
which establishes (as expressly stated by the Board), that he was terminated.

1 clearly and completely explain that administrative action may be contemplated against Mr.
2 Martinez. In fact, the item does not even name Mr. Martinez as the person against whom any
3 administrative action may be taken.

4 In AGO 10-014 (February 25, 2010) the Attorney General issued an opinion that an
5 agenda item for” *Discussion regarding election of CEO to receive contractual bonus based on FY*
6 *08 positive evaluation*” was legally insufficient to impart notice to the CEO or to the public that
7 the CEO’s character and professional competence would be considered by the Board and that the
8 Board impermissibly considered and discussed the CEO’s ongoing communication skills, an
9 earlier professional evaluation, and discussions about honesty and integrity. The Attorney General
10 found that the CEO’s general reputation had been denigrated in a significant and substantive
11 fashion so to constitute a violation of the Open Meeting Law’s “*clear and complete*” requirement.
12 Agenda item 3:01 is even less clear and complete than the item found to be defective in AGO 10-
13 014.

14 In *Sandoval v Board of Regents*, 119 Nev. 148, 67 P.23d 902 (2003) the court rejected a
15 “*germane to the topic*” standard for clear and complete, holding that an agenda item generally
16 describing a report on campus environment and actions to be taken following a list of topics was
17 not adequate to support a discussion or a request for a redacted version of a police report relating
18 to an on campus incident. The court held that the generic nature of the notice did not provide
19 sufficient information to put the public on notice that such an action might be taken. The same
20 principle and result obtains here. An agenda item generally stating *Consideration and possible*
21 *action regarding the Superintendent’s contract*” is not sufficient to put anyone on notice that the
22 Board may be considering alleged misconduct and possible action taken in regards to such
23 alleged misconduct.

24 See also, AGO 090 -014 (June 30, 2009) and 09-032 (December 17, 2009) holding that
25 an agenda item “*Consideration to Approve Advertisement of Irrigation Water Shares and to Set*
26 *Time for Auction*” was not sufficient to put the public on notice that the proposed advertisement
27 included the possibility for the lease of water shares, and that another agenda item also relating to
28

1 water sales failed to notify the public that a provision for lease back of the water would be a
2 condition of any sale.

3 The Attorney General has published guidelines to assist public bodies in satisfying the
4 “*clear and complete*” standard, among which includes the admonition that an item must be
5 described in sufficient detail so that the public will receive notice “*in fact*” of what is to be
6 discussed by the public body. The agenda item in question provides no notice “*in fact*” of what is
7 to be discussed, only that a discussion relating to the contract will occur. See Nevada Open
8 Meeting Law Manual, 11th Edition (2012) 7:02 (b) at page 75. The manual also admonishes
9 against use of general, generic, broad, or vague language Id. at 7:02 (f)(g)(j). Finally, the Manual
10 states that public bodies must recognize that “a higher degree of specificity for agenda items is
11 needed when the subject being debated is of special or significant interest to the public.” Id at
12 page 76, citing to Gardner v Herring, 21 S.W.3d 767,773 (Tex.App. 2000). See AGO 09-003
13 (2009) where an agenda item “*Special Provisions for Inclusion In New Franchise Agreement*” for
14 *Discussion*,” was deemed insufficient to provide notice that “mandatory billing and trash service”
15 were the “*Special Provisions*” under consideration. Mandatory billing and trash pickup was
16 deemed to be of such interest in the community that a notice generally describing that these new
17 special provisions would be discussed was deemed insufficient to impart notice to the public that
18 these two significant issues were under consideration. Again, the same principle obtains here. Mr.
19 Martinez’s contract is of considerable interest in the community, and a generic statement that his
20 contract will be discussed for possible action does not impart any notice to the public that Mr.
21 Martinez tenure with the District is in jeopardy (at least according to the District’s latest “spin” on
22 their actions.). and that his moral character and misconduct are topics to be discussed for possible
23 action.

24 *B. Item 3:01 Has Not Been Properly Noticed to Mr. Martinez and Conducting the*
25 *Proposed Meeting With Respect to Item 3:01 Violates the Open Meeting Law.*

26 NRS 241.033 provides that a public body “*shall not hold a meeting to consider the*
27 *character, alleged misconduct, professional competence or physical or mental health of any*
28 *person*” unless it has given written notice to that person of the time and place of the meeting at

1 least 5 working days before the meeting, and has received proof of service of the notice on such
2 person. NRS 241.034 provides that a public body shall not consider at a meeting whether take any
3 administrative action against a person unless the public body has given written notice to that
4 person of the time and place of the meeting delivered personally at least 5 days before the
5 meeting and has received written proof of service of such notice.

6 The requirements of the statute are clear and unequivocal in stating that the public body
7 “shall not” hold a meeting unless these notice requirements have been satisfied. As set forth in the
8 Verified Complaint, no such notice was provided to Mr. Martinez and the meeting with respect to
9 Item 3:01 may not go forward.

10 **IV. Injunctive Relief is Appropriate**

11 NRS 241.037 provides that any person denied a right under the Open Meeting Law may
12 sue in the district court to require compliance with, or to prevent violations of that law. The
13 statute provides that an injunction requested by the Attorney General may be issued without proof
14 of actual damage or other irreparable harm. The same standard generally applies to private party
15 actions for the reason that Open Meeting Laws are enacted for the benefit of the public, and any
16 violation of such laws irreparably harms the public. See e.g. In the Matter of STOP BHOD, 861
17 N.Y.S.2d 367, (N.Y. 2009)(“Where, as here, a regulatory regime is implemented to ensure
18 community involvement in government decision making or to protect the public from potential
19 harm, the government’s failure to follow the law, in itself, constitutes irreparable harm.”);
20 *Kilcoyne v Wayland Landfill Review Panel*, 18 Mass. 410 (Mas 2004)(“Violations of the Open
21 Meeting Law cause irreparable harm to the public”).

22 In *Stockmeir v Nevada Department of Corrections*, 124 Nev. 313, 183 P.3d 133 (2008) the
23 court held that violations of the open meeting law are only remediable by injunctive or
24 declaratory relief in private actions, as damages are not available. Inasmuch as damages are not
25 available for violations of the Open Meeting Law, irreparability of harm is established “*per se*” as
26 damages cannot provide an adequate remedy for the person harmed by a violation of that law. In
27 *Mckay v Board of Supervisors of Carson City*, 102 Nev. 644, 730 P.2d 438 (1986), a case almost
28 squarely on point, the court held that actions taken in closed meetings to terminate a city manager

1 were enjoined as a violation of the Open Meeting Law. Finally, in *City Council of Reno v Reno*
2 *Newspapers*, 105 Nev. 896, 784 P.2d 974 (1989) the court held that courts can restrain potential
3 violations of the Open Meeting Law especially “to restrain violations similar to those already
4 committed... This court may enjoin violations of a statute where one violation has been found if it
5 appears that the future violations bear some resemblance to the past violation or that danger of
6 violations in the future is to be anticipated from the course of conduct in the past.” Id at 890.

7 That is the situation here.

8 Not only is injunctive relief available pursuant to statute (indeed perhaps the only relief
9 available), but the traditional elements of injunctive relief have all been satisfied, namely not only
10 a likelihood of success on the merits, (but rather a certainty of success), irreparable harm,
11 balancing of hardships and public interest. See *State of Nevada Dept. of Bus. & Indus. V Nevada*
12 *Assoc. Servs., Inc.*, 128 Nev Adv. Op.34, 2012 Nev. Lexis 77 (2012) (“Preliminary Injunction is
13 proper when the moving party can demonstrate that it has a reasonable likelihood of success on
14 the merits and that it will suffer irreparable harm for which compensatory damages would not
15 suffice.”). The court may also consider the balance of hardships and the public interest. *Univ. &*
16 *Cnty College Sys. of Nevada v Nevadans for Sound Government*, 120 Nev. 712m 721 (2004).
17 Here, the public interest strongly favors the issuance of an injunction to prevent a violation of the
18 Open Meeting Law that was enacted to protect the public from the very conduct and activity at
19 issue here. Likelihood of success on the merits has been established, and because damages are not
20 available as a remedy, the harm is irreparable as a matter of law. Finally the balance of hardships
21 favors the issuance of an injunction, as Mr. Martinez has already been terminated, he has already
22 been removed from the premises, and there is no hardship in compelling the WCSD from
23 undertaking its proposed action in compliance with the law.

24 **V. Conclusion**

25 Injunctive relief is the appropriate relief to prevent violations of the open meeting laws.
26 The right to injunctive relief is not only expressly provided for by statute, but is otherwise
27 established by the facts presented in this case. The WCSD has not only already violated the open
28 meeting law, but is threatening to do so again. Likelihood of success on the merits is, in fact, a

1 practical certainty, and the harm to Mr. Martinez is undeniably and legally irreparable. The
2 balance of hardships favors Mr. Martinez and the public interest strongly favors injunctive relief.

3 **AFFIRMATION**

4 **Pursuant to NRS 239B.030**

5 The undersigned does hereby affirm that this document does not contain the social
6 security number of any person.

7 Dated: July ____, 2014

SNELL & WILMER L.L.P.

8
9 By: 

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12 Reno, NV 89501

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10 *Pedro Martinez*

11
12 **IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA**
13 **IN AND FOR THE COUNTY OF WASHOE**

14 PEDRO MARTINEZ,

15 Plaintiff,

16 vs.

17 WASHOE COUNTY SCHOOL
18 DISTRICT; WASHOE COUNTY
19 SCHOOL DISTRICT BOARD OF
20 TRUSTEES,

21 Defendants.

Case No.:

Dept. No.:

22 **DECLARATION OF WILLIAM E. PETERSON IN SUPPORT OF MOTION**
23 **FOR TEMPORARY RESTRAINING ORDER AND PRELIMINARY INJUNCTION**

24 I, WILLIAM E. PETERSON, declare as follows:

25 1. I am over eighteen years of age and am General Counsel for Pedro Martinez .

26 2. The following facts are within my personal knowledge and if called to testify, I
27 could testify competently to them.

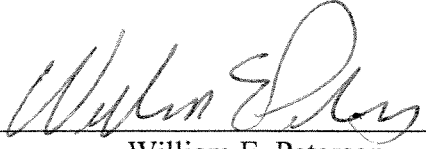
28 3. I make this Declaration in support of the Motion for Temporary Restraining Order
and Preliminary Injunction (“Motion”).

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4. Attached as exhibit 1 is a true and correct copy of the web page from the University Illinois explaining that holders of a CPA certificate may hold themselves out to the public as a CPA.

I declare under penalty of perjury under the law of the State of Nevada that the foregoing information is true and correct.

Executed in Reno, Nevada, this ___ day of July, 2014.



William E. Peterson

19796859

EXHIBIT 1

EXHIBIT 1

Undergraduate Affairs

COLLEGE of BUSINESS
at ILLINOIS



PROSPECTIVE STUDENTS ACADEMICS AND ADVISING SPECIAL PROGRAMS ABOUT US

[Online Handbook](#)

[The Academic Calendar](#)

[Office of Undergraduate Affairs Team](#)

[College Information](#)

[Degree Information](#)

[Graduation](#)

[College Policies](#)

[Student Organizations](#)

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Undergraduate Affairs
1055 Business Instructional Facility
1515 East Gregory Drive
Champaign, IL 61820
Phone: (217) 333-2740
Admissions: (217) 244-3890
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[Email Us](#)

[Undergraduate Affairs](#) > [Student Handbook](#) > [Earn a Degree](#) > [Component 3](#) > Bachelor/Master in Accountancy

BACHELOR/MASTER IN ACCOUNTANCY

The Bachelor/Master in Accountancy program prepares students for entry into both non-public and public accountancy careers through advanced study in an accountancy graduate program. This program includes preparation for the 150-hour requirement to be a candidate for the CPA examination in the State of Illinois. Admission to the Bachelor/Master in Accountancy program is competitive and follows a two-stage process.

First Stage Admission

Students applying to the first stage should complete the First Stage Admission Application and the Accountancy Scholarship Application. Admission requirements for the first stage include:

- Admission in good standing in the College of Business with a declared major in accountancy and at least 90 semester hours of credit by the start of the term for which the student seeks admission, including ACCY 301, ACCY 302, ACCY 303, and ACCY 304;
- A grade point average of at least 3.0 (A=4.0) for the last three semesters of undergraduate course work and for undergraduate accountancy major course work (including both required and elective courses). The grade point averages will include both grades of any repeated courses. Students must take business courses for a grade. When calculating grade point averages, the Department will treat business courses with a grade of CR as a C- and those with a grade of NC as an F. Business courses include those with accountancy, business administration, finance, and economics rubrics.

Application Checklist-First Stage Applicants

Below is a list of the materials the Department must receive for a complete file.

- First Stage Admission Application
- Accountancy Scholarship Application (Financial aid decisions are made once a year. Each spring decisions are made for the following academic year. Financial aid deadline: Feb. 1. Students applying for Spring admission by Sept. 1 do need to submit this application at that time.)

Required Deposit

The Department requires students who accept admission to the first stage of the BS/MAS in Accountancy program to submit a \$1,500 deposit to reserve a space in the program. The deposit must be in the form of a check or money order payable to the Department of Accountancy University of Illinois at Urbana-Champaign. This deposit is effective for applications submitted to the Department on or after October 1, 2008. The deposit is due upon student acceptance of the Department's offer of admission to the program and the Department will not process admission until it receives the deposit. The Department will apply the full deposit to the student's account in the first term that the student registers as a graduate student in the MAS program. The deposit is refundable in the event the Department does not accept the student's application to the MAS program.

Second Stage Admission

Admission requirements for the second stage, which also requires admission to the Graduate College, include:

- Admission in good standing in the Department's Bachelor/Master in Accounting Science program and at least 120 semester hours of credit by the start of the term for which the student seeks admission, including ACCY 405.

- A grade point average of at least 3.0 (A=4.0) for the last three semesters of undergraduate course work, for undergraduate accountancy major course work (including both required and elective courses) and for any graduate course work taken while in the first stage of the program. The grade point averages will include both grades of any repeated courses. Students must take business courses for a grade. When calculating grade point averages, the Department will treat business courses with a grade of CR as a C- and those with a grade of NC as an F. Business courses include those with accountancy, business administration, finance and economics rubrics work taken while in the first stage of the program;
- Names and addresses of three academic references;

Applicants whose native language is not English are required to take the TOEFL Internet-Based Test (iBT) or the IELTS exam. The Department requires a total TOEFL score ≥ 103 to be exempt from the English Placement Test requirement. In addition, the Department requires a speaking score ≥ 24 for purposes of admission and ≥ 26 for purposes of graduate assistantship and financial aid awards. The IELTS exam requirement for program admission & financial aid consideration is a speaking score of ≥ 8 . **There are no exemptions from the TOEFL iBT or IELTS exam.**

Application Checklist-Second Stage Applicants

Below is a list of the materials the Department must receive for a complete file.

- Second Stage Admission Application
- Application Fee
- Accountancy Scholarship Application (Financial aid decisions are made once a year. Each spring decisions are made for the following academic year. Financial aid deadline—Feb. 1. Students applying for spring admission by Sept. 1 do need to submit this application at that time.)
- UIUC transcript
- TOEFL or IELTS score (required for applicants whose native language is not English)
- Declaration & Certification of Finance form (international students only)
- Concentration or minor application in or application

Students interested in applying for a concentration or minor will need to complete the appropriate application.

- Finance Minor
- International Business and Corporate Governance
- Information Technology Minor
- Taxation Concentration

The admission requirements of the Graduate College also apply; students are advised to familiarize themselves with the Graduate College's Handbook for Graduate Students and Advisors. Admission to the Graduate College will be on limited status prior to completing all requirements of the BS in Accountancy.

Degree Requirements

Students enrolling in the Bachelor/Master in Accountancy program may pursue a minor in finance, information technology, or international business and corporate governance, or a concentration in taxation. A student who elects not to pursue a minor or concentration will select their electives to form a coherent program of study. The course requirements for the MAS program for applicants pursuing the BS/MAS program are:

Grad Hours	Courses
4	ACCY 510-Financial Reporting Standards
4	ACCY 511-Risk Measurement/Reporting I
4	ACCY 512-Risk Measurement/Reporting II
4	Accountancy elective
8	Non-accountancy electives
8	Electives (either accountancy or non-accountancy)

32 Total for MAS

The electives, both accountancy and non-accountancy, shall form a coherent program of study, approved by a program advisor. At least 20 of the 32 total graduate hours must be in 500-level courses and at least 24 of the 32 total hours must be earned while enrolled in the Graduate College at the Urbana campus. Students must maintain a minimum grade point average of 3.0 (A = 4.0) to continue in, and graduate from, the MAS program. All courses applied toward the 32 graduate hours required for graduation must be taken for grade and not on a credit-no credit basis. Once admitted to the first stage of the Bachelor/Master in Accountancy program, but prior to Graduate College admission (the second stage), students may earn the equivalent of up to 8 graduate hours and apply those equivalents toward their Master's degree requirements. In doing so, students cannot double count the credit from such courses toward their Bachelor's degree requirements.

Students enrolling the Bachelor/Master Program will complete the Bachelor of Science in Accountancy and the Master of Accounting Science (MAS).

The CPA Exam

The CPA Exam is now offered in a computerized format (CBT), up to six days a week during two out of every three months throughout the year, providing more flexibility for the examination candidates. The four parts of the CPA Exam are:

- Auditing and Attestation (4 hours)
- Financial Accounting and Reporting (4 hours)
- Regulation (3 hours)
- Business Environment and Concepts (3 hours)

The passing standard for the CBT is a scaled score of 75 for each section. If candidates receive less than 75 on one or more sections, they may re-take those sections during the next "testing window." Candidates must pass all four sections of the Uniform CPA Examination within a "rolling" eighteen-month period, which begins on the date that the first section(s) passed is taken.

Sample Schedule for Bachelor of Science in Accountancy

<i>Freshman</i>	First Semester		Second Semester
	Econ 102 or 103		Econ 102 or 103
	Math 125 or Calculus (Math 220, 221, or 234)		Math 125 or Calculus (Math 220, 221, or 234)
	Comp I or CMN 101		Comp I or CMN 101
	CS 105, Foreign Language		CS 105, Foreign Language
	General Education or Elective	15-16	General Education or Elective 15-16
<i>Sophomore</i>	First Semester		Second Semester
	Accy 201		Accy 202
	Econ 202		Econ 203
	Econ 302		Fin 221
	General Education or Elective		General Education or Elective
	General Education or Elective	15-16	General Education or Elective 15-16
	Note: Accy 201 requires sophomore standing and completion of econ 102/103. Fin 221 requires completion of or concurrent enrollment in Accy 202 & Econ 203. Econ 302 may be taken during sophomore or first semester junior year. Advanced Composition may be taken after completion of Comp I.		
<i>Junior</i>	First Semester		Second Semester

BADM 310		BADM 320	
Accy 301		BADM 300	
Accy 302		Accy 303	
General Education or Elective	14	Accy 304	
		General Education or Elective	14-16

Note: BADM 310 must be complete before enrollment in Accy 304.

<i>Senior</i>		First Semester	Second Semester
		Accy 405	BADM 449
		Accy 312-optional	Electives
		Electives	16

Note: BADM 449 requires senior standing.

General Education	University Requirements
Humanities & Arts-3 courses	Comp I
Cultural Studies-2 courses	Advanced Comp
Natural Sciences-2 courses	Foreign Language
Behavioral Science-1 course	

~~In the State of Illinois, students are issued a CPA Certificate after passing both the CPA Exam and an Exam on Professional Conduct. The CPA license is earned only after one year of appropriate experience is completed. Currently, individuals in possession of a CPA Certificate may hold themselves out to the public as a CPA. After July 1, 2010, part-time Exam candidates will need to earn the license in order to qualify for the CPA designation.~~

The CPA Exam Eligibility Requirements in Illinois are:

The Illinois Board of Examiners (IBOE) is modifying the educational requirements to sit for the Uniform Exam in the State of Illinois. The revised educational requirements will be effective for those taking the exam on or after July 1, 2013.

Given the effective date of the IBOE changes to the educational requirements, and assuming a five-year UIUC accountancy curriculum, these changes may affect students who entered the university as an undergraduate freshman on or after July 1, 2009.

The Department of Accountancy does not consider a student who earns only a baccalaureate degree (with or without a second baccalaureate degree) as qualified to enter the public accountancy profession. The Department considers the minimum requirements for entry into the public accountancy profession to be either a Master of Accounting Science or Master of Sciences in Accountancy degree.

For more details on about the educational requirements, please consult with an Accountancy advisor or visit www.ilboa.org.

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