



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: 4/17/98

(2) Purpose:

WAC 4-25-551 requires Certified Public Accountants (CPAs) and CPA firms to respond to an agency inquiry in writing within 20 days of the date the inquiry is posted in the U.S. mail. With cooperation from the CPAs and CPA firms, the agency can effectively administer RCW 18.04.

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

Repealed:

Amended: WAC 4/25/551 Must I respond to inquiries from the board?

Suspended:

(4) Statutory authority for adoption: RCW 18.04.055

Other authority:

PERMANENT RULE ONLY (including EXPEDITED ADOPTION):

Adopted under notice filed as WSR 98-01-228 on 12/24/97 (date).

Describe any changes other than editing from proposed to adopted version: Changed "of the postmarked date" to "is posted in the U.S. mail"

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) _____ *

*(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)

Cheryl M. Sexton

SIGNATURE

TITLE

Confidential Secretary

DATE

May 28, 1998

CODE REVISER USE ONLY

CODE REVISER'S OFFICE
STATE OF WASHINGTON
FILED

MAY 29 1998

TIME: 3:17

WCF: 98-12-047

**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 93-12-072, filed 5/27/93, effective 7/1/93)

WAC 4-25-551 ((Duty to respond to board inquiry.)) Must I respond to inquiries from the board? ((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.)) All CPAs and CPA firms must respond, in writing, to board communications requesting a response. Your response must be made within **twenty days of the date** the board's communication is posted in the U.S. mail. Communications from the board to you are directed to the last address you furnished the board.