

WSR 22-04-074

PERMANENT RULES

BOARD OF ACCOUNTANCY

[Filed January 31, 2022, 8:03 a.m., effective March 3, 2022]

Effective Date of Rule: Thirty-one days after filing.

Purpose: Rule making is needed to reformat the title, add a RCW reference, remove an outdated section, and add a board decision to which this rule applies so that the process is more efficient.

Citation of Rules Affected by this Order: Amending WAC 4-30-028.

Statutory Authority for Adoption: RCW 18.04.055.

Adopted under notice filed as WSR 21-23-013 on November 4, 2021.

Number of Sections Adopted in Order to Comply with Federal Statute: New 0, Amended 0, Repealed 0; Federal Rules or Standards: New 0, Amended 0, Repealed 0; or Recently Enacted State Statutes: New 0, Amended 0, Repealed 0.

Number of Sections Adopted at the Request of a Nongovernmental Entity: New 0, Amended 0, Repealed 0.

Number of Sections Adopted on the Agency's own Initiative: New 0, Amended 1, Repealed 0.

Number of Sections Adopted in Order to Clarify, Streamline, or Reform Agency Procedures: New 0, Amended 1, Repealed 0.

Number of Sections Adopted using Negotiated Rule Making: New 0, Amended 0, Repealed 0; Pilot Rule Making: New 0, Amended 0, Repealed 0; or Other Alternative Rule Making: New 0, Amended 0, Repealed 0.

Date Adopted: January 28, 2022.

David E. Trujillo, CPA  
Executive Director

OTS-3469.1

AMENDATORY SECTION (Amending WSR 10-24-009, filed 11/18/10, effective 12/19/10)

**WAC 4-30-028 ((What rules govern the)) Rules governing the formal adjudicative proceedings and the brief adjudicative proceedings before the board(?)**. Except where they are inconsistent with the rules in this chapter and subject to additional rules that the board may adopt from time to time, ((practice and procedure)) adjudicative proceedings in and before the board are governed by the Administrative Procedure Act, chapter 34.05 RCW, and the uniform procedural rules codified in the Washington Administrative Code, chapter 10-08 WAC.

For certain types of decisions, the board has adopted an appeal process authorized by RCW 34.05.482 through 34.05.494 which is called a brief adjudicative proceeding. Decisions to which this appeal process will be applied are:

- (1) ((Staff)) Denials of initial individual license applications, renewals, or applications for reinstatement;
- (2) ((Staff)) Denials of CPA-Inactive certificate renewals or applications for reinstatement;
- (3) ((Staff denials of practice privilege reinstatements;

~~(4) Staff~~) Denials of initial resident nonlicensee firm owner registration applications, renewals, or applications or requests for reinstatement;

~~((5) Staff)~~ (4) Denials of initial firm license applications, renewals, and amendments;

~~((6) Staff)~~ (5) Denials of exam applications; ((and

~~(7))~~ (6) A proposed suspension as a result of a determination by a lending agency of nonpayment or default on a federally or state-guaranteed student loan or service conditional scholarship; and

(7) Lifts of stays of suspension from a board order.

To appeal a decision you must submit your request for a brief adjudicative proceeding, **in writing**, to the board **within ((thirty)) 30 days** after the decision by board staff is posted in the U.S. mail. The board chair or the board vice chair, if the board chair is unavailable, will appoint one member of the board as the presiding officer for brief adjudicative proceedings. The presiding officer renders a decision either upholding or overturning the denial. This decision, called an order, will be provided to you at the last address you furnished to the board.

If you are dissatisfied with the order in the brief adjudicative proceeding, you may appeal to the board's vice chair, or designee. This appeal process is called an administrative review. Your appeal must be received by the board, **orally or in writing, within ((twenty-one)) 21 days** after the brief adjudicative proceedings order is posted in the U.S. mail. The vice chair, or designee, considers your appeal and either upholds or overturns the brief adjudicative proceeding order. The vice chair's, or designee's, decision, also called an order, will be provided to you at the last address you furnished to the board.

[Statutory Authority: RCW 18.04.055(1), 34.05.220, and 34.05.482. WSR 10-24-009, amended and recodified as § 4-30-028, filed 11/18/10, effective 12/19/10; WSR 08-18-016, § 4-25-540, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-540, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-540, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055(1) and 34.05.482. WSR 00-11-070, § 4-25-540, filed 5/15/00, effective 6/30/00; WSR 98-12-022, § 4-25-540, filed 5/27/98, effective 6/27/98. Statutory Authority: RCW 18.04.055. WSR 93-12-074, § 4-25-540, filed 5/27/93, effective 7/1/93.]