



RULE-MAKING ORDER
(RCW 34.05.360)

CR-103 (7/22/01)

Agency: Board of Accountancy

- Permanent Rule
 Emergency Rule
 Expedited Rule Making

(1) Date of adoption: July 25, 2003

(2) Purpose: The Uniform Certified Public Accountant(CPA) examinaition is moving to a computer-based format in 2004. The rule making is necessary to transition to a computer-based format.

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

Repealed:
 Amended: WAC 4-25-721 What does the board consider to be cheating . . .
 Suspended:

(4) Statutory authority for adoption: RCW 18.04.105(2)
 Other Authority:

PERMANENT RULE ONLY (Including Expedited Rule Making)

Adopted under notice filed as WSR 03-09-052 on April 11, 2003 (date).
 Describe any changes other than editing from proposed to adopted version: Changed the word "writing" to "taking" in paragraph (2)(b)

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:

(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

- 31 days after filing
 Other (specify) 9/30/03*

*(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) _____

CODE REVISER USE ONLY

15

9:28

03.17.042

PM

Name (Type or Print)

Dana M. McInturff, CPA, CFE

Signature

Title
 Executive Director

Date
 8/12/03

(COMPLETE REVERSE SIDE)

**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:

Federal statute:	New	_____	Amended	_____	Repealed	_____
Federal rules or standards:	New	_____	Amended	_____	Repealed	_____
Recently enacted state statutes:	New	_____	Amended	_____	Repealed	_____

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

New	_____	Amended	_____	Repealed	_____
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The number of sections adopted in the agency's own initiative:

New	_____	Amended	<u>1</u>	Repealed	_____
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The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New	_____	Amended	<u>1</u>	Repealed	_____
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The number of sections adopted using:

Negotiated rule making:	New	_____	Amended	_____	Repealed	_____
Pilot rule making:	New	_____	Amended	_____	Repealed	_____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	Repealed	_____

AMENDATORY SECTION (Amending WSR 02-04-064, filed 1/31/02, effective 3/15/02)

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? (1) 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 inside or outside of the examination room ((during the examination)) while the examination is in progress;

~~((c))~~ (b) Substitution by a candidate of another person to ((write one or more of the examination papers for him/her)) sit in the test site and take the examination on behalf of the candidate;

~~((d))~~ (c) Referencing crib sheets, text books, or other unauthorized material or electronic media inside or outside the examination room ((during the examination)) while the examination is in progress;

~~((e))~~ (d) 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))~~ (e) Disclosing or attempting to disclose examination questions and/or answers to others;

~~((h))~~ (f) Bringing unauthorized prohibited items into the examination site((;)) or ((+i)) possessing unauthorized prohibited items in the examination site;

(g) Retaking or attempting to retake a section by an individual who holds a license or who has unexpired credit for passing the section, unless the individual has been expressly authorized by the board to participate in a "secret shopper" program.

(2) Cheating on the CPA examination is dishonesty directly related to the professional responsibilities of a CPA and demonstrates a lack of good character. 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))~~ taking future examinations; or

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

(3) If a candidate is suspected of cheating, ~~((a))~~ the board

or its representative(s) may expel the candidate from the examination ~~((7))~~ or move the candidate suspected of cheating ~~((away from other candidates and/or confiscate unauthorized prohibited items))~~ to a position in the test center that is away from other examinees or where the candidate may be more closely observed. The board or its 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.