

WAC 308-11-100 Records. The following requirements and prohibitions apply to all records and documents required to be maintained by chapter 18.11 RCW, or in these rules:

(1) They shall be maintained in accordance with generally accepted accounting practices.

(2) No person shall make any false or misleading statement, or make any false or misleading entry, or wilfully fail to make any entry required to be maintained or made, in any such record or document.

(3) No person shall wilfully fail to produce any such record or document for inspection by the department.

(4) The minimum required records are as follows:

(a) Bank trust account records;

(b) Duplicate receipt book or receipt journal;

(c) Prenumbered checks;

(d) Check register or cash disbursement journal;

(e) Validated bank deposit slips;

(f) Reconciled bank monthly statement (client liability vs bank statement);

(g) All cancelled checks;

(h) All voided checks;

(i) Client's ledger card which indicates client's name, dates of transactions, amount received, amount disbursed, current balance, check number, receipt number, and item(s) covered;

(j) A transaction folder or file containing a copy of all agreements and related correspondence for each transaction;

(k) The above minimum records shall be maintained for a minimum period of three years.

[Statutory Authority: RCW 18.11.200. WSR 92-13-045, § 308-11-100, filed 6/11/92, effective 7/12/92; WSR 87-21-011 (Order PM 686), § 308-11-100, filed 10/9/87. Statutory Authority: RCW 18.11.120 and 18.11.200. WSR 85-03-045 (Order PL 506), § 308-11-100, filed 1/11/85. Statutory Authority: RCW 42.24.085 [43.24.085], 1982 c 205, §§ 3, 9, 10 and 18. WSR 82-23-023 (Order PL 413), § 308-11-100, filed 11/9/82.]