



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, 1993

(2) Purpose: General housekeeping--reorganizes WAC sections numbering

(3) Citation of existing rules affected by this order: New sections:
 Repealed: WAC 4-25-650 Acts discreditable.
 Amended: WAC 4-25-660 Advertising and other forms of solicitation
 Suspended:

(4) Authority for adoption:
 Statute: RCW 18.04.055
 Other Authority:

(5.1) PERMANENT RULE ONLY

Pursuant to notice filed as WSR 93-17-076 on August 17, 1993 (date).
 Describe any changes other than editing from proposed to adopted version:

(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

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

* (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) _____

CODE REVISER USE ONLY

CODE REVISER'S OFFICE
STATE OF WASHINGTON

NOV 02 1993

TIME 9:12
 WSR 93-22-090

NAME (TYPE OR PRINT)

Carey L. Rader, CPA

SIGNATURE

TITLE

Executive Director

DATE

11/1/93

NEW SECTION

WAC 4-25-650 Acts discreditable. A person using the CPA title shall not commit, or allow others to commit in the CPA's name, any act that reflects adversely on the CPA's fitness to represent himself or herself as a CPA.

A person using the CPA title shall not seek to obtain clients by the use of coercion, intimidation or harassing conduct.

A person using the CPA title shall not permit others to carry out on his or her behalf, either with or without compensation, acts which, if carried out by the CPA, would place the CPA in violation of the rules of conduct.

NEW SECTION

WAC 4-25-660 Advertising and other forms of solicitation. A person using the CPA title shall not use or participate in the use of any form of communication having reference to the CPA's professional services which contains a false, fraudulent, misleading, deceptive or unfair statement or claim. A false, fraudulent, misleading, deceptive or unfair statement or claim includes but is not limited to a statement or claim which:

- (1) Contains a misrepresentation of fact; or
- (2) Is likely to mislead or deceive because it fails to make full disclosure of relevant facts; or
- (3) Contains any testimonial, laudatory, or other statement or implication that the licensee's professional services are of exceptional quality, if not supported by verifiable facts; or
- (4) Is intended or likely to create false or unjustified expectations of favorable results; or
- (5) Implies educational or professional attainments or licensing recognition not supported in fact; or
- (6) Represents that professional services can or will be competently performed for a stated fee when this is not the case, or makes representations with respect to fees for professional services that do not disclose all variables that may reasonably be expected to effect the fees that will in fact be charged; or
- (7) Contains any other representations that are likely to mislead or deceive a reasonable person.