

**Title 4 WAC
ACCOUNTANCY, BOARD OF**

**Chapter
4-25 General provisions.**

**Chapter 4-25 WAC
GENERAL PROVISIONS**

WAC	
4-25-020	Definitions.
4-25-040	State board of accountancy.
4-25-140	Certified public accountants.

WAC 4-25-020 Definitions. For purposes of these rules the following terms have the meanings indicated:

- (1) "Act" means the Public Accounting Act of 1983.
- (2) "Board" means the Washington state board of accountancy.
- (3) "Client" means the person or entity which retains a licensee for the performance of professional services.
- (4) "Enterprise" means any person or entity, whether organized for profit or not, with respect to which a licensee performs professional services.
- (5) "Firm" means a sole proprietorship, a corporation or a partnership.
- (6) "Financial statements" means statements and footnotes related thereto that purport to show financial position which relates to a period of time, or changes in financial position which relate to a period of time, or results of operations, on the basis of generally accepted accounting principles or another comprehensive basis of accounting. The term does not include incidental financial data included in management advisory services reports to support recommendations to a client, nor does it include tax returns and supporting schedules.
- (7) "He," "his," and "him" mean, where applicable, the corresponding feminine and neuter pronouns also.
- (8) "Licensee" means the holder of a certificate issued under the act, or of a permit issued under the act; or, in each case, under corresponding provisions of prior law.
- (9) "Practice of (or practicing) public accountancy" means performing services as one skilled in the knowledge and practice of public accounting and preparing reports designated as "audit reports," "review reports," and "compilation reports."
- (10) "Professional services" means any services performed or offered to be performed by a licensee for a client in the course of a practice of public accountancy.
- (11) "Public communication" means a communication made in identical form to multiple persons or to the world at large, as by television, radio, motion picture, newspaper, pamphlet, mass mailing, letterhead, business card or directory.
- (12) "Generally accepted auditing standards" (GAAS) are measures of the quality of auditing performance as demonstrated by a licensee and include general standards, standards of field work, and standards of reporting as defined and codified by the American Institute of Certified Public Accountants.

"Generally accepted accounting principles" (GAAP) is a body of knowledge which refers to the set of accounting conventions, rules and procedures as developed by the accounting profession and applied by licensees in the practice of public accountancy. Generally accepted accounting principles include but are not limited to principles concerned with the recognition and recording of financial data and with the issuance of reports upon that data, including audit reports based on examinations in accordance with generally accepted auditing standards and review and compilation reports based on statements on standards for accounting and review services (SSARS), all in accordance with pronouncements or other authoritative publications issued by the Financial Accounting Standards Board (FASB) and by the American Institute of Certified Public Accountants, including but not limited to the senior technical committees thereof. [Statutory Authority: RCW 18.04.055. 84-06-021 (Order ACB 107), § 4-25-020, filed 2/29/84. Statutory Authority: RCW 18.04.070. 83-22-032 (Order ACB 105), § 4-25-020, filed 10/26/83.]

WAC 4-25-040 State board of accountancy. An annual meeting of the board shall be held each year, on a date following the annual meeting of the National Association of State Boards of Accountancy, and at least six other meetings shall be held each year, in the months of February, April, June, August, October, and December. Such regular board meetings will normally be on the last Friday of the month, with the exceptions of November and December meetings which shall normally be on the third Friday of the month. The chairman or a quorum of the board shall have the authority to call meetings of the board. The board shall follow and apply the rules of procedure, chapter 34.04 RCW, as regards to notice and conduct of meetings.

At the annual meeting the board shall elect from among its members the chairman, vice chairman, and secretary. The officers shall assume the duties of their respective offices at the conclusion of the annual meeting at which they were elected. They shall serve a term of one year, but shall be eligible for reelection for an additional term.

The chairman or, in the event of his absence or inability to act, the vice chairman shall preside at all meetings of the board. Other duties of the officers shall be such as the board may from time to time determine.

- (1) Fees charged by the board shall be as follows:
 - (a) CPA examination applications:
 - (i) One or two parts \$ 75
 - (ii) Three parts \$ 100
 - (iii) Five parts \$ 125
 - (b) Transfer of grade credits from other jurisdictions, pursuant to section 7(5), chapter 234, Laws of 1983 \$ 40
 - (c) Administration of examination for out-of-state applicants, per part \$ 10
 - (d) Application for certificate by reciprocity from other jurisdictions \$ 40
 - (e) Biennial permit to practice public accounting \$ 80

(f)	Biennial permit restricted to nonpublic accounting (title-only use)	\$ 50
(g)	Biennial firm registration:	
(i)	Sole proprietorships	\$ 50
(ii)	Partnerships	\$ 100
(iii)	P.S. corporations	\$ 100
(h)	Amendments to firm registration, each filing	\$ 10
(i)	Delinquency fee for permit renewal applications sixty days overdue	\$ 25
(j)	Delinquency fee for firm renewal applications sixty days overdue	\$ 20
(k)	Temporary practice permits, per individual who is to practice within this state	\$ 10
(l)	Copies of records, per page	\$ 0.10
(m)	Applications for reinstatement	\$ 25
(n)	Replacement CPA certificates	\$ 25

(2) Any applicant for a certificate or permit who is aggrieved by an action taken by the board with respect to his application may request the board to reconsider such action. Any such request shall be filed within sixty days of the mailing of the board's letter, advising the following information:

- (a) The name and address of the applicant;
- (b) The date of the board's letter advising the applicant of the action of the board complained of; and
- (c) A statement of any facts or consideration to which the applicant believes the board failed to give due weight.

Each licensee shall notify the board in writing within thirty days of any change of address or, in the case of individual licensees, change of employment.

A licensee shall respond in writing to any communication from the board requesting a response, within twenty days of the mailing of such communications by registered or certified mail, to the last address furnished to the board by the licensee. [Statutory Authority: RCW 18.04.055, 85-24-026 (Order ACB 115), § 4-25-040, filed 11/26/85. Statutory Authority: RCW 18.04.070, 83-21-030 (Order ACB 104), § 4-25-040, filed 10/10/83.]

WAC 4-25-140 Certified public accountants. (1) As used in these rules, a "semester hour" means the conventional college semester hour. Quarter hours may be converted to semester hours by multiplying them by two-thirds.

(2) For purposes of RCW 18.04.105 (1)(b), the board will recognize colleges and universities which are accredited in accordance with subsections (3) through (6) of this section.

(3) An accredited college or university is a four year degree-granting college or university accredited at the time applicant's degree was received by virtue of membership in one of the following regional accrediting agencies:

- (a) Middle States Association of College and Secondary Schools;
- (b) New England Association of Schools and Colleges;

- (c) North Central Association of Colleges and Secondary Schools;
- (d) Northwest Association of Schools and Colleges;
- (e) Southern Association of Colleges and Schools; and
- (f) Western Association of Schools and Colleges.

(4) A listing of accredited colleges and universities as recognized by the board is contained in "Accredited Institutions of Postsecondary Education" published by the U. S. Department of Education, National Center for Education Statistics.

(5) If an institution was not accredited at the time an applicant's degree was received but is so accredited at the time his application is filed with the board, the institute will be deemed to be accredited for the purpose of subsection (4) of this section provided that it:

- (a) Certified that the applicant's total educational program would qualify him for graduation with a baccalaureate degree during the time the institution has been accredited; and
- (b) Furnishes the board satisfactory proof, including college catalogue course numbers and descriptions, that the preaccredited courses used to qualify the applicant as an accounting major are substantially equivalent to postaccrediting courses.

(6) If an applicant's degree was received at an accredited college or university as defined by subsection (3) or (5) of this section, but the educational program which was used to qualify him as an accounting major included courses taken at nonaccredited institutions, either before or after graduation, such courses will be deemed to have been taken at the accredited institution from which applicant's degree was received, provided the accredited institution either:

- (a) Has accepted such courses by including them in its official transcript; or
- (b) Certifies to the board that it will accept such courses for credit toward graduation.

(7) A graduate of a four-year-granting institution not accredited at the time the applicant's degree was received or at the time his application was filed will be deemed to be a graduate of a four-year accredited college or university if a credentials evaluation services approved by the board certifies that the applicant's degree is equivalent to a degree from an accredited college or university as defined in subsection (3) of this section.

(8) The concentration in accounting and related subjects or its equivalent shall be determined in accordance with the following provisions of this rule:

- (a) A concentration in accounting, for purposes of RCW 18.04.105 (1)(b), shall consist of at least:
 - (i) Twenty-four semester hours or the equivalent, in accounting subjects including elementary accounting courses; and
 - (ii) Twenty-four semester hours or the equivalent, in business administration subjects which shall include business law, finance, economics, and data processing.
 - (iii) Appropriate college-level courses which are taken without credit may be considered equivalent to courses taken for credit for purposes of this section.

(b) Applicants for the certified public accountant examination whose original application is approved prior to

September 1, 1986, shall not be required to comply with (a)(i) and (ii) of this subsection. Instead, they shall be required to meet the following requirements:

(i) Applicants who sat for an examination given before August 8, 1969, and received conditional credits from such examination, may continue to sit for the examination. They must pass all parts of the examination on or before the November 1992 sitting. Failure to pass said examination by November 1992 will cause the candidate to be subject to (a)(i) and (ii) of this subsection for sitting after that date.

(ii) Applicants who first sat for an examination given after August 8, 1969, but before November 15, 1986, may continue to sit for the examination. They must pass all parts of the examination on or before the November 1992 sitting. Failure to pass said examination by November 1992 will cause the candidate to be subject to (a)(i) and (ii) of this subsection for sitting after that date. Provided further; candidates sitting under the provisions of this subsection, must pass the examination within six additional consecutive sittings after receiving conditional credits. [Statutory Authority: RCW 18.04-.055. 85-11-013 (Order ACB 111), § 4-25-140, filed 5/8/85. Statutory Authority: RCW 18.04.070. 83-22-032 (Order ACB 105), § 4-25-140, filed 10/26/83.]

Title 10 WAC

ADMINISTRATIVE HEARINGS, OFFICE OF

Chapters

- 10-04 Agency organization--Public records.**
- 10-08 Uniform procedural rules for the conduct of contested cases.**

Chapter 10-04 WAC

AGENCY ORGANIZATION--PUBLIC RECORDS

WAC

10-04-020 Function--Organization--Offices.

WAC 10-04-020 Function--Organization--Offices.

The office of administrative hearings was created by chapter 34.12 RCW for the impartial administration of administrative hearings for state agencies. The office is under the direction of the chief administrative law judge and is organized in two divisions.

Administrative law judges assigned to the two divisions preside over hearings in contested cases and issue proposals for decisions, including findings of fact and conclusions of law. Division one is responsible for hearings held before the department of social and health services, the utilities and transportation commission, the liquor control board, the department of licensing, and any other state agency as defined in RCW 34.12.020(4). Division two is responsible for hearings held before the employment security department.

The administrative office is located at Building No. 1, 4224 - 6th Avenue S.E., Lacey, Washington, 98504-8915. The office hours are 8:00 a.m. to noon and 1:00 p.m. to 5:00 p.m., Monday through Friday except legal holidays. Administrative law judges are housed in the following field offices:

Social & Health Subdivision
1212 Jefferson SE, Suite 200
Olympia WA 98504-7821

Social & Health Subdivision
1414 Dexter Avenue North
Seattle WA 98109

Social & Health Subdivision
2nd Floor, ES Building
South 130 Arthur
Spokane WA 99202

Social & Health Subdivision
2925 Rockefeller
Everett WA 98201

Yakima Subdivision
1110 West Lincoln Avenue
Yakima WA 98902

Utilities & Transportation Subdivision
1212 Jefferson SE, Suite 200
Olympia WA 98504-7821

Liquor Control Subdivision
1212 Jefferson SE, Suite 200
Olympia WA 98504-7821

Employment Security Subdivision
Room 606 Securities Building
1904 Third Avenue
Seattle WA 98101

Employment Security Subdivision
Capital 5000 Building
Olympia WA 98504-5822

Employment Security Subdivision
2nd Floor, ES Building
P.O. Box TAF-C-14
Spokane WA 99220

All written communications by parties pertaining to a particular case shall be filed with the field office, if any, assigned to the case, and otherwise with the deputy chief administrative law judge at the administrative office. [Statutory Authority: RCW 42.17.250 and 34.04.020. 85-22-032 (Order 4), § 10-04-020, filed 10/31/85. Statutory Authority: RCW 34.04.020 and 47.17.250 - 47.17.320 [42.17.250 - 42.17.320]. 82-22-052 (Order 3), § 10-04-020, filed 11/1/82.]

Chapter 10-08 WAC

UNIFORM PROCEDURAL RULES FOR THE CONDUCT OF CONTESTED CASES

WAC

10-08-040 Notice of hearing.