

TRANSMITTAL OF RULES ADOPTED

FROM: STATE BOARD OF ACCOUNTANCY
(Name of Agency)

TO: CODE REVISER
LEGISLATIVE BLDG. (Southwest Corner, Ground Floor)
OLYMPIA 98504

The enclosed rules Permanent rules , being Order No. 234
Emergency rules

relating to (Name of rules or description of subject matter)

Experience requirement for CPA candidates.

(ALTERNATIVE A. Use only for adoption of permanent rules)

pursuant to Notice No. 5590 ① filed with the code reviser
on 17 Nov 1975 ② were regularly adopted as permanent rules of
(date)
this agency at Seattle on 12 Dec 1975 and are herewith
(place) (date)
filed in the office of the code reviser pursuant to chapter 34.04
RCW. The effective date of such rules shall be _____ ③

(ALTERNATIVE B. Use only for adoption of emergency rules)

pursuant to its finding in the attached administrative order,
that the immediate adoption of these rules is necessary for the
preservation of the public health, safety, or general welfare and
that observance of the requirements of notice and opportunity to
present views on the proposed action would be contrary to the
public interest, were regularly adopted as emergency rules of this
agency at _____ on _____ and
(place) (date)
are herewith filed in the office of the code reviser pursuant to
chapter 34.04 RCW.

The undersigned hereby certifies that the requirements of chapter
34.04 RCW and of the Open Public Meetings Act of 1971, chapter
42.30 RCW have been fulfilled.

Dated this 12th day of December 1975.

STATE OF WASHINGTON
FILED
DEC 17 1975
CODE REVISER'S OFFICE
DOCKET #012 FILE #2

STATE BOARD OF ACCOUNTANCY
(AGENCY)
R. Spencer Purvis
By R. SPENCER PURVIS
Title: CHAIRMAN

① Notice number as appears on the copy of notice returned to you by
reviser's office (if proceedings were continued, use no. of last notice)
② Stamped date as appears on the copy of notice returned to you by
reviser's office (if proceedings were continued, use date of last notice)
③ Unless a later date is specified in this order or is prescribed in
another statute, rules are effective 30 days after filing:
RCW 34.04.040. Leave this space blank except in such special cases.
[Order 9, filed 9/25/74, eff. 10/25/74] [Form CR-2: Rev. 9/21/74]

STATE OF WASHINGTON

BOARD OF ACCOUNTANCY

ADMINISTRATIVE ORDER NO. 234.

(1) The Washington State Board of Accountancy, pursuant to the authority vested in it under ch. 18.04.070 RCW, after due notice and in meeting open to the public, held at Seattle, Washington, on 12 December 1975, as required by chapters 34.04 RCW and 42.30 RCW, does promulgate and adopt the annexed rules and regulations, to wit:

a certain amendment to WAC 4-04-170 regarding
CPA experience requirements
as permanent rules of this agency.

(2) This order after being first recorded in the order register of this agency shall be filed in the office of the Code Reviser pursuant to ch. 34.04 RCW.

Approved and adopted this 12th day of December, 1975.

By: 
R. SPENCER PURVIS, Chairman

AMD

WAC 4-04-170 EDUCATIONAL AND EXPERIENCE REQUIREMENTS. The edu-

cational and experience requirements of chapter 114, section 1, Laws of 1969, 18.04.120 shall be:

(1) A graduate of a college or university recognized by the board, and who has completed courses satisfactory to the board in the study of accounting, business law, economics and finance. Such a graduate must have either engaged in the practice of public accounting or have been in the employ of a public accountant for one year. Each two months experience in private or governmental accounting work may be substituted for one month of the public accounting experience required by this subsection (1). Such work shall be in accordance with the minimum accounting experience requirements, as set forth in WAC 4-12-160.

(2) A graduate of a college or university recognized by the board or who has an education that the board determines to be equivalent thereof, but who has not completed the courses required by the board in subsection (1) above. Such a graduate, as provided in this subsection, must have engaged in the practice of public accounting or have been in the employ of a public accountant for at least two years. Each three months experience in private or governmental accounting work may be substituted for two months of the public accounting experience required by this subsection (2). Such work shall be in accordance with the minimum accounting experience requirements, as set forth in WAC 4-12-160.