



RULE-MAKING ORDER
(RCW 34.05.360)

CR-103 (10/1/89)

Agency: Board of Accountancy

- Permanent Rule
 Emergency Rule

(1) Date of adoption: May 21, 1993

(2) Purpose: General housekeeping - reorganizes WAC section numbering
(Previous cite WAC 4-25-142)

(3) Citation of existing rules affected by this order: New section WAC 4-25-721 CPA examination--
Cheating policy

Repealed:

Amended:

Suspended:

(4) Authority for adoption:

Statute: RCW 18.04.055

Other Authority:

(5.1) PERMANENT RULE ONLY

Pursuant to notice filed as WSR 93.08.100 on April 7, 1993 (date).

Describe any changes other than editing from proposed to adopted version: None

(5.2) EMERGENCY RULE ONLY

Pursuant to RCW 34.05.350 the agency for good cause finds:

- (a) That immediate adoption, amendment, or repeal of a rule is necessary for the preservation of the public health, safety, or general welfare, and that observing the time requirements of notice and opportunity to comment upon adoption of a permanent rule would be contrary to the public interest.
- (b) That state or federal law or federal rule or a federal deadline for state receipt of federal funds requires immediate adoption of a rule.

Reasons for this finding:

(5.3) Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?

Yes No If yes, explain:

(6) Effective date of rule:

Permanent Rules

Emergency Rules

31 days after filing

Immediately

Other (specify) 07/01/93*

Later (specify) _____

*(If less than 31 days after filing, specific finding in 5.3 under RCW 34.05.380(3) is required)

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STATE OF WASHINGTON

MAY 27 1993

TIME 4:18

WSR 93-12-069

NAME (TYPE OR PRINT)

Carey L. Rader, CPA

SIGNATURE

Carey L. Rader

TITLE

Executive Director

DATE

5/24/93

NEW SECTION

WAC 4-25-721 CPA examination--Cheating policy. (1) Purpose. The purpose of this cheating policy is to define cheating for purposes of the CPA examinations and the penalties the board may impose for cheating. Cheating includes, but is not limited to:

(a) Communication between candidates inside or outside of the examination room during the examination.

(b) Unauthorized communication with others outside of the examination room during the examination.

(c) Substitution by a candidate of another person to write one or more of the examination papers for him/her.

(d) Reference to crib sheets, text books, or other material inside or outside the examination room during the examination.

(e) Copying another candidate's answers.

(2) Policy. Cheating on the CPA examination is dishonesty related to the professional responsibilities of a CPA. The board may impose one or more of the following penalties:

(a) Enter a failing grade for any or all parts of the candidate's examination;

(b) Bar a candidate from writing future examinations;

(c) Expel a candidate from the examination room.

Board representatives may move a candidate suspected of cheating away from other candidates. Board representatives may request any candidate suspected of cheating or who may have observed cheating to remain for a reasonable period of time following an examination session for questioning. The board may schedule a hearing to determine the validity of the charge of cheating.

All candidates involved in cheating may be subject to penalties, although not necessarily of the same severity.

Other jurisdictions to which a candidate may apply for the examination may be notified of the board's conclusions and order.