



**RULE-MAKING ORDER**  
**(RCW 34.05.360)**

**CR-103 (7/10/97)**

Agency: Board of Accountancy

- Permanent Rule
- Emergency Rule
- Expedited Adoption
- Expedited Repeal

(1) Date of adoption: April 27, 2001

(2) Purpose:

To identify and expand what the Board considers as cheating on the CPA exam, what actions the Board may take if cheating is suspected, and to clarify what sanctions the Board may impose if cheating occurs

(3) Citation of existing rules affected by this order:

Repealed:

Amended: WAC 4-25-721 What does the board consider to be cheating on the CPA examination, what actions may the board take if cheating is suspected, and what sanctions may the board impose if cheating occurs?

(4) Statutory authority for adoption: RCW 18.04.055(11)

Other authority:

**PERMANENT RULE ONLY (including EXPEDITED ADOPTION):**

Adopted under notice filed as WSR 01-07-042 on March 15, 2001 (date).

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

**EMERGENCY RULE ONLY**

Under 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:

**EXPEDITED REPEAL ONLY**

Under Preproposal Statement of Inquiry filed as WSR \_\_\_\_\_ on \_\_\_\_\_ (date).

(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**

or Expedited Rule Making

- 31 days after filing
- Other (specify) 6/30/01\*

\*(If less than 31 days after filing specific finding in 5.3 under RCW 34-05.380(3) is required)

**Emergency Rules**

- Immediately
- Later (specify) \_\_\_\_\_

NAME (TYPE OR PRINT)

Dana M. McInturff, CPA

SIGNATURE

TITLE

Executive Director

DATE

05/18/01

**CODE REVISER USE ONLY**

CODE REVISER'S OFFICE  
STATE OF WASHINGTON

MAY 22 2001

TIME 1:55 PM

WSR 01-11-07

**Note: If any category is left blank, it will be calculated as zero.  
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.  
A section may be counted in more than one category.**

**The number of sections adopted in order to comply with:**

<b>Federal statute:</b>	New _____	Amended _____	Repealed _____
<b>Federal rules or standards:</b>	New _____	Amended _____	Repealed _____
<b>Recently enacted state statutes:</b>	New _____	Amended _____	Repealed _____

**The number of sections adopted at the request of a nongovernmental entity:**

New \_\_\_\_\_ Amended \_\_\_\_\_ Repealed \_\_\_\_\_

**The number of sections adopted on the agency's own initiative:**

New \_\_\_\_\_ Amended 1 Repealed \_\_\_\_\_

**The number of sections adopted in order to clarify, streamline, or reform agency procedures:**

New \_\_\_\_\_ Amended 1 Repealed \_\_\_\_\_

**The number of sections adopted using:**

<b>Negotiated rule making:</b>	New _____	Amended _____	Repealed _____
<b>Pilot rule making:</b>	New _____	Amended _____	Repealed _____
<b>Other alternative rule making:</b>	New _____	Amended <u>1</u>	Repealed _____

AMENDATORY SECTION (Amending WSR 93-12-069, filed 5/27/93, effective 7/1/93)

WAC 4-25-721 ((CPA examination--Cheating policy.)) What does the board consider to be cheating on the CPA examination, what actions may the board take if cheating is suspected, and what sanctions may the board impose if cheating occurs? (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)) Referencing crib sheets, text books, or other material inside or outside the examination room during the examination((-));

(e) Copying or attempting to copy another candidate's answers;

(f) Taking, removing, copying, transmitting, attempting to take, attempting to remove, attempting to copy, or attempting to transmit an examination booklet or paper, answer sheet, essay question paper, or notes from the examination site;

(g) Disclosing or attempting to disclose examination questions and/or answers to others;

(h) Bringing unauthorized prohibited items into the examination site; or

(i) Possessing unauthorized prohibited items in the examination site.

(2) ((Policy.)) Cheating on the CPA examination is dishonesty directly related to the professional responsibilities of a CPA. All candidates involved in cheating may be subject to penalties, although not necessarily of the same severity. When determining appropriate sanctions for cheating, 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)) Impose a fine up to one thousand dollars and recovery of investigative and legal costs;

(d) Notify other jurisdictions of the board's conclusions and order.

(3) If a candidate is suspected of cheating, a board representative may expel the candidate from the examination ((room-- Board representatives may)), move ((a)) the candidate suspected of cheating away from other candidates and/or confiscate

unauthorized prohibited items. ((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 representatives may require a candidate suspected of cheating, or a candidate who may have observed cheating, to respond to board inquiry. 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.))