

TRANSMITTAL OF RULES ADOPTED

FROM: DEPARTMENT OF MOTOR VEHICLES--PROFESSIONAL LICENSING DIVISION  
(Name of Agency)

TO: CODE REVISER  
LEGISLATIVE BLDG (Southwest Corner, Ground Floor)  
Olympia 98501

The enclosed Permanent rules  , being order No. 9  
Emergency rules

relating to (Name of rules or description of subject matter)

Definition of "staff accountant", as found in RCW 18.04.070,  
providing for minimum quality of experience that applicants  
for account's certificate must obtain.

(ALTERNATIVE A. Use only for adoption of permanent rules)

pursuant to Notice No. 2078 <sup>①</sup> and 2097  
on 6/7/68 and 7/24/68 <sup>②</sup> were regularly adopted as permanent rules of this  
(date)  
agency at Seattle, Washington on 8/19/68 and are herewith  
(place) (date)  
filed in the office of the code reviser pursuant to chapter 34.04  
RCW. The effective date of such rules shall be 9/1/69 <sup>③</sup>

(ALTERNATIVE B. Use only for adoption of emergency rules)

pursuant to its finding that the immediate adoption of  
these rules is necessary for the preservation of the public  
health, safety, or general welfare and that observance of the  
requirements of notice and opportunity to present views on  
the proposed action would be contrary to the public interest,  
were regularly adopted as emergency rules of this agency at  
\_\_\_\_\_ on \_\_\_\_\_ and are herewith filed in  
(place) (date)  
the office of the code reviser pursuant to chapter 34.04 RCW.

Dated this 22nd day of August 1968.

STATE OF WASHINGTON  
**FILED**  
AUG 23 1968  
CODE REVISER'S OFFICE  
D CKET.# 2158 FILE # 2

DEPARTMENT OF MOTOR VEHICLES--PROFES-  
SIONAL LIC-(AGENCY) ENSING DIVISION  
By Ludwig Lobe

Title, Chairman, State Board of Accountancy

- ① NOTICE NUMBER AS APPEARS ON THE COPY OF NOTICE RETURNED TO YOU BY RE-  
VISER'S OFFICE (IF PROCEEDINGS WERE CONTINUED, USE NO. OF LAST NOTICE)
- ② STAMPED DATE AS APPEARS ON THE COPY OF NOTICE RETURNED TO YOU BY REVIS-  
ER'S OFFICE (IF PROCEEDINGS WERE CONTINUED, USE DATE OF LAST NOTICE)
- ③ UNLESS A LATER DATE IS SPECIFIED IN THIS ORDER OR IS PRESCRIBED  
IN ANOTHER STATUTE, RULES ARE EFFECTIVE 30 DAYS AFTER FILING:  
RCW 34.04.040. LEAVE THIS SPACE BLANK EXCEPT IN SUCH SPECIAL CASES.

STATE OF WASHINGTON  
DEPARTMENT OF MOTOR VEHICLES  
PROFESSIONAL LICENSING DIVISION

ADMINISTRATIVE ORDER NO. 9

(1) The State Board of Accountancy, by virtue of the authority vested in it under RCW 18.04.070, after filing notices Nos. 2078 and 2097 with the Code Reviser, and notifying the press in accordance with RCW 42.32.010, and also notifying interested persons, held meetings open to the public on July 12, 1968, and August 19, 1968, as required by chapters 43.03 and 42.32 RCW, to promulgate and adopt a rule and regulation relating to the definition of "staff accountant," as found in RCW 18.27.070, as a permanent rule of this agency.

After considering statements made at the hearing and material submitted, the Board by majority vote hereby promulgates and adopts the annexed rule and regulation.

(2) This order after being first recorded in the order register of this agency shall be forwarded to the Code Reviser for filing pursuant to chapter 34.04 RCW and chapter 1-12 WAC.

APPROVED AND ADOPTED, August 19, 1968.

By

  
LUDWIG LOBE

Chairman, State Board of Accountancy

WAC 4.12.100 MINIMUM ACCOUNTING EXPERIENCE. In order to fulfill the experience requirements of one, ". . . who has been engaged . . . in the employ as a staff accountant . . ." as set forth in RCW 18.04.120(a), (b), and (c), the applicant shall show to the satisfaction of the board that his experience has included all of the following:

(1) Experience in applying a variety of auditing procedures and techniques to the usual and customary financial transactions recorded in accounting records.

(2) Experience in the preparation of audit working papers covering the examination of the accounts usually found in accounting records.

(3) Experience in the planning of the program of audit work including the selection of the procedures to be followed.

(4) Experience in the preparation of written explanations and comments on the findings of the examination and on the content of the accounting records.

(5) Experience in the preparation and analysis of financial statements together with explanations and notes thereof.