

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 415

(1) Be it resolved by the Board of Accountancy

acting at Olympia, Washington  
(place)

that it does adopt the annexed rules relating to:

Amending WAC 4-20-020 Basic Requirements -- Amount.

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

This action is taken pursuant to Notice No. \_\_\_\_\_  
filed with the code reviser on \_\_\_\_\_. These rules shall take effect:  
 thirty days after they are filed with the code reviser 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, Washington State Board of Accountancy, find that  
an emergency exists and that this 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 the emergency is:  
It is necessary that the Board rules relative to continuing  
professional education need to cover the reporting period for 1982

These 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 RCW 18.04.070  
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 the agency has complied with the provisions of the Open Public  
Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register  
Act (chapter 34.08 RCW) in the adoption of these rules.

(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 December 17, 19 82

DEC 20 1982

By BW Davis

Chief Executive Officer  
Title

CODE REVISER'S OFFICE  
WSR 83-02-036

AMENDATORY SECTION (Amending Order PL 303, filed 5/15/79)

WAC 4-20-020 BASIC REQUIREMENTS -- AMOUNT. In the three year period ending the December 31 immediately preceding the annual renewal of the permit to practice public accounting, the applicant must have completed 15 days, or accumulated 120 hours of acceptable continuing education: PROVIDED, That at least two days or 16 hours in each calendar year period (~~(and six days or 48 hours in each three-year reporting period)~~) shall consist of accounting related or auditing related subjects (~~(--PROVIDED, FURTHER, That affected licensees shall report 140 hours for the three and one-half year period ending December 31, 1979, of which at least eight hours must be in accounting or auditing related subjects. For the three year period ending December 31, 1980, 120 hours must be reported of which at least 24 hours must be in accounting or auditing related subjects. For three year periods ending December 31, 1981, and thereafter, 120 hours must be reported, of which at least 48 hours must be in accounting or auditing related subjects.)~~) For three-year periods ending December 31, 1983, and thereafter, no more than 24 hours, or eight hours in any one year, of the basic requirement, may be in courses deemed "non-technical" by the Board.

(1) Measurement is in full hours only (a fifty minute period equals one hour). A one day course will constitute eight hours of credit.

(2) Only class hours or the equivalent (and not hours devoted to preparation) are counted.