

State of Washington

Washington State Board of Accountancy
(name of governing body)

(agency name, if applicable)

Resolution No. _____

Administrative Order No. PL-341

(1) Be it resolved by the Washington State Board of Accountancy
acting at Seattle, Washington
(place)

that it does promulgate and adopted the annexed rules relating to:

WAC 4-04-190, Time of Examination; and
WAC 4-20-140, Instructor or Discussion Leader.

(2) ALTERNATIVE A. Use only for Adoption of Permanent Rules. 1/15/80 and 2/5/80
80-02-054 and 80-02-165
This action is taken pursuant to Notice No. _____ filed with the code reviser on _____. Such rules shall take effect:
 pursuant to RCW 34.04.040(2).
at a later date, such date being _____

(2) ALTERNATIVE B. Use only for Adoption of Emergency Rules.
We, _____, find that an emergency exists and that the foregoing order 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 public interest. A statement of the facts constituting such emergency is:

Such rules are therefore adopted as emergency rules to take effect upon filing with the code reviser.

(3) Pursuant to the requirements of RCW 34.04.____ (1977 c 19 § 2)¹ that "every agency shall incorporate the most specific, but in no case omit all, of the following language alternatives when adopting or amending rules" (fill in statement (a), (b), or (c) as appropriate):

(a) This rule is promulgated pursuant to RCW 18.04.070 and is intended to administratively implement that statute.

(b) This rule is promulgated pursuant to RCW _____ which directs that the

_____ (agency)
has authority to implement the provisions of

_____ (name of act or RCW citation)

(c) This rule is promulgated under the general rule-making authority of the

_____ (agency)
as authorized in RCW _____

(4) The undersigned hereby declares that he has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) or the Higher Education Administrative Procedure Act (chapter 28B.19 RCW), as appropriate, and the State Register Act (chapter 34.08 RCW).

(5) This order after being first recorded in the order register of this governing body is herewith transmitted to the Code Reviser for filing pursuant to chapter 34.04 RCW and chapter 172 WAC.

STATE OF WASHINGTON ADOPTED March 28, 1980.
FILED

APR 15 1980

By Henry V. Benson, Jr.
Henry V. Benson, Jr., C.P.A.
Chairman

Title

[Form CR-8: Effective 12/1/77]

CODE REVISER'S OFFICE
WSR 80-05-033

WASHINGTON STATE BOARD OF ACCOUNTANCY

Administrative Order PL-341

STATEMENT OF PURPOSE AND IMPLEMENTATION

I. PURPOSE:

- (a) NAME OF AGENCY: Washington State Board of Accountancy
- (b) STATUTORY AUTHORITY FOR RULES: RCW 18.04.070

II. SUMMARY

- (a) The Board of Accountancy amended, WAC 4-20-140 to allow discussion leaders at Continuing Professional Educational programs to add time spent in presentation in fulfillment of that discussion leader's continuing education requirement.
- (b) The Board of Accountancy amended WAC 4-04-190 by eliminating the last sentence of that rule. That last sentence had become redundant due to a previous Board rule which had provided for a "two tier" system of licensing of certified public accountants.

III. AGENCY PERSONNEL WHO WILL ENFORCE AND IMPLEMENT THESE RULES:

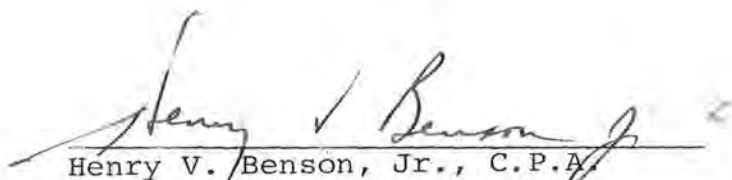
- (a) The Chief Executive Officer of the State Board of Accountancy is Boothe W. Havisham.
- (b) The offices of the State Board of Accountancy are located at 210 E. Union Street; Suite H, Olympia, Washington 98504

IV. NAME OF PROPONENTS AND OPPONENTS OF RULES

- (a) No one from the public present at the State Board of Accountancy spoke either in favor of or in opposition to the proposed rules. The Board passed each rule as proposed unanimously.

V. STATUTORY AUTHORITY FOR RULES: RCW 18.04.070.

SUBMITTED in accordance with Chapter 84, Laws of 1977, 1st Ex. Sess., this 11th day of April, 1980.


Henry V. Benson, Jr., C.P.A.
Chairman

AMENDATORY SECTION (Amending Order, §4-04-190, filed
7-15-69)

WAC 4-04-190 TIME OF EXAMINATION. A candidate for a certificate must meet the educational requirements set forth in WAC ((4-04-170))4-12-170 prior to examination: Provided, That the board may, in its discretion, admit to the examination any person who will complete his study at a college or university recognized by the board within 120 days after the date of the examination. ((The-candidate, if he so elects, shall be examined by the examining committee prior to the time such candidate has acquired the experience required under WAC 4-04-190: -Provided, That the certificate shall not be issued until the experience requirements shall have been complied with.))

AMENDATORY SECTION (Amending Order PL-175, filed 9-24-74)

WAC 4-20-140 (~~QUALIFICATION-OF-PROGRAM---~~) INSTRUCTOR OR DISCUSSION LEADER. Credit for one hour of continuing education will be awarded for each hour completed as an instructor or discussion leader; in addition, credit will be given for time spent in preparation for instruction or discussion by the instructor or discussion leader. Credit given for preparation time shall not exceed twice the amount of time spent in actual instruction or discussion: PROVIDED, That said instruction, discussion or course shall constitute the initial course of instruction or discussion of the subject matter for the instructor or discussion leader ((~~PROVIDED, FURTHER, That the particular activity contributes~~)) and shall contribute to the professional competence of the licensee instructor or discussion leader ((~~Total~~)) : PROVIDED, FURTHER, That total credit that may be obtained as an instructor or discussion leader pursuant to this rule shall not exceed ((~~forty-five~~)) fifteen hours in any ((~~consecutive-three-year period~~)) calendar year, and that any presentation hours in excess of those fifteen hours may be reported as educational programs attended.