

## KANSAS BOARD OF ACCOUNTANCY CHEATING POLICY

Cheating on the CPA examination will be considered as dishonesty related to the professional responsibilities of a CPA.

Either of the following actions by a testing candidate shall invalidate any grade otherwise earned on any test section and may warrant the candidate's summary expulsion from the test site and disqualification from taking the examination for a specified period of time:

- (1) Failing to comply with the testing administrator's instructions; or
- (2) cheating in applying for or taking the examination.

The following actions or attempted actions by a testing candidate may be considered cheating:

(1) Falsifying or misrepresenting educational credentials or other information required for admission to the examination;

(2) any communication between testing candidates inside or outside the test site or copying another testing candidate's answers while the examination is in progress;

(3) with the exception of persons associated with the examination process, any communication with others inside or outside the test site while the examination is in progress;

(4) the substitution of another person to sit in the test site in the stead of a testing candidate;

(5) other than those materials provided to the testing candidate as part of the examination, referring to cribnotes, textbooks, or any other materials or electronic media inside or outside the test site while the examination is in progress;

(6) violating the nondisclosure prohibitions of the examination or aiding or abetting another in doing so; and

(7) retaking or attempting to retake a test section by an individual holding a valid certificate or by a testing candidate who has unexpired credit for having already passed the same test section, unless the individual has been authorized to retake a test section or has been expressly authorized by the board to do so.

If it appears that a testing candidate has failed to comply with the testing site administrator's instructions or that cheating has occurred or is occurring, the testing candidate may be either summarily expelled by the board or its designee or may be moved to a position in the testing center away from other testing candidates.

If the board has reason to believe that a testing candidate either has failed to comply with the testing site administrator's instructions or has cheated on the examination, an investigation and a hearing may be conducted by the board to determine whether the testing candidate will be given credit for any of the test sections and whether the testing candidate will be barred from taking the examination for a specified period of time.

If the board determines that a testing candidate has failed to comply with the testing site administrator's instructions or that cheating occurred but the board allows a testing candidate to take any subsequent examinations, any of the following actions may be taken by the board:

- (1) Admonish the testing candidate;
- (2) seat the testing candidate in a segregated location for the rest of the examination;
- (3) keep a record of the testing candidate's seat location and identifying information as well as the names and identifying information of the testing candidates in close proximity to the candidate;
- (4) before the implementation of a computer-based examination, notify the American Institute of Certified Public Accountants of the circumstances of the cheating and furnish the testing candidate's identification number; and
- (5) upon the implementation of a computer-based examination, provide information concerning the circumstances of the cheating to the National Candidate Database, the American Institute of Certified Public Accountants, and the testing center.

Other state regulatory boards may be notified by the board of the board's findings and any actions taken against a testing candidate who is refused credit for any test section, disqualified from taking any test section, or barred from taking the examination in the future.

This is to certify that I have read the State Board Policy on cheating and understand that if I violate this policy, I am subject to sanctions by the Board.

\_\_\_\_\_  
Print Candidate Name

\_\_\_\_\_  
Signature

Date: \_\_\_\_\_

**PLEASE MAIL OR FAX THIS SIGNED FORM TO:**

**CPA EXAMINATION SERVICES - KS  
PO Box 198469  
NASHVILLE, TN 37219  
Fax Number: 615-880-4225**