

UAA RULES CHANGE – EXAMINATION

Rule 5-3 - Applications for examination.

(a) The examination required in subsection 5(d) of the Act will be the Uniform CPA Examination developed and scored by the AICPA.

~~(a)~~(b) Applications to take the ~~Certified Public Accountant Examination~~examination must be made on a form provided by the Board or the Board's designee and filed with the Board by a due date specified by the Board in the application form.

~~(b)~~(c) An application will not be considered filed until the application fee and examination fee required by these Rules and all required supporting documents have been received, including proof of identity as determined by the Board and specified on the application form, official transcripts and proof that the Candidate has satisfied the education requirement.

~~(c)~~(d) A Candidate who fails to appear for the examination shall forfeit all fees charged for both the application and the examination.

~~(d)~~(e) The Board or its designee will forward notification of eligibility for the ~~computerbased~~ examination to NASBA's National Candidate Database.

Rule 5-4 - Time and place of examination.

Eligible Candidates shall be notified of the time and place of the examination, or shall independently contact the Board, the Board's designee or a test center operator to schedule the time and place for the examination at an approved test site. Scheduling reexaminations must be made in accordance with Rule 5-7(~~ba~~) below.

Rule 5-5 - Examination content.

The examination required by Section 5 of the Act shall test the knowledge and skills required for performance as ~~an entry-level~~a newly licensed certified public accountant. The examination shall include the subject areas of accounting and auditing and related knowledge and skills as the Board may require.

Rule 5-6 – Determining and reporting examination grades.

A Candidate shall be required to pass all Test Sections of the examination provided for in subsection 5(d) of the Act as one component of qualifying for a license~~in order to qualify for a certificate~~. Upon receipt of advisory grades from the examination provider, the Board will review and may adopt the examination grades and will report the official results to the Candidate. The Candidate must attain the uniform passing grade established through a psychometrically acceptable standard-setting procedure and approved by the Board.

Rule 5-7 – Retake and granting of credit requirements.

~~(a)~~ A Candidate shall be required to pass all sections of the examination provided for in Section 5(d) of the Act in order to qualify for a certificate.

~~(b)~~(a) A Candidate may take the required Test Sections individually and in any order. Credit for any Test Section(s) passed shall be valid for a period of eighteen (18) months and be calculated from the actual date the Candidate took that Test Section, without having to attain a minimum score on any failed Test Section(s) and without regard to whether the Candidate has taken other Test Sections.

(1) Candidates must pass all ~~four~~ Test Sections of the ~~Uniform CPA Examination~~examination within a rolling eighteen- ~~(18)~~ month period, which begins on the date that the first Test Section(s) passed is taken.

(2) Candidates cannot retake a failed Test Section(s) in the same ~~examination testing~~ window. ~~An examination window refers to a three-month period in which Candidates have an opportunity to take the CPA examination (comprised of two months in which the examination is available to be taken and one month in which the examination will not be offered while routine maintenance is performed and the item bank is refreshed). Thus, Candidates will be able to test two out of the three months within an examination window. A testing window is equal to a calendar quarter (Jan-Mar, Apr-Jun, Jul-Sep, Oct-Dec). Candidates will be able to test no less than two (2) months out of each testing window.~~

(3) In the event all ~~four~~ Test Sections of the ~~Uniform CPA Examination~~examination are not passed within the rolling eighteen- ~~(18)~~ month period, credit for any Test Section(s) passed outside the eighteen- ~~(18)~~ month period will expire and that Test Section(s) must be retaken.

~~(e)~~(b) A Candidate shall retain credit for any and all Test Sections of the examination passed as a candidate of another state if such credit would have been given under then applicable requirements in this State.

~~(d)~~(c) A Candidate shall be deemed to have passed the ~~Uniform CPA Examination~~examination once the Candidate holds at the same time valid credit for passing each of the ~~four~~ Test Sections of the examination. For purposes of this section, 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.

~~(e)~~(d) Notwithstanding subsection ~~(d)~~ of this Rule, the Board may in particular cases extend the term of credit validity upon a showing that the credit was lost by reason of circumstances beyond the Candidate's control.

Rule 5-8 – Candidate testing fee.

The Candidate shall, for each Test Section scheduled by the Candidate to the Board or its designee, pay a Candidate Testing Fee that includes the actual fees charged by the AICPA, NASBA, and the Test Delivery Service Provider, as well as reasonable application fees established by the State Board.

Rule 5-9 – Cheating.

- (a) Cheating by a Candidate in applying for, taking or subsequent to the examination will be deemed to invalidate any grade otherwise earned by a Candidate on any Test Section of the examination, and may warrant summary expulsion from the test site and disqualification from taking the examination for a specified period of time.
- (b) For purposes of this Rule, the following actions or attempted activities, 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 test site or copying another Candidate’s answers while the examination is in progress;
 - (3) Communication with others inside or outside the test site while the examination is in progress;
 - (4) Substitution of another person to sit in the test site in the stead of a Candidate;
 - (5) Reference to crib sheets, textbooks or other material or electronic media (other than that provided to the Candidate as part of the examination) 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, or otherwise participating in the collection of Test Items for use, redistribution or sale;
 - (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, 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.
- (d) 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 the state’s Administrative Procedures Act following the examination session for the purpose of determining whether or not there was cheating, and if so what remedy should be applied. In such proceedings, the Board shall decide:
 - (1) Whether the Candidate shall be given credit for any portion of the examination completed in that session; and
 - (2) Whether the Candidate shall be barred from taking the examination and if so, for what period of time.
- (e) In any case where the Board or its representative permits a Candidate to continue taking the examination, it may depending on the circumstances:
 - (1) Admonish the Candidate;
 - (2) Seat the Candidate in a segregated location for the rest of the examination;

- (3) Keep a record of the Candidate's seat location and identifying information, and the names and identifying information of the Candidates in close proximity of the Candidate; and/or
 - (4) Notify the National Candidate Database and the AICPA and/or the Test Center of the circumstances, so that the Candidate may be more closely monitored in future examination sessions.
- (f) In any case in which a Candidate is refused credit for any Test Section of an examination taken, disqualified from taking any Test Section, or barred from taking the examination in the future, the Board will provide to the Board of Accountancy of any other state to which the Candidate may apply for the examination information as to the Board's findings and actions taken.

Rule 5-10 – 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.