

FORM OF ORDER AND TRANSMITTAL BY BOARD, COMMISSION, OR COUNCIL

State of Washington

Washington State Board of Accountancy

(name of governing body)

(agency name, if applicable)

Resolution No. _____

Administrative Order No. ACB 134

(1) Be it resolved by the Washington State Board of Accountancy

acting at Tacoma, Washington (place)

that it does adopt the annexed rules relating to:

WAC 4-25-141 CPA Exam - Application

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

This action is taken pursuant to Notice No. 87-10-033 filed with the code reviser on May 1, 1987. These rules shall take effect: [X] 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:

[X] (a) This rule is promulgated pursuant to RCW 18.04.105 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 June 19, 1987

STATE OF WASHINGTON FILED

JUL 17 1987

By [Signature] Chief Executive Officer Title

CODE REVISER'S OFFICE WSR 87-15-072

AMENDATORY SECTION (Amending Order ACB 105, filed 10/26/83)

WAC 4-25-141 (~~(APPLICATIONS)~~) CPA EXAM--APPLICATION. Applications to take the certified public accountant examination must be made on a form provided by the board and filed with the board on or before March 1 for the May examination and September 1 for the November examination.

An application will not be considered filed until the examination fee and ~~((all))~~ required ~~((supporting documents--have--been--received, including))~~ photographs ~~((7--official-transcripts-and-certification-of degree-~~

~~Applicants-whose-graduation-occurs-after-the-deadlines--may--file official--transcripts--and--certification-of-degrees-after-these-deadlines-but-not-later-than-450-days-after-the-date-of-the--examination))~~ have been received.

An applicant who fails to appear for examination or reexamination shall forfeit the fees charged ~~((the))~~ for examination and reexamination.

Notice of the time and place of the examination shall be mailed at least ten days prior to the date set for the examination to each candidate whose application to sit for the examination has been approved by the board.

(1) Form of exam. The examination required by ~~((section-7(e)-of the-act))~~ RCW 18.04.105 shall be the uniform CPA examination, including the following subjects:

~~((1))~~ (a) Auditing

~~((2))~~ (b) Business law

~~((3))~~ (c) Theory of accounts, and

~~((4))~~ (d) Accounting practices ~~((I-and-II)).~~

~~((In-addition-to-the-uniform-CPA-examination,-candidates-shall-be required-to-pass-an-examination,-or-alternatively-to-complete-a-course of--study,-prescribed--by-or-acceptable-to-the-board,-in-professional ethics.))~~

A passing grade for each subject shall be seventy-five. The board uses the Advisory Grading Services of the American Institute of Certified Public Accountants.

An applicant, at each sitting of the examination in which he takes any part of the examination, must take all parts not previously passed.

(2) Conditional credits. An applicant who at one sitting for the examination receives a passing grade in any two parts of the examination, or in the subject accounting practice I and II, and who receives a grade of at least fifty in each of the remaining parts, shall be granted credit for parts passed, on the condition that the applicant receives a passing grade in each of the remaining parts of reexamination at one or more of the next six consecutive examinations.

An applicant who at one sitting for the examination receives a passing grade in any three parts of the examination shall, regardless of the grade received on the remaining part, be granted credit for the parts passed, on the condition that the applicant receives a passing grade in the remaining part on reexamination at one of the next six consecutive examinations.

~~((For--purposes--of-satisfying-the-education-requirements-of-section-7(b)-of-the-act,-an-applicant-holding-a--certificate--of--another state--must--complete-semester-hours,-or-the-equivalent,-in-an-accredited-institution-as-defined-by-the-foregoing-rules-which-shall-include not-less-than-nine-semester-hours,-or-the--equivalent,-in--accounting and--auditing--subjects--and-six-semester-hours,-or-the-equivalent,-in business-administration-subjects,-such-as-economics,-business-law--and finance.))~~

(3) Ethics exam. In addition to the uniform CPA examination, candidates shall be required to pass an examination, or alternatively to complete a course of study, prescribed by or acceptable to the board, in professional ethics.

(4) Proctoring CPA exam candidates. The board may agree to request the assistance of another accountancy board in proctoring Washington's applicants at out-of-state exam sites and may agree to

proctor another accountancy board's applicants at a Washington exam site, both subject to space and staffing constraints. The board will not arrange for out-of-state proctoring for applicants domiciled out of state who wish to take the uniform CPA exam as Washington candidates. Such applicants must take the CPA exam in Washington on a space available basis.

(5) CPA exam--Completion of education requirement. A person who has met the education requirement of WAC 4-25-140, or who expects to meet it within one hundred twenty days following the examination, or with respect to whom it has been waived, is eligible to take the uniform CPA examination provided all other requisites have been satisfied. If a person is admitted to the examination on the expectation that he or she will complete the educational requirement within one hundred twenty days, no certificate may be issued, nor credit for the examination or any part of it be given, unless this requirement is in fact completed within that time or within such time as the board in its discretion may determine upon application.