

**RCW 18.04.015 Purpose.** It is the policy of this state and the purpose of this chapter:

(1) To promote the dependability of information which is used for guidance in financial transactions or for accounting for or assessing the status or performance of commercial and noncommercial enterprises, whether public, private or governmental; and

(2) To protect the public interest by requiring that:

(a) Persons who hold themselves out as licensees conduct themselves in a competent, ethical, and professional manner;

(b) A public authority be established that is competent to prescribe and assess the qualifications of certified public accountants;

(c) Persons other than licensees refrain from using the words "audit," "review," and "compilation" when designating a report customarily prepared by someone knowledgeable in accounting;

(d) A public authority be established to provide for consumer alerts and public protection information to be published regarding persons or firms who violate the provisions of chapter 294, Laws of 2001 or board rule and to provide general consumer protection information to the public; and

(e) The use of accounting titles likely to confuse the public be prohibited. However as of June 30, 2024, an individual holding a CPA-inactive certificate must be designated as a licensee with an inactive status. [2024 c 13 s 1; 2022 c 85 s 1; 2001 c 294 s 1; 1992 c 103 s 1; 1983 c 234 s 2.]

**Effective date—2001 c 294:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 2001." [2001 c 294 s 24.]