

FORM OF ORDER AND TRANSMITTAL BY BOARD, COMMISSION, OR COUNCIL

State of Washington

BOARD OF ACCOUNTANCY

(name of governing body)

(agency name, if applicable)

Resolution No. _____

Administrative Order No. ACB-165

(1) Be it resolved by the Board of Accountancy
acting at Seattle
(place)

that it does adopt the annexed rules relating to:

Amending WAC 4-25-040 Board Meetings, Officers, Fees

Adopting WAC 4-25-191 Licenses to Practice-Certificates-Individuals

Repealing WAC 4-25-180 Permits to Practice-Individual

(2) ALTERNATIVE A. Use only for Adoption of Permanent Rules.

This action is taken pursuant to Notice No. 88-22-062
filed with the code reviser on November 2, 1988. These rules shall take effect:
 thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).
 at a later date, such date being _____

(2) ALTERNATIVE B. Use only for Adoption of Emergency Rules.

We, _____, find that
an emergency exists and that this order 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 public interest. A statement of the facts constituting the emergency is:

These rules are therefore adopted as emergency rules to take effect upon filing with the code reviser.

(3) Pursuant to the requirements of RCW 34.04.026¹ that "every agency shall incorporate the most specific, but
in no case omit all, of the following language alternatives when adopting or amending rules" fill in statement (a), (b),
or (c) as appropriate:

(a) This rule is promulgated pursuant to RCW 18.04.065 (WAC 4-25-040); RCW 18.04.215
and is intended to administratively implement that statute. (WAC 4-25-191)

(b) This rule is promulgated pursuant to RCW _____
which directs that the

_____ (agency)
has authority to implement the provisions of

_____ (name of act or RCW citation)

(c) This rule is promulgated under the general rule-making authority of the

_____ (agency)

as authorized in RCW _____

(4) The undersigned hereby declares that the agency has complied with the provisions of the Open Public
Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register
Act (chapter 34.08 RCW) in the adoption of these rules.

(5) This order, after being first recorded in the order register of this governing body, is herewith transmitted to
the Code Reviser for filing pursuant to chapter 34.04 RCW and chapter 1-12 WAC.

APPROVED AND ADOPTED December 16, 1988

STATE OF WASHINGTON
FILED

By Carey L. Rader
Carey L. Rader
Chief Executive Officer
Title

JAN 17 1989

CODE REVISER'S OFFICE

WSR 89-03-062

AMENDATORY SECTION (Amending Order ACB-135, filed 9/21/87)

WAC 4-25-040 BOARD MEETINGS, OFFICERS, FEES. An annual meeting of the board shall be held each year, on a date following the annual meeting of the National Association of State Boards of Accountancy, and at least six other meetings shall be held each year, in the months of February, April, June, August, October, and December. Such regular board meetings will normally be on the last Friday of the month, with the exceptions of November and December meetings which shall normally be on the third Friday of the month. The chairman or a quorum of the board shall have the authority to call meetings of the board. The board shall follow and apply the rules of procedure, chapter 34.04 RCW, as regards to notice and conduct of meetings.

At the annual meeting the board shall elect from among its members the chairman, vice chairman, and secretary. The officers shall assume the duties of their respective offices at the conclusion of the annual meeting at which they were elected. They shall serve a term of one year, but shall be eligible for reelection for an additional term.

The chairman or, in the event of his absence or inability to act, the vice chairman shall preside at all meetings of the board. Other duties of the officers shall be such as the board may from time to time determine.

(1) Fees. Fees charged by the board shall be as follows:	
(a) CPA examination applications:	
(i) One or two parts.....	\$ 75
(ii) Three parts.....	\$ 100
(iii) Five parts.....	\$ 125
(b) Transfer of grade credits from other jurisdictions, pursuant to RCW 18.04.105(3).....	\$ 40
(c) Administration of examination for out-of-state applicants, per part.....	\$ 10
(d) Application for certificate by reciprocity from other jurisdictions.....	\$ 40
(e) Biennial license to practice public accounting, includes certificate renewal fee.....	\$ 80
(f) Biennial certificate renewal.....	\$ 10
(g) Biennial firm license:	
(i) Sole proprietorships.....	\$ 50
(ii) Partnerships.....	\$ 100
(iii) P.S. corporations.....	\$ 100
(h) Amendments to firm registration, each filing.....	\$ 10
(i) ((Delinquency-fee-for	
-----certificate-renewal-applications-----	\$---25
{j}---Delinquency-fee-for-firm-license-renewal	
-----applications-----	\$---20
{k})) Temporary practice license, per individual who is to practice within this state.....	\$ 10
((({l}))	
{j} Copies of records, per page.....	\$ 0.10
((({m}))	
{k} Applications for reinstatement.....	\$ 25
((({n}))	
{l} Replacement CPA certificates.....	\$ 25

(m) Failure to file or complete an application to renew an individual certificate, individual license, or firm license by the due date of the application will result in a delinquency fee of twenty-five dollars per month (or any part thereof) from the due date of the application, not to exceed two hundred dollars total delinquency fee.

Note: The board may waive delinquency fees for good cause.

(2) Any applicant for a certificate or license who is aggrieved by an action taken by the board with respect to his application may

request the board to reconsider such action. Any such request shall be filed within sixty days of the mailing of the board's letter, advising the following information:

- (a) The name and address of the applicant;
- (b) The date of the board's letter advising the applicant of the action of the board complained of; and
- (c) A statement of any facts or consideration to which the applicant believes the board failed to give due weight.

Each licensee shall notify the board in writing within thirty days of any change of address or, in the case of individual licensees, change of employment.

A licensee shall respond in writing to any communication from the board requesting a response, within twenty days of the mailing of such communications by registered or certified mail, to the last address furnished to the board by the licensee.

NEW SECTION

WAC 4-25-191 LICENSES TO PRACTICE--CERTIFICATES--INDIVIDUAL.

(1) Application for initial license to practice public accounting and for renewal of license pursuant to RCW 18.04.215 shall be made on a form provided by the board. Application for renewal of licenses and/or certificates shall be filed no later than March 31 of the year of expiration. Renewal of the license to practice public accounting is deemed to be renewal of the associated certificate.

(2) Application for renewal of license or certificate shall be accompanied by evidence satisfactory to the board that the applicant has complied with continuing professional education requirements pursuant to RCW 18.04.105(10).

(3) An application shall not be deemed to be completed until the applicable fees have been received and continuing education requirements have been met.

(4) Certificates and licenses expire on June 30 of every other year and have a duration of two years.

(5) Failure to file or complete an application for certificate or license renewal within the time required by board rule will result in delinquency fees as listed in WAC 4-25-040.

(6) In those instances where the applicant for certificate or license renewal fails to file a complete application by June 30 of the year of expiration, the board may enter into an agreement with the applicant to renew the license or certificate under the following condition: The applicant agrees to stipulate that his certificate and license will be suspended effective September 30 of the year of renewal unless the applicant files a complete application with the board prior to that date.