

State of Washington

BOARD OF ACCOUNTANCY
(name of governing body)

(agency name, if applicable)

Resolution No. _____

Administrative Order No. PL 432

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

that it does adopt the annexed rules relating to:

amending WAC 4-20-020 Basic Requirements -- Amount.

(2) ALTERNATIVE A. Use only for Adoption of Permanent Rules.

This action is taken pursuant to Notice No. WSR 82-23-066
filed with the code reviser on 11/17/82. These rules shall take effect:

- thirty days after they are filed with the code reviser 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 this 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 the emergency is:

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

(3) Pursuant to the requirements of RCW 34.04.026¹ 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 the agency has complied with the provisions of the Open Public
Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register
Act (chapter 34.08 RCW) in the adoption of these rules.

(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 1-12 WAC.

APPROVED AND ADOPTED STATE OF WASHINGTON January 28, 1983

FILED

APR 20 1983

By E. William Parker
E. WILLIAM PARKER, CPA
Chairman

Title

CODE REVISER'S OFFICE
WSR 83-09-049

AMENDATORY SECTION (Amending Order PL 303, filed 5/15/79)

WAC 4-20-020 BASIC REQUIREMENTS -- AMOUNT. In the three year period ending the December 31 immediately preceding the annual renewal of the permit to practice public accounting, the applicant must have completed 15 days, or accumulated 120 hours of acceptable continuing education: PROVIDED, That at least two days or 16 hours in each calendar year period (~~((and six days or 48 hours in each three year reporting period))~~) shall consist of accounting related or auditing related subjects: (~~((PROVIDED, FURTHER, That affected licensees shall report 140 hours for the three and one half year period ending December 31, 1979, of which at least eight hours must be in accounting or auditing related subjects. For the three year period ending December 31, 1980, 120 hours must be reported of which at least 24 hours must be in accounting or auditing related subjects. For three year periods ending December 31, 1981, and thereafter, 120 hours must be reported, or which at least 48 hours must be in accounting or auditing related subjects.))~~) For three year periods ending December 31, 1983, and thereafter, no more than 24 hours in a three year period and no more than 16 hours in any one year, of the basic requirement, may be in courses deemed "non-technical" by the Board.

(1) Measurement is in full hours only (a fifty minute period equals one hour). A one day course will constitute eight hours of credit.

(2) Only class hours or the equivalent (and not hours devoted to preparation) are counted.