



**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. Recodifies WAC 4-24-131 to chapter 4-25 WAC to consolidate board rules into one chapter of WAC.

(3) Citation of existing rules affected by this order: New section: WAC 4-25-520 Index of public records available.  
 Repealed:  
 Amended:  
 Suspended:

(4) Authority for adoption:  
 Statute: RCW 42:17  
 Other Authority:

(5.1) **PERMANENT RULE ONLY**  
 Pursuant to notice filed as WSR 93.08.093 on April 7, 1993 (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:

<b>Permanent Rules</b>	<b>Emergency Rules</b>
<input checked="" type="checkbox"/> 31 days after filing	<input type="checkbox"/> Immediately
<input type="checkbox"/> Other (specify) _____ *	<input type="checkbox"/> Later (specify) _____

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

**CODE REVISER USE ONLY**

CODE REVISER'S OFFICE  
STATE OF WASHINGTON  
FILED

JUN 29 1993  
TIME: 4:35 PM  
WSR 93-14-050

NAME (TYPE OR PRINT)  
Carey L. Rader, CPA

SIGNATURE  
*Carey L. Rader*

TITLE  
Executive Director

DATE  
6/28/93

NEW SECTION

**WAC 4-25-520 Index of public records available.** (1) The board maintains the following records:

(a) A data base file of every Washington certified public accountant. This file contains each certified public accountant's name, address, certificate type and number, certificate issue date, and certificate status;

(b) A data base file of certified public accountant examination candidates. This file contains each candidate's name, address, and candidate identification numbers;

(c) A data base file of certified public accountant firms. This file contains each firm's name, ownership, address, license status, and license number;

(d) A data base file of final orders, declaratory rulings, interpretations, and policy statements abstracted from board meeting minutes;

(e) Formal disciplinary orders of the board;

(f) Board meeting minutes;

(g) Tape recordings of board meetings for the previous six months;

(h) Board policy manual;

(i) Board rules files;

(j) Certified public accountants' continuing education reports and continuing education sponsor agreements; and

(k) Correspondence and materials dealing with regulatory, supervisory, and enforcement responsibilities of the board. The board does not maintain an index of correspondence files.

(2) Under the Public Records Act, chapter 42.17 RCW, the board may not give, sell, or provide access to lists of individuals or firms requested for commercial purposes. The board will provide lists of certified public accountants and/or candidates to bona fide educational and professional organizations.