

TR SMITTAL OF RULES ADOPTED

WASHINGTON STATE
FROM: BOARD OF ACCOUNTANCY
(Name of Agency)

TO: CODE REVISER
LEGISLATIVE BLDG (Southwest Corner, Ground Floor)
Olympia 98501

The enclosed Permanent rules , being order No. PL 175
Emergency rules

relating to (Name of rules or description of subject matter)

Exceptions to continuing education requirement of certified public accountants, licensed public accountants and public accountants and rule concerning credit given for continuing education requirement as an instructor or discussion leader.
(Copy of rules attached hereto.)

(ALTERNATIVE A. Use only for adoption of permanent rules)

pursuant to Notice No. 4804 ① filed with the code reviser on 8/19/74 ② were regularly adopted as permanent rules of this agency at Seattle, Washington on 9/20/74 and are herewith filed in the office of the code reviser pursuant to chapter 34.04 RCW. The effective date of such rules shall be _____ ③

(ALTERNATIVE B. Use only for adoption of emergency rules)

pursuant to its finding that the immediate adoption of these rules is necessary for the preservation of the public health, safety, or general welfare and that observance of the requirements of notice and opportunity to present views on the proposed action would be contrary to the public interest, were regularly adopted as emergency rules of this agency at _____ on _____ and are herewith filed in the office of the code reviser pursuant to chapter 34.04 RCW.

The undersigned hereby certifies that the requirements of chapter 34.04 RCW and of the Open Public Meetings Act of 1971, chapter 42.30 RCW (1971 ex.s. c 250) have been fulfilled.

Dated this 24th day of September 1974.

STATE OF WASHINGTON
FILED
SEP 24 1974
CODE REVISER'S OFFICE
DOCKET # 5993 FILE # 2

WASHINGTON STATE BOARD OF ACCOUNTANCY
(AGENCY)
Wade E. J. [Signature]
By _____
Assistant Attorney General
Title

- ① NOTICE NUMBER AS APPEARS ON THE COPY OF NOTICE RETURNED TO YOU BY REVISER'S OFFICE (IF PROCEEDINGS WERE CONTINUED, USE NO. OF LAST NOTICE)
- ② STAMPED DATE AS APPEARS ON THE COPY OF NOTICE RETURNED TO YOU BY REVISER'S OFFICE (IF PROCEEDINGS WERE CONTINUED, USE DATE OF LAST NOTICE)
- ③ UNLESS A LATER DATE IS SPECIFIED IN THIS ORDER OR IS PRESCRIBED IN ANOTHER STATUTE, RULES ARE EFFECTIVE 30 DAYS AFTER FILING: RCW 34.04.040. LEAVE THIS SPACE BLANK EXCEPT IN SUCH SPECIAL CASES.

STATE OF WASHINGTON
BOARD OF ACCOUNTANCY

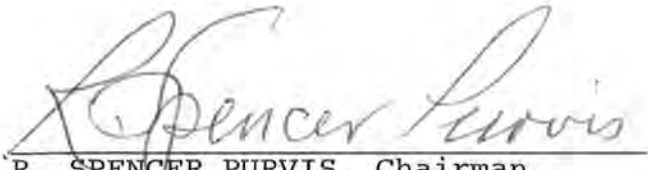
ADMINISTRATIVE ORDER NO. PL 175

The Washington State Board of Accountancy having conducted a public hearing pursuant to Notice No. 4804 filed with the Code Reviser on August 19, 1974, said hearing having been conducted on September 20, 1974, at the Commerce and Economic Development Building, 312 First Avenue North, Seattle, Washington, and the Board having heard testimony relative to the rules and having considered the adoption of the rules and having authorized the Chairman of the Washington State Board of Accountancy to sign the Order adopting the said rules and to transmit the rules to the Code Reviser for filing; now, therefore,

I, R. SPENCER PURVIS, Chairman of the Washington State Board of Accountancy, do hereby certify that the rules and regulations attached hereto were duly and regularly adopted by the Washington State Board of Accountancy on September 20, 1974.

This Order, after being first recorded in the order register of this agency, shall be forwarded to the Code Reviser for filing pursuant to chapter 34.04 RCW and chapter 1-12 WAC.

DATED this 20th day of September, 1974.


R. SPENCER PURVIS, Chairman
Washington State Board of
Accountancy

REP

WAC 4-20-040 be and the same is hereby repealed.

NEW

WAC 4-20-045 -----EXCEPTIONS. The following are exceptions from the continuing education requirements:

(1) Licensees who are not practicing public accounting in the state of Washington, but do hold a permit to practice public accounting in the state of Washington are exempt from any continuing education requirement of RCW 18.04.290(2) and the applicable continuing education rules and regulations of the board: PROVIDED, That if such licensee subsequently enters the practice of public accounting within the state of Washington, such licensee shall satisfy all continuing education requirements of RCW 18.04.290(2) and all applicable continuing education rules and regulations of the board upon the first renewal of his permit following his entry into the practice of public accounting, except as otherwise provided in WAC 4-20-030(2).

(2) Upon a showing of good cause by a licensee to the board, the board may exempt such licensee from any, all or part of the continuing education requirements of RCW 18.04.290(2) and the applicable continuing education rules and regulations of the board. Good cause includes but is not limited to: chronic illness, retirement or military service.

(3) Upon the date of entering into public practice any licensee must advise the board of the date of entry into public practice.

AMD

WAC 4-20-140 -----INSTRUCTOR OR DISCUSSION LEADER. Credit for one hour of continuing education will be awarded for each hour completed as an instructor or discussion leader; in addition, credit will be given for time spent in preparation for instruction or discussion by the instructor or discussion leader. Credit given for preparation time shall not exceed twice the amount of time spent in actual instruction or discussion: PROVIDED, That said instruction, discussion or course shall constitute the initial course of instruction or discussion of the subject matter for the instructor or discussion leader: PROVIDED, FURTHER, That the particular activity contributes to the professional competence of the licensee instructor or discussion leader. Total credit that may be obtained as an instructor or discussion leader pursuant to this rule shall not exceed forty-five hours in any consecutive three-year period.