



# RULE-MAKING ORDER

(RCW 34.05.360)

CR-103 (7/22/01)

Agency: Board of Accountancy

- Permanent Rule
- Emergency Rule
- Expedited Rule Making

(1) Date of adoption: October 26, 2001

(2) Purpose: To adopt, amend, or repeal rules to implement the revisions to chapter 18.04 RCW passed through the 2001 Legislative Session (Engrossed Second Substitute Senate Bill 5593)

(3) Citation of existing rules affected by this order:

Repealed: See attached  
 Amended: See attached  
 Suspended:

(4) Statutory authority for adoption: See attached  
Other Authority:

### PERMANENT RULE ONLY (Including Expedited Rule Making)

Adopted under notice filed as WSR 01-15-087 on July 18, 2001 (date).  
Describe any changes other than editing from proposed to adopted version: See attached

### 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:

(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

- 31 days after filing
- Other (specify) 12/1/2001\*

#### Emergency Rules

- Immediately
- Later (specify)

\*(If less than 31 days after filing, specific finding in 5.3 under RCW 34.05.380(3) is required)

Name (Type or Print)  
Dana M. McInturff

Signature  
*Dana M. McInturff*

Title  
Executive Director

Date  
10/29/01

### CODE REVISER USE ONLY

CODE REVISER'S OFFICE  
STATE OF WASHINGTON  
FILED

OCT 30 2001

226

TIME \_\_\_\_\_ AM/PM

01-22-036

**(3) Citation of existing rules affected by this order:**

Repealed:

WAC 4-25-600	Rules of professional conduct—Preamble
WAC 4-25-755	Temporary permits.

Amended:

WAC 4-25-400	What is the authority for and the purpose of the board's rules?
WAC 4-25-510	What is the Board's meeting schedule and how are officers elected?
WAC 4-25-530	Fees
WAC 4-25-550	Do I need to notify the board if I change my address?
WAC 4-25-551	Must I respond to inquiries from the board?
WAC 4-25-650	What acts are considered discreditable?
WAC 4-25-661	What firm names must be approved by the board and what firm names are prohibited?
WAC 4-25-781	What are the rules governing reciprocity for accountants from foreign countries?
WAC 4-25-782	How do I apply for an initial Washington state license through foreign reciprocity?
WAC 4-25-831	What are the program standards for CPE?
WAC 4-25-832	How do I report my CPE to the board?
WAC 4-25-833	What documentation must I retain to support my eligibility for CPE credits?

**(4) Statutory authority for adoption:**

	<b>(b) Statutory authority for adoption</b>
WAC 4-25-400	RCW 18.04.055
WAC 4-25-510	RCW 18.04.055 and RCW 42.30.070
WAC 4-25-530	RCW 18.04.055; 18.04.065; 18.04.105(3); 18.04.195(7); 18.04.205(4); 18.04.215(8); and 18.04.350(2)
WAC 4-25-550 and 551	RCW 18.04.055(16)
WAC 4-25-600; and 650	RCW 18.04.055(2)
WAC 4-25-661	RCW 18.04.055(8)
WAC 4-25-781 and 782	RCW 18.04.183
WAC 4-25-831; 832; and 833	RCW 18.04.055(7); 18.04.215(5)

**Describe any changes other than editing from proposed to adopted version:**

WAC 4-25-400	None
WAC 4-25-510	None
WAC 4-25-530	None
WAC 4-25-550	Added the word "Yes" to provide an answer to the question asked in the rule's title
WAC 4-25-551	Added the word "Yes" to provide an answer to the question asked in the rule's title
WAC 4-25-650	None
WAC 4-25-661	None
WAC 4-25-781	None
WAC 4-25-782	Minor verbiage changes in last paragraph. Deleted the word "written" and added the phrase "has been approved." This will allow the Board to advise applicants of the approval of their license by means other than writing.
WAC 4-25-831, 832, and 833	None

**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	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
<b>Federal rules or standards:</b>	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
<b>Recently enacted state statutes:</b>	New		Amended	<u>12</u>	Repealed	<u>2</u>

**The number of sections adopted at the request of a nongovernmental entity:**

	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
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**The number of sections adopted in the agency's own initiative:**

	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
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**The number of sections adopted in order to clarify, streamline, or reform agency procedures:**

	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
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**The number of sections adopted using:**

<b>Negotiated rule making:</b>	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
<b>Pilot rule making:</b>	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
<b>Other alternative rule making:</b>	New		Amended	<u>12</u>	Repealed	<u>2</u>

AMENDATORY SECTION (Amending WSR 00-11-067, filed 5/15/00, effective 6/30/00)

**WAC 4-25-400 What is the authority for and the purpose of the board's rules?** The Public Accountancy Act (Act), chapter 18.04 RCW, establishes the board as the licensing and disciplinary agency for certified public accountants (CPA) (~~(and)~~), CPA firms, and owners of CPA firms. The Act authorizes the board to promulgate rules to carry out the purpose of the Act, which include:

- Protecting the public interest; (~~and~~)
- Enhancing the reliability of information used for guidance in financial transactions or for accounting for or assessing financial status or performance;
- Establishing one set of qualifications to be a licensee;
- Assuring that CPAs practicing in Washington have substantially equivalent qualifications to those practicing in other states;
- Regulating ownership of CPA firms;
- Publishing consumer alerts and public protection information regarding persons and firms who violate the Act or board rules; and
- Providing general consumer protection information to the public.

The board's rules, contained in chapter 4-25 WAC, encompass these subjects:

- Definitions;
- Administration of the board;
- Ethics and prohibited practices;
- (~~(Certifying and licensing)~~) Entry and renewal requirements;
- Continuing competency; and
- Regulation and enforcement.

AMENDATORY SECTION (Amending WSR 00-11-068, filed 5/15/00, effective 6/30/00)

**WAC 4-25-510 What is the board's meeting schedule and how are officers elected?** Regular board meetings begin at 9:00 a.m. on the last Friday of the month in the months of January, April, July and October. The board holds an annual meeting beginning at 9:00 a.m. on the second Friday of December.

The board consists of (~~seven~~) nine members. At the annual meeting the board elects the chair, vice-chair, and secretary from its members. The newly elected officers assume the duties of their offices at the conclusion of the meeting and serve a term of one year. Officers can be reelected for one additional term.

Either the chair or a quorum of the board has the authority to call meetings of the board. The chair presides at all meetings. In the event of the chair's absence or inability to act, the vice-chair presides. The board determines other duties of the officers.

The board's meetings are open public meetings conducted pursuant to chapter 42.30 RCW. WAC 4-25-521 provides information on how to contact the board's office for meeting times and locations or additional information regarding the board's activities.

AMENDATORY SECTION (Amending WSR 99-18-112, filed 9/1/99, effective 1/1/00)

**WAC 4-25-530 Fees.** The board shall charge the following fees:

(1)	CPA examination applications:	
(a)	First-time .....	<del>\$(230)</del> 264
(b)	Reexamination, four sections ...	<del>\$(205)</del> 239
(c)	Reexamination, two sections ....	<del>\$(155)</del> 172
(d)	Reexamination, one section ....	<del>\$(140)</del> 149
(e)	Administration of examination for out-of-state applicants .....	\$90
<del>((2))</del>	<del>Application for certificate .....</del>	<del>\$75</del>
<del>(3)</del>	<del>Application for certificate by reciprocity from other jurisdictions .....</del>	<del>\$225</del>
<del>(4)</del>	<del>License to practice public accounting, includes certificate renewal fee .....</del>	<del>\$120</del>
(5)	Certificate renewal .....	\$40
(6)	Firm license:	
(a)	Sole proprietorships (with one or more employees) .....	\$90
(b)	Partnerships and limited liability partnerships .....	\$90
(c)	P.S. corporations and limited liability companies .....	<del>\$(90)</del>
(2)	<u>Application for individual license, permit to practice, individual license through reciprocity, or registration as a resident nonlicensee firm owner .....</u>	<u>\$300</u>
(3)	<u>Renewal of license, certificate, permit to practice, or registration as a resident nonlicensee firm owner .....</u>	<u>\$200</u>
(4)	<u>CPA firm license and renewal fee (sole proprietorships with no employees are exempt)</u>	<u>\$200</u>
<del>((4))</del>	Amendment to firm license .....	<del>\$(10)</del>
(5)		<u>25</u>

(6)	Copies of records, per page <u>exceeding fifty pages</u> . . . . .	\$( <del>t</del> ) <u>0.50</u>
<del>((8))</del> (7)	Printed listing of <del>((CPAs, CPA firms;))</del> CPA exam candidates( <del>(;</del> set up charge plus \$.01/record)) . . . . .	\$( <del>(50))</del> <u>75</u>
<del>((9))</del> (8)	Computer diskette listing of <del>((CPAs, CPA firms;))</del> licensees, <u>certificateholders, permitholders, and registered resident nonlicensee firm owners and CPA exam candidates</u> . . . . .	\$( <del>(50))</del> <u>75</u>
<del>((10))</del> (9)	Applications for reinstatement of <u>license, permit to practice, certificate, or registration as a resident nonlicensee owner</u> . . . . .	\$( <del>(25))</del> <u>450</u>
<del>((11))</del> (10)	Replacement CPA certificates . . .	\$( <del>(25))</del> <u>50</u>
<del>((12))</del> (11)	Quality assurance review program <del>((per financial statement report review))</del> fee (includes monitoring reviews for up to two years) . . . .	\$( <del>(225))</del> <u>400</u>
<del>((13))</del> (12)	Late <del>((or incomplete individual or firm renewal application, per month or part thereof, to a maximum of \$200 per application))</del> fee . . . . .	\$( <del>(25))</del> <u>100</u>
<del>((14))</del> (13)	Dishonored check fee (including, but not limited to, insufficient funds or closed accounts) . . . . .	\$( <del>(30))</del> <u>35</u>

Note: The board may waive late filing fees for good cause.



AMENDATORY SECTION (Amending WSR 98-12-023, filed 5/27/98, effective 6/27/98)

**WAC 4-25-550 Do I need to notify the board if I change my address?** Yes. All CPAs (~~and CPA~~), firms licensed with the board, and individuals registered with the board as resident nonlicensee firm owners must notify the board **in writing** within thirty days of any change of address.



AMENDATORY SECTION (Amending WSR 98-12-047, filed 5/29/98, effective 6/29/98)

**WAC 4-25-551 Must I respond to inquiries from the board?**

Yes. All CPAs (~~(and CPA firms)~~), firms licensed with the board, and individuals registered with the board as resident nonlicensee firm owners must respond, **in writing**, to board communications requesting a response. Your response must be made within **twenty days of the date** the board's communication is posted in the U.S. mail. Communications from the board to you are directed to the last address you furnished the board.

AMENDATORY SECTION (Amending WSR 93-22-090, filed 11/2/93, effective 12/3/93)

WAC 4-25-650 (~~(Acts discreditable.)~~) What acts are considered discreditable? (~~(A person using the CPA title shall)~~) CPAs, CPA firms, and firm owners must not:

● Commit, or allow others to commit in ((the CPA's)) their name, any act that reflects adversely on ((the CPA's)) their fitness to represent ((himself or herself)) themselves as a CPA((-)), CPA firm, or a firm owner;

~~((A person using the CPA title shall not))~~ ● Seek to obtain clients by the use of coercion, intimidation or harassing conduct((-)); or

~~((A person using the CPA title shall not))~~ ● Permit others to carry out on ((his or her)) their behalf, either with or without compensation, acts which(, if carried out by the CPA, would place the CPA in violation of) violate the rules of conduct.

AMENDATORY SECTION (Amending WSR 00-11-073, filed 5/15/00, effective 6/30/00)

WAC 4-25-661 What are the limitations regarding firm names  
~~((must be approved by the board and what firm names are prohibited))~~? ~~((1))~~ A firm name that does not consist of the name(s) of one or more present or former owners must be approved in advance by the board as not being deceptive or misleading.

~~((2))~~ Misleading or deceptive firm names are prohibited. The following are examples of misleading firm names. The board does not intend this listing to be all inclusive. The firm name:

~~((a))~~ (1) Implies ((the existence of a corporation when the firm is not a corporation)) it is a legal entity when it is not such an entity (as by the use of the ((abbreviations)) designations "P.C.," "P.S.," ((or)) "Inc. P.S.," or "L.L.C." );

~~((b))~~ (2) Implies the existence of a partnership when one does not exist;

~~((c))~~ (3) Includes the name of a person who is neither a present nor a past ((partner or shareholder)) owner of the firm; or

~~((d))~~ Includes the words "and Associates," "& Associates," or "and Assoc.," when there are not at least two owners and/or employees holding a valid CPA license.)

(4) Implies educational or professional attainments, specialty designations, or licensing recognition not supported in fact.

A licensee may not operate under an alias, a firm name, title, or "DBA" that differs from the firm name that is registered with the board.

AMENDATORY SECTION (Amending WSR 00-11-076, filed 5/15/00, effective 6/30/00)

**WAC 4-25-781 What are the rules governing reciprocity for accountants from foreign countries?** (1) Under the authority provided by RCW 18.04.183, the board may rely on the National Association of State Boards of Accountancy, the American Institute of Certified Public Accountants, or other professional bodies for evaluation of foreign accounting credential equivalency.

(2) ~~((The board may accept))~~ Your foreign accounting credential may be accepted in partial satisfaction of ~~((CPA certification))~~ licensing requirements if:

(a) You met the foreign issuing body's education ~~((and))~~, examination, and ethical requirements used to qualify its domestic candidates;

(b) Your foreign accounting credential is valid and in good standing at the time you apply for a Washington state ~~((CPA))~~ license ~~((and/or certificate))~~; and

(c) The foreign issuing body granting your foreign accounting credential permits Washington CPAs an equivalent opportunity to receive the foreign accounting credential by reciprocity.

(d) You demonstrate satisfactory experience in a foreign or domestic professional accounting firm. The board will, by policy, specify experience standards for each foreign accounting credential accepted by the board.

The board will, by policy, identify acceptable foreign accounting credentials and acknowledge reciprocal agreements with bodies granting foreign accounting credentials.

(3) The board may require a qualifying examination(s) to determine if you possess adequate knowledge of U.S. practice standards and the board's regulations. The board will, by policy, specify the form of qualifying examination(s) and passing grade(s).

~~(4) ((The board will require you to demonstrate satisfactory experience in a foreign or domestic professional accounting firm. The board will, by policy, specify experience standards for each foreign accounting credential accepted by the board.~~

~~(5))~~ You must meet the CPE requirements of WAC 4-25-830.

(5) If you hold a Washington state CPA license ((and/)) or certificate issued through the foreign reciprocity provisions of the Act, you must ((report)) notify the board of any investigations undertaken, or sanctions imposed, by a foreign credentialing body against your foreign credential within thirty days of your receiving notice that an investigation has begun or a sanction was imposed.

(6) If you hold a Washington state license or certificate issued through the foreign reciprocity provisions of the Act, you must notify the board within thirty days if your foreign license,

permit, or certificate has lapsed or otherwise becomes invalid.

AMENDATORY SECTION (Amending WSR 00-11-076, filed 5/15/00, effective 6/30/00)

**WAC 4-25-782** How do I apply for an initial Washington state license ~~((and/or certificate))~~ through foreign reciprocity? ~~((+1))~~ Pursuant to RCW 18.04.183 the board may issue a ~~((certificate and/or))~~ license ~~((if))~~ through foreign reciprocity provided you meet the ((board's)) requirements for application through foreign reciprocity established by the Act, WAC 4-25-781 and 4-25-830.

To apply for an initial Washington state CPA license ~~((and/or certificate))~~, you must use the foreign reciprocity application form(s) provided by the board ~~((and satisfy continuing professional education (CPE) requirements in WAC 4-25-830))~~.

~~((+2))~~ You need to fully complete the form(s), ~~((have your signature notarized or the foreign equivalent of a notarization,))~~ and submit the form(s), all applicable fees, ~~((and all))~~ required information, required documentation, or other documentation deemed necessary by the board to the board's office.

~~((+3))~~ An application is not complete and cannot be processed until all fees, required information, ~~((and))~~ required documentation, or other documentation deemed necessary by the board are received by the board. When the processing of your application is complete, ~~((notification))~~ your license will be mailed to the last address you provided to the board.

~~((+4))~~ Your Washington state CPA license ~~((and/or certificate))~~ will expire on June 30 of the third calendar year following initial licensure ~~((and/or certification))~~.

~~((+5))~~ You may not use the title CPA ~~((and you may not hold out as a CPA in public practice))~~ until you have ~~((filed a complete application with the board))~~ received notice from the board that your Washington state license has been approved. ~~((A licensee))~~ Attest services may only ((practice public accountancy)) be offered or performed in a ((licensed)) CPA firm licensed by the Washington state board of accountancy.



AMENDATORY SECTION (Amending WSR 99-23-046, filed 11/15/99, effective 1/1/00)

**WAC 4-25-831 What are the program standards for CPE?** (1)

**Qualifying program:** A program qualifies as acceptable CPE for purposes of RCW 18.04.215(~~(4)~~) (5) if it is a formal program of learning which contributes to the growth in the professional knowledge and professional competence of an individual in the practice of the profession. A formal program means:

- The program is at least fifty minutes in length;
- Attendance is recorded;
- Participants sign in to confirm attendance and, if the program is greater than four credit hours, participants sign out during the last hour of the program; and
- Attendees are provided a certificate of completion.

(2) **Undergraduate and graduate courses:** A graduate or undergraduate course qualifies for CPE credit if it meets the standards in subsections (1) and (5) of this section. For both undergraduate and graduate courses one quarter credit equals 10 CPE credit hours and one semester credit equals 15 CPE credit hours.

(3) **Committee meetings:** Generally, CPE credit is not allowed for attending committee meetings. A meeting qualifies for CPE credit only if it meets the standards in subsections (1) and (5) of this section.

(4) **Quality assurance review:** Service on the board's QAR committee, participating as a QAR team captain or reviewer, and participating on other board-approved quality or peer review committees may be considered for CPE credit as defined by board policy.

(5) **Subject areas:** Programs dealing with the following general subject areas are acceptable so long as they meet the standards in subsection (1) of this section:

- (a) Technical subjects include:
  - (i) Auditing standards or procedures;
  - (ii) Compilation and review of financial statements;
  - (iii) Financial statement preparation and disclosures;
  - (iv) Attestation standards and procedures;
  - (v) Projection and forecast standards or procedures;
  - (vi) Accounting and auditing;
  - (vii) Management advisory services;
  - (viii) Personal financial planning;
  - (ix) Taxation;
  - (x) Management information services;
  - (xi) Budgeting and cost analysis;
  - (xii) Asset management;
  - (xiii) Professional ethics (other than those programs used to satisfy the requirements of WAC 4-25-830(3));



(xiv) Specialized areas of industry;  
(xv) Human resource management;  
(xvi) Economics;  
(xvii) Business law;  
(xviii) Mathematics, statistics, and quantitative applications in business;

(xix) Business management and organization;  
(xx) General computer skills, computer software training, information technology planning and management; and  
(xxi) Negotiation or dispute resolution courses;

(b) Nontechnical subjects include:  
(i) Communication skills;  
(ii) Interpersonal management skills;  
(iii) Leadership and personal development skills;  
(iv) Client and public relations;  
(v) Practice development;  
(vi) Motivational and behavioral courses; and  
(vii) Speed reading and memory building;  
(~~(viii) Negotiation or dispute resolution courses;~~)

(c) Professional ethics with specific application to the practice of public accounting in Washington state covers the following subjects: Revised Code of Washington chapter 18.04, Washington Administrative Code chapter 4-25, and the code of professional conduct promulgated by the American Institute of CPAs.

Subjects other than those listed above may be acceptable provided you can demonstrate they contribute to your professional competence. You are solely responsible for demonstrating that a particular program is acceptable.

(6) **Group programs:** You may claim CPE credit for group programs such as the following so long as the program meets the standards in subsections (1) and (5) of this section:

(a) Professional education and development programs of national, state, and local accounting organizations;

(b) Technical sessions at meetings of national, state, and local accounting organizations and their chapters;

(c) Formal in-firm education programs;

(d) Programs of other organizations (accounting, industrial, professional, etc.);

(e) Dinner, luncheon, and breakfast meetings which are structured as formal educational programs;

(f) Firm meetings for staff and/or management groups structured as formal education programs. Portions of such meetings devoted to communication and application of general professional policy or procedure may qualify, but portions devoted to firm administrative, financial and operating matters generally will not qualify.

(7) **CPE credit:** CPE credit is allowable only for those programs taken after the issuance of the CPA certificate. Credit is not allowed for programs taken to prepare an applicant for the ethics examination as a requirement for initial certification. CPE credit is given (~~for whole hours only, with~~) in half-hour increments only after the first full CPE credit hour has been

earned. A minimum of fifty minutes constituting one CPE credit hour and, after the first fifty-minute segment has been earned, twenty-five minutes constitutes one-half hour. For example (, one hundred minutes of continuous instruction counts as two hours of CPE credit; however, more than fifty minutes but less than one hundred minutes of continuous instruction counts only as one hour CPE credit)):

● Twenty-five minutes of continuous instruction counts as zero CPE credit hour;

● Fifty minutes of continuous instruction counts as one CPE credit hour; and

● Seventy-five minutes of continuous instruction counts as one and one-half CPE credit hours.

Attendees obtain CPE credit only for time spent in instruction; no credit is allowed for preparation time.

(8) **Self-study programs:** Credit for self-study programs is allowed in the renewal period in which you completed the program as established by the evidence of completion provided by the program sponsor.

(a) **Interactive self-study programs:** The amount of credit allowed for interactive self-study is that which is recommended by the program sponsor on the basis of the average completion time under appropriate "field tests." In order to claim CPE credit for interactive self-study programs, you must obtain evidence of satisfactory completion of the course from the program sponsor.

(b) **Noninteractive self-study programs:** The amount of credit allowed for noninteractive self-study is one-half the average completion time as determined by the program sponsor on the basis of appropriate "field tests." To claim CPE credit for noninteractive self-study programs, you must obtain evidence of satisfactory completion of the course from the program sponsor.

(9) **Instructor, discussion leader, or speaker:** If you serve as an instructor, discussion leader or speaker at a program which meets the standards in subsections (1) and (5) of this section, the first time you present the program you may claim CPE credit for both preparation and presentation time. One hour of credit is allowed for each fifty minutes of instruction. Additionally, you may claim credit for actual preparation time up to two times the presentation hours. No credit is allowed for subsequent presentations. A maximum of ((72)) seventy-two CPE credit hours are allowed for preparation and presentation during each CPE reporting period.

(10) **Published articles, books:** You may claim CPE credit for published articles and books, provided they contribute to your professional competence. Credit for preparation of such publications may be claimed on a self-declaration basis for up to ((30)) thirty hours in a CPE reporting period. In exceptional circumstances, you may request additional credit by submitting the article(s) or book(s) to the board with an explanation of the circumstances that justify a greater credit. The amount of credit awarded for a given publication will be determined by the board.

(11) **Carry-forward:** CPE credit hours you complete during one

period cannot be carried forward to the next period.

(12) **Carry-back:** As specified in WAC 4-25-830(9), CPE credit hours you complete during one period can be carried back to the previous reporting period(~~(, however,)~~) only (~~(in accordance with WAC 4-25-830(5))~~) after the board has approved your request to carry back CPE credit hours.

(13) **Credential examination:** You may not claim CPE credit for preparing for or taking a credential examination unless you complete a formal review course and receive a certificate of completion meeting the requirements of WAC 4-25-833. CPE credit may not be claimed for CPA examination review courses.

AMENDATORY SECTION (Amending WSR 99-23-047, filed 11/15/99, effective 1/1/00)

**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, or registration as a resident nonlicensee firm owner, you must satisfy the board's CPE and supporting documentation requirements.

The reporting of compliance with CPE requirements is concurrent with ((the)) filing your renewal 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)) additional information to demonstrate your compliance with the board's rules.

AMENDATORY SECTION (Amending WSR 99-23-048, filed 11/15/99, effective 1/1/00)

**WAC 4-25-833 What documentation must I retain to support my eligibility for CPE credits?** (1) For each program for which you claim CPE credit you must retain documentation to support all of the following required information:

- (a) Program sponsor;
- (b) Title of program or description of content;
- (c) Date(s) attended;
- (d) Number of CPE credit hour(s); (~~and~~)
- (e) Attendee name; and
- (f) Acceptable evidence of completion.

(2) Acceptable evidence supporting the requirements of subsection (1) of this section includes:

(a) For group programs, a certificate, or other acceptable verification as defined by board policy, that is supplied by the program sponsor;

(b) For self-study programs, a certificate supplied by the program sponsor after satisfactory completion of a workbook or examination;

(c) For a university or college course, a record of the grade you received;

(d) For instruction credit, evidence obtained from the program sponsor of your having been the instructor or discussion leader at the program; or

(e) For published articles or books, evidence of publication.

(3) You are responsible for documenting your entitlement to the CPE credit you claim on your (~~license and/or certificate~~) renewal form.

(4) You must retain the supporting documentation for CPE credit claimed for (~~five~~) three years after (~~completion of the program~~) the end of the CPE reporting period in which the credit was claimed.