



RULE-MAKING ORDER
(RCW 34.05.360)

CR-103 (10/1/89)

Agency: Board of Accountancy

- Permanent Rule
 Emergency Rule

(1) Date of adoption: December 16, 1993

(2) Purpose: To comply with requirement of RCW 42.17.250 that each agency describe its central and field organization and place the public may obtain information and/or copies of public records

(3) Citation of existing rules affected by this order: New sections: **WAC 4-25-521 Description of central and field organization of the board.**
Repealed: **WAC 4-25-522 Operations and procedures.**
Amended:
Suspended:

(4) Authority for adoption:
Statute: RCW 18.04.055(1)
Other Authority:

(5.1) PERMANENT RULE ONLY

Pursuant to notice filed as WSR 93-22-088 on November 2, 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) _____ *

*(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

JAN 04 1994

TIME 4:24
WSR 94-02-008

NAME (TYPE OR PRINT)

Carey L. Rader

SIGNATURE

Carey L. Rader

TITLE

Executive Director

DATE

01/04/94

NEW SECTION

WAC 4-25-521 Description of central and field organization of the board. The board of accountancy is the professional licensing and disciplinary agency for certified public accountants. The administrative office of the board and its staff are located in Olympia, Washington.

NEW SECTION

WAC 4-25-522 Operations and procedures (1) The board of accountancy consists of seven members, one of whom is designated as chair.

(2) The board meets approximately once each month, usually in the Seattle area. Persons wishing to attend a meeting may write, call, or come to the board's administrative office to obtain a meeting schedule.

(3) The executive director is the board's administrator. The executive director is responsible for carrying out the board's directions and for directing the board's staff.

(4) The board's purpose is to administer the Public Accountancy Act, chapter 18.04 RCW. In this capacity, the board:

(a) Administers the Uniform Certified Public Accountants Examination semiannually.

(b) Receives applications for CPA certificates and licenses to practice public accountancy from individuals and firms, investigates the qualifications of applicants, and issues certificates and/or licenses to those properly qualified.

(c) Prepares an annual report to the governor. This report is available to any member of the public.

(d) Reviews licensees' compliance with its continuing education rules.

(e) Conducts periodic reviews of licensees' financial statement reports, advises licensees of possible deficiencies, and imposes and monitors corrective actions.

(f) Receives complaints about licensees' conduct, conducts investigations, and imposes sanctions against persons or firms that violate accountancy laws.

(5) Board proceedings. The board:

(a) Conducts formal hearings to adopt, amend, or repeal board rules.

(b) Conducts brief adjudicative proceedings or, if necessary, conducts formal board hearings to resolve appeals or waivers from staff's application of board rules or policies.

(c) Negotiates settlements whenever possible or, if necessary, conducts formal board disciplinary hearings to resolve allegations of accountancy law violations.

(6) The public may obtain information about board activities by writing, calling, or coming to the administrative office of the board.