

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. ACB 106

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

that it does adopt the annexed rules relating to:

chapter 4-24 WAC

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

This action is taken pursuant to Notice No. WSR 83-15-066  
filed with the code reviser on 7/20/83. 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, \_\_\_\_\_, 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:

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 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 STATE OF WASHINGTON August 26, 19 83

OCT 26 1983

By E. William Parker  
E. William Parker, C.P.A.  
Chairman

Title

CODE REVISER'S OFFICE  
WSR 83-22033

NEW SECTION

WAC 4-24-021 DEFINITIONS. (1) "Public record" includes any writing containing information relating to the conduct of government or the performance of any governmental or proprietary function prepared, owned, used, or retained by any state or local agency regardless of physical form or characteristics.

(2) "Writing" means handwriting, typewriting, printing, photostating, photographing, and every other means of recording any form of communication or representation, including letters, words, pictures, sounds, or symbols or combination thereof, and all papers, maps, magnetic or paper tapes, photographic films and prints, magnetic or punched cards, discs, drums, and other documents.

(3) The "Washington state board of accountancy" is the board whose members are appointed by the governor. The Washington state board of accountancy shall hereinafter be referred to as the "board." Where appropriate, the term "board" also refers to the staff and employees of the Washington state accountancy board.

NEW SECTION

WAC 4-24-041 OPERATIONS AND PROCEDURES. (1) The board of accountancy consists of five members, one of whom is designated as chairman.

(2) The board meets approximately once each month in various places throughout the state. The time and place of the meeting can be learned by writing or calling the administrative office of the board.

(3) The chief executive officer is the board's administrator. He is responsible for carrying out the board's directions and for directing the board's staff.

(4) It is the board's duty to administer the accountancy law:

(a) The board administers a certified public accountant's examination semiannually.

(b) The board receives applications for certificates of CPA's and permits to practice as public accountants and investigates the qualifications of applicants and issues licenses to those properly qualified.

(c) The board prepares an annual report to the governor of its activities, which upon request shall be available to any person, office, partnership, or corporation within this act, or to any member of the public.

(d) The board reviews licensees' compliance with its continuing education rules.

(e) The board receives complaints about licensees' professional conduct and revokes or suspends the license of persons found to have violated terms of the licensing law.

(5) Information concerning all licenses or registrations issued by the board may be obtained by writing or calling the administrative office of the board.

NEW SECTION

WAC 4-24-101 EXEMPTIONS. (1) The board reserves the right to determine that a public record requested in accordance with the procedures outlined is exempt from disclosure under provisions of RCW 42.17.310, also known as section 31, chapter 1, Laws of 1973.

(2) In addition, pursuant to RCW 42.17.310(2), section 26, chapter 1, Laws of 1973, the board reserves the right to delete identifying details when it makes available or publishes any public record, in

any cases when there is reason to believe that disclosure of such details would be an invasion of personal privacy protected by RCW 42.17.310, also known as chapter 1, Laws of 1973. The public records officer will fully justify such deletion in writing.

(3) All denials of requests for public records must be accompanied by a written statement specifying the reason for the denial, including a statement of the specific exemption authorizing the withholding of the record and a brief explanation of how the exemption applies to the record withheld.

#### NEW SECTION

WAC 4-24-131 INDEX OF PUBLIC RECORDS AVAILABLE. (1) The board has available to all persons:

(a) Card file of every Washington licensed certified public accountant, with details of name, address, certificate type, date issued and number, including certified public accountant examination candidates without grade information;

(b) Computer status report showing current status of all licensed accountants, name and address, current or delinquent;

(c) Formal orders including orders of public hearings;

(d) Minutes of board meetings;

(e) Files to support above, with specific complaints and other nondisclosable items deleted;

(f) Tape recordings of all board meetings, excluding executive sessions;

(g) Correspondence, including AICPA reports of examination results, excluding names;

(h) Law pamphlets and amendments thereto;

(i) Continuing education course data, sponsor agreements and records applicable to licensees;

(j) Legal orders file; and

(k) Correspondence and materials referred to therein by and with the board relating to any regulatory, supervisory, or enforcement responsibilities of the board, whereby the board determines or opines upon, or is about to determine or opine upon, the rights of the state, the public, a subdivision of state government or of any private party, which is filed chronologically, with one copy also filed in a licensee's file, if applicable.

(2) The board has determined that it would be unduly burdensome to maintain an index, except as set forth herein, due to fiscal and personnel limitations and to the general nature and large volume of correspondence of the board.

(3) The board shall not give, sell, or provide access to lists of individuals requested for commercial purposes except that a list of licensees is maintained according to statute, and except that lists of applicants for licenses are accessible to bona fide educational and professional organizations.