Rules on Cheating (by Candidates sitting for the Uniform CPA Examination)
(Revised 11/26/04)

The Guam Board of Accountancy has adopted the following rules on cheating:

25 GAR §2104

1) 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.

2) For purposes of this Rule, the following actions or attempted activities, among others, may be considered cheating:
   A) Falsifying or misrepresenting educational credentials or other information required for admission to the examination;
   B) Communication between candidates inside or outside the test site or copying another Candidate's answers while the examination is in progress;
   C) Communication with others inside or outside the test site while the examination is in progress;
   D) Substitution of another person to sit in the test site in the stead of the Candidate;
   E) Reference to or possession of 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;
   F) Violating the nondisclosure prohibitions of the examination or aiding or abetting another in doing so; or
   G) 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.

3) 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.

4) 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 5 GCA §9100 et seq. ("the Administrative Adjudication Law") 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:
   A) Whether the Candidate shall be given credit for any portion of the examination completed in that session; and
   B) Whether the Candidate shall be barred from taking the examination and if so, for what period of time.

5) In any case where the Board, or its representative, permits a Candidate to continue taking the examination, it may, depending on the circumstances:
   A) Admonish the Candidate;
   B) Seat the Candidate in a segregated location for the rest of the examination;
   C) 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
   D) Prior to the introduction of a computer-based examination, notify the AICPA of the circumstances, furnishing the Candidate’s identification number, so that after the initial grading is completed, the Candidate’s papers can be compared for unusual similarities with the papers of others who may have been involved.
   E) Upon introduction of a computer-based examination, 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 the future examination sessions.

6) 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.

(j) 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.

I have read and understand the above Rules on Cheating.

Print Full Legal Name: ___________________________ Date: ______________

Signature: ___________________________ SSN/Passport NO: ___________________________