

FORM OF ORDER AND TRANSMITTAL BY BOARD, COMMISSION, OR COUNCIL  
State of Washington

Board of Accountancy  
(name of governing body)

(agency name, if applicable)

Resolution No. \_\_\_\_\_

Administrative Order No. PL 401

(1) Be it resolved by the Washington State Board of Accountancy,  
acting at Seattle, Washington (place)

that it does promulgate and adopt the annexed rules relating to:

amending WAC 4-20-150

(2) ALTERNATIVE A. Use only for Adoption of Permanent Rules.

This action is taken pursuant to Notice No. \* filed with the code reviser on 3/16/82 Such rules shall take effect: WSR 82-07-041

- pursuant to RCW 34.04.040(2).
- at a later date, such date being \_\_\_\_\_

(2) ALTERNATIVE B. Use only for Adoption of Emergency Rules.

We, \_\_\_\_\_, find that an emergency exists and that the foregoing order 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 public interest. A statement of the facts constituting such emergency is:

Such rules are therefore adopted as emergency rules to take effect upon filing with the code reviser.

(3) Pursuant to the requirements of RCW 34.04.026<sup>1</sup> that "every agency shall incorporate the most specific, but in no case omit all, of the following language alternatives when adopting or amending rules" (fill in statement (a), (b), or (c) as appropriate):

(a) This rule is promulgated pursuant to RCW 18.04.070 and RCW 18.04.290 (2) and is intended to administratively implement that statute.

(b) This rule is promulgated pursuant to RCW \_\_\_\_\_ which directs that the

\_\_\_\_\_ (agency)  
has authority to implement the provisions of \_\_\_\_\_

(name of act or RCW citation)

(c) This rule is promulgated under the general rule-making authority of the

\_\_\_\_\_ (agency)  
as authorized in RCW \_\_\_\_\_

(4) The undersigned hereby declares that he has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) or the Higher Education Administrative Procedure Act (chapter 28B.19 RCW), as appropriate, and the State Register Act (chapter 34.08 RCW).

(5) This order after being first recorded in the order register of this governing body is herewith transmitted to the Code Reviser for filing pursuant to chapter 34.04 RCW and chapter 1-12 WAC.

APPROVED AND ADOPTED May 28, 19 82

FILED

JUN 20 1982

By Robert L. Block  
Robert L. Block, C.P.A.  
Chairman

Title

CODE REVISER'S OFFICE  
WSR 82-14-052

AMENDATORY SECTION (Amending Order PL 148, filed 9/25/73)

WAC 4-20-150 QUALIFICATION OF PROGRAM--PUBLISHED ARTICLES AND BOOKS. Credit may be awarded for published articles and books. The amount of credits so awarded will be determined by the Board; Provided, that such credit may not exceed 25% of the renewal period requirement or 30 CPE hours in any three year reporting period without submission of the article for prior approval. Credit is given in the period in which the article or book is published.