



RULE-MAKING ORDER

(RCW 34.05.360)

CR-103 (7/10/97)

Agency: Board of Accountancy

- Permanent Rule
- Emergency Rule
- Expedited Adoption
- Expedited Repeal

(1) Date of adoption: 4/17/98

(2) Purpose:

Lists the records maintained by the agency that are available for public inspection or copying and notifies the public of records (lists of individuals for commercial purposes) which are exempt from access; to comply with the requirement of RCW 42.17.260 that each agency, for informational purposes, publish a listing of records that are available for public inspection and copying

(3) Citation of existing rules affected by this order:

Repealed:

Amended: WAC 4-25-520 What public records does the board maintain?

Suspended:

(4) Statutory authority for adoption: RCW 18.04.055

Other authority: RCW 42.17.260

PERMANENT RULE ONLY (including EXPEDITED ADOPTION):

Adopted under notice filed as WSR 98-01-225 on 12/24/97 (date).

Describe any changes other than editing from proposed to adopted version: None

EMERGENCY RULE ONLY

Under 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:

EXPEDITED REPEAL ONLY

Under Preproposal Statement of Inquiry filed as WSR _____ on _____ (date).

(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

or Expedited Rule Making

- 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) _____

NAME (TYPE OR PRINT)

Dana M. McInturff, CPA

SIGNATURE

TITLE
Executive Director

DATE
May 27, 1998

CODE REVISER USE ONLY

CODE REVISER'S OFFICE
STATE OF WASHINGTON
FILED

MAY 27 1998

TIME 2:22 AM
WSR 98-12-021

Note: If any category is left blank, it will be calculated as zero.

No descriptive text.

**Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.**

The number of sections adopted in order to comply with:

Federal statute:	New _____	Amended _____	Repealed _____
Federal rules or standards:	New _____	Amended _____	Repealed _____
Recently enacted state statutes:	New _____	Amended _____	Repealed _____

The number of sections adopted at the request of a nongovernmental entity:

New _____ Amended _____ Repealed _____

The number of sections adopted on the agency's own initiative:

New _____ Amended 1 Repealed _____

The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New _____ Amended 1 Repealed _____

The number of sections adopted using:

Negotiated rule making:	New _____	Amended _____	Repealed _____
Pilot rule making:	New _____	Amended _____	Repealed _____
Other alternative rule making:	New _____	Amended <u>1</u>	Repealed _____

AMENDATORY SECTION (Amending WSR 93-14-050, filed 6/29/93, effective 7/30/93)

WAC 4-25-520 (~~(Index of public records available.)~~) What public records does the board maintain? ((~~1~~) The board maintains the following records:

(a) ~~A data base file of every Washington certified public accountant. This file contains each certified public accountant's name, address, certificate type and number, certificate issue date, and certificate status;~~

(b) ~~A data base file of certified public accountant examination candidates. This file contains each candidate's name, address, and candidate identification numbers;~~

(c) ~~A data base file of certified public accountant firms. This file contains each firm's name, ownership, address, license status, and license number;~~

(d) ~~A data base file of final orders, declaratory rulings, interpretations, and policy statements abstracted from board meeting minutes;~~

(e) ~~Formal disciplinary orders of the board;~~

(f) ~~Board meeting minutes;~~

(g) ~~Tape recordings of board meetings for the previous six months;~~

(h) ~~Board policy manual;~~

(i) ~~Board rules files;~~

(j) ~~Certified public accountants' continuing education reports and continuing education sponsor agreements; and~~

(k) ~~Correspondence and materials dealing with regulatory, supervisory, and enforcement responsibilities of the board. The board does not maintain an index of correspondence files.~~

(2) Under the Public Records Act, chapter 42.17 RCW, the board may not give, sell, or provide access to lists of individuals or firms requested for commercial purposes. The board will provide lists of certified public accountants and/or candidates to bona fide educational and professional organizations.) The board maintains the following public records:

(1) A data base of every Washington CPA. This file contains: Each CPA's name and address, and their certificate type, number, issue date, and status;

(2) A data base of CPA examination candidates. This file contains: Each candidate's name, address, and identification numbers;

(3) A data base of CPA firms. This file contains each firm's name, ownership, address, license status, and license number;

(4) A data base of final orders, declaratory rulings, interpretations, and policy statements abstracted from board meeting minutes;

(5) Formal disciplinary orders of the board;

(6) Board meeting minutes;

(7) Board policy manual;

(8) Board rules files;

(9) CPA's continuing education reports and continuing education sponsor agreements; and

(10) Documents dealing with the regulatory, supervisory, and enforcement responsibilities of the board.

The board may not give, sell, or provide access to lists of individuals requested for commercial purposes. The board provides lists of CPAs and/or CPA examination candidates to bona fide educational and professional organizations.