

050, filed 8/17/95, effective 9/17/95. Statutory Authority: RCW 34.05.385 and 34.08.030. 89-12-028 (Order 89-1), § 1-21-050, filed 5/31/89.]

**WAC 1-21-170 Official forms.** Agencies may obtain the following official forms from the code reviser's office upon request:

- (1) Form CR-101 Preproposal Statement of Inquiry
- (2) Form CR-101X Preproposal Statement of Inquiry (for expedited repeal only)
- (3) Form CR-102 Proposed Rule Making
- (4) Form CR-103 Rule-making Order
- (5) Form CR-104 Review of Previously Adopted Rules.

[Statutory Authority: RCW 1.08.110, 34.05.385, 34.08.020, 34.08.030, 34.05.310, 34.05.320 and 1995 c 403 §§ 701 and 704. 95-17-070, § 1-21-170, filed 8/17/95, effective 9/17/95. Statutory Authority: RCW 1.08.110, 34.05.385, 34.08.030 and 34.05.310 as amended by 1994 c 249 § 1. 94-12-075, § 1-21-170, filed 5/31/94, effective 6/9/94. Statutory Authority: RCW 34.05.385 and 34.08.030. 89-12-028 (Order 89-1), § 1-21-170, filed 5/31/89.]

**WAC 1-21-180 Rule-making activity report.** To implement RCW 1.08.— (1995 c 403 s 704), agencies shall supply the information required by RCW 1.08.— (1)(a) through (f) and (i) (1995 c 403 s 704 (1)(a) through (f) and (i)) by completing the appropriate parts of the CR-103 form. Agencies shall report information required by RCW 1.08.— (1)(g) and (h) (1995 c 403 s 704 (1)(g) and (h)) by a memorandum on agency letterhead to the code reviser.

[Statutory Authority: RCW 1.08.110, 34.05.385, 34.08.020, 34.08.030, 34.05.310, 34.05.320 and 1995 c 403 §§ 701 and 704. 95-17-070, § 1-21-180, filed 8/17/95, effective 9/17/95.]

## Title 4 WAC

### ACCOUNTANCY, BOARD OF

#### Chapters

#### 4-25 General provisions.

#### Chapter 4-25 WAC

#### GENERAL PROVISIONS

#### WAC

4-25-710 CPA certificate—Education requirements.

**WAC 4-25-710 CPA certificate—Education requirements.** Until June 30, 2000, applicants for a CPA certificate shall have a baccalaureate degree conferred by a college or university recognized by the board. The degree program shall include an accounting concentration or its equivalent and related subjects the board deems appropriate. Effective July 1, 2000, an applicant for a CPA certificate shall have completed at least one hundred fifty semester hours of college education, including:

- A baccalaureate or higher degree; and

- An accounting concentration or its equivalent as defined by the board.

(1) Equivalent education. Until June 30, 2000, the board may, in its discretion, waive the educational requirements for any person if the board is satisfied that the applicant has successfully completed such equivalency examinations as may be offered by bona fide educational testing organizations. The board will not prepare or offer equivalent education examinations. The board will designate, by resolution, acceptable educational testing organizations and equivalency examinations when and if acceptable organizations and examinations exist. Effective July 1, 2000, the board will discontinue this provision for equivalent education.

(2) Education obtained outside the United States. In the case of education obtained outside the United States, the board may, at its discretion, rely on bona fide foreign education credential evaluation services. The board will not provide such services, but will designate acceptable foreign education evaluation services, by board resolution, upon application from service providers.

(3) As used in these rules, a "semester hour" means the conventional college semester hour. Quarter hours may be converted to semester hours by multiplying them by two-thirds.

(4) Accreditation standards. For purposes of this rule, the board will recognize colleges and universities which are accredited in accordance with (a) through (c) of this subsection.

(a) An accredited college or university is a four-year degree-granting college or university accredited at the time the applicant's degree was received by virtue of membership in one of the following accrediting agencies:

- (i) Middle States Association of College and Secondary Schools;
- (ii) New England Association of Schools and Colleges;
- (iii) North Central Association of Colleges and Secondary Schools;
- (iv) Northwest Association of Schools and Colleges;
- (v) Southern Association of Colleges and Schools;
- (vi) Western Association of Schools and Colleges; and
- (vii) Accrediting Commission for Independent Colleges and Schools, or its predecessor, the Accrediting Commission of the Association of Independent Colleges and Schools.

(b) If an institution was not accredited at the time an applicant's degree was received but is so accredited at the time the application is filed with the board, the institution will be deemed to be accredited for the purpose of (a) of this subsection provided that it:

(i) Certifies that the applicant's total educational program would qualify the applicant for graduation with a baccalaureate degree during the time the institution has been accredited; and

(ii) Furnishes the board satisfactory proof, including college catalogue course numbers and descriptions, that the preaccrediting courses used to qualify the applicant for a concentration in accounting are substantially equivalent to postaccrediting courses.

(c) If an applicant's degree was received at an accredited college or university as defined by (a) or (b) of this subsection, but the educational program which was used to qualify the applicant for a concentration in accounting

included courses taken at nonaccredited institutions, either before or after graduation, such courses will be deemed to have been taken at the accredited institution from which applicant's degree was received, provided the accredited institution either:

(i) Has accepted such courses by including them in its official transcript; or

(ii) Certifies to the board that it will accept such courses for credit toward graduation.

(5) Alternative to accreditation. A graduate of a four-year degree-granting institution not accredited at the time the applicant's degree was received or at the time the application was filed will be deemed to be a graduate of a four-year accredited college or university if a credentials evaluation service approved by the board certifies that the applicant's degree is equivalent to a degree from an accredited college or university as defined in subsection (4) of this section.

(6) Accounting concentration. Until June 30, 2000, a concentration in accounting for holders of baccalaureate degrees, for purposes of this rule, shall consist of at least:

(a) Twenty-four semester hours or the equivalent, in accounting subjects including no more than ten semester hours of lower division elementary accounting courses; and

(b) Twenty-four semester hours or the equivalent, in business administration subjects which shall include business law, finance, and economics.

(c) A concentration in accounting for holders of graduate degrees for purposes of this rule shall consist of at least:

(i) Sixteen semester hours or the equivalent in graduate level accounting subjects. Undergraduate accounting courses may be substituted at two-thirds of the stated undergraduate credit; and

(ii) Sixteen semester hours or the equivalent in graduate level business administration subjects which shall include business law, finance, and economics. Undergraduate business courses may be substituted at two-thirds of the stated undergraduate credit.

(7) Accounting concentration. After June 30, 2000, a concentration in accounting, for purposes of this rule, shall consist of at least:

(a) Twenty-four semester hours or the equivalent in accounting subjects of which at least fifteen semester hours must be at the upper division or graduate level (an upper division course is defined as a course only available to students who have standing as a junior, senior or graduate; frequently carries completion of an elementary course(s) as a prerequisite for admission; and is usually designated as "upper division" by the school offering the course); and

(b) Twenty-four semester hours or the equivalent in business administration subjects at the undergraduate or graduate level.

The board will not recognize accounting concentration credits awarded for "life experience" or similar activities retroactively evaluated and recognized by colleges or universities. This restriction is not intended to apply to internships prospectively approved by colleges or universities.

[Statutory Authority: RCW 18.04.055(5). 95-20-065, § 4-25-710, filed 10/3/95, effective 11/3/95; 93-12-071, § 4-25-710, filed 5/27/93, effective 7/1/93.]

## Title 16 WAC AGRICULTURE, DEPARTMENT OF

### Chapters

<b>16-08</b>	<b>Practice and procedure.</b>
<b>16-144</b>	<b>Processing frozen desserts.</b>
<b>16-145</b>	<b>Food storage warehouses.</b>
<b>16-158</b>	<b>Standards for the certification of processors of organic food.</b>
<b>16-164</b>	<b>Standards for the certification of handlers of organic food.</b>
<b>16-166</b>	<b>Standards and certification for vendors of organic food.</b>
<b>16-230</b>	<b>Use of chemicals and chemically treated materials in certain counties.</b>
<b>16-316</b>	<b>Seed certification.</b>
<b>16-354</b>	<b>Hop rootstocks—Certification.</b>
<b>16-414</b>	<b>Cherries.</b>
<b>16-461</b>	<b>Inspection requirements for fruits and vegetables.</b>
<b>16-493</b>	<b>Rough bluegrass quarantine.</b>
<b>16-497</b>	<b>Hop disease quarantine.</b>
<b>16-532</b>	<b>Hops.</b>
<b>16-536</b>	<b>Dry peas and lentils.</b>
<b>16-557</b>	<b>Washington asparagus commission.</b>
<b>16-580</b>	<b>Washington farmed salmon commission.</b>
<b>16-585</b>	<b>Puget Sound gillnet salmon commission.</b>
<b>16-620</b>	<b>Relating to brand inspection.</b>
<b>16-674</b>	<b>Weights and measures—Sealing, marking, retesting devices.</b>
<b>16-675</b>	<b>Calibration services.</b>
<b>16-700</b>	<b>State fair fund—Proration.</b>
<b>16-750</b>	<b>State noxious weed list and schedule of monetary penalties.</b>

### Chapter 16-08 WAC

#### PRACTICE AND PROCEDURE

#### WAC

16-08-002	Definitions.
16-08-021	Presiding officer.

**WAC 16-08-002 Definitions.** The definitions set forth in this section shall apply throughout this chapter unless the context otherwise requires:

(1) "Department" means the department of agriculture of the state of Washington.

(2) "Director" means the director of the department of agriculture.

(3) "Reviewing officer" means the deputy director or administrative regulations analyst of the department of agriculture, who the director hereby designates to exercise all decision making powers to review initial orders, and prepare and enter final orders for the director of agriculture pursuant to RCW 34.05.464(2), or the director of agriculture. The reviewing officer shall mean the director in those cases where the deputy director has acted as the presiding officer.