

17 CAR § 236-309. 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 section, 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; and

(7) Retaking or attempting to retake a test section by an individual holding a valid license or by a candidate who has unexpired credit for having already passed the same test section, unless the individual has been:

(A) Directed to retake a test section pursuant to an order of the Arkansas State Board of Public Accountancy; or

(B) 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:

(1) Summarily expel the candidate involved from the examination; or

(2) Move the candidate to a position in the test center away from other examinees where the candidate can be watched more closely.

(d)(1) 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 Arkansas Administrative Procedure Act, Arkansas Code § 25-15-201 et seq., following the examination session for the purpose of determining whether or not there was cheating, and if so, what remedy should be applied.

(2) 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.

(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:

(A) Candidate's seat location and identifying information; and

(B) 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.