

Electronic Version of Informed Consent for International Candidates

NOTE: The following consent consists of three parts. On the online registration, the candidate will be required to attest to each of the three separately. Only if the candidate attests to each part of the consent will they be allowed to complete the registration process.

I. CANDIDATE INFORMED CONSENT FOR SITTING FOR THE UNIFORM CPA EXAMINATION AT AN INTERNATIONAL LOCATION

NOTICE: This consent is a binding contract between you and your State Board of Accountancy (the "State Board"), and its designee, the National Association of State Boards of Accountancy ("NASBA"). This consent also provides rights to the American Institute of Certified Public Accountants ("AICPA"). This consent includes important obligations regarding the language of this agreement, applicable law and jurisdiction, currency, binding arbitration, examination policies, licensing requirements, liability limitations and data security and confidentiality. Your acceptance of this consent is required for your application to sit for the Uniform CPA Examination (the "test") in a test center outside the United States of America and its territories (an "international location"). Unless you indicate your agreement to each part of this consent, your request to sit at an international location will not be processed and you will not be allowed to sit for the Uniform CPA Examination outside the United States and its territories (the "USA"). If, at any time you attempt to revoke your consent, either directly, or by challenging the enforceability of any part, you will no longer be allowed to test at an international location.

In consideration for being permitted to sit for the Uniform CPA Examination in an International Location, I agree as follows:

(a) Applicable language is only English: This is an English-only legal document containing significant legal duties and requiring a high degree of competency in the English language. It is an essential part of an application to sit for the Uniform CPA Examination, which is administered exclusively in English for the purpose of CPA licensure in the USA. DO NOT indicate your agreement to this Consent unless you have read and understand each part. Since the Uniform CPA Examination is only administered in English, an applicant is presumed to have a thorough knowledge of the English language. By submitting the application and indicating your agreement to this Consent, you represent that you have a sufficient understanding of the English language and have read this Consent and understand and agree to each provision. The language of this Consent is English and it shall be interpreted exclusively in English. Any translation into another language is unauthorized and shall not be binding nor constitute evidence of the intent or meaning of any part or whole of this Consent or the application to sit for the Uniform CPA Examination.

(b) Applicable law: This Consent and my relationship with the State Board, NASBA and the AICPA shall be governed and construed in accordance with the laws of the United States and the state through which I applied.

(c) Dispute resolution: Any controversy or claim arising out of or relating to the Uniform CPA Examination, or the breach of this Consent, shall be determined by arbitration administered by the American Arbitration Association pursuant to its applicable rules. Any order of an arbitrator will be conclusive and binding. The number of arbitrators shall be one. The place of arbitration shall be in the state through which I applied. The language of arbitration shall be the English language and no other.

(d) Effective only upon receipt in the USA: This Consent and any application related thereto shall not be binding upon NASBA or the State Board until such Consent and such application have been received and accepted by NASBA in the USA.

(e) Examination Conditions Consent: In consideration for being permitted the convenience to sit for the Uniform CPA Examination in an International Location, I agree to comply with and be bound by each of the Examination Conditions, including any revisions posted from time to time in the Candidate Bulletin, which is available at www.nasba.org. Specific examination conditions applicable to persons desiring the convenience of sitting for the examination at an International Location are to be found through this link. You must review and agree to these conditions before proceeding to complete this Consent.

(f) Data Privacy Consent: In consideration for being permitted the convenience to sit for the Uniform CPA Examination in an International Location, I agree to submit data as described in the Data Privacy Consent. You must review and agree to the conditions contained in this document before proceeding to complete this Consent. In addition, you will separately have to provide biometric authentication data, including fingertip pattern images, required by the company providing technical assistance in administering the Test (the "Technology Vendor," hereby referred to as Prometric).

(g) Limitation of Liability: I agree that all fees and costs paid with an application for the Uniform CPA Examination are non-refundable and cannot be applied toward a future Uniform CPA Examination application. I agree further that, in the event my examination data are lost or damaged, or my examination results cannot be scored for any reason, or if the Test is not held for any reason, any claim I may have will not exceed the examination fee I paid. If there is an error in scoring the Test, any claim I have will be limited to having the Test re-scored and the results re-issued.

II. EXAMINATION CONDITIONS CONSENT

(a) I shall obtain a Certified Public Accountant (CPA) license from the State Board within three (3) years of passing all four sections of the Uniform CPA Examination, counting from the date my scores are issued. In the event I have not obtained such CPA license within three (3) years, under applicable state law, my scores can be automatically withdrawn and I shall have no rights or privileges to them.

(b) Any scores I have obtained will be rendered temporarily inactive if I do not maintain my CPA license.

(c) I shall not use the "CPA" designation in any form unless such use is authorized by the State Board of the state in which I am licensed as a CPA and only to the extent permitted by the jurisdiction in which I use the designation.

(d) My license status will be made available to the public in a publicly accessible database, including that, for any reason, my license is revoked, suspended or rendered temporarily inactive.

(e) NASBA or AICPA may refuse to process my Test results, refuse to release my scores, or recommend that the State Board cancel my Test scores in the event NASBA or AICPA have reason to believe my Test scores may not be valid.

(f) In the event of AICPA or NASBA's refusal to process or release my Test results or cancellation of my released results, my sole recourse will be to retake the Test section or sections without the payment of retesting fees or to obtain a refund of my Test fees.

(g) I agree to review and adhere to all testing policies and procedures any posted updates thereof, including all policies and procedures set forth in the "Candidate Bulletin."

(h) I agree that failure to provide adequate proof of citizenship and residency upon my arrival at the testing center may result in my scores being held and/or nullified. And I understand that I am responsible for understanding the meaning of adequate proof of citizenship and residency as it is defined in the Candidate Information Bulletin.

(i) Support services will be provided only during the normal business hours of NASBA, AICPA and Prometric.

(j) I may review my Test only under established procedures and only at a location on the mainland United States specified by the relevant State Board.

(k) Testing may be suspended in one or all countries or locations at any time.

(l) With the exception of the conditions described in paragraph (f) above, examination fees and a portion of the application fee are not refundable, and any fees paid will not be refunded if I change the location in which I wish to sit for a Test section.

(m) I understand that I am required to pass all sections of the Test within the stated time limitations, as outlined in the rules and/or instructions, and to meet the other requirements of licensure before I can be issued a license and be entitled to be known as a Certified Public Accountant under the laws of my state.

(n) I understand that the Uniform CPA Examination is the property of AICPA and agree that I will not remove any Test materials, notes or any other unauthorized materials from the examination room. I agree to keep confidential and will not disclose in any manner whatsoever any information concerning the questions or content of the Uniform CPA Examination, and I will report to the State Board any such disclosures to which I become aware. I understand that failure to comply with this provision may result in invalidation of

my grades, my disqualification from future testing, and possible civil and criminal penalties.

(o) I understand that the AICPA and NASBA logos and the term "Uniform CPA Examination" are trademarks and service marks of their respective owners and the Uniform CPA Examination is copyrighted material of the AICPA. I agree that the title "CPA" or "Certified Public Accountant" is regulated by the laws of the state to which I am applying and the laws of the USA and that I may not use or trade upon that title except as provided by the laws of the USA and the state laws applicable to the State Board.

III. DATA PRIVACY CONSENT

The State Boards, NASBA, the AICPA and Prometric take the privacy of candidates very seriously. Our current privacy terms are set forth in the "Candidate Bulletin."

I agree that the following information will be collected, received, transferred, stored, and processed in connection with my sitting for the Test:

- (a) Personal and contact details, including:
- (i) Date of birth;
 - (ii) Passport number;
 - (iii) National ID number;
 - (iv) Family contact details (in case of emergency);
 - (v) Credit card information;
 - (vi) Country of residence and country of citizenship;
 - (vii) Primary language;
 - (viii) Details of any other accounting designations held;
 - (ix) Educational history and qualifications;
 - (x) Photographs;
 - (xi) Signature;
 - (xii) Video/DVD recordings of the testing event; and
 - (xiii) Details of accounting hours; and

(b) my Test details, including candidate ID number, dates examinations taken, scores related to those exams, how many times any particular sections of exams have been taken, which are generated by NASBA and AICPA in connection with the Test process ("Personal Information") may be used and disclosed by NASBA and transmitted to and from the United States as set forth below:

Purposes for Data Collection

I understand and agree that my Personal Information may be used for the following purposes ("Test-related Purposes"):

(a) National ID numbers, including social security numbers (collectively "National ID Numbers"), may be used only for Test-related Purposes and compliance with legal

requirements. Access to National ID numbers shall be restricted to employees, agents, service providers and government entities with a need to access them for these purposes, and reasonable efforts shall be made to protect National ID numbers from unlawful disclosure and keep them confidential by maintaining physical, electronic and procedural safeguards that comply with applicable regulations.

(b) All other Personal Information may be used in:

- (i) determining my eligibility to sit for the Uniform CPA Examination and obtain a CPA license;
- (ii) facilitating examination management functions (e.g., recording examinations taken, those passed and failed, scores received and candidate's licensure status);
- (iii) administration and operational purposes (e.g., in relation to attendance at exams, communicating results, examination times and other details);
- (iv) tracking license status;
- (v) psychometric forensic analysis and psychometric research;
- (vi) verifying compliance with the State Board, NASBA, the AICPA and Prometric policies;
- (vii) sending me information regarding benefits of licensure and AICPA membership and other business activities;
- (viii) backup purposes to facilitate business continuity;
- (ix) compliance with contractual, legal or regulatory obligations;
- (x) detection or prevention of inappropriate behavior or breach of State Board, NASBA, AICPA or Prometric policies;
- (xi) monitoring use of AICPA and Prometric electronic communications systems including access to the Internet, email and use of telephone; and
- (xii) business management and other legitimate business purposes.

Disclosures

I understand and agree that my Personal Information may be disclosed to each of the following:

(a) The State Board, NASBA, the AICPA and Prometric; and (b) third parties that perform services related to the purposes listed above.

In addition, I understand and agree that my license status and professional contact details (such as business address) may be generally disclosed and freely available on websites managed by the State Board, NASBA, the AICPA or any of the other NASBA Member Boards.

Authorizations

In connection with my application, I hereby authorize:

(a) all relevant parties to release to the State Board or its designee any information necessary to verify the answers given on my application;

(b) the State Board or its designee to:

(i) examine or receive copies of my records maintained by the United States Armed Forces, the Federal Bureau of Investigation, my state's Department of Public Safety, the Immigration and Naturalization Service, other state and federal agencies, colleges, universities, boards of education, banks or credit agencies, in the same manner and to the same extent as if I, personally, had supplied these records. I hereby authorize such records to be furnished or disclosed in accordance with any request made by NASBA, the State Board or on behalf of the Attorney General of my state;

(ii) contact any of the references listed in my application; and

(iii) use my Personal Information for identification purposes in record keeping, information exchanges with USA and any other government agencies, and other data sources, and when performing criminal history checks and other background investigations that may be required to verify my Personal Information. I understand that discovery of false information in my application or of relevant criminal history may result in denial of my application, and I release the State Board and its designee from any and all liability and responsibility, damages and claims of any kind whatsoever arising from this investigation of my background; and

(c) the State Board or its designee to submit all of the information included in my application to NASBA for inclusion in the national candidate database, and for the State Board and NASBA to share my Personal Information with third parties for Test-related Purposes.

Data Retention and Storage

My Personal Information may be retained and stored as follows:

(a) The record of examinations (e.g., recording examinations taken, those passed and failed, scores received and candidate status (i.e., licensed or unlicensed CPA)) may be stored or retained permanently; and

(b) All other Personal information may be retained and stored in accordance with NASBA, State Board, AICPA and Prometric data retention policies in effect and as may be modified from time to time.

Fingertip pattern images may be retained and stored by Prometric for the period I am taking any exams until the earlier of:

(i) five (5) years after I have taken any section of the Uniform CPA Examination;
or

(ii) five (5) years after I have completed and passed all four sections of the Uniform CPA Examination.

Consent to Transfer of Personal Information

I acknowledge that the levels of data protection and privacy laws in other countries may not be as high as those applicable in my jurisdiction and that the State Board, NASBA, the AICPA and Prometric will make commercially reasonable efforts to ensure that my Personal Information is kept secure at all times. I consent to the transfer to and storage and processing of my Personal Information in jurisdictions other than my own, including the USA.

EXAMPLE