

21 NCAC 08F .0111 INELIGIBILITY DUE TO VIOLATION OF ACCOUNTANCY ACT

(a) A person may not be eligible to take the CPA examination or receive a North Carolina certificate of qualification as a CPA if the Board determines that the person has engaged in conduct that would constitute a violation of G.S. 93 or the Rules of Professional Ethics and Conduct as set forth in 21 NCAC 08N.

(b) Any individual found to have engaged in conduct that subverts, or attempts to subvert the CPA Examination process may have his or her scores on the examination withheld and declared invalid, be disqualified from holding the CPA certification, and may be subject to the imposition of other appropriate sanctions.

(c) Conduct that subverts or attempts to subvert the examination process includes the following:

- (1) conduct that violates the standard of the test administration such as communicating with any other examinee during the administration of the examination;
- (2) having in one's possession during the administration of the examination any books, notes, written or printed material, or data of any other kind, other than the distributed examination materials;
- (3) failure to cooperate with testing officials;
- (4) conduct that violates the credentialing process, such as falsifying or misrepresenting educational credentials or other information required for admission to the examination, impersonating an examinee, or having an impersonator take the examination on another's behalf;
- (5) conduct that violates the nondisclosure prohibitions of the examination or aiding or abetting another in doing so; or
- (6) retaking or attempting to retake an examination section by an individual holding a valid CPA certificate in this State or a candidate who has unexpired credit for having already passed the same examination section, unless directed to do so by the Board.

History Note: Authority G.S. 93-12(5); 93-12(9);
Eff. May 1, 1989;
Amended Eff. April 1, 2003;
Readopted Eff. June 1, 2026; February 1, 2016.