

TRANSMITTAL OF RULES ADOPTED

FROM: Washington 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. 257  
Emergency rules

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

Disclosure of public records (a copy of said rules is attached)

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

pursuant to Notice No. 6176 ① filed with the code reviser on 9-24-76 ② were regularly adopted as permanent rules of this agency at Yakima, Washington on 10-15-76 and are herewith 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 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 November 1976.

STATE OF WASHINGTON  
**FILED**  
NOV 16 1976  
CODE REVISER'S OFFICE  
DOCKET # 777 FILE # 2

State Board of Accountancy  
(AGENCY)

By Donald L. Schoedel

Chairman

Title

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. 257

(1) I, Donald L. Schoedel, Chairman of the State Board of Accountancy, by virtue of the authority vested in me under ch. 18.04.070 RCW, after due notice and in meeting open to the public, held at Yakima, Washington, on October 15, 1976, as required by ch. 34.04 and 42.30 RCW, do promulgate and adopt the annexed rules and regulations, to wit:

Certain new regulations, concerning disclosure of public records, being WAC 4-24-010 through WAC 4-24-150,

as permanent rules of this board.

(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 15th day of October, 1976.

By:



DONALD L. SCHOEDEL, Chairman  
State Board of Accountancy

NEW

WAC 4-24-010 PURPOSE. The purpose of this chapter shall be to ensure compliance by the Washington state board of accountancy with the provisions of RCW 42.17.250, also known as chapter 1, laws of 1973 (Initiative 276), Disclosure-Campaign Finances - Lobbying - Records; and in particular with sections 25-32 of that act, dealing with public records.

NEW

WAC 4-24-020 DEFINITIONS. (1) "Public record" includes any writing containing information relating to the conduct of government or the performance of any governmental or proprietary function prepared, owned, used or retained by any state or local agency regardless of physical form or characteristics.

(2) "Writing" means handwriting, typewriting, printing, photostating, photographing and every other means of recording any form of communication or representation, including letters, words, pictures, sounds, or symbols or combination thereof, and all papers, maps, magnetic or paper tapes, photographic films and prints, magnetic or punched cards, discs, drums and other documents.

(3) The "Washington state board of accountancy" is the board whose members are appointed by the governor, pursuant to RCW 18.04.020. The Washington state board of accountancy shall hereinafter be referred to as the "board." Where appropriate, the term "board" also refers to the staff and employees of the Washington state accountancy board.

NEW

WAC 4-24-030 DESCRIPTION OF CENTRAL AND FIELD ORGANIZATION OF THE BOARD. The board is a professional licensing and disciplinary agency for public, licensed public and certified public accountants. The administrative office of the board and its staff are located at 210 East Union, Suite H, Olympia, Washington 98504.

NEW

WAC 4-24-040 OPERATIONS AND PROCEDURES. (1) The board of accountancy consists of five members, one of whom is designated as chairman. The CPA members are appointed by the governor for staggered three-year terms. The LPA members are appointed by the governor for staggered two-year terms.

(2) The board meets approximately once each month in various places throughout the state. The time and place of the meeting can be learned by writing or calling the administrative office of the board.

(3) The chief executive officer is the board's administrator. He is responsible for carrying out the board's directions and for directing the board's staff.

(4) It is the board's duty to administer the law in chapters 18.04 RCW:

(a) The board administers a certified public accountant's examination semiannually.

(b) The board receives applications for certificates of CPA's and permits to practice as public accountants and investigates the qualifications of applicants and instructs the director of the department of motor vehicles to issue licenses to those properly qualified.

(c) The board publishes an annual register of all persons holding permits to practice public accounting in this state.

(d) The board reviews licensees' compliance with its continuing education rules.

(e) The board receives complaints about licensees' professional conduct and revokes or suspends the license of persons found to have violated terms of the licensing law.

(5) Information concerning all licenses or registrations issued by the board may be obtained by writing or calling the administrative office of the board.

NEW            WAC 4-24-050 PUBLIC RECORDS AVAILABLE. All public records of the board, as defined in WAC, are deemed to be available for public inspection and copying pursuant to these rules, except as otherwise provided by RCW 42.17.310, also known as chapter 1, laws of 1973, and except as otherwise provided by WAC 4-04-100.

NEW            WAC 4-24-060 PUBLIC RECORDS OFFICER. The board's public records shall be in the charge of the public records officer designated by the board. The person so designated shall be located in the administrative office of the board. The public records officer shall be responsible for the following: The implementation of the board's rules and regulations regarding release of public records, coordinating the staff of the board in this regard, and generally insuring compliance by the staff with the public records disclosure requirements of RCW 42.17, known as chapter 1, laws of 1973.

NEW            WAC 4-24-070 OFFICE HOURS. Public records shall be available for inspection and copying during the customary hours of the board. For the purposes of this chapter, the customary office hours shall be from 9:00 a.m. to 12:00 noon and 1:00 p.m. to 4:00 p.m., Monday through Friday, excluding legal holidays.

NEW            WAC 4-24-080 REQUESTS FOR PUBLIC RECORDS. In accordance with requirements of RCW 42.17, known as chapter 1, laws of 1973, that agencies prevent unreasonable invasions of privacy, protect public records from damage or disorganization, and prevent excessive interference with essential functions of the agency, public records may be inspected or copied, or copies of such records may be obtained, by members of the public, upon compliance with the following procedures:



(1) A request shall be made in writing upon a form prescribed by the board which shall be available at its administrative office. The form shall be presented to the public records officer or to any member of the board's staff, if the public records officer is not available, at the administrative office of the board during customary office hours. This request shall include the following information:

- (a) The name of the person requesting the record;
- (b) The time of day and calendar date on which the request was made;
- (c) The nature of the request;
- (d) If the matter requested is referenced within the current index maintained by the records officer, a reference to the requested record as it is described in such current index;
- (e) If the requested matter is not identifiable by reference to the board's current index, an appropriate description of the record requested.

(2) In all cases in which a member of the public is making a request, it shall be the obligation of the public records officer or staff member to whom the request is made to assist the member of the public in appropriately identifying the public records requested.

NEW WAC 4-24-090 COPYING. No fee shall be charged for the inspection of public records. The board shall charge a fee for providing copies of public records and for the use of the board's copy equipment. The charge shall be the amount necessary to reimburse the board for its actual costs incident to such copying. The copy machine will be operated by staff persons only.

NEW WAC 4-24-100 EXEMPTIONS. (1) The board reserves the right to determine that a public record requested in accordance with the procedures outlined in WAC 4-24-080 is exempt from disclosure under provisions of RCW 42.17.310, also known as section 31, chapter 1, laws of 1973.

(2) In addition, pursuant to RCW 42.17.310(2), section 26, chapter 1, laws of 1973, the board reserves the right to delete identifying details when it makes available or publishes any public record, in any cases when there is reason to believe that disclosure of such details would be an invasion of personal privacy protected by RCW 42.17.310, also known as chapter 1, laws of 1973. The public records officer will fully justify such deletion in writing.

(3) All denials of requests for public records must be accompanied by a written statement specifying the reason for the denial, including a statement of the specific exemption authorizing the withholding of the record and a brief explanation of how the exemption applies to the record withheld.

NEW

WAC 4-24-110 REVIEW OF DENIALS OF PUBLIC REQUESTS.

(1) Any person who objects to the denial of a request for a public record may petition for prompt review of such decision by tendering a written request for review. The written request shall specifically refer to the written statement by the public records officer or other staff member which constituted or accompanied the denial.

(2) Immediately after receiving a written request for review of a decision denying a public record, the public records officer or other staff member denying the request shall refer it to the chief executive officer of the board. The chief executive officer shall immediately consider the matter and either affirm or reverse such denial or call a special meeting of the board as soon as legally possible to review the denial. In any case, the request shall be returned with a final decision within two business days following the original denial.

(3) Administrative remedies shall not be considered exhausted until the board has returned the petition with a decision or until the close of the second business day following denial of inspection, whichever occurs first.

NEW

WAC 4-24-120 PROTECTION OF PUBLIC RECORDS. No record shall be removed from the board office except by written permission of the public records officer under such conditions as are required to protect the records from damage or disorganization. No record may be marked, folded or damaged in any way, nor may any record be removed from any file to which it is attached, nor may the record's filing order be damaged in any way. Inspection of records will be supervised by a member of the staff of the state board of accountancy.

NEW

WAC 4-24-130 INDEX OF PUBLIC RECORDS AVAILABLE (1) The board has available to all persons:

(a) Card file of every Washington licensed certified public accountant, licensed public accountant and public accountant with details of name, address, certificate type, date issued and number, including certified public accountant examination candidates without grade information.

(b) Computer status report showing current status of all licensed accountants, name and address, current or delinquent.

(c) Formal orders including orders of public hearings.

(d) Minutes of board meetings.

(e) Files to support above, with specific complaints and other nondisclosable items deleted.

(f) Tape recordings of all board meetings, excluding executive sessions.

(g) Correspondence, including AICPA reports of examination results, excluding names.

(h) Law pamphlets and amendments thereto.

(i) Continuing education course data, sponsor agreements and records applicable to licensees.

(j) Legal orders file.

(k) Correspondence and materials referred to therein by and with the board relating to any regulatory, supervisory or enforcement responsibilities of the board, whereby the board determines or opines upon, or is about to determine or opine upon, the rights of the state, the public, a subdivision of state government or of any private party, which is filed chronologically, with one copy also filed in a licensee's file, if applicable.

(2) The board has determined that it would be unduly burdensome to maintain an index, except as set forth herein, due to fiscal and personnel limitations and to the general nature and large volume of correspondence of the board.

(3) The board shall not give, sell or provide access to lists of individuals requested for commercial purposes except that a list of licensees is maintained according to statute, and except that lists of applicants for licenses are accessible to bona fide educational and professional organizations.

NEW

WAC 4-24-140 ADDRESS WHERE REQUESTS TO BE DIRECTED. All communications with the board, including but not limited to the submission of materials pertaining to its operations and/or the administration or enforcement of RCW 42.17, known as chapter 1, laws of 1973 and these rules, requests for copies of the board's decisions and other matters shall be addressed to:

Washington State Board of Accountancy  
c/o Public Records Officer  
210 East Union, Suite H  
Olympia, Washington 98504.

NEW

WAC 4-24-150 ADOPTION OF FORM. The board hereby adopts for use by all persons requesting inspection and/or copying or copies of its records, the form attached hereto as Appendix A entitled "Request for Public Record." The board hereby authorizes the chief executive officer to modify the form as necessary.

