

West Virginia Board of Accountancy
CPA Exam Division - General Instructions

Please contact the Board Office at 304/558-3557 if you have any questions AFTER thoroughly reading the information enclosed.

Respond to all application questions in order to avoid delay in processing your application.

Please supply all information requested and answer all questions. If the questions do not apply, indicate with "N/A." Incomplete applications will be returned to the applicant and will not be accepted by the Board for consideration.

A copy of your military discharge or DD214 must accompany your application, if applicable.

If your name has been changed due to marriage and/or divorce or any court order, the proper documentation supporting this change must be included with your application (i.e, a *copy* of your official marriage certificate; a *copy* of your divorce decree [front page indicating Civil Action number and page pertaining to your name change only]).

For security purposes, please provide mother's maiden name on the application.

Applicants must supply valid college transcripts (not copies) signed by school officials. The transcripts must come to the Board office directly from the school and have an official raised seal. A transcript is required from each and every college/university attended even though the transcript from the institution conferring the degree may show all your transferred course credits. If your application is received in the Board office and transcripts have not been received from all colleges/universities, your application will be returned as incomplete.

**Do Not Submit Your Application until You Have Verified with the Board Office That Your
Directly Submitted Transcripts Have Been Received in the Board Office.**

Applications received without the \$170.00 Application Fee will be returned to the applicant.

The Board requires that the applicant supply a color passport-style photo with your application. The size should be 2" x 2", head and shoulders view with a plain background. The Board will not accept Polaroid photos, cut ups, snap shots, photos with family members, graduation photos, dress up photos or photos taken at parties, etc. Acceptable passport-style photos can be acquired at Sears, Photo One, Kinko's, Ritz and various other locations. Do not tape your photos to the application form.

FIRST TIME CANDIDATES:

First time applicants must complete the course matrix on pages 4 and 5 of the application. Board staff does not review academic course information in advance to determine if one has met the academic requirement. Please contact the academic advisor at your school to assist with this matter.

PREVIOUSLY APPROVED CANDIDATES

Candidates who were previously approved and have missed 6 consecutive examinations do not need to complete the course matrix on pages 4 & 5 when updating their application. However, if additional college course hours have been secured during the intervening period, please provide transcripts before submitting re-application. (Call Board office to make sure copies of previously submitted transcripts are on file)

Carefully read the enclosed *Code of Conduct* form, sign and return to this office with your application.

MAKE CERTAIN YOUR APPLICATION IS SIGNED AND YOUR SIGNATURE NOTARIZED.

The Board has no provision for refunding or crediting a paid examination fee toward a future exam upon the non-appearance of a candidate.

West Virginia Board of Accountancy - CPA Examination Division
Information on Current Policies and Rules for CPA Examination Applications

Applicants must be of good moral character and meet the academic requirements listed on our web site. www.boa.wv.gov/EXAMINATION/Pages/AcademicRequirement.aspx §§ 1-1-4.2. and 1-1-4.3.

Candidates who fail to appear for the examination shall forfeit all fees charged for both the application and the examination. §1-1-7.3.(c)

The West Virginia Board of Accountancy will accept:

1. CLEP courses if the transcript indicates that the applicant has tested out of any class/course
2. Board of Regents degree (BOR) toward meeting the academic requirements to sit for the CPA Examination, provided the degree includes the specific accounting, business law and business course hours required by this Board.
3. The MENTOR PROGRAM offered by the College of West Virginia has been approved as acceptable toward meeting the academic requirements for applicants applying for the CPA Examination

If a candidate fails to attend six (6) consecutive examination opportunities, he/she must re-apply by completing the Application for Certified Public Accountant Examination. When a re-application process is required, the applicant must update information for the intervening period and meet the requirements existing at the time of re-application. §1-1-7.1.

Upon implementation of the computer-based examination, the candidate must attain the uniform passing score of 75. §1-1-7.6.

Candidates must pass all four Test Sections within a rolling eighteen-month period, which begins on the date that the first Test Section passed is taken. §1-1-7.7.(b)(1) In the event four Test Sections of the exam are not passed within the rolling eighteen-month period, credit for any Test Sections passed outside the eighteen-month period will expire and that Test Section must be retaken. §1.1.7.7.(b)(3)

A candidate shall be deemed to have passed the Uniform CPA Examination once the candidate holds at the same time valid credit for passing each of the four Test Sections of the examination. Credit for passing a Test Section of the computer-based examination is valid from the actual date of the Testing Event for that Test Section, regardless of the date the candidate actually receives notice of the passing grade. §1-1-7.(f)

A candidate shall retain credit for any and all Test Sections of an examination passed in another state if such credit would have been given, under then applicable requirements, if the candidate had taken examination in this State. § 1-1-7.7.(d)

Accountancy Law and Board Rules and Rules of Professional Conduct are available on our web site at: www.boa.wv.gov

APPLICATION PROCESS
or
WHAT TO EXPECT NEXT
(keep this as a handy reference)

1. CPA Examination Application is received in Board office and checked for completeness and compliance with Board requirements.
2. Application is forwarded to two Board members for approval.
3. Approved applications are returned back to Board office for data entry on Board system and submission to NASBA
4. Information is submitted to NASBA via a virtual private network (VPN) connection
5. Board generates Approval Letter to Candidate.
6. NASBA processes data submitted by Board and generates Payment Coupon to candidate
7. Candidate receives Payment Coupon from NASBA
8. Candidate pays NASBA for Exam Sections to be taken (Pay by credit card: by phone, call 1-800-MYNASBA (696-2722) or online at www.nasba.org/exams/cpaexam/westvirginia/) [Use this number if you are having problems paying on NASBA's web site]
9. Candidate receives Notice to Schedule from NASBA
10. Candidate uses information from the Notice to Schedule to schedule date and time for Exam Section(s) (Schedule exam at www.prometric.com/CPA or 800-580-9648) [NASBA encourages candidates to use the online scheduler]
11. Candidate sits for Exam Section(s) at scheduled date and time
12. Completed exams are transmitted to AICPA from Testing Center
13. Scores are released to NASBA from AICPA in no particular order
14. NASBA generates Grade Results Letter and sends to Board office via overnight carrier
15. Board staff compiles score information and forwards to Board President for approval
16. Board President reviews and approves release of scores
17. Grade Results Letter and Board Status letter regarding grade results (e.g. passed part(s), passed entire exam, losing conditional credit with next exam, lost conditional credit) are mailed to candidate
18. Successful Candidate List is released to newspapers and published on web site

West Virginia Board of Accountancy
 106 Capitol Street, Suite 100
 Charleston, WV 25301

Examination Fee Schedule

WV Board of Accountancy CPA Exam Fees	
Examination Application Fee <i>(Make your check payable to the WV Board of Accountancy and submit with your completed application)</i>	\$170.00
Re-Exam fees (per part) <i>(Make your check payable to the WV Board of Accountancy and submit with your completed Intent-to-Sit Form)</i>	\$40.00

Third-Party CPA Examination Fees				
	AUD	FAR	REG	BEC
AICPA (development & scoring)	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00
Prometric (computer delivery)	\$ 88.20	\$ 88.20	\$ 66.15	\$ 66.15
Prometric (digital photograph)	\$ 5.95	\$ 5.95	\$ 5.95	\$ 5.95
NASBA (database & reporting)	18.00	18.00	18.00	18.00
Total	\$ 207.15	\$ 207.15	\$185.10	\$185.10

How To Pay Third Party Fees

Have your payment coupon number available and use your valid credit card to pay for sections to be taken by calling 1-866 MYNASBA (696-2722) or pay online at www.nasba.org/exams/cpaexam/westvirginia/. You may also use 1-800-MYNASBA if you experience technical difficulty trying to pay online.

Prometric Testing Center sites:

1104 Fledder John Rd, Charleston, WV 25314
 6 Riddle Court, Morgantown, WV 26506

To take the Exam Tutorial and Sample Test to review features unique to this exam, visit www.cpa-exam.org. NASBA encourages candidates to review the tutorial, even if you have sat for the computer-based exam in the past, to become familiar with the new functionality of the examination.

Exam fees will not be refunded or credited to a future exam upon the non-appearance of the candidate.

For valuable information regarding the computer-based CPA examination, visit www.cpa-exam.org or www.nasba.org/exams/cpaexam/



**State of West Virginia
West Virginia Board of Accountancy**

106 Capitol Street, Suite 100
Charleston, WV 25301
(304) 558-3557
wvboa@mail.wvnet.edu

BOARD USE ONLY
Application No: _____

Print your name on your application EXACTLY as it appears on the identification documents you will be presenting at the exam site.

\$170.00 Application Fee

APPLICATION FOR CERTIFIED PUBLIC ACCOUNTANT EXAMINATION

Applicant's Full Name: _____

SSN: _____ Date of Birth: _____

Street Address of Current Residence: _____

City: _____ State _____ Zip _____

Telephone Number: Home: _____ Work: _____

E-mail Address: _____ Fax: _____

Employer: _____

Employer Address: _____

Employer City _____ State _____ Zip _____

AFFIDAVIT

I, _____, do hereby affirm that the information supplied on this application and any documents submitted in support of this application are true and correct. I understand and agree that furnishing false information or failing to disclose material information regarding my qualifications shall be grounds for refusing admission to this exam and refusing certification upon successful completion of the exam.

Signature of Applicant _____ Date of Signature _____

Subscribed and sworn to before me this _____ day of _____, _____.

OFFICIAL NOTARY SEAL HERE

Signature of Notary Public _____ Notary for State of _____

FOR BOARD USE ONLY

Fee Remitted: \$ _____

Received and Processed by: _____

Date Received: _____

Action: Approved _____ Denied _____

Date of Action: _____, _____

FOR BOARD USE ONLY

**Board Staff Will Attach the
Passport Style Photo You
Provide with this
Application**

**Passport Style Photos Required
No Larger than 2" X 2"**

FOR BOARD USE ONLY

Certificate #: _____ Issue Date: _____

Applicant's Name _____

GENERAL BACKGROUND INFORMATION

Please provide your mother's maiden name: _____

The Computer Based Test (CBT) requires your mother's maiden name for security/identification purposes.

If married, give your maiden name: _____

Yes No

Have you **ever** changed your name by marriage, divorce, or court order
(Supply documentation of any name change due to marriage, divorce, or court order, i.e., copy of verifying document)

Have you taken the CPA Exam in West Virginia previously?

Have you ever applied to take the CPA exam in any other state?

Were you in the military service? (If yes, submit a copy of discharge documentation [Form DD-214].)

Do you lack fiscal integrity and/or have a history of acts involving dishonesty?

Have you ever had your membership in a professional society related to the practice of accounting or your license to practice public accounting subjected to any negative action including denial of an application for membership or licensing?

Has your privilege or right to practice before any government agency ever been revoked, restricted or subjected to negative action?

Have you ever been convicted of, pled guilty to, entered into a plea bargaining agreement or pled "no contest" to any felony or any misdemeanor, except for minor traffic violations?

Have you ever been dependent upon, addicted to or used excessively any drugs, chemical or alcohol?

Are there now any pending investigations or charges concerning you or your practice of accountancy or tax preparation services?

Have you ever participated in the issuance of false financial statements or false tax returns?

Have you ever resigned or been discharged from a position while charges of alleged misappropriation of funds or other misconduct were pending against you?

* If the answer to any questions listed above is YES, please explain, in detail, in the space following. (Attach an additional page if necessary.) Give a full disclosure with respect to all circumstances and the final result, if such has been reached.

Applicant's Name: _____

To the Applicant: Complete this application and then present it to two individuals (other than relatives) and a Certified Public Accountant (CPA) or Public Accountant (PA) who know you and are competent and willing to act as a reference with respect to your personal character and your professional training and abilities. They are to review the content of your application and attest to the following:

STATEMENT OF CHARACTER WITNESSES

As a character witness, who is knowledgeable about the person named in this application, I attest to the applicant's personal character. To the best of my knowledge, the applicant's professional training, abilities and the application of that training and those abilities are accurately portrayed in this application. There are no facts known to me about this applicant which would suggest in any way he/she should not be certified or licensed as a certified public accountant in the State of West Virginia.

CHARACTER WITNESS #1

CHARACTER WITNESS #2

Date _____

Date _____

Signature _____

Signature _____

Print Name _____

Print Name _____

Address _____

Address _____

City _____

City _____

State _____ Zip _____

State _____ Zip _____

Telephone _____

Telephone _____

Dates of Association with Applicant:

Dates of Association with Applicant:

From _____ To: _____

From _____ To: _____

STATEMENT OF LICENSED CPA OR WV REGISTERED PUBLIC ACCOUNTANT CHARACTER WITNESS

As a character witness, and a (check one) CPA WV PA, who is knowledgeable about the person named in this application, I attest to the applicant's personal character. To the best of my knowledge, the applicant's professional training, abilities and the application of that training and those abilities are accurately portrayed in this application. There are no facts known to me about this applicant which would suggest in any way that he/she should not be certified or licensed as a certified public accountant in the State of West Virginia.

CPA or PA CHARACTER WITNESS

Date : _____ Your WV CPA Certificate or PA Registration# _____

CPA in another state? State _____ Other State's Certificate # _____

Signature _____

Print Name _____ Telephone _____

Address _____

City _____ State _____ Zip _____

Dates of Association with Applicant: From _____ To _____

EDUCATION INFORMATION

Applicant's Full Name _____

Names of Colleges or Universities Attended	From	To	Date of	Degree
	(Month/Year)		Graduation	

Valid transcripts with an OFFICIAL SEAL for college or university credits must be received directly from the school.

Did you graduate from a four-year degree granting college? _____

Was such college or university located outside West Virginia? _____

If yes, you must have the college certify that it was accredited at the time you attended or at the time of your degree and provide the name of the Association from which the accreditation was granted.

Have you attended any other schools not shown above?
If yes, give details on schools. (Attach another page if necessary and note below.)

Please complete the information requested below: (Print legibly or use typewriter.)

ACCOUNTING					
Course Name	Prefix & Number	Date/Semester Taken	College/University	Credit Hours	TOTALS
Financial/Intermediate: (6 hours)					Financial/Intermediate: <input style="width: 100%;" type="text"/>
Auditing/ Accounting Information Systems: (6 hours)					Auditing/Information Sys.: <input style="width: 100%;" type="text"/>
Taxation: (3 hours)					Taxation: <input style="width: 100%;" type="text"/>
Cost/ Managerial or Governmental Not-for-Profit: (3 hour minimum)					Cost/Managerial/etc.: <input style="width: 100%;" type="text"/>
Accounting Electives: (9 hrs min) (other than Principles of Accounting) Include required Ethics course among Accounting Electives or Business Electives (below)					
					Electives: <input style="width: 100%;" type="text"/>
(27 Hours Minimum)				ACCOUNTING TOTAL:	

BUSINESS LAW (6 hours)

Course Name	Prefix & Number	Date/Semester Taken	College/University	Credit Hours	TOTALS
(6 Hours)					BUSINESS LAW TOTAL:

BUSINESS

Economics: (3 hours)					Economics:
					<input type="text"/>
Finance: (3 hours)					Finance:
					<input type="text"/>
Marketing: (3 hours)					Marketing:
					<input type="text"/>
Statistics:(3hours)					Statistics:
					<input type="text"/>
Management: (3 hours)					Management:
					<input type="text"/>
Business-Related Electives: (12 hours) Include required Ethics course among Accounting Electives (above) or Business Electives (below)					Business-Related Electives:
					<input type="text"/>
(27 hours)					BUSINESS TOTAL:

TOTALS	
Accounting Courses Total	_____
Business Law Total	_____
Business Courses Total	_____
Total Hours not reflected above	_____
GRAND TOTAL	_____

*Have you notified each school attended to send your transcripts directly to the Board office?
Have you verified with the Board office that the transcripts have been received?*

This form has been truthfully and accurately completed by me and to the best of my knowledge contains no false information.

Signature

Date

SECTION B: STATUTES, REGULATIONS, AND PROCEDURES

Applicants. To minimize the risk of unauthorized disclosure by applicants, the West Virginia Board of Accountancy is including this statement about non-disclosure. Violations of the non-disclosure terms by applicants may result in invalidating the candidate's examination results, prohibiting the candidate from taking the examination for some period, and subjecting the candidate to civil and criminal penalties.

The applicant agrees to keep confidential and not disclose in any manner whatsoever, in whole or in part, any information concerning the Uniform CPA Examination questions or content that the applicant acquires as the result of taking the examination. The applicant acknowledges that this information is valuable property belonging to the AICPA that will be disclosed only to candidates who sit for the Uniform CPA Examination. An applicant's breach of these terms may result in the applicant being automatically disqualified or expelled from this examination, prohibited from sitting for the examination for a specified period, or subject to civil and criminal penalties. Any breach will also constitute an infringement of the AICPA's copyright, which will entitle the AICPA to injunctive relief and subject the applicant to additional civil and criminal penalties including but not limited to attorneys' fees and monetary damages.

I hereby attest that I will not divulge the nature or content of any question or answer to any individual or entity, and I will report to the board of accountancy any solicitations and disclosures of which I become aware. I will not remove, or attempt to remove, any Uniform CPA Examination materials, notes, or other unauthorized materials from the examination room. I understand that failure to comply with this attestation may result in invalidation of my grades, disqualification from future examinations, and possible civil and criminal penalties.

I am a CPA candidate in the state of West Virginia and I have read and agree to comply with the above statement.

Signed _____

Print Name: _____

Date _____

APPLICATION INSTRUCTIONS

- (1) Mail this completed application with the **\$170.00 fee** to:
West Virginia Board of Accountancy
106 Capitol Street, Suite 100
Charleston, WV 25301.
 - (2) Board staff will confirm the approval status of your application by U.S. mail. Allow 30 days for processing and review. If confirmation is not received within 30 days, contact the Board office at 304/558-3557.
 - (3) **THIS EXAMINATION APPLICATION DOES NOT CONSTITUTE AN APPLICATION FOR LICENSURE.** Upon passing the examination and completion of the experience requirements, you must make separate application for licensure and pay the appropriate licensure application fees.
-

REQUEST FOR MODIFICATION IN THE ADMINISTRATION OF THE UNIFORM CPA EXAMINATION

The West Virginia Board of Accountancy complies with the American Disabilities Act of 1990. To ensure equal opportunity for all qualified persons, the Board will make reasonable accommodations for candidates having disabilities that might affect their taking the licensing examination.

Yes No

Do you need any modification in the examination procedure to accommodate a disability?

(If no, SIGN BELOW TO INDICATE THAT YOU HAVE READ AND RESPONDED TO THESE QUESTIONS)

- (1) What is the disability that limits one or more of your major life activities (e.g., walking, hearing, speaking, seeing, reading, or writing)?

- (2) Will this disability require special accommodations in order for you to take the Uniform CPA Examination?

- (3) If yes, describe the special accommodations needed. (Use a separate sheet of paper if more space is needed.)

- (4) Provide the Board with written documentation from an appropriate health care professional supporting the accommodations you request. The documentation must include a diagnosis of your disability and a specific recommendation and justification for the testing accommodations you require. The Board will not pay any costs you may incur in obtaining the required diagnosis and recommendation. However, it will pay for any reasonable accommodations that are provided for you.

If you have questions, please call the Board at 304/558-3557.

You must complete the information at right to indicate that you have read and responded to this section (even if this section is not applicable).

Signature

Name (Please print)

FOR BOARD USE ONLY

Application Initially Reviewed and Approved by: _____

Non-disclosure statement signed: Yes No

		Approved	Denied
(1) Board Member Reviewer _____	Date _____	<input type="checkbox"/>	<input type="checkbox"/>
(2) Board Member Reviewer _____	Date _____	<input type="checkbox"/>	<input type="checkbox"/>

Other Board Notes: _____

West Virginia Board of Accountancy
106 Capitol Street, Suite 100
Charleston, WV 25301
Phone: (304) 558 3557 Fax: (304) 558 1325

FIRST TIME CANDIDATES ONLY

To enable Board staff to electronically transmit your intention to sit for the CPA Examination with the National Association of State Boards of Accountancy (NASBA), please indicate the specific parts of the exam for which you wish to sit and the specific testing windows below. Once you receive your Payment Coupon from NASBA, you will then pay for the parts indicated on the coupons before you schedule to sit with Prometric. By indicating the testing window, Board staff will transmit your intention just prior to that window. This procedure prevents a candidate from having to pay for all parts at once (unless the candidate plans to sit for all parts during the same testing window). For example, if you wish to sit for REG and FAR in July/August, you will be required to pay NASBA the fees associated with those two parts. (See *Computer Based Exam Fees* below).

Please return this form with your Application

You may sit for one, two, three or all parts of the exam.

Please indicate the Exam Window(s), the year, and the Exam Part(s) for which you wish to schedule. (Keep in mind that your initial application entitles you to schedule for all parts within two consecutive testing windows, if you desire.)

Check the Part you wish to schedule for in the appropriate testing window below.

<u>Exam Windows</u>	<u>Year</u>	<u>Exam Parts</u>	<u>Months Exam Not Available</u>
January - February	_____	___BEC ___AUD ___REG ___FAR ___All Parts	March
	<small>Year</small>		
April - May	_____	___BEC ___AUD ___REG ___FAR ___All Parts	June
	<small>Year</small>		
July - August	_____	___BEC ___AUD ___REG ___FAR ___All Parts	September
	<small>Year</small>		
October-November	_____	___BEC ___AUD ___REG ___FAR ___All Parts	December
	<small>Year</small>		

BEC (Business Environment & Concepts)
 AUD (Auditing and Attestation) Signed: _____
 REG (Regulation)
 FAR (Financial Accounting & Reporting) Print Name: _____

Computer-Based Exam Fees
 (to be paid to NASBA before scheduling an Exam sitting)

	AUD	FAR	REG	BEC
AICPA (development & scoring)	\$ 95.00	\$95.00	\$95.00	\$95.00
Prometric (computer delivery)	\$ 88.20	\$88.20	\$66.15	\$66.15
Digital Photograph	\$ 5.95	\$ 5.95	\$ 5.95	\$ 5.95
NASBA (database & reporting)	\$ 18.00	\$18.00	\$18.00	\$18.00
Totals	\$207.15	\$207.15	\$185.10	\$185.10

Location of the two Prometric Centers in West Virginia:

1104 Fledder John Road, Charleston, WV 25314
 6 Riddle Court, Morgantown, WV 26506-2693

West Virginia Board of Accountancy
CPA Examination Division

**RULES OF CONDUCT
CHEATING
GENERAL EXAM SITE REQUIREMENTS**

The Masculine terms used here shall also include the Feminine.

1. No candidate may have in his possession any printed or written material or any material of any nature that could assist him in answering questions or solving problems on the examination.
2. All candidates are under the honor system. Each has the responsibility of being honest by not copying from anything and the responsibility of reporting anyone he sees copying from any paper or from any outside material during the examination.
3. **1-1-6.8. Cheating.** (Cited from Board Rules and Rules of Professional Conduct, Title 1, Series 1) (b) For purposes of this Rule, the following actions, among others, may be considered cheating:
 - (1) Falsifying or misrepresenting educational credentials or other information required for admission to the examination;
 - (2) Communication between candidates inside or outside the examination room or copying another candidate's answers while the examination is in progress;
 - (3) Communication with others outside the examination room while the examination is in progress;
 - (4) Substitution of another person to sit in the examination room in the stead of a candidate;
 - (5) Reference to crib sheets, text books or other material inside or outside the examination room while the examination is in progress.
 - (6) Violating the nondisclosure prohibitions of the examination or aiding or abetting another person in doing so.
 - (7) Retaking or attempting to retake a Test Section by an individual holding a valid Certificate or by a candidate who has unexpired credit for having already passed the same Test Section, unless the individual has been directed to retake a Test Section pursuant to Board order or unless the individual has been authorized by the Board to participate in a "secret shopper" program.
4. Candidate agrees that if he is unable to appear for the examination that his paid fee is forfeited.

Prometric Testing Site Requirements and Information

5. Candidates should arrive at the testing center at least 30 minutes before the test is scheduled to begin.
6. Candidates must have two forms of ID, one with a photo and both with a signature.
7. Acceptable forms of photo identification include: Driver's license, Passport, Military Identification, Employee identification card.
8. Acceptable forms of non-photo identification include: Credit card, Check cashing card.
9. Social Security cards are not considered acceptable forms of identification.
10. The exams we schedule must be administered at authorized testing sites.
11. Because the only item allowed into the testing area is identification, we encourage test takers to leave personal items at home. To accommodate those items that cannot be left behind (such as purses), the testing centers may have small lockers available.
12. Food and drinks are not permitted in the testing rooms. Many of the exams that we administer do allow you to take a break. The exams that do not offer break time will allow you to leave the testing area to get a drink or take medication. However, the amount of time designated for that exam is not stopped when you are away from your computer.
13. Special equipment is available if requested and approved in advance by your test sponsor. This is then forwarded to the testing center to implement the day of the exam. Please contact your test sponsor to discuss your special testing needs.
14. Many of the testing labs are set up with as many as 16 workstations, although the number of candidates on a daily basis may vary. Test center administrators aim to provide a quiet and comfortable environment for all test takers. Earplugs are available for an even quieter environment.
15. Testing computers are predetermined. Our systems are set to provide the next available computer to accommodate the length of the exam for which you are scheduled.

Uniform CPA Examination

This is to certify that I have read these rules of conduct and understand that any candidate who violates these rules or other instructions is subject to a sanction by the Board.

READ, SIGN, AND RETURN WITH APPLICATION TO BOARD OFFICE

S:\OFFICE\ADOBE\CONDUCT.wpd

SIGNED: _____

Candidate's Signature

Date

Print name

West Virginia Board of Accountancy
CPA Exam Division
Board Rules and Rules of Professional Conduct

1-1-6.8. Cheating

- (a) Cheating by an applicant in applying for or taking the examination shall be considered to invalidate any grade otherwise earned by a candidate on any part of the examination, and may warrant summary expulsion from the examination room and disqualification from taking the examination for a specified number of subsequent sittings.
- (b) For purposes of this Rule, the following actions, among others, may be considered cheating:
 - (1) Falsifying or misrepresenting educational credentials or other information required for admission to the examination;
 - (2) Communication between candidates inside or outside the examination room or copying another candidate's answers while the examination is in progress;
 - (3) Communication with others outside the examination room while the examination is in progress;
 - (4) Substitution of another person to sit in the examination room in the stead of a candidate;
 - (5) Reference to crib sheets, text books or other material inside or outside the examination room while the examination is in progress.
 - (6) Violating the nondisclosure prohibitions of the examination or aiding or abetting another person in doing so.
 - (7) Retaking or attempting to retake a test section by an individual holding a valid certificate or by a candidate who has unexpired credit for having already passed the same test section, unless the individual has been directed to retake a test section pursuant to Board order or unless the individual has been expressly authorized by the Board to participate in a "secret shopper" program.
- (c) In any case where it appears that cheating has occurred or is occurring while the examination is in progress, the Board may either summarily expel the candidate involved from the examination or move the candidate to a position in the room away from other examinees where the candidate can be watched more closely.
- (d) In any case where the Board believes that it has evidence that a candidate has cheated on the examination, including those cases where a candidate has been expelled from the examination, the Board shall conduct an investigation and may conduct a hearing consistent with the requirements of 1 CSR 2 Contested Case Hearing Procedure, for the purpose of determining whether or not there was cheating, and if so what remedy should be applied.
- (e) After a hearing in any case where a candidate is refused credit for any part of an examination taken, or is disqualified from taking other parts, the Board shall give the candidate a statement containing its findings, the evidence upon which the findings are based and a notice of the right of the candidate to a formal hearing by the Board, with right of appeal, pursuant to West Virginia Board of Accountancy Rule, 1 CSR 2, Contested Case Hearing Procedure. The Board will also provide to the board of accountancy of any other state to which the candidate may apply for the examination, a copy of the final order containing the findings of fact and conclusions of law.

1.1.6.9. **Security and Irregularities.** Notwithstanding any other provisions under these rules, the Board may postpone scheduled examinations, the release of grades, or the issuance of certificates due to a breach of examination security; unauthorized acquisition or disclosure of the contents of an examination; suspected or actual negligence, errors, omissions, or irregularities in conducting an examination; or for any other reasonable cause or unforeseen circumstance.