

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

Instructions for Using the Adobe Acrobat® Letter of Intent to Sit Application Form

- 1. You must have Adobe Acrobat® installed on your computer. You can download Adobe Acrobat Reader® free at <http://www.adobe.com/>**
- 2. You may print this form, complete by hand and return to the Board office, OR you may proceed with the instructions below and fill in the form using Adobe Acrobat®**
- 3. If you do not have the full version of Adobe Acrobat® [this version requires you to purchase the product], be sure to complete the form in one sitting. You cannot save the file, but you can print the file once it is completed. The full version permits you to save the file and complete at a later time.**
- 4. Read all instructions and review the form before beginning to fill in the form.**
- 5. To fill in the form, use the TAB key to move to the first field on the form and continue using the TAB key to progress through the form. The tab order is set up to take you through the application methodically. Phone numbers and SSNs are already formatted. You only need to type the number without the hyphens, parentheses, etc.**
- 5. If you must skip a question, you can return by using a right mouse click into the appropriate field.**
- 6. Some parts of the Application require an original signature. Complete and print the form first.**
- 7. All boxes are Check Boxes (✓) unless otherwise noted.**
- 8. The Board will not accept e-mailed applications. The form must be printed and mailed to the Board office.**
- 9. If you have questions, please call the Board office at 304/558-3557.**

**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

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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.