

**SB 5434 - DIGEST**

(SUBSTITUTED FOR - SEE 1ST SUB)

Prohibits a firm with an office in this state from performing or offering to perform attest services or compilation services, as those terms are defined in RCW 18.04.025, unless the firm is licensed under RCW 18.04.195 and all offices of the firm in this state are maintained and registered under RCW 18.04.205.