

(1) Be it resolved by the board of \_\_\_\_\_ of the (institution) acting at (place), that it does promulgate and adopt the annexed rules relating to:

(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 28B.19 RCW and chapter 1-13 WAC.

APPROVED AND ADOPTED \_\_\_\_\_, 19...

By \_\_\_\_\_

Title

[Form CR-10: Effective 12/1/77]

[Statutory Authority: RCW 28B.19.080, 34.04.055, 34.08.040 & chapters 28B.19, 34.04 RCW. 78-02-074 (Order 17), § 1-13-940, filed 1/26/78; Order 15, § 1-13-940, filed 10/31/77, effective 12/1/77; Order 14, § 1-13-940, filed 7/28/77; Emergency Order 13, § 1-13-940, filed 6/16/77; Order 12, § 1-13-940, filed 5/9/77, effective 6/9/77.]

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

This action is taken pursuant to Notice No. \_\_\_\_\_ filed with the code reviser on \_\_\_\_\_. Such rules shall take effect:

- ☐ pursuant to RCW 28B.19.050(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 the foregoing 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 such emergency is:

Such rules are therefore adopted as emergency rules to take effect upon filing with the code reviser.

(3) Pursuant to the requirements of WAC 1-13-040 that each order shall set forth an appropriate statement of state statutory authority (fill in statement (a), (b), or (c) as appropriate):

- ☐ (a) This rule is promulgated pursuant to RCW \_\_\_\_\_ and is intended to administratively implement that statute.
☐ (b) This rule is promulgated pursuant to RCW \_\_\_\_\_ which directs that the (institution) 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 (institution) as authorized in RCW \_\_\_\_\_

(4) The undersigned hereby declares that he has complied with the provisions of the Open Public Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW) or the Higher Education Administrative Procedure Act (chapter 28B.19 RCW), as appropriate, and the State Register Act (chapter 34.08 RCW).

Title 4 WAC
ACCOUNTANCY, BOARD OF

Chapters

- 4-04 General provisions.
4-12 Qualifications and examination of candidates for certified public accountant.
4-20 Accountancy continuing education rules.

Chapter 4-04 WAC
GENERAL PROVISIONS

WAC

- 4-04-040 Repealed.
4-04-080 Repealed.
4-04-170 Repealed.
4-04-210 Fees for permit to practice accounting.
4-04-240 Repealed.
4-04-270 Repealed.

DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

- 4-04-040 Registration limited to individuals and partnerships—Assumed name prohibited. [Regulation 04.040, effective 2/5/60.] Repealed by 79-06-024 (Order PL 303), filed 5/15/79. Statutory Authority: RCW 18.04.070.
4-04-080 Professional service corporations designation. [Order PL-116, § 4-04-080, filed 12/14/71.] Repealed by 79-06-024 (Order PL 303), filed 5/15/79. Statutory Authority: RCW 18.04.070.
4-04-170 Educational and experience requirements. [Order 234, § 4-04-170, filed 12/17/75; Order, § 4-04-170, filed 7/15/69.] Repealed by 79-06-024 (Order PL 303), filed 5/15/79. Statutory Authority: RCW 18.04.070.
4-04-240 Annual fee for LPA license. [Order PL-230, § 4-04-240, filed 11/17/75.] Repealed by 79-06-024 (Order PL 303), filed 5/15/79. Statutory Authority: RCW 18.04.070.
4-04-270 Annual fee for PA license. [Order PL-230, § 4-04-270, filed 11/17/75.] Repealed by 79-06-024 (Order PL 303), filed 5/15/79. Statutory Authority: RCW 18.04.070.

**WAC 4-04-040 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 4-04-080 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 4-04-170 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 4-04-210 Fees for permit to practice accounting.** (1) The annual fee for a permit to practice public accounting shall be forty dollars for CPAs, LPAs and PAs.

(2) The annual fee for a permit to practice nonpublic accounting shall be twenty-five dollars for CPAs, LPAs and PAs. This permit enables a Washington CPA, LPA or PA to use the appropriate title for occupational purposes (other than engaging in public accounting). The requirements for this permit are licensure, annual application and payment of the annual fee. [Statutory Authority: RCW 18.04.070, 79-06-024 (Order PL 303), § 4-04-210, filed 5/15/79; Order PL-230, § 4-04-210, filed 11/17/75.]

**WAC 4-04-240 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 4-04-270 Repealed.** See Disposition Table at beginning of this chapter.

#### Chapter 4-12 WAC

### QUALIFICATIONS AND EXAMINATION OF CANDIDATES FOR CERTIFIED PUBLIC ACCOUNTANT

#### WAC

4-12-020	Applications for examinations.
4-12-050	Repealed.
4-12-160	Repealed.
4-12-170	Applicants for initial permits to practice public accounting.
4-12-180	Renewal of permits to practice public accounting.
4-12-190	Applicants for permits to practice public accounting from other status.

#### DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

4-12-050	Construction of RCW 18.04.120(6)(c) as to equivalent education. [Regulation 04.080, effective 2/5/60.] Repealed by 79-06-024 (Order PL 303), filed 5/15/79. Statutory Authority: RCW 18.04.070.
4-12-160	Minimum accounting experience. [Order, § 4-12-160, filed 7/15/69. Formerly: Order 9, § 4-12-100, filed 8/23/68, effective 9/1/69.] Repealed by 79-06-024 (Order PL 303), filed 5/15/79. Statutory Authority: RCW 18.04.070.

**WAC 4-12-020 Applications for examinations.** Applications for examination or reexamination must be received by the department of licensing at least sixty days prior to the examination. [Statutory Authority: RCW 18.04.070, 79-06-024 (Order PL 303), § 4-12-020, filed 5/15/79; Order PL-116, § 4-12-020, filed 12/14/71; Regulation 04.060, effective 2/5/60.]

**WAC 4-12-050 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 4-12-160 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 4-12-170 Applicants for initial permits to practice public accounting.** An applicant for an initial permit to practice public accounting shall show to the satisfaction of the board the following:

(1) An applicant who is a graduate of a college or university and who has completed courses satisfactory to the board in the study of accounting, business law, economics and finance must have either engaged in the practice of public accounting for one year or been employed in private or governmental accounting work acceptable to the board for two years. Each two months of private or governmental work may be substituted for one month of public accounting experience.

(2) An applicant who is a graduate of a college or university, but who has not completed the courses required by the board in subsection (1) above must have engaged in the practice of public accounting for two years or been employed in private or governmental accounting work acceptable to the board at least three years. Each three month's experience in private or governmental accounting work may be substituted for two months of the public accounting experience required by this subsection.

(3) An applicant must provide the affidavit of a CPA or LPA currently holding a valid permit to practice public accounting showing to the satisfaction of the board that the applicant has experience in the elements of the attest function to include:

(a) Experience in applying a variety of auditing procedures and techniques to the usual and customary financial transactions recorded in accounting records.

(b) Experience in the preparation of audit working papers covering the examination of the accounts usually found in accounting records.

(c) Experience in the planning of the program of audit work including the selection of the procedures to be followed.

(d) Experience in the preparation of written explanations and comments on the findings of the examination and on the content of the accounting records.

(e) Experience in preparation and analysis of financial statements, together with explanations and notes thereof. [Statutory Authority: RCW 18.04.070, 79-06-024 (Order PL 303), § 4-12-170, filed 5/15/79.]

**WAC 4-12-180 Renewal of permits to practice public accounting.** An applicant for renewal of a permit to practice public accounting shall demonstrate to the board, compliance with continuing education provisions of RCW 18.04.290(2). [Statutory Authority: RCW 18.04.070, 79-06-024 (Order PL 303), § 4-12-180, filed 5/15/79.]

**WAC 4-12-190 Applicants for permits to practice public accounting from other status.** An applicant for

permit to practice public accounting who is entering public accounting from some other status shall:

(1) Show to the board's satisfaction that the applicant has sufficient experience in the elements of the attest function as listed in WAC 4-12-170(3).

(2) Show to the board's satisfaction compliance with the continuing education requirements of Chapter 4-20 WAC or successor chapters. [Statutory Authority: RCW 18.04.070. 79-06-024 (Order PL 303), § 4-12-190, filed 5/15/79.]

### Chapter 4-20 WAC

## ACCOUNTANCY CONTINUING EDUCATION RULES

### WAC

4-20-020	Basic requirements—Amount.
4-20-030	Basic requirements—Effective date of requirement.
4-20-045	Basic requirements—Exceptions.

**WAC 4-20-020 Basic requirements—Amount.** In the three year period ending the December 31 immediately preceding the annual renewal of the permit to practice public accounting, the applicant must have completed 15 days, or accumulated 120 hours of acceptable continuing education: *Provided*, That at least two days or 16 hours in each calendar year period and six days or 48 hours in each three-year reporting period shall consist of accounting related or auditing related subjects: *Provided, further*, That affected licensees shall report 140 hours for the three and one-half year period ending December 31, 1979, of which at least eight hours must be in accounting or auditing related subjects. For the three-year period ending December 31, 1980, 120 hours must be reported of which at least 24 hours must be in accounting or auditing related subjects. For three-year periods ending December 31, 1981, and thereafter, 120 hours must be reported, of which at least 48 hours must be in accounting or auditing related subjects.

(1) Measurement is in full hours only (a fifty minute period equals one hour). A one day course will constitute eight hours of credit.

(2) Only class hours or the equivalent (and not hours devoted to preparation) are counted. [Statutory Authority: RCW 18.04.070. 79-06-024 (Order PL 303), § 4-20-020, filed 5/15/79; Order PL-148, § 4-20-020, filed 9/25/73.]

**WAC 4-20-030 Basic requirements—Effective date of requirement.** With respect to any individual, the regulation will become effective December 31, three years following the end of the calendar year in which the individual's first annual permit to practice public accounting is issued: *Provided*, That all individuals holding valid Washington CPA, LPA or PA certificates who are not eligible under RCW 18.04.290(2) to practice public accounting at the time of this amendment must comply with terms of this regulation prior to applying for a permit to practice public accounting: *Provided, further*, That licensees entering public accounting from some other status after the effective date of this amendment

must demonstrate compliance with WAC 4-20-020 before applying for a license to practice public accounting. [Statutory Authority: RCW 18.04.070. 79-06-024 (Order PL 303), § 4-20-030, filed 5/15/79; Order 233, § 4-20-030, filed 12/17/75; Order PL-148, § 4-20-030, filed 9/25/73.]

**WAC 4-20-045 Basic requirements—Exceptions.** The following are exceptions from the continuing education requirements:

(1) Licensees who are not practicing public accounting in the state of Washington are exempt from any continuing education requirement of RCW 18.04.290(2) and the applicable continuing education rules and regulations of the board.

(2) Upon a showing of good cause by a licensee to the board, the board may exempt such licensee from any, all or part of the continuing education requirements of RCW 18.04.290(2) and the applicable continuing education rules and regulations of the board. Good cause includes but is not limited to: chronic illness, retirement or military service.

(3) A licensee is exempted from the 16-hour accounting and auditing related subject provision for any calendar year in a reporting period during which the licensee was not involved in preparing reports on financial statements: *Provided*, That a licensee must accumulate at least 16 hours in accounting and auditing related subjects during the current calendar year if (s)he reasonably expects to be involved in preparing financial statements in the calendar year following the reporting period. [Statutory Authority: RCW 18.04.070. 79-06-024 (Order PL 303), § 4-20-045, filed 5/15/79; Order PL-175, § 4-20-045, filed 9/24/74. Formerly Order PL-148, WAC 4-20-040, filed 9/25/73.]

## Title 16 WAC

### AGRICULTURE, DEPARTMENT OF

#### Chapters

16-54	Animal importation.
16-86	Cattle, goats—Brucellosis and tuberculosis.
16-212	Grain, hay, beans and peas—Inspection fees.
16-216	Hops—Chemical analyses—Fees.
16-218	Hops—Certification analyses—Fees.
16-224	Designation of warehouse stations.
16-228	Pesticide regulations.
16-230	Use of chemicals and chemically treated materials in certain counties.
16-300	Noxious weed seeds.
16-304	Sampling and testing of seeds.
16-313	Blending of certified seed.
16-316	Seed certification.
16-317	Regulations for labeling small grain seeds.
16-319	Forest tree seed certification.
16-320	Interstate certification of seeds.
16-324	Rules for the certification of seed potatoes.
16-354	Hop rootstocks—Certification.