



**RULE-MAKING ORDER**  
(RCW 34.05.360)

**CR-103** (10/1/89)

Agency: Board of Accountancy

- Permanent Rule  
 Emergency Rule

(1) Date of adoption: May 21, 1993

(2) Purpose: General housekeeping - reorganizes WAC section numbering  
(Previous cite WAC 4-25-141)

(3) Citation of existing rules affected by this order: New section: WAC 4-25-720 CPA examination-- Application  
Repealed:  
Amended:  
Suspended:

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

**(5.1) PERMANENT RULE ONLY**

Pursuant to notice filed as WSR 93.08.099 on April 7, 1993 (date).  
Describe any changes other than editing from proposed to adopted version: None

**(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**

- 31 days after filing  
 Other (specify) 07/01/93\*

\* (If less than 31 days after filing, specific finding in 5.3 under RCW 34.05.380(3) is required)

**Emergency Rules**

- Immediately  
 Later (specify) \_\_\_\_\_

**CODE REVISER USE ONLY**

CODE REVISER'S OFFICE  
STATE OF WASHINGTON

MAY 27 1993

TIME 11:19  
WSR 93.12.070

NAME (TYPE OR PRINT)

Carey L. Rader, CPA

SIGNATURE

*Carey L. Rader*

TITLE  
Executive Director

DATE  
5/24/93

## NEW SECTION

**WAC 4-25-720 CPA examination--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. Applications for the May examination must be postmarked by March 1 (and received by March 10). Applications for the November examination must be postmarked by September 1 (and received by September 10).

An application will not be considered filed until the examination fee has been received.

An applicant who fails to appear for examination or reexamination shall forfeit the fees charged for examination and reexamination. The board may, upon showing of good cause, refund a portion of the examination fee.

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) A passing grade for each section 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 the applicant takes any section of the examination, must take all sections not previously passed.

(2) 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.

(3) 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.

(4) CPA exam--Completion of education requirement. A person who has met the education requirement of WAC 4-25-710, 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 section 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.