



RULE-MAKING ORDER
(RCW 34.05.360)

CR-103 (10/1/89)

Agency: Board of Accountancy	<input checked="" type="checkbox"/> Permanent Rule <input type="checkbox"/> Emergency Rule
---------------------------------	---

(1) Date of adoption: December 5, 1990

(2) Purpose: Repealing superseded or obsolete sections of Chapter 4-24 WAC (WAC 4-24-100 and WAC 4-24-130) amending WAC 4-24-131 to explain the Board's system of indexing public records.

(3) Citation of existing rules affected by this order:
 Repealed: WAC 4-24-100; WAC 4-24-130
 Amended: WAC 4-24-131
 Suspended:

(4) Authority for adoption:
 Statute: RCW 18.04.055
 Other Authority:

(5.1) **PERMANENT RULE ONLY**
 Pursuant to notice filed as WSR 90-21-094 on 10/19/90 (date).
 Describe any changes other than editing from proposed to adopted version:

(5.2) **EMERGENCY RULE ONLY**
 Pursuant to RCW 34.05.350 the agency for good cause finds:
 (a) That immediate adoption, amendment, or repeal of a rule is necessary for the preservation of the public health, safety, or general welfare, and that observing the time requirements of notice and opportunity to comment upon adoption of a permanent rule would be contrary to the public interest.
 (b) That state or federal law or federal rule or a federal deadline for state receipt of federal funds requires immediate adoption of a rule.
 Reasons for this finding:

(5.3) Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?
 Yes No If yes, explain:

(6) Effective date of rule:
Permanent Rules **Emergency Rules**
 31 days after filing Immediately
 Other (specify) _____ * Later (specify) _____
 *(If less than 31 days after filing, specific finding in 5.3 under RCW 34.05.380(3) is required)

CODE REVISER USE ONLY

CODE REVISER'S OFFICE
STATE OF WASHINGTON
FILED

DEC 13 1990

TIME: 4:08 APL

WSR 91-01-055

NAME (TYPE OR PRINT)
Carey L. Rader, CPA

SIGNATURE

TITLE DATE
Chief Executive Officer 12/12/90

AMENDATORY SECTION (Amending Order ACB 106, filed 10/26/83)

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

(a) ((Eard)) A data base file of every Washington ((licensed)) certified public accountant ((with details of)). The file contains each certified public accountant's name, address, certificate type and number, date issued ((and number, including certified public accountant examination candidates without grade information)), and status of certificate;

(b) ((Computer status report showing current status of all licensed accountants, name and address, current or delinquent)) A data base file of certified public accountant examination candidates. The file contains each candidate's name, address, and candidate identification number;

(c) Formal orders ((including orders of public hearings));

(d) Minutes of board meetings;

(e) ((Files to support above, with specific complaints and other nondiscoverable items deleted;

(f)) Tape recordings of ((all)) board meetings for the last six months, excluding executive sessions;

((g)) Correspondence, including AFEPA reports of examination results, excluding names;

(h)) (f) Law and rules pamphlets and amendments thereto;

((i)) (g) Certified public accountants' continuing education reports and continuing education ((course data)) sponsor agreements ((and records applicable to licensees));

((j)) (h) Legal orders file; and

((k)) (i) Correspondence and materials ((referred to therein by and with the board relating to any)) dealing with 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 the 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)). The board does not maintain an index of correspondence files.

(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)) maintains a data base file of final orders, declaratory rulings, interpretations, and policy statements. The file starts January 1, 1985. The file contains, at a minimum, the following data about board actions: Category, subcategory, date, description, and type (for example, board resolution or order). The file is updated semiannually.

(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 repealed:

WAC 4-24-100 EXEMPTIONS.

WAC 4-24-130 INDEX OF PUBLIC RECORDS AVAILABLE.