

State of Washington

WASHINGTON STATE BOARD OF ACCOUNTANCY

(name of governing body)

(agency name, if applicable)

Resolution No. \_\_\_\_\_

Administrative Order No. PL 437

(1) Be it resolved by the Washington State Board of Accountancy  
acting at 210 East Union, Olympia, Washington 98504  
(place)

that it does adopt the annexed rules relating to:

- WAC 4-04-011; 4-04-021; 4-04-031; 4-04-061; 4-04-071; 4-04-191; 4-04-211;
- 4-04-301; 4-04-311; 4-12-021; 4-12-031; 4-12-041; 4-12-061; 4-12-111; 4-12-171;
- 4-12-181; 4-12-191; 4-16-301; 4-16-311; 4-16-371; 4-16-401; 4-20-011; 4-20-021;
- 4-20-031; 4-20-046; 4-24-021; 4-24-041; 4-24-101; 4-24-131; 4-04-221,
- 4-04-231;

~~(1)~~ ALTERNATIVE A. Use only for Adoption of Permanent Rules.

This action is taken pursuant to Notice No. \_\_\_\_\_  
filed with the code reviser on \_\_\_\_\_. These rules shall take effect:  
 thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(?).  
 at a later date, such date being \_\_\_\_\_.

(2) ALTERNATIVE B. Use only for Adoption of Emergency Rules.

We, Washington State Board of Accountancy, 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:

The passage of the Public Accountancy Act of 1983 making it necessary to adopt  
WAC Rules on an emergency basis.

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

(3) Pursuant to the requirements of RCW 34.04.026<sup>1</sup> 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 Chapter 34.04 RCW and 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 June 30, 1983

FILED

JUN 30 1983

By B.W. Davis

Chairman, State Board of Accountancy  
Title

CODE REVISER'S OFFICE  
WSR 83-14-032

NEW SECTION

WAC 4-04-011 CONSTRUCTION OF "DATE OF PASSAGE OF THE ACT." Wherever in the Public Accounting Act of 1983 reference is made to the date of passage of the Act, such wording shall be construed to mean the effective date of the Act.

NEW SECTION

WAC 4-04-021 USE OF TITLES RELATING TO ACCOUNTANCY. The use of the title "auditor", or the term "auditing" or any other title or designation likely to be confused with the title "certified public accountant", by any person, partnership or corporation is prohibited unless such person, partnership or corporation holds a valid permit for the practice of public accounting in this state.

The use of the title "certified tax consultant", either alone or in conjunction with the title of "public accountant" constitutes the use of a title or designation likely to be confused with "certified public accountant" and as such is prohibited.

NEW SECTION

WAC 4-04-031 ANNUAL NOTICE TO RENEW AN ANNUAL PERMIT. The act returning the annual notice to renew sent out by the Board shall constitute making application for an annual permit to practice public accounting, and the form returned to the applicant by the Board shall constitute the annual permit.

NEW SECTION

WAC 4-04-061 RESIDENT MANAGER OF PUBLIC ACCOUNTING OFFICE. A resident manager of a public accounting office must be an individual who holds a valid certificate to practice in this state as a certified public accountant, and who, in fact, personally spends the major portion of his working time in the management and supervision of the practice conducted out of a given office of which he is a resident manager, and with respect to which he must be and is, in fact, available during the major portion of the regular office hours of said office.

NEW SECTION

WAC 4-04-071 PROFESSIONAL SERVICE CORPORATIONS -- NOTIFICATION REQUIREMENTS. It shall be the duty of the principal officer of every professional service corporation formed by licensed certified public accountants, within 30 days of the date of filing articles of incorporation with the Secretary of State, or, in the case of such corporations formed prior to the adoption of this rule within 30 days of the effective date of this rule, to provide the Board of Accountancy with the following information:

- (1) The names and addresses of each shareholder, director or officer of the professional service corporation, and
  - (2) The name under which the professional service corporation is incorporated or intends to do business.
- In the event of any changes the Board shall be notified of such changes within 30 days of the occurrence of the change.

NEW SECTION

WAC 4-04-191 TIME OF EXAMINATION. A candidate for a certificate must meet the educational requirements set forth in WAC 4-12-171 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.

NEW SECTION

WAC 4-04-211 FEES FOR PERMIT TO PRACTICE ACCOUNTING. (1) The annual fee for a permit to practice public accounting shall be forty dollars.

(2) The annual fee for a permit to practice nonpublic accounting shall be twenty-five dollars. This permit enables a Washington CPA to use the appropriate title for occupational purposes (other than engaging in public accounting). The requirements for this permit are licensure, annual application and payment of the annual fee.

NEW SECTION

WAC 4-04-221 FEE FOR REGISTRATION AS CPA PARTNERSHIP OR PS. An application for registration or for amendment to registration as a partnership or professional corporation of certified public accountants shall be accompanied by a fee of \$15 for registration or \$10 for each amendment.

NEW SECTION

WAC 4-04-231 ANNUAL LICENSE FEE FOR CPA PARTNERSHIP OR PS. The annual license fee for a certified public accountant's partnership or professional corporation license shall be \$25.

NEW SECTION

WAC 4-04-301 EDUCATIONAL REQUIREMENTS. The educational requirements shall be: A graduate of a college or university recognized by the Board who has been awarded a bachelor's degree therefrom or one who has an education that the Board determines to be equivalent thereto.

NEW SECTION

WAC 4-04-311 LICENSE REQUIREMENTS FOR PUBLIC ACCOUNTING PARTNERSHIPS OR PROFESSIONAL SERVICE CORPORATIONS. No application for registration for a public accounting partnership or professional service corporation will be approved by the Board unless the following conditions exist:

(1) At least one partner or shareholder holds a current or otherwise valid permit to practice public accounting within this state as a certified public accountant.

(2) Each partner or shareholder personally engaged within this state in the practice of public accounting holds a current and otherwise valid permit to practice public accounting in this state as a certified public accountant.

(3) Each resident manager in charge of an office of the partnership or corporation in this state must hold a current and otherwise valid permit to practice public accounting in this state as a certified public accountant.

Application for such registration shall be in writing, sworn to by a partner or shareholder who holds a current and otherwise valid permit to practice public accounting in this state as a certified public accountant.

NEW SECTION

WAC 4-12-021 APPLICATIONS FOR EXAMINATION. Applications for examination or reexamination must be received by the Board March 1 for May, September 1 for November examinations.

NEW SECTION

WAC 4-12-031 EXAMINATION SPECIFIED MEANS EXAMINATION BY THE BOARD. The examination mentioned in the Act has reference to the C.P.A. examination given by the Board of Accountancy of the State of Washington.

NEW SECTION

WAC 4-12-041 CONSTRUCTION OF ACT AS TO GRADUATION FROM ESTABLISHED RESIDENT SCHOOL OF BUSINESS OR ACCOUNTING. That portion of the Act which refers to a graduate of an established resident school of business or accounting is interpreted to mean that not only must a school offer courses of study in accounting, business law, economics and finance, but a graduate thereof in order to qualify under the Act must have satisfactorily completed courses of study in accounting, business law, economics and finance.

NEW SECTION

WAC 4-12-061 CONSTRUCTION OF ACT AS TO GRADUATE OF COLLEGE OR UNIVERSITY. A graduate of a college or university recognized by the Board, as provided under the Act, is defined as one who has received a bachelor's degree as a result of approximately one hundred and twenty semester hours of study or the equivalent at an institution whose credits would be accorded full recognition on transfer to any Washington state university.



#### NEW SECTION

WAC 4-12-111 EQUIVALENT EXAMINATION. An applicant for the CPA examination, who is not a college graduate and who desires to qualify under the provisions of the Act, will be permitted to substitute a passing score on an equivalency examination, said examination to be held at least twice yearly by the Board or its designee.

#### NEW SECTION

WAC 4-12-171 APPLICANTS FOR INITIAL PERMITS TO PRACTICE PUBLIC ACCOUNTING. An applicant for an initial permit to practice public accounting shall show to the satisfaction of the Board the following:

(1) An applicant who is a graduate of a college or university and who has completed courses satisfactory to the Board in the study of accounting, business law, economics and finance must have either engaged in the practice of public accounting for one year or been employed in private or governmental accounting work acceptable to the Board for two years. Each two months of private or governmental work may be substituted for one month of public accounting experience.

(2) An applicant who is a graduate of a college or university, but who has not completed the courses required by the Board in subsection (1) above must have engaged in the practice of public accounting for two years or been employed in private or governmental accounting work acceptable to the Board at least three years. Each three month's experience in private or governmental accounting work may be substituted for two months of the public accounting experience required by this subsection.

(3) An applicant must provide the affidavit of a CPA currently holding a valid permit to practice public accounting showing to the satisfaction of the Board that the applicant has experience in the elements of the attest function to include:

(a) Experience in applying a variety of auditing procedures and techniques to the usual and customary financial transactions recorded in accounting records.

(b) Experience in the preparation of audit working papers covering the examination of the accounts usually found in accounting records.

(c) Experience in the planning of the program of audit work including the selection of the procedures to be followed.

(d) Experience in the preparation of written explanations and comments on the findings of the examination and on the content of the accounting records.

(e) Experience in preparation and analysis of financial statements, together with explanations and notes thereof.

#### NEW SECTION

WAC 4-12-181 RENEWAL OF PERMITS TO PRACTICE PUBLIC ACCOUNTING. An applicant for renewal of a permit to practice public accounting shall demonstrate to the Board, compliance with continuing education provisions of the Act.

## NEW SECTION

WAC 4-12-191 APPLICANTS FOR PERMITS TO PRACTICE PUBLIC ACCOUNTING FROM OTHER STATUS. An applicant for permit to practice public accounting who is entering public accounting from some other status shall:

- (1) Show to the Board's satisfaction that the applicant has sufficient experience in the elements of the attest function.
- (2) Show to the Board's satisfaction compliance with the continuing education requirements.

## NEW SECTION

WAC 4-16-301 PREAMBLE. This code of professional conduct is promulgated under the authority granted by the Act which delegates to the Board of Accountancy of the State of Washington the power to promulgate and amend rules of professional conduct appropriate to establish and maintain a high standard of integrity and dignity in the profession of public accountancy.

The rules of conduct set out below rest upon the premises that the reliance of the public in general and of the business community in particular on sound financial reporting, and on the implication of professional competence which inheres in the authorized use of a legally restricted title relating to the practice of public accountancy, imposes on persons engaged in such practice certain obligations both to their clients and to the public. These obligations, which the rules of conduct are intended to enforce where necessary, include the obligation to maintain independence of thought and action, to strive continuously to improve one's professional skills, to observe, where applicable, generally accepted accounting principles and generally accepted auditing standards, to promote sound and informative financial reporting to hold the affairs of clients in confidence, to uphold the standards of the public accountancy profession, and to maintain high standards of personal conduct in all matters affecting one's fitness to practice public accountancy.

Acceptance of licensure to engage in the practice of public accountancy or to use titles which imply a particular competence so to engage involves acceptance by the licensee of such obligations, and accordingly, of a duty to abide by the rules of conduct.

The rules of conduct are intended to have application to all kinds of professional services performed in the practice of public accountancy, including tax and management advisory services, and to apply as well to all licensees, whether or not engaged in the practice of public accountancy, except where the wording of a rule clearly indicates that the applicability is more limited.

A licensee who is engaged in the practice of public accountancy outside of the United States will not be subject to discipline by the Board for departing, with respect to such foreign practice, from any of the rules, so long as his conduct is in accordance with the standards of professional conduct applicable to the practice of public accountancy in the country in which he is practicing. However, even in such a case, if a licensee's name is associated with financial statements in such manner as to imply that he is acting as an independent public accountant and under circumstances that would entitle the reader to assume that United States practices are followed, he will be expected to comply with the Rules of Professional Conduct. In the interpretation and enforcement of the Rules of Conduct, the Board will give consideration, but not necessarily dispositive weight, to relevant interpretations, rulings and opinions issued by the board of other jurisdictions, and by appropriately authorized committees on ethics of professional organizations

## NEW SECTION

WAC 4-16-311 DEFINITIONS. For purposes of these rules, the following terms have the meanings indicated:

- (1) Board. Board of Accountancy of the State of Washington.
- (2) Client. The person or entity which retains a licensee for the performance of professional services.
- (3) Enterprise. Any person or entity, whether organized for profit or not, with respect to which a licensee performs professional services.
- (4) Firm. A proprietorship, partnership or professional corporation engaged in the practice of public accountancy.
- (5) Financial statements. Statements and footnotes related thereto that purport to show financial position that relates to a point in time or changes in financial position that relate to a period of time, including statements that use a cash or other incomplete basis of accounting. The term includes balance sheets, statements of income, position and statements of changes in owners' equity, but does not include incidental financial data included in management advisory services reports to support recommendations to a client, nor does it include tax returns and supporting schedules.
- (6) He, his, him. Masculine pronouns when used herein also include the feminine and the neuter.
- (7) Licensee. A person holding a certificate issued by the Board or registered by the Board or holding a permit to practice, pursuant to the Public Accounting Act of 1983, and a firm registered with the Board or holding a permit to practice, pursuant to the Public Accounting Act of 1983. The term includes each firm of which a licensee is a partner, officer, or shareholder, and each partner, officer or shareholder of a firm that is a licensee.
- (8) Practice of public accountancy. A licensee is deemed to be engaged in the practice of public accountancy when such licensee performs for a client one or more types of services involving the use of accounting or auditing skills or one or more types of management advisory or consulting services or the preparation of tax returns or the furnishing of advice on tax matters while holding oneself out in such manner as to state or imply that one is a licensee.
- (9) Professional services. Any services performed or offered to be performed by a licensee for a licensee in the course of the practice of public accountancy.
- (10) Public communication. A communication made in identical form to multiple persons or to the world at large, as by television, radio, business card or directory.

## NEW SECTION

WAC 4-16-371 CONFIDENTIAL CLIENT INFORMATION. A licensee shall not without the consent of his client disclose any confidential information pertaining to his client obtained in the course of performing professional services.

This rule does not (a) relieve a licensee of any obligation under other rules, or (b) affect in any way a licensee's obligation to comply with the validly issued subpoena or summons enforceable by order of a court, or (c) prohibit disclosures in the course of a quality review of a licensee's professional services, or (d) preclude a licensee from responding to any inquiry made by the Board or any investigative or disciplinary body established by law or formally recognized by the Board.



Members of the Board and professional practice reviewers shall not disclose any confidential client information that comes to their attention from licensees in disciplinary proceedings or otherwise in carrying out their responsibilities, except that they may furnish such information to an investigative or disciplinary body of the kind referred to above.

#### NEW SECTION

WAC 4-16-401 FORM OF PRACTICE. A licensee may practice public accountancy only in a proprietorship, a partnership or a professional corporation whose characteristics conform to the Public Accountancy Act of 1983.

#### NEW SECTION

WAC 4-20-011 CITATION OF RULES AND PURPOSE. These rules may be cited and referred to as the "Accountancy Continuing Education Rules." They are subject to amendment, modification, revision, supplement, repeal or other change by appropriate action in the future. The purpose of the rules is to require certified public accountants licensed under the Washington Public Accountancy Act of 1983, to comply with continuing education requirements except that it does not apply to those individuals not engaged in public practice such as licensees in private industry, government organizations, educational institutions, or similar activities unless those individuals in addition to their basic employment, engage in public practice, regardless of degree.

#### NEW SECTION

WAC 4-20-021 BASIC REQUIREMENTS -- AMOUNT. In the two year period ending the December 31 immediately preceding the annual renewal of the permit to practice public accounting, the applicant must have completed 10 days, or accumulated 80 hours of acceptable continuing education: PROVIDED, That at least two days or 16 hours in each calendar year period shall consist of accounting related or auditing related subjects; no more than 8 hours of 1 day in any 1 year may be 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.

#### NEW SECTION

WAC 4-20-031 BASIC REQUIREMENTS -- EFFECTIVE DATE OF REQUIREMENT. With respect to any individual, the regulation will become effective December 31, two years following the end of the calendar year in which



the individual's first annual permit to practice public accounting is issued: PROVIDED, That all individuals holding valid Washington CPA certificates who are not eligible to practice public accounting at the time of this amendment must comply with terms of this regulation prior to applying for a permit to practice public accounting: PROVIDED, FURTHER, That licensees entering public accounting from some other status after the effective date of this rule must demonstrate compliance with CPE requirements before applying for a license to practice public accounting.

#### NEW SECTION

WAC 4-20-046 BASIC REQUIREMENTS -- EXCEPTIONS. The following are exceptions from the continuing education requirements:

(1) Licensees who are not practicing public accounting in the State of Washington are exempt from any continuing education requirement and the applicable continuing education rules and regulations of the Board.

(2) Upon a showing of good cause by a licensee to the Board, the Board may exempt such licensee from any, all or part of the continuing education requirements and the applicable continuing education rules and regulations of the Board. Good cause includes but is not limited to chronic illness, retirement or military service.

(3) A licensee is exempted from the 16 hour accounting and auditing related subject provision for any calendar year in a reporting period during which the licensee was not involved in preparing reports on financial statements: PROVIDED, That a licensee must accumulate at least 16 hours in accounting and auditing related subjects during the current calendar year if (s)he reasonably expects to be involved in preparing financial statements in the calendar year following the reporting period.

#### NEW SECTION

WAC 4-24-021 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. 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 SECTION

WAC 4-24-041 OPERATIONS AND PROCEDURES. (1) The Board of Accountancy consists of five members, one of whom is designated as chairman.

(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 accountancy law.

(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 issues licenses to those properly qualified.

(c) The Board prepares an annual report to the Governor of its activities, which upon request shall be available to any person, office, partnership, or corporation within this Act, or to any member of the public.

(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 SECTION

WAC 4-24-101 EXEMPTIONS. (1) The Board reserves the right to determine that a public record requested in accordance with the procedures outlined 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 disclosures 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 record 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 SECTION

WAC 4-24-131 INDEX OF PUBLIC RECORDS AVAILABLE. (1) The Board has available to all persons:

(a) Card file of every Washington licensed certified 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 any 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.

REPEALER

The following sections of the Washington Administrative Code are each hereby repealed:

- WAC 4-04-250 FEE FOR REGISTRATION OF LPA PARTNERSHIP OR PS.
- WAC 4-04-260 ANNUAL LICENSE FEE FOR LPA PARTNERSHIP OR PS.
- WAC 4-04-280 FEE FOR REGISTRATION OF PA PARTNERSHIP OR PS.
- WAC 4-04-290 ANNUAL LICENSE FEE FOR PUBLIC ACCOUNTANT PARTNERSHIPS OR PS.
- WAC 4-12-070 CONSTRUCTION OF RCW 18.04.170 AS TO COLLEGE ENROLLMENT.
- WAC 4-04-010 CONSTRUCTION OF "DATE OF PASSAGE OF THE ACT."
- WAC 4-04-020 USE OF TITLES RELATING TO ACCOUNTANCY.
- WAC 4-04-030 ANNUAL NOTICE TO RENEW AN ANNUAL PERMIT.
- WAC 4-04-060 RESIDENT MANAGER OF PUBLIC ACCOUNTING OFFICE.
- WAC 4-04-070 PROFESSIONAL SERVICE CORPORATIONS--NOTIFICATION REQUIREMENTS.
- WAC 4-04-190 TIME OF EXAMINATION.
- WAC 4-04-210 FEES FOR PERMIT TO PRACTICE ACCOUNTING.
- WAC 4-04-220 FEE FOR REGISTRATION AS CPA PARTNERSHIP OR PS.
- WAC 4-04-230 ANNUAL LICENSE FEE FOR CPA PARTNERSHIP OR PS.
- WAC 4-04-300 EDUCATION REQUIREMENTS.
- WAC 4-04-310 LICENSE REQUIREMENTS FOR PUBLIC ACCOUNTING PARTNERSHIPS OR PROFESSIONAL SERVICE CORPORATIONS.
- WAC 4-12-020 APPLICATIONS FOR EXAMINATION.



WAC 4-12-030 EXAMINATION SPECIFIED MEANS EXAMINATION BY THE BOARD.  
WAC 4-12-040 CONSTRUCTION OF ACT AS TO GRADUATION FROM ESTABLISHED  
RESIDENT SCHOOL OF BUSINESS OR ACCOUNTING.  
WAC 4-12-060 CONSTRUCTION OF ACT AS TO GRADUATE OF COLLEGE OR  
UNIVERSITY.  
WAC 4-12-110 EQUIVALENT EXAMINATION.  
WAC 4-12-170 APPLICANTS FOR INITIAL PERMITS TO PRACTICE PUBLIC  
ACCOUNTING.  
WAC 4-12-180 RENEWAL OF PERMITS TO PRACTICE PUBLIC ACCOUNTING.  
WAC 4-12-190 APPLICANTS FOR PERMITS TO PRACTICE PUBLIC ACCOUNTING  
FROM OTHER STATES.  
WAC 4-16-300 PREAMBLE.  
WAC 4-16-310 DEFINITIONS.  
WAC 4-16-370 CONFIDENTIAL CLIENT INFORMATION.  
WAC 4-16-400 FORM OF PRACTICE.  
WAC 4-20-010 CITATION OF RULES AND PURPOSE.  
WAC 4-20-020 BASIC REQUIREMENTS--AMOUNT.  
WAC 4-20-030 BASIC REQUIREMENTS--EFFECTIVE DATE OF REQUIREMENT.  
WAC 4-20-045 BASIC REQUIREMENTS--EXCEPTIONS.  
WAC 4-24-020 DEFINITIONS.  
WAC 4-24-040 OPERATIONS AND PROCEDURES.  
WAC 4-24-100 EXEMPTIONS.  
WAC 4-24-130 INDEX OF PUBLIC RECORDS AVAILABLE.