

(c) The board may exempt from the requirement of subsection (b) of this section any firm which within the three years immediately preceding the application has been subjected to a peer review and submits with its application a copy of an unmodified report from a reviewing organization acceptable to the board. Firms which received modified peer review reports shall submit copies of such reports and related correspondence, at the discretion of the board, for consideration on an individual basis.

(d) Any documents submitted in accordance with subsection (b) of this section may have the name of the client, the client's address, and other identifying factors omitted, provided that the omission does not render the type or nature of the enterprise undeterminable. Dates may not be omitted.

(e) The committee may also solicit for review financial statements and related reports of licensees from clients, public agencies, banks, and other users of financial statements.

(f) In gathering information about the professional work of licensees, the committee may make use of investigators, either paid or unpaid, who are not themselves members of the committee.

(g) The identities of the sources of financial statements and reports received by the board or the committee from other than the licensees who issued the reports shall be preserved in confidence. Reports submitted to the committee pursuant to subsection (b) of this section and comments of reviewers, the committee and the board on such reports or workpapers relating thereto, shall also be preserved in confidence except to the extent that they are communicated by the board to the licensees who issued the reports or disclosure is required under administrative procedure rules or by direction of a court of law.

(h) The committee's review of financial statements and reports of the licensees thereon shall be directed toward the following:

(i) Presentation of financial statements in conformity with generally accepted accounting principles;

(ii) Compliance by licensees with generally accepted auditing standards;

(iii) Compliance by licensees with other professional standards; and

(iv) Compliance by licensees with the rules of the board and other regulations relating to the practice of public accounting.

(i) If the board determines that a report referred to the board by the committee is substandard or seriously questionable with respect to applicable professional standards, the board may take any one or more of the following actions:

(i) The board may submit to the licensee firm a letter of comment detailing the perceived deficiencies and require the licensee to develop quality control procedures to insure that similar occurrences will not occur in the future;

(ii) The board may require any individual licensee who had responsibility for issuance of a report, or who

substantially participated in preparation of the report and/or related workpapers, to successfully complete specific courses or types of continuing education as specified by the board;

(iii) The board may require that the office responsible for a substandard report submit all or specified categories of its reports to a preissuance review in a manner and for a duration prescribed by the board;

(iv) The board may require the office or the licensee firm responsible for a substandard report to submit to a peer review conducted in accordance with standards acceptable to the board;

(v) The board may require the licensee firm responsible for substandard work to submit to on-site review or other investigative procedures of work product and practices by board representatives in order to assess the degree or pervasiveness of substandard work. The board may assess the costs of such procedures to the firm if the results of such investigative efforts substantiate the existence of substandard work product;

(vi) If it appears that the professional conduct reflected in a substandard report is so serious as to warrant consideration of possible disciplinary action, the board may initiate an investigation pursuant to RCW 18.04.320.

[Statutory Authority: RCW 18.04.055(7). 87-03-040 (Order ACB-128), § 4-25-280, filed 1/16/87.]

Title 10 WAC

ADMINISTRATIVE HEARINGS, OFFICE OF

Chapter

10-08

Uniform procedural rules for the conduct of contested cases.

Chapter 10-08 WAC

UNIFORM PROCEDURAL RULES FOR THE CONDUCT OF CONTESTED CASES

WAC

10-08-180

Teleconference hearings.

WAC 10-08-180 Teleconference hearings. (1) The presiding officer, with the concurrence of the agency, may conduct all or part of the hearing by telephone, television, or other electronic means, if each participant in the hearing has an opportunity to participate in, to hear, and, if technically feasible, to see the entire proceeding while it is taking place, provided the following conditions are met:

(a) A hearing held for the department of social and health services in the aid to families with dependent children program under Title IV-A and the adult categories under Titles I, X, XIV or XVI of the Social Security Act or in the food stamp disqualification program under 7 CFR 273.16 may be scheduled as a

teleconference hearing only if the notice of hearing informs the applicant/recipient of his or her right to convert the hearing to an in-person hearing by notifying the presiding officer at least one week prior to the hearing that he or she chooses to have the hearing conducted in person. Such notification to the presiding officer may be given by telephone or mail directed to the presiding officer or given to the local community services office of the department of social and health services for transmittal to the presiding officer. The applicant/recipient is not required to show good cause for choosing an in-person hearing.

(b) In proceedings other than those described in subsection (a) the presiding officer shall grant the motion of any party showing good cause for having the hearing conducted in person at a rescheduled time.

(2) Documentary evidence shall be submitted in advance as provided in WAC 10-08-140(2).

[Statutory Authority: RCW 34.12.080, 34.04.020 and 34.04.022. 87-13-036 (Order 5), § 10-08-180, filed 6/15/87. Statutory Authority: RCW 34.04.020 and 34.04.022. 82-22-052 (Order 3), § 10-08-180, filed 11/1/82.]

Title 12 WAC

AERONAUTICS COMMISSION

Chapter

12-19 Aircraft--Indicia of registration.

Chapter 12-19 WAC

AIRCRAFT--INDICIA OF REGISTRATION

WAC

12-19-010 Display of indicia of registration.

WAC 12-19-010 Display of indicia of registration.

(1) That every aircraft registered with the Washington state department of transportation shall prominently display an insignia or decal, to be provided by the Washington state department of transportation on the tail or fuselage of such aircraft, just above N number, or on the right rear window panel, as evidence of registration;

(2) That no aircraft which is not lawfully registered shall display such insignia or evidence of registration, or any other mark, number, decal or insignia which might be reasonably believed to be evidence of state registration; and

(3) That failure to display such insignia shall be prima facie evidence that such aircraft is not registered.

[Statutory Authority: RCW 47.68.250. 88-01-089 (Order 112), § 12-19-010, filed 12/22/87.]

Title 16 WAC

AGRICULTURE, DEPARTMENT OF

Chapters

- 16-23 Custom meat facilities.
- 16-28 Commercial registered feed lots.
- 16-30 Registered feedlots.
- 16-32 Livestock services--Fees.
- 16-54 Animal importation.
- 16-86 Cattle, goats--Brucellosis and tuberculosis.
- 16-96 Production record brands.
- 16-101 Milk and milk products.
- 16-104 Shell eggs--Standards, grades and weight classes.
- 16-156 Organic producer certification.
- 16-200 Feeds, fertilizers and livestock remedies.
- 16-213 Miscellaneous agricultural commodity inspection standards.
- 16-228 Pesticide regulations.
- 16-230 Use of chemicals and chemically treated materials in certain counties.
- 16-231 Restricted use herbicides.
- 16-232 Restricted use herbicides in certain counties.
- 16-304 Sampling and testing of seeds.
- 16-316 Seed certification.
- 16-319 Forest tree seed certification.
- 16-324 Rules for the certification of seed potatoes.
- 16-328 Strawberry plants--Certification.
- 16-329 Grades and standards--Certified strawberry plants.
- 16-333 Rules and standards for certification of plants.
- 16-401 Nursery inspection fees.
- 16-403 Standards for apples marketed within Washington.
- 16-436 Washington standards for peaches.
- 16-458 Horticultural inspection district boundaries.
- 16-470 Quarantine--Agricultural pests.
- 16-488 Fresh fruit of blueberry quarantine.
- 16-495 Annual bluegrass quarantine.
- 16-514 Washington egg commission.
- 16-528 Wheat.
- 16-530 Washington barley commission.
- 16-532 Hops.
- 16-570 Rapeseed production and establishment of districts.
- 16-602 Apiaries.
- 16-620 Relating to brand inspection.
- 16-693 Commission merchant standard contract format.
- 16-694 Agricultural products--Commission merchants, dealers, brokers, buyers, agents--License fees.
- 16-750 State noxious weed list and schedule of monetary penalties.
- 16-752 Noxious weed control.