



**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:** October 29, 1999

**(2) Purpose:**

To inform Washington Certified Public Accountants (CPAs) how to report completed CPE to the Board

**(3) Citation of existing rules affected by this order:** New section WAC 4-25-832

**Repealed:**

**Amended:**

**Suspended:**

**(4) Statutory authority for adoption:** RCW 18.04.055, RCW 18.04.105(8)

**Other authority:**

**PERMANENT RULE ONLY (including EXPEDITED ADOPTION):**

Adopted under notice filed as WSR 99-19-040 on September 13, 1999 (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) 1/1/2000\*

\*(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**

11/09/99

**CODE REVISER USE ONLY**

CODE REVISER'S OFFICE  
STATE OF WASHINGTON  
FILED

NOV 15 1999

TIME 9:44 AM

WSR 99-23-047 PM

**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:**

|   |              |               |                |
|---|--------------|---------------|----------------|
| <b>Federal statute:</b>                 | New _____    | Amended _____ | Repealed _____ |
| <b>Federal rules or standards:</b>      | New _____    | Amended _____ | Repealed _____ |
| <b>Recently enacted state statutes:</b> | New <u>1</u> | 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 \_\_\_\_\_ Repealed \_\_\_\_\_

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

New 1 Amended \_\_\_\_\_ Repealed \_\_\_\_\_

**The number of sections adopted using:**

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        | New _____    | Amended _____ | Repealed _____ |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             | New _____    | Amended _____ | Repealed _____ |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 | Amended _____ | Repealed _____ |

NEW SECTION

**WAC 4-25-832 How do I report my CPE to the board?** In order to apply for renewal of your CPA license and/or certificate, you must satisfy the board's CPE and supporting documentation requirements.

The reporting of compliance with CPE requirements is concurrent with the application for license and/or certificate renewal. When you complete your renewal form, you are required to sign a statement certifying under the penalty of perjury that you complied with the board's CPE requirements as defined in WAC 4-25-830 and supporting documentation requirements as defined in WAC 4-25-833.

The board audits, on a test basis, compliance with CPE and supporting documentation requirements as certified on the license and/or certificate renewal form. As part of this audit the board may require a general description of each course's contribution to your professional competence.