

State of Washington

Board of Accountancy

(name of governing body)

(agency name, if applicable)

Resolution No. _____

Administrative Order No. ACB 115

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

that it does adopt the annexed rules relating to:

Amending WAC 4-25-140 CERTIFIED PUBLIC ACCOUNTANTS

(2) 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(2). at a later date, such date being _____.

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

We, the 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: To conform to budget requirements of the board and to effectuate this change in time to apply to the November 1985 CPA Exam.

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 RCW 18.04.055 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.

STATE OF WASHINGTON APPROVED AND ADOPTED August 14, 1985

FILED

AUG 14 1985

By James R. Silva Assistant Attorney General Title

CODE REVISER'S OFFICE WSR 85-17-032

AMENDATORY SECTION (Amending Order ACB 104, filed 10/10/83)

WAC 4-25-040 STATE BOARD OF ACCOUNTANCY. An annual meeting of the board shall be held each year, on a date following the annual meeting of the National Association of State Boards of Accountancy, and at least six other meetings shall be held each year, in the months of February, April, June, August, October, and December. Such regular board meetings will normally be on the last Friday of the month, with the exceptions of November and December meetings which shall normally be on the third Friday of the month. The chairman or a quorum of the board shall have the authority to call meetings of the board. The board shall follow and apply the rules of procedure, chapter 34.04 RCW, as regards to notice and conduct of meetings.

At the annual meeting the board shall elect from among its members the chairman, vice chairman, and secretary. The officers shall assume the duties of their respective offices at the conclusion of the annual meeting at which they were elected. They shall serve a term of one year, but shall be eligible for reelection for an additional term.

The chairman or, in the event of his absence or inability to act, the vice chairman shall preside at all meetings of the board. Other duties of the officers shall be such as the board may from time to time determine.

(1) Fees charged by the board shall be as follows:

(a) CPA examination applications:

(i)	One or two parts	\$ ((50))	<u>75</u>
(ii)	Three parts	\$ ((60))	<u>100</u>
(iii)	Five parts	\$ ((75))	<u>125</u>
(b)	Transfer of grade credits from other jurisdictions, pursuant to section 7(5), chapter 234, Laws of 1983	\$	40
(c)	Administration of examination for out-of-state applicants, per part	\$	10
(d)	Application for certificate by reciprocity from other jurisdictions	\$	40
(e)	Biennial permit to practice public accounting	\$	80
(f)	Biennial permit restricted to nonpublic accounting (title-only use)	\$	50
(g)	Biennial firm registration:		
(i)	Sole proprietorships	\$	50
(ii)	Partnerships	\$	100
(iii)	P.S. Corporations	\$	100
(h)	Amendments to firm registration, each filing	\$	10
(i)	Delinquency fee for permit renewal applications sixty days overdue	\$	25
(j)	Delinquency fee for firm renewal applications sixty days overdue	\$	20
(k)	((Temporary-practice-permits, per-individual-who-is-to-practice-within-this-state, \$--10))		
((1))	Copies of records, per page	\$	0.10
((m))			
<u>(1)</u>	Applications for reinstatement	\$	25
((n))			
<u>(m)</u>	Duplicate CPA certificates	\$ ((10))	<u>25</u>

(2) Any applicant for a certificate or permit who is aggrieved by an action taken by the board with respect to his application may request the board to reconsider such action. Any such request shall be filed within sixty days of the mailing of the board's letter, advising the following information:

(a) The name and address of the applicant:

(b) The date of the board's letter advising the applicant of the action of the board complained of; and

(c) A statement of any facts or consideration to which the applicant believes the board failed to give due weight.

Each licensee shall notify the board in writing within thirty days of any change of address or, in the case of individual licensees, change of employment.

A licensee shall respond in writing to any communication from the board requesting a response, within twenty days of the mailing of such communications by registered or certified mail, to the last address furnished to the board by the licensee.