



RULE-MAKING ORDER
(RCW 34.05.360)

CR-103 (10/1/89)

Agency: Board of Accountancy

- Permanent Rule
 Emergency Rule

(1) Date of adoption: September 24, 1992

(2) Purpose: Adds current policies relaxing CPA exam application due date and exam fee refunds to the existing rule. Removes the requirement to submit photographs with CPA exam applications. Deletes CPA examination specifications and conditional credits requirements that were superceded by Section 7(2) and (3), Chapter 103, Laws of 1992.

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

- Repealed:
Amended: WAC 4-25-141
Suspended:

(4) Authority for adoption:

Statute: RCW 18.04.055(1) and (11)
Other Authority:

(5.1) PERMANENT RULE ONLY

Pursuant to notice filed as WSR 92-17-085 on August 19, 1992 (date).

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

(5.2) EMERGENCY RULE ONLY

Pursuant to 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) _____ *

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

Emergency Rules

- Immediately
 Later (specify) _____

CODE REVISER USE ONLY

CODE REVISER'S OFFICE
STATE OF WASHINGTON
FILED

OCT 06 1992

TIME: 4:03 PM
WSR 92-20105

NAME (TYPE OR PRINT)

Carey L. Rader

SIGNATURE

Carey L. Rader

TITLE

Executive Director

DATE

9/29/92

AMENDATORY SECTION (Amending Order ACB 134, filed 7/17/87)

WAC 4-25-141 CPA exam--Application. Applications to take the certified public accountant examination must be made on a form provided by the board and filed with the board on or before March 1 for the May examination and September 1 for the November examination. Applications must be postmarked by March 1 (and received by March 10) for the May examination. Applications for the November examination must be postmarked by September 1 and received by September 10.

An application will not be considered filed until the examination fee ~~((and required photographs have))~~ has been received.

An applicant who fails to appear for examination or reexamination shall forfeit the fees charged for examination and reexamination. The board may, upon showing of good cause, refund a portion of the examination fee.

Notice of the time and place of the examination shall be mailed at least ten days prior to the date set for the examination to each candidate whose application to sit for the examination has been approved by the board.

~~(1) ((Form of exam. The examination required by RCW 18.04.105 shall be the uniform CPA examination, including the following subjects:~~

- ~~(a) Auditing~~
- ~~(b) Business law~~
- ~~(c) Theory of accounts, and~~
- ~~(d) Accounting practices.))~~

A passing grade for each subject shall be seventy-five. The board uses the Advisory Grading Services of the American Institute of Certified Public Accountants.

An applicant, at each sitting of the examination in which he takes any part of the examination, must take all parts not previously passed.

~~(2) ((Conditional credits. An applicant who at one sitting for the examination receives a passing grade in any two parts of the examination, or in the subject accounting practice I and II, and who receives a grade of at least fifty in each of the remaining parts, shall be granted credit for parts passed, on the condition that the applicant receives a passing grade in each of the remaining parts of reexamination at one or more of the next six consecutive examinations.~~

An applicant who at one sitting for the examination receives a passing grade in any three parts of the examination shall, regardless of the grade received on the remaining part, be granted credit for the parts passed, on the condition that the applicant receives a passing grade in the remaining part on reexamination at one of the next six consecutive examinations.

~~(3))~~ Ethics exam. In addition to the uniform CPA examination, candidates shall be required to pass an examination, or alternatively to complete a course of study, prescribed by or acceptable to the board, in professional ethics.

((+4)) (3) proctoring CPA exam candidates. The board may agree to request the assistance of another accountancy board in proctoring Washington's applicants at out-of-state exam sites and may agree to proctor another accountancy board's applicants at a Washington exam site, both subject to space and staffing constraints. The board will not arrange for out-of-state proctoring for applicants domiciled out of state who wish to take the uniform CPA exam as Washington candidates. Such applicants must take the CPA exam in Washington on a space available basis.

((+5)) (4) CPA exam--Completion of education requirement. A person who has met the education requirement of WAC 4-25-140, or who expects to meet it within one hundred twenty days following the examination, or with respect to whom it has been waived, is eligible to take the uniform CPA examination provided all other requisites have been satisfied. If a person is admitted to the examination on the expectation that he or she will complete the educational requirement within one hundred twenty days, no certificate may be issued, nor credit for the examination or any part of it be given, unless this requirement is in fact completed within that time or within such time as the board in its discretion may determine upon application.