

**WAC 308-10A-403 Independent third-party auditor qualifications.**

Independent third-party auditors conducting data security audits must, at a minimum, hold one of the following qualifications:

- (1) American Institute of Certified Public Accountants (AICPA);
- (2) Certified Information Security Auditor (CISA/ISACA);
- (3) ANSI-ASQ National Accreditation Board (ANAB); or
- (4) Other nationally recognized information technology auditing certification.
- (5) An internal audit organization that can attest it conforms with the international standards for the professional practice of internal auditing.

[Statutory Authority: RCW 46.01.110. WSR 23-19-010, § 308-10A-403, filed 9/7/23, effective 10/8/23.]