

1105.2200 CHEATING.

Subpart 1. **Generally.** Cheating by an applicant in applying for, taking, or subsequent to the examination invalidates any grade otherwise earned by a candidate on any 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 as determined by the board.

Subp. 2. **Actions constituting cheating.** For purposes of this part, the following actions or attempted activities, among others, may be considered cheating:

A. falsifying or misrepresenting educational credentials or other information required by the board to sit for the examination;

B. communication between candidates inside or outside the test site about the examination or copying another candidate's answers;

C. communication with others inside or outside the test site about the examination while the candidate is taking the examination;

D. substitution of another person to sit in the test site in the place of a candidate;

E. reference to crib sheets, textbooks, or other material, inside or outside of the test site, other than that provided to the candidate by the examination administrator as part of the examination while the candidate is taking the examination; and

F. retaking or attempting to retake a section by an individual holding a valid certificate or by an applicant who has unexpired credit for having passed the same section, unless the board has expressly authorized the individual or applicant to retake the section.

Subp. 3. **Remedial action during examination.** In any case in which it appears that cheating has occurred or is occurring, the board or its representatives shall either summarily expel the candidate involved from the examination or move the candidate to a position in the test site away from other examinees where the candidate can be watched more closely.

Subp. 4. **Investigation.** In any case in which 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 expeditiously following the examination session for the purpose of determining whether there was cheating, and if so what remedy should be applied. The board shall decide whether the candidate shall be:

A. given credit for any portion of the examination completed in the session; and

B. barred from taking the examination and, if so, for what period of time.

Subp. 5. **Penalties.** In any case in which the board or its representative permits a candidate to continue taking the examination, it shall, depending on the circumstances, take one or more of the following actions:

- 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
- D. notify the examination administrator of the circumstances, furnishing the candidate's identifying information, so that the candidate is more closely monitored in future examination sessions.

Subp. 6. **Findings.** In any case in which a candidate is refused credit for a section of the examination taken, or is disqualified from taking other sections, 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 the procedures in Minnesota Statutes, section 326A.08, subdivision 6.

Subp. 7. **Other states.** In any case in which the candidate is refused credit for any section of the examination taken, disqualified from taking any section of the examination, or barred from taking the examination in the future, the board shall 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.

Subp. 8. **Disclosure of examination questions.** The board may impose disciplinary action, as provided for in Minnesota Statutes, section 326A.08, subdivision 5, against an applicant, licensee, or certificate holder who discloses examination questions to any other entity or person, with or without compensation, or aids or abets another in obtaining examination questions.

Statutory Authority: *MS s 326.18; 326A.02*

History: *27 SR 1425; 30 SR 422; 33 SR 476*

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