

**West Virginia Board of Accountancy
CPA Examination Division**

RULES OF CONDUCT / CHEATING

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, 6.8.)
 - (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. In any case where it appears that cheating has occurred or is occurring while the examination is in progress, the Board or its representatives may either summarily expel the candidate involved from the examination or move the candidate to a position in the test center away from other examinees where the candidate can be watched more closely.
5. In any case where the Board believes that it has evidence that a candidate has cheated on the examination, including those cases where the candidate has been expelled from the examination, the Board shall conduct an investigation and may conduct a hearing consistent with the requirements of 1 C. S. R. 2, Contested Case Hearing Procedure, for the purpose of determining whether or not there was cheating, and if so what remedy should be applied.
6. After a hearing in any case where a candidate is refused credit for parts of the 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 rehearing by the Board, with right of appeal, pursuant to West Virginia Board of Accountancy Rule, 1 C.S.R. 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 findings of fact and conclusions of law.
7. 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.
8. Candidate agrees that he will not divulge the nature or content of any question or answer to any individual or entity and will report to the board of accountancy any solicitations and disclosures of which he becomes aware.
9. Candidate agrees that he will not remove, or attempt to remove, any Uniform CPA Examination materials, notes, or other unauthorized materials from the examination room.
10. Candidate agrees that failure to comply with this attestation may result in invalidation of his grades, disqualification from future examinations, and possible civil and criminal penalties.
11. Candidate agrees that if he is unable to appear for the examination that his paid fee is forfeited.

By signing this document below, I 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 INTENT TO SIT FORM TO BOARD OFFICE

Candidate's Signature

Date

For Informational Purposes Only
PLEASE READ CAREFULLY

DO NOT RETURN THIS PAGE WITH YOUR INTENT TO SIT

To: All Approved Exam Candidates

1. Board staff will process the **Intent to Sit (INTENT)** form immediately upon receipt. (Do not request Board staff to hold an INTENT until a certain date. It is the responsibility of the candidate to submit timely.)
2. Exam parts indicated on the **INTENT** will be electronically queued to NASBA's processing system and NASBA will generate a **Payment Coupon** to the candidate's e-mail address on record.
3. When the candidate receives the **Payment Coupon**, the candidate should follow the steps outlined in the attachment section entitled "*How To Pay Third Party Fees*". (See **Examination Fee Schedule** attachment)
4. The candidate must pay third party fees for ALL parts indicated on the **INTENT** with one transaction. (See **Examination Fee Schedule** attachment)
5. The **Payment Coupon** will expire six months after the candidate receives it by e-mail.
6. Once a **Payment Coupon** expires, the candidate will need to re-submit an **INTENT** and pay Board processing fees.
7. **All paid fees are non-refundable and will not be credited to future testing windows.** (Carefully consider and plan your testing schedule wisely. The Board will not refund or credit a fee due to unpreparedness or an unforgiving work schedule.)
8. **Since all paid fees are non-refundable, the Board recommends that, due to Payment Coupon and Authorization to Test expiration dates, the candidate limit his/her request to the part or parts the candidate intends to sit for within the next two testing windows.** There are many reasons for this recommendation and it is important for a new candidate to completely understand this process in order to make an informed decision. First let's learn the parameters.
 - (A) A candidate must pay the Board and NASBA for **all** parts indicated on the INTENT with one transaction.
 - (B) NASBA's Payment Coupon expires six months after receipt. This means that a candidate has six months to pay NASBA's Third Party Fees for the parts indicated on the INTENT.
 - (C) NASBA's Authorization to Test (ATT) expires six months after receipt. This means that a candidate must schedule and sit for all parts indicated on the INTENT or lose any monies paid for parts not completed.

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- (D) If a candidate requests and pays for more parts that he/she can reasonably expect to complete within six months, the candidate stands to lose, not only the processing fees paid to the Board of Accountancy, but the testing fees paid to NASBA for any parts that the candidate could not complete before the six-month expiration.
- (E) If the candidate ignores the Payment Coupon, it will expire in six months. No harm, no foul. The only fees lost are the processing fees paid to the Board.
- (F) If the candidate pays the Third Party fees, but fails to schedule within six months, the candidate loses **ALL** fees paid and must start the INTENT process again.

Therefore, the Board recommends the candidate limit the number of parts that he/she submits to prevent candidates from inadvertently losing any more money than necessary should unexpected circumstances occur (e.g., heavy work load, illness, accident, etc.). In fact, a candidate's wisest solution may be to file an INTENT and sit for only one part at a time. A candidate may file an INTENT as often as he/she wishes. If the candidate files, pays and sits for only one part at a time, the candidate is less likely to lose fees due to unexpected circumstances.

- 9. **IMPORTANT: If you have not received your PAYMENT COUPON from NASBA via e-mail within 5 days of Board receipt of your INTENT, please notify the Exam Coordinator for resolution. (304) 558-3557**
- 10. In order to plan accordingly, the test is available during the following months every year:

**January/February
April/May
July/August
October/November**

**No Test Available in March
No Test Available in June
No Test Available in September
No Test Available in December**