



RULE-MAKING ORDER
(RCW 34.05.360)

CR-103 (10/1/89)

Agency: Board of Accountancy

- Permanent Rule
 Emergency Rule

(1) Date of adoption: September 24, 1992

(2) Purpose: Increases CPA examination application fees and substitutes a brief adjudicative proceedings process as authorized by the Administrative Procedures Act (RCW 18.04.482-.494) in place of the current agency appeal process.

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

Repealed:
Amended: WAC 4-25-040
Suspended:

(4) Authority for adoption:

Statute: RCW 18.04.055(1) and (11)
Other Authority:

(5.1) PERMANENT RULE ONLY

Pursuant to notice filed as WSR 92-17-084 on August 19, 1992 (date).

Describe any changes other than editing from proposed to adopted version:
Option 2 (retaining the fee schedule) was adopted. Option 1 was withdrawn.

(5.2) EMERGENCY RULE ONLY

Pursuant to 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:

(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

Emergency Rules

- 31 days after filing Immediately
 Other (specify) _____ * Later (specify) _____

*(If less than 31 days after filing, specific finding in 5.3 under RCW 34.05.380(3) is required)

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STATE OF WASHINGTON
FILED

OCT 06 1992

TIME 11:01 AM
WSR 92-20-104

NAME (TYPE OR PRINT)

Carey L. Rader

SIGNATURE

TITLE

Executive Director

DATE

10/06/92

AMENDATORY SECTION (Amending WSR 91-24-027, filed 11/26/91, effective 12/27/91)

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, normally 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)) chair 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 34.05 RCW, as regards to notice and conduct of meetings.

At the annual meeting the board shall elect from among its members the ((chairman)) chair, vice ((chairman)) chair, 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)) chair or, in the event of ((his)) the chair's absence or inability to act, the vice ((chairman)) chair 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 \$ ((100))
125
 - (ii) Three parts \$ ((125))
150
 - (iii) Five parts \$ ((150))
175
 - (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 . . . \$ 65
 - (f) Biennial certificate renewal \$ 10
 - (g) Biennial firm license:
 - (i) Sole proprietorships (with one or more employees) \$ 50
 - (ii) Partnerships \$ 75
 - (iii) P.S. corporations \$ 75
 - (h) Amendments to firm registration, each filing . . . \$ 10
 - (i) Temporary practice license, per individual who is to practice within this state \$ 10
 - (j) Copies of records, per page \$ 0.10

- (k) Applications for reinstatement \$ 25
- (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.)) Brief adjudicative proceedings. The board adopts the brief adjudicative proceedings procedures permitted by RCW 34.05.482 through 34.05.494 to provide appeal from staff denials of license, permit, or certificate applications. The presiding officer for such proceedings shall be the executive director who shall render findings and an order after consulting with one or more board members. Persons aggrieved by a brief adjudicative proceedings order may appeal to the full board for administrative review. Such appeal must be made, orally or in writing, within twenty-one days after receipt of the brief adjudicative proceedings order.~~

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.