



RULE-MAKING ORDER
(RCW 34.05.360)

CR-103 (10/1/89)

Agency: Board of Accountancy

- Permanent Rule
 Emergency Rule

(1) Date of adoption: May 21, 1993

(2) Purpose: General housekeeping - reorganizes WAC section numbering and corrects statute cite (Previous cite WAC 4-25-010)

(3) Citation of existing rules affected by this order: New section: WAC 4-25-400 Preamble

- Repealed:
Amended:
Suspended:

(4) Authority for adoption:

Statute: RCW 18.04.055
Other Authority:

(5.1) PERMANENT RULE ONLY

Pursuant to notice filed as WSR 93.08.090 on April 7, 1993 (date).
Describe any changes other than editing from proposed to adopted version: None

(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) 07/01/93*

*(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

MAY 27 1993

TIME 4:12
WSR 93-10-063

NAME (TYPE OR PRINT)

Carey L. Rader, CPA

SIGNATURE

Carey L. Rader

TITLE

Executive Director

DATE

5/24/93

NEW SECTION

WAC 4-25-400 Preamble. These rules are adopted by the Washington state board of accountancy, pursuant to its authority under RCW 18.04.055, the Public Accounting Act. Their purpose is to promote and protect the public interest by implementing the provisions of that act, which provide for the certifying and licensing of practitioners of public accountancy and the regulation of the practice of public accountancy. The further purpose is the enhancing of the reliability of information which is used for guidance in financial transactions or for accounting for or assessing the financial status or performance of commercial, noncommercial, and governmental enterprises.