



RULE-MAKING ORDER
(RCW 34.05.360)

CR-103 (7/10/97)

Agency: Board of Accountancy

- Permanent Rule**
- Emergency Rule**
- Expedited Adoption**
- Expedited Repeal**

(1) Date of adoption: 4/28/00

(2) Purpose:

To introduce the Board's rules--chapter 4-25 WAC; advises the reader of the authority given to the Board by the legislature to enact rules and the subjects covered by the Board's rules

(3) Citation of existing rules affected by this order:

Repealed:

Amended: WAC 4-25-400 What is the authority for and the purpose of the board's rules?

Suspended:

(4) Statutory authority for adoption: RCW 18.04.055

Other authority:

PERMANENT RULE ONLY (including EXPEDITED ADOPTION):

Adopted under notice filed as WSR 00-07-004 on 3/3/00 (date).

Describe any changes other than editing from proposed to adopted version: Added explanatory phrase "Chapter 18.04 Revised Code of Washington" after the words "Public Accountancy Act (act)" located in the first sentence following the introductory question (title)

EMERGENCY RULE ONLY

Under RCW 34.05.350 the agency for good cause finds:

- (a) That immediate adoption, amendment, or repeal of a rule is necessary for the preservation of the public health, safety, or general welfare, and that observing the time requirements of notice and opportunity to comment upon adoption of a permanent rule would be contrary to the public interest.
- (b) That state or federal law or federal rule or a federal deadline for state receipt of federal funds requires immediate adoption of a rule.

Reasons for this finding:

EXPEDITED REPEAL ONLY

Under Preproposal Statement of Inquiry filed as WSR _____ on _____ (date).

(5.3) Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?

- Yes
 - No
- If Yes, explain:

(6) Effective date of rule:

**Permanent Rules
or Expedited Rule Making**

- 31 days after filing
- Other (specify) 6/30/00*

*(If less than 31 days after filing specific finding in 5.3 under RCW 34-05.380(3) is required)

Emergency Rules

- Immediately
- Later (specify) _____

NAME (TYPE OR PRINT)

Dana M. McInturff, CPA

SIGNATURE

TITLE

Executive Director

DATE

05/08/00

CODE REVISER USE ONLY

CODE REVISER'S OFFICE
STATE OF WASHINGTON

MAY 15 2000

TIME 1:57 AM
DATE 00-11-067 PM

**Note: If any category is left blank, it will be calculated as zero.
No descriptive text.**

Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.

The number of sections adopted in order to comply with:

Federal statute:	New	_____	Amended	_____	Repealed	_____
Federal rules or standards:	New	_____	Amended	_____	Repealed	_____
Recently enacted state statutes:	New	_____	Amended	_____	Repealed	_____

The number of sections adopted at the request of a nongovernmental entity:

New _____ Amended _____ Repealed _____

The number of sections adopted on the agency's own initiative:

New _____ Amended 1 Repealed _____

The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New _____ Amended 1 Repealed _____

The number of sections adopted using:

Negotiated rule making:	New	_____	Amended	_____	Repealed	_____
Pilot rule making:	New	_____	Amended	_____	Repealed	_____
Other alternative rule making:	New	_____	Amended	<u>1</u>	Repealed	_____

AMENDATORY SECTION (Amending WSR 93-12-063, filed 5/27/93, effective 7/1/93)

WAC 4-25-400 ((Preamble.)) What is the authority for and the purpose of the board's rules? ((These rules are adopted by the Washington state board of accountancy, pursuant to its authority under RCW 18.04.055, the Public Accounting Act. Their purpose is to promote and protect the public interest by implementing the provisions of that act, which provide for the certifying and licensing of practitioners of public accountancy and the regulation of the practice of public accountancy. The further purpose is the enhancing of the reliability of information which is used for guidance in financial transactions or for accounting for or assessing the financial status or performance of commercial, noncommercial, and governmental enterprises.)) The Public Accountancy Act (act), chapter 18.04 RCW, establishes the board as the licensing and disciplinary agency for certified public accountants (CPA) and CPA firms. The act authorizes the board to promulgate rules to carry out the purpose of the act, which include:

- Protecting the public interest; and
- Enhancing the reliability of information used for guidance in financial transactions or for accounting for or assessing financial status or performance.

The board's rules, contained in chapter 4-25 WAC, encompass these subjects:

- Definitions;
- Administration of the board;
- Ethics and prohibited practices;
- Certifying and licensing entry and renewal requirements;
- Continuing competency; and
- Regulation and enforcement.