



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: July 30, 1999

(2) Purpose:

To prescribe the requirements a person or firm must follow to modify a Board order or reinstate a certificate or license suspended or revoked by the Board

(3) Citation of existing rules affected by this order: New section: WAC 4-25-795

Repealed:

Amended:

Suspended:

(4) Statutory authority for adoption: RCW 18.04.055(11), 18.04.335

Other authority: RCW 34.05.220

PERMANENT RULE ONLY (including EXPEDITED ADOPTION):

Adopted under notice filed as WSR 99-13-070 on June 11, 1999 (date).

Describe any changes other than editing from proposed to adopted version: None

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) 1/1/2000*

*(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)

Dana M. McInturff, CPA

SIGNATURE

TITLE

Executive Director

DATE

08/24/99

CODE REVISER USE ONLY

CODE REVISER'S OFFICE
STATE OF WASHINGTON
FILED

SEP 1 1999

TIME 11:41 AM

WSR 99-18-123

PN

NEW SECTION

WAC 4-25-795 How do I apply for reinstatement of a revoked or suspended CPA license and/or certificate? If your CPA license and/or certificate was revoked or suspended by the board pursuant to RCW 18.04.295, 18.04.305 and/or 18.04.335, you may not hold out as a CPA in public practice or use the title CPA until your license and/or certificate is reinstated by the board.

You may apply to the board for modification of the suspension or revocation after one year has elapsed from the effective date of the board's order revoking or suspending your license and/or certificate unless the board sets some other period by order. However, if you made a previous application with respect to the same order, no additional application will be considered before the lapse of an additional year following the board's decision on the last such previous application.

To apply for reinstatement of a revoked or suspended license and/or certificate you must use the form provided by the board and satisfy CPE requirements in WAC 4-25-830. An application is not complete and cannot be processed until all fees, required information, and required documentation is received by the board.

To apply for reinstatement, you must submit to the board:

- A complete reinstatement form including your certification under the penalty of perjury, that you have:

- (1) Not held out in public practice and/or used the title CPA during the time in which your license and/or certificate was suspended or revoked;

- (2) Met the CPE requirements for reinstatement in WAC 4-25-830; and

- (3) Met the CPE supporting documentation requirements in WAC 4-25-833;

- All applicable fees;
- Source documents as evidence of eligibility for CPE credit for all courses claimed in order to meet CPE requirements as defined by WAC 4-25-833;
- Written substantiation of the reasons constituting good cause for the reinstatement;
- Two supporting recommendations, under penalty of perjury, from CPA licensees who have personal knowledge of your activities since the suspension or revocation was imposed; and
- Other documents or information which the board may deem necessary.

In considering the reinstatement application, the board may consider all relevant factors, including but not limited to:

- The offense for which you were disciplined;
- Your activities since the disciplinary penalty was imposed;
- Your activities during the time the certificate or permit

was in good standing;

- Your rehabilitative efforts;
- Restitution to damaged parties in the matter for which the penalty was imposed; and
- Your general reputation for truth and professional probity.

If the board decides to consider the merits of your application for reinstatement, in the board's discretion, a hearing may be held following such procedures as the board deems suitable for the particular case. If the board decides that it will not consider the merits of your application for reinstatement, then this constitutes final agency action and there is no further administrative review available to you. As a condition of reinstatement, the board may impose such terms and conditions as it deems suitable.

The board will not consider an application for reinstatement while you are under sentence for any criminal offense, including any period during which you are on court-imposed probation or parole.