

FORM OF ORDER AND TRANSMITTAL BY BOARD, COMMISSION, OR COUNCIL

State of Washington

Board of Accountancy

(name of governing body)

(agency name, if applicable)

Resolution No. _____

Administrative Order No. ACB-141

(1) Be it resolved by the Washington State Board of Accountancy

acting at Seattle, Washington (place)

that it does adopt the annexed rules relating to:

WAC 4-25-142 - CPA Exam Policy on Cheating

(2) ALTERNATIVE A. Use only for Adoption of Permanent Rules.

This action is taken pursuant to Notice No. _____ filed with the code reviser on _____. These rules shall take effect:
 thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).
 at a later date, such date being _____.

(2) ALTERNATIVE B. Use only for Adoption of Emergency Rules.

We, the members of the Board of Accountancy, find that an emergency exists and that this order is necessary for the preservation of the public health, safety, or general welfare and that observance of the requirements of notice and opportunity to present views on the proposed action would be contrary to public interest. A statement of the facts constituting the emergency is:
The Board presently has no rules pertaining to cheating on the CPA exam. The next exam will be given November 4-6, 1987, prior to public hearings on permanent rules.
These rules are therefore adopted as emergency rules to take effect upon filing with the code reviser.

(3) Pursuant to the requirements of RCW 34.04.026¹ that "every agency shall incorporate the most specific, but in no case omit all, of the following language alternatives when adopting or amending rules" fill in statement (a), (b), or (c) as appropriate:

(a) This rule is promulgated pursuant to RCW _____ and is intended to administratively implement that statute.

(b) This rule is promulgated pursuant to RCW 18.04.055 which directs that the

Board of Accountancy (agency)

has authority to implement the provisions of RCW 18.04.105(1)(a) and (c) (name of act or RCW citation)

(c) This rule is promulgated under the general rule-making authority of the _____ (agency)

as authorized in RCW _____

(4) The undersigned hereby declares that the agency has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register Act (chapter 34.08 RCW) in the adoption of these rules.

(5) This order, after being first recorded in the order register of this governing body, is herewith transmitted to the Code Reviser for filing pursuant to chapter 34.04 RCW and chapter 1-12 WAC.

APPROVED AND ADOPTED October 22, 19 87

STATE OF WASHINGTON FILED

By Carey L. Rader Carey L. Rader Chief Executive Officer Title

OCT 29 1987

CODE REVISER'S OFFICE WSR 87-22-033

WAC 4-25-142 CPA EXAM; POLICY ON CHEATING.

(1) Purpose. The purpose of a cheating policy is to set forth guidelines in regard to the penalties the board will impose if it discovers instances of cheating during an examination. Such instances may include, but not be limited to:

- a: Communication between candidates inside or outside of the examination room, or copying another's answers.
- b: Communication with others outside of examination room.
- c: Substitution by a candidate of another person to sit in the examination room in his stead and write one or more of the examination papers for him.
- d: Reference to crib sheets, text books or other material inside or outside the examination room.

(2) Policy. Cheating on the CPA examination will be considered as dishonesty related to the professional responsibilities of a CPA and as such will be cause for disqualification.

Penalties that may be imposed by the board for cheating on the examination will be based upon the seriousness of the situation. Penalties may range from the entering of a failing grade on all parts of the examination in which cheating occurred, suspension of the right to sit for future examinations, and/or immediate expulsion from the examination room.

When a candidate is suspected of cheating, the candidate may be moved to a position in the examination room away from other candidates. Any candidate suspected of cheating or who may have observed cheating may be requested to remain for a reasonable period of time following an examination session and questioned by board members or their representatives. These members or representatives shall report to the board regarding this incident. The board, after notice to the candidate, may schedule a hearing to determine the validity of the charge of cheating. The candidate shall be provided a written decision and order of the board following this hearing.

If more than one candidate is knowingly involved in a connected offense of cheating, all persons so involved are subject to penalties, although not necessarily of the same severity.

Other jurisdictions to which a candidate may apply for the examination will be notified of the penalty levied in this state.