



**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:** April 27, 2001

**(2) Purpose:**

To repeal WAC 4-25-722 that is too vague to be useful

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

**Repealed:** WAC 4-25-722 CPA Examination--Content

**Amended:**

**Suspended:**

**(4) Statutory authority for adoption:** RCW 18.04.055(11)

**Other authority:**

**PERMANENT RULE ONLY (including EXPEDITED ADOPTION):**

Adopted under notice filed as WSR 01-07-043 on March 15, 2001 (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) 6/30/01\*

\*(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**

05/18/01

**CODE REVISER USE ONLY**

CODE REVISER'S OFFICE  
STATE OF WASHINGTON

MAY 22 2001

TIME 12:58 AM

WSR 05-11-08 PM

**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:**

<b>Federal statute:</b>	New _____	Amended _____	Repealed _____
<b>Federal rules or standards:</b>	New _____	Amended _____	Repealed _____
<b>Recently enacted state statutes:</b>	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 \_\_\_\_\_ Repealed 1

**The number of sections adopted in order to clarify, streamline, or reform agency procedures:**

New \_\_\_\_\_ Amended \_\_\_\_\_ Repealed 1

**The number of sections adopted using:**

<b>Negotiated rule making:</b>	New _____	Amended _____	Repealed _____
<b>Pilot rule making:</b>	New _____	Amended _____	Repealed _____
<b>Other alternative rule making:</b>	New _____	Amended _____	Repealed <u>1</u>