



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: April 27, 2001

(2) Purpose:

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Repealed: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 01-07-034 on March 15, 2001 (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) 6/30/01*

*(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

05/18/01

CODE REVISER USE ONLY

CODE REVISER'S OFFICE
STATE OF WASHINGTON

MAY 22 2001

TIME 2:51 AM

WSR 01-11-125

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Federal statute:	New _____	Amended _____	Repealed _____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 98-12-021, filed 5/27/98, effective 6/27/98)

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

The board maintains the following public records:

~~(1) A data base of ((every)) Washington CPAs ((. 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)) Board orders ((of the board));~~

~~((6)) (5) Board meeting minutes;~~

~~((7)) (6) Board ((policy manual)) policies;~~

~~((8)) (7) Board rules files; and~~

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

~~((10)) (8) 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.)) In order to obtain a list of individuals under the provisions of RCW 42.17.260(9), educational and professional organizations must use the form provided by the board and apply for and receive recognition by the board. Fees for lists must be paid in advance.~~