

**Title 4 WAC**  
**ACCOUNTANCY, BOARD OF**

**Chapters**

- 4-08 Practice and procedure.**  
**4-25 General provisions.**

**Chapter 4-08 WAC**  
**PRACTICE AND PROCEDURE**

**WAC**

- 4-08-010 through 4-08-590 Repealed.

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

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| 4-08-010 | Appearance and practice before agency—Who may appear. [Regulation 08.010, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.  | 4-08-160 | Subpoenas, where provided by law—Issuance to parties. [Regulation 08.160, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.                                      |
| 4-08-030 | Appearance and practice before agency—Solicitation of business unethical. [Regulation 08.030, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.  | 4-08-170 | Subpoenas, where provided by law—Service. [Regulation 08.170, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.  |
| 4-08-040 | Appearance and practice before agency—Standards of ethical conduct. [Regulation 08.040, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.  | 4-08-180 | Subpoenas, where provided by law—Fees. [Regulation 08.180, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.   |
| 4-08-050 | Appearance and practice before agency—Appearance by former employee of board or former member of attorney general's staff. [Regulation 08.050, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055. | 4-08-190 | Subpoenas, where provided by law—Proof of service. [Regulation 08.190, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.   |
| 4-08-060 | Appearance and practice before agency—Former employee as expert witness. [Regulation 08.060, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.   | 4-08-200 | Subpoenas, where provided by law—Quashing. [Regulation 08.200, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.   |
| 4-08-070 | Computation of time. [Regulation 08.070, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.   | 4-08-210 | Subpoenas, where provided by law—Enforcement. [Regulation 08.210, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.  |
| 4-08-080 | Notice and opportunity for hearing in contested cases. [Regulation 08.080, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.   | 4-08-220 | Subpoenas, where provided by law—Geographical scope. [Regulation 08.220, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.                                       |
| 4-08-090 | Service of process—By whom served. [Regulation 08.090, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.   | 4-08-230 | Depositions and interrogatories in contested cases—Right to take. [Regulation 08.230, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.                          |
| 4-08-100 | Service of process—Upon whom served. [Regulation 08.100, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.   | 4-08-240 | Depositions and interrogatories in contested cases—Scope. [Regulation 08.240, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.                                  |
| 4-08-110 | Service of process—Service upon parties. [Regulation 08.110, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.   | 4-08-250 | Depositions and interrogatories in contested cases—Officer before whom taken. [Regulation 08.250, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.              |
| 4-08-120 | Service of process—Method of service. [Regulation 08.120, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.  | 4-08-260 | Depositions and interrogatories in contested cases—Authorization. [Regulation 08.260, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.                          |
| 4-08-130 | Service of process—When service complete. [Regulation 08.130, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.  | 4-08-270 | Depositions and interrogatories in contested cases—Protection of parties and deponents. [Regulation 08.270, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.    |
| 4-08-140 | Service of process—Filing with agency. [Regulation 08.140, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.   | 4-08-280 | Depositions and interrogatories in contested cases—Oral examination and cross-examination. [Regulation 08.280, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055. |
| 4-08-150 | Subpoenas, where provided by law—Form. [Regulation 08.150, effective 2/5/60.] Repealed by 88-22-  | 4-08-290 | Depositions and interrogatories in contested cases—Recordation. [Regulation 08.290, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.                            |
|          |   | 4-08-300 | Depositions and interrogatories in contested cases—Signing attestation and return. [Regulation 08.300, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.         |
|          |   | 4-08-310 | Depositions and interrogatories in contested cases—Use and effect. [Regulation 08.310, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.                         |
|          |   | 4-08-320 | Depositions and interrogatories in contested cases—Fees of officers and deponents. [Regulation 08.320, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.         |

- 4-08-330 Depositions upon interrogatories—Submission of interrogatories. [Regulation 08.330, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-340 Depositions upon interrogatories—Interrogation. [Regulation 08.340, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-350 Depositions upon interrogatories—Attestation and return. [Regulation 08.350, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-360 Depositions upon interrogatories—Provisions of the deposition rule. [Regulation 08.360, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-370 Official notice—Matters of law. [Regulation 08.370, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-380 Material facts. [Regulation 08.380, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-390 Presumptions. [Regulation 08.390, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-400 Stipulations and admissions of record. [Regulation 08.400, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-410 Form and content of decisions in contested cases. [Regulation 08.410, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-420 Definition of issues before hearing. [Regulation 08.420, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-430 Prehearing conferences—Authorized. [Regulation 08.430, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-440 Prehearing conferences—Record of conference action. [Regulation 08.440, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-450 Submission of documentary evidence in advance. [Regulation 08.450, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-460 Excerpts from documentary evidence. [Regulation 08.460, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-470 Expert or opinion testimony and testimony based on economic and statistical data—Number and qualifications of witnesses. [Regulation 08.470, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-480 Expert or opinion testimony and testimony based on economic and statistical data—Written sworn statements. [Regulation 08.480, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-490 Expert or opinion testimony and testimony based on economic and statistical data—Supporting data. [Regulation 08.490, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-500 Expert or opinion testimony and testimony based on economic and statistical data—Effect of noncompliance with WAC 4-08-470 or 4-08-480. [Regulation 08.500, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-510 Continuances. [Regulation 08.510, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-520 Rules of evidence—Admissibility criteria. [Regulation 08.520, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-530 Tentative admission—Exclusion—Discontinuing cumulative evidence—Objections. [Regulation 08.530, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-540 Petitions for rule making, amendment or repeal—Who may petition. [Regulation 08.540, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-550 Petitions for rule making, amendment or repeal—Requisites. [Regulation 08.550, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-560 Petitions for rule making, amendment or repeal—Agency must consider. [Regulation 08.560, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-570 Petitions for rule making, amendment or repeal—Notice of disposition. [Regulation 08.570, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-580 Declaratory rulings. [Regulation 08.580, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-590 Forms. [Regulation 08.590, effective 2/5/60.] Repealed by 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.

**WAC 4-08-010 through 4-08-590 Repealed.** See Disposition Table at beginning of this chapter.

### Chapter 4-25 WAC GENERAL PROVISIONS

#### WAC

- 4-25-040 Board meetings, officers, fees.
- 4-25-140 CPA certificate—Education requirements.
- 4-25-141 CPA exam—Application.
- 4-25-142 CPA exam—Policy on cheating.
- 4-25-181 Repealed.
- 4-25-182 Repealed.
- 4-25-183 Repealed.
- 4-25-184 Repealed.
- 4-25-185 Continuing professional education.
- 4-25-186 Program standards.
- 4-25-187 Reports.
- 4-25-188 Program sponsor agreements.
- 4-25-190 Experience.
- 4-25-280 Quality assurance review program.

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

- 4-25-181 Experience. [Statutory Authority: RCW 18.04.070. 83-22-032 (Order ACB 105), § 4-25-181, filed 10/26/83.] Repealed by 88-06-021 (Order ACB-146), filed 2/25/88. Statutory Authority: RCW 18.04.215 (1)(a).
- 4-25-182 Continuing professional education. [Statutory Authority: RCW 18.04.070. 83-22-032 (Order ACB 105), § 4-25-182, filed 10/26/83.] Repealed by 87-19-118 (Order ACB-136), filed 9/21/87. Statutory Authority: RCW 18.04.105 (9)-(11) and 18.04.215.
- 4-25-183 Program standards. [Statutory Authority: RCW 18.04.070. 83-22-032 (Order ACB 105), § 4-25-183, filed 10/26/83.] Repealed by 87-19-118 (Order

ACB-136), filed 9/21/87. Statutory Authority: RCW 18.04.105 (9)-(11) and 18.04.215.  
 4-25-184 Reports. [Statutory Authority: RCW 18.04.070. 83-22-032 (Order ACB 105), § 4-25-184, filed 10/26/83.] Repealed by 87-19-118 (Order ACB-136), filed 9/21/87. Statutory Authority: RCW 18.04.105 (9)-(11) and 18.04.215.

**WAC 4-25-040 Board meetings, officers, fees.** 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. 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 RCW 18.04.105(3) . . . . . \$ 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 license to practice public accounting, includes certificate renewal fee . . . . . \$ 80
  - (f) Biennial certificate renewal . . . . . \$ 10
  - (g) Biennial firm license:
    - (i) Sole proprietorships . . . . . \$ 50
    - (ii) Partnerships . . . . . \$ 100
    - (iii) P.S. corporations . . . . . \$ 100
  - (h) Amendments to firm registration, each filing . . . . . \$ 10
  - (i) Delinquency fee for certificate renewal applications . . . . . \$ 25
  - (j) Delinquency fee for firm license renewal applications . . . . . \$ 20

- (k) Temporary practice license, 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 license 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 18.04.065. 87-19-117 (Order ACB-135), § 4-25-040, filed 9/21/87. 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 CPA certificate--Education requirements.** Applicants for a CPA certificate shall have a baccalaureate degree conferred by a college or university recognized by the board. The degree program shall include an accounting concentration or its equivalent and related subjects the board deems appropriate. The board may, in its discretion, waive the educational requirements for any person if it is satisfied through review of documentation of successful completion of equivalency examination that the person's educational qualifications are an acceptable substitute for the requirements of this rule.

(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) Accreditation standards. For purposes of this rule, the board will recognize colleges and universities which are accredited in accordance with (a) through (d) of this subsection.

(a) 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:

- (i) Middle States Association of College and Secondary Schools;
- (ii) New England Association of Schools and Colleges;

(iii) North Central Association of Colleges and Secondary Schools;

(iv) Northwest Association of Schools and Colleges;

(v) Southern Association of Colleges and Schools; and

(vi) Western Association of Schools and Colleges.

(b) 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.

(c) 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 institution will be deemed to be accredited for the purpose of (b) of this subsection provided that it:

(i) Certifies 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

(ii) Furnishes the board satisfactory proof, including college catalogue course numbers and descriptions, that the preaccrediting courses used to qualify the applicant for a concentration in accounting are substantially equivalent to postaccrediting courses.

(d) If an applicant's degree was received at an accredited college or university as defined by (a) or (c) of this subsection, but the educational program which was used to qualify him for a concentration in accounting 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:

(i) Has accepted such courses by including them in its official transcript; or

(ii) Certifies to the board that it will accept such courses for credit toward graduation.

(3) Alternative to accreditation. 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 service 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 (2) of this section.

(4) Accounting concentration. A concentration in accounting for holders of baccalaureate degrees, for purposes of this rule, shall consist of at least:

(a) Twenty-four semester hours or the equivalent, in accounting subjects including no more than ten semester hours of lower division elementary accounting courses; and

(b) Twenty-four semester hours or the equivalent, in business administration subjects which shall include business law, finance, economics, and data processing.

(c) A concentration in accounting for holders of graduate degrees for purposes of this rule shall consist of at least:

(i) Sixteen semester hours or the equivalent in graduate level accounting subjects. Undergraduate accounting

courses may be substituted at two-thirds of the stated undergraduate credit; and

(ii) Sixteen semester hours or the equivalent in graduate level business administration subjects which shall include business law, finance, economics, and data processing. Undergraduate business courses may be substituted at two-thirds of the stated undergraduate credit.

(5) Transition rules for accounting concentration. Applicants for the certified public accountant examination whose original application is approved prior to September 1, 1986, shall not be required to comply with subsection (4)(a) and (b) of this section. Instead, they shall be required to meet the following requirements:

(a) 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 the accounting concentration requirements of subsection (4)(a) and (b) of this section for sitting after that date.

(b) 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 the accounting concentration requirements of subsection (4)(a) and (b) of this section for sitting after that date. Candidates sitting under the provisions of this subsection must pass the examination within six additional consecutive sittings after receiving conditional credits.

[Statutory Authority: RCW 18.04.005(3) [18.04.055(3)], 87-04-051 (Order ACB-126), § 4-25-140, filed 2/4/87. 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.]

**WAC 4-25-141 CPA exam—Application.** Applications to take the certified public accountant examination must be made on a form provided by the board and filed with the board on or before March 1 for the May examination and September 1 for the November examination.

An application will not be considered filed until the examination fee and required photographs have been received.

An applicant who fails to appear for examination or reexamination shall forfeit the fees charged for examination and reexamination.

Notice of the time and place of the examination shall be mailed at least ten days prior to the date set for the examination to each candidate whose application to sit for the examination has been approved by the board.

(1) Form of exam. The examination required by RCW 18.04.105 shall be the uniform CPA examination, including the following subjects:

(a) Auditing

(b) Business law

(c) Theory of accounts, and

(d) Accounting practices.

A passing grade for each subject shall be seventy-five. The board uses the Advisory Grading Services of the American Institute of Certified Public Accountants.

An applicant, at each sitting of the examination in which he takes any part of the examination, must take all parts not previously passed.

(2) Conditional credits. An applicant who at one sitting for the examination receives a passing grade in any two parts of the examination, or in the subject accounting practice I and II, and who receives a grade of at least fifty in each of the remaining parts, shall be granted credit for parts passed, on the condition that the applicant receives a passing grade in each of the remaining parts of reexamination at one or more of the next six consecutive examinations.

An applicant who at one sitting for the examination receives a passing grade in any three parts of the examination shall, regardless of the grade received on the remaining part, be granted credit for the parts passed, on the condition that the applicant receives a passing grade in the remaining part on reexamination at one of the next six consecutive examinations.

(3) Ethics exam. In addition to the uniform CPA examination, candidates shall be required to pass an examination, or alternatively to complete a course of study, prescribed by or acceptable to the board, in professional ethics.

(4) Proctoring CPA exam candidates. The board may agree to request the assistance of another accountancy board in proctoring Washington's applicants at out-of-state exam sites and may agree to proctor another accountancy board's applicants at a Washington exam site, both subject to space and staffing constraints. The board will not arrange for out-of-state proctoring for applicants domiciled out of state who wish to take the uniform CPA exam as Washington candidates. Such applicants must take the CPA exam in Washington on a space available basis.

(5) CPA exam—Completion of education requirement. A person who has met the education requirement of WAC 4-25-140, or who expects to meet it within one hundred twenty days following the examination, or with respect to whom it has been waived, is eligible to take the uniform CPA examination provided all other requisites have been satisfied. If a person is admitted to the examination on the expectation that he or she will complete the educational requirement within one hundred twenty days, no certificate may be issued, nor credit for the examination or any part of it be given, unless this requirement is in fact completed within that time or within such time as the board in its discretion may determine upon application.

[Statutory Authority: RCW 18.04.105. 87-15-072 (Order ACB 134), § 4-25-141, filed 7/17/87. Statutory Authority: RCW 18.04.070. 83-22-032 (Order ACB 105), § 4-25-141, filed 10/26/83.]

**WAC 4-25-142 CPA exam—Policy on cheating.**

(1) Purpose. The purpose of this cheating policy is to define cheating for purposes of the CPA examinations and the penalties the board may impose for cheating. Cheating includes, but is not limited to:

(a) Communication between candidates inside or outside of the examination room during the examination.

(b) Unauthorized communication with others outside of the examination room during the examination.

(c) Substitution by a candidate of another person to write one or more of the examination papers for him/her.

(d) Reference to crib sheets, text books, or other material inside or outside the examination room during the examination.

(e) Copying another candidate's answers.

(2) Policy. Cheating on the CPA examination is dishonesty related to the professional responsibilities of a CPA. The board may impose one or more of the following penalties:

(a) Enter a failing grade for any or all parts of the candidate's examination;

(b) Bar a candidate from writing future examinations;

(c) Expel a candidate from the examination room.

Board representatives may move a candidate suspected of cheating away from other candidates. Board representatives may request any candidate suspected of cheating or who may have observed cheating to remain for a reasonable period of time following an examination session for questioning. The board may schedule a hearing to determine the validity of the charge of cheating.

All candidates involved in cheating may be subject to penalties, although not necessarily of the same severity.

Other jurisdictions to which a candidate may apply for the examination may be notified of the board's conclusions and order.

[Statutory Authority: RCW 18.04.055(9). 88-05-015 (Order ACB-145), § 4-25-142, filed 2/11/88.]

**WAC 4-25-181 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 4-25-182 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 4-25-183 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 4-25-184 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 4-25-185 Continuing professional education. WHO MUST HAVE CPE.** The following requirements of continuing professional education apply to the biennial renewal, or initial issue if by reciprocity, of certificates and licenses to practice public accounting pursuant to RCW 18.04.105(9) and 18.04.215(4). Renewal of a license to practice means simultaneous renewal of the license and the certificate. Certificates issued to persons born in even-numbered years are subject to renewal on July 1, 1988, and biennially thereafter. Certificates issued to persons born in odd-numbered years are subject to renewal on July 1, 1989, and biennially thereafter. Each certificate holder shall verify to the board that he

has completed at least eighty hours of continuing professional education during the last two-year period unless he can demonstrate that the failure was due to reasonable cause. Persons who are retired, and persons who are certificate holders, but who do not make any public, professional, commercial, or occupational use of the title certified public accountant shall be deemed to have met the reasonable cause exception provided by RCW 18.04.105(11) and 18.04.215(4). The board may, in particular cases, make exceptions to these requirements for reasons of individual hardship including health, military service, foreign residence, or other reasonable cause.

(1) HOURS REQUIRED.

(a) PUBLIC ACCOUNTING LICENSE. An applicant seeking regular biennial renewal of a license, which will include renewal of his certificate, shall show that he has completed the required hours of continuing professional education during the two calendar-year period preceding renewal, of which no less than thirty-two hours shall be accounting and/or auditing subjects. In a reporting period during which the licensee was not involved at any time in reporting on financial statements, no less than sixteen hours of the eighty-hour requirement shall be accounting and/or auditing subjects. Tax practitioners whose sole relationship to financial statements is the review of the federal income tax provision, related balance sheet accounts and notes are not considered to be involved in reporting on financial statements for purposes of this provision. Of the total requirement of eighty hours, no more than sixteen hours may be in continuing professional education course subjects deemed "nontechnical" by the board in WAC 4-25-186 (2)(b).

(b) CERTIFICATE ONLY. An applicant, who holds a certificate but whose activities do not require a license to practice public accounting, is required to show that he has completed not less than eighty hours of continuing professional education to renew his certificate under RCW 18.04.105(9) which contribute to his own professional competency, meet the criteria for courses set forth in WAC 4-25-186(1) and can be classified into one of the categories of WAC 4-25-186 (2)(a) or (b). The courses must include a minimum of eight hours of accounting and/or auditing subjects for each biennial reporting period.

(2) RENEWAL OF LAPSED CERTIFICATES OR LICENSES AND RECIPROCITY. An applicant who has previously held a license and certificate who has failed to renew timely, shall satisfy the requirements of subsection (1)(a) of this section. An applicant who held a license under the reciprocity provisions of RCW 18.04.180, shall, for the purposes of satisfying the continuing education requirements, make the same showing as prescribed in subsection (1)(a) of this section at the time of application. An applicant who holds a certificate and no license who has failed to renew timely, shall satisfy the requirements of subsection (1)(b) of this section.

(3) RENEWAL OF INITIAL CERTIFICATE OR LICENSE AND CERTIFICATE. An applicant seeking to renew an initial certificate or license and certificate issued less than

two years but more than one year prior to the renewal must show that he has completed at least forty hours of such continuing professional education during the calendar year preceding the application. An applicant seeking to renew an initial certificate or license and certificate issued less than one year prior to the renewal will not be required to demonstrate completion of any hours of continuing professional education for the first renewal, subject to the provisions of subsection (2) of this section as it pertains to certificates or licenses granted through reciprocity.

(4) TRANSITION RULE. Persons who held a certificate and no license and thereby became subject to continuing professional education requirements for the first time on July 1, 1986, pursuant to the requirements of RCW 18.04.105(9), shall make the following showing for purposes of satisfying the continuing professional education requirements:

(a) EVEN-NUMBERED BIRTH YEAR - RENEWAL. An individual who first becomes subject to continuing professional education requirements during the period July 1, 1986, through September 30, 1987, pursuant to RCW 18.04.105(9) and whose year of birth is even-numbered shall renew his certificate effective July 1 of each even-numbered year commencing with 1988. Such individual shall show completion of at least sixteen hours of continuing professional education (CPE) obtained during the two-year period ending December 31, 1987, as a condition of renewing his certificate in 1988. For renewal in 1990, such individuals must demonstrate completion of eighty hours of CPE during calendar years 1986 through 1989. For each subsequent renewal commencing with 1992, individuals must demonstrate eighty hours of CPE obtained in the two calendar-year period preceding the year of renewal.

(b) ODD-NUMBERED BIRTH YEAR - RENEWAL. An individual who first becomes subject to continuing professional education (CPE) requirements during the period July 1, 1986, through September 30, 1987, pursuant to RCW 18.04.105(9) and whose year of birth is odd-numbered shall renew his certificate effective July 1 of each odd-numbered year commencing with 1989. Such individual shall show completion of at least forty-eight hours of continuing professional education obtained during the three-year period ending December 31, 1988, as a condition of renewing his certificate in 1989. For renewal in 1991, such individuals must demonstrate completion of eighty hours of CPE during calendar years 1989 and 1990. For each subsequent renewal commencing with 1993, individuals must demonstrate eighty hours of CPE obtained in the two calendar-year period preceding the year of renewal.

(c) CERTIFICATES ISSUED AFTER SEPTEMBER 30, 1987 - RENEWAL. Certificates issued after September 30, 1987, shall be renewable on July 1 of each even-numbered year for individuals whose birth year is even-numbered and on July 1 of each odd-numbered year for individuals whose birth year is odd-numbered.

[Statutory Authority: RCW 18.04.105 (9)-(11) and 18.04.215. 87-19-118 (Order ACB-136), § 4-25-185, filed 9/21/87.]

**WAC 4-25-186 Program standards.** (1) **QUALIFYING PROGRAMS.** A program qualifies as acceptable continuing professional education for purposes of RCW 18.04.215(4) if it is a formal program of learning which contributes to the growth in the professional knowledge and professional competence of an individual in the practice of his profession, and meets the minimum standards of quality of development and presentation and of measurement and reporting of credits set forth in WAC 4-25-185, 4-25-186, 4-25-187, 4-25-188, and in the *Statement on Standards for Formal Continuing Education* published by the National Association of State Boards of Accountancy, or such other educational standards as may be established from time to time by the board. Undergraduate courses are presumed not to contribute to licensees' growth beyond the level of knowledge required for initial certification and are therefore not generally acceptable for continuing professional education.

(2) **SUBJECT AREAS.** Programs dealing with the following general subject areas (as defined in the AICPA continuing professional education division. "*National Curriculum—A Pathway to Excellence*" or its successive documents) are acceptable so long as they meet the standards in subsection (1) of this section:

- (a) Technical subjects:
  - (i) Accounting and auditing;
  - (ii) Management advisory services;
  - (iii) Personal financial planning;
  - (iv) Taxation;
  - (v) Management information services;
  - (vi) Budgeting and cost analysis;
  - (vii) Asset management;
  - (viii) Professional ethics;
  - (ix) Specialized areas of industry;
  - (x) Human resource management;
  - (xi) Economics;
  - (xii) Business law;
  - (xiii) Mathematics, statistics, and quantitative applications in business;
  - (xiv) Business management and organization.
- (b) Nontechnical subjects:
  - (i) Communication skills;
  - (ii) Interpersonal management skills;
  - (iii) Personal development skills;
  - (iv) Public relations;
  - (v) Practice development.

Subjects other than those listed above may be acceptable if the applicant can demonstrate that they contribute to his professional competence. The responsibility for demonstrating that a particular program is acceptable rests solely upon the applicant.

(3) **GROUP PROGRAMS.** Group programs such as the following are acceptable so long as they meet the standards specified in subsection (1) of this section and deal with subjects referred to in subsection (2) of this section:

- (a) Professional education and development programs of national, state, and local accounting organizations;
- (b) Technical sessions at meetings of national, state, and local accounting organizations and their chapters;

(c) University or college courses, both credit and noncredit;

(d) Formal in-firm education programs;

(e) Programs of other organizations (accounting, industrial, professional, etc.);

(f) Dinner, luncheon, and breakfast meetings which are structured as formal educational programs;

(g) Firm meetings for staff and/or management groups which are structured as formal education programs. Portions of such meetings devoted to the communication and application of general professional policy or procedure may qualify, but portions devoted to firm administrative, financial and operating matters generally will not qualify.

(4) **CREDIT.** Continuing professional education credit will be given for whole hours only, with a minimum of fifty minutes constituting one hour. As an example, one hundred minutes of continuous instructions would count as two hours; however, more than fifty minutes but less than one hundred minutes of continuous instruction would count only as one hour. For attendees, only time spent in instruction, and not preparation time, will be credited. For university or college courses, each semester hour of credit shall equal fifteen hours toward the requirement and a quarter hour of credit, shall equal ten hours.

(5) **CORRESPONDENCE AND FORMAL INDIVIDUAL STUDY PROGRAMS.** The amount of credit to be allowed for correspondence and formal individual study programs (including taped study programs) will be that which is recommended by the program sponsor on the basis of one-half the average completion time under appropriate "field tests." Applicants claiming credit for such correspondence or formal individual study courses are required to obtain evidence of satisfactory completion of the course from the program sponsor. Credit will be allowed in the renewal period in which the course is completed.

(6) **INSTRUCTOR, DISCUSSION LEADER, OR SPEAKER.** Applicants who have served as instructors, discussion leaders and speakers at programs coming under subsections (1), (2), and (3) of this section may claim continuing professional education credit for both preparation and presentation time. Credit may be claimed for actual preparation time up to two times the presentation hours. The maximum credit for such preparation and teaching is sixty percent of the applicable renewal period requirement.

(7) **PUBLISHED ARTICLES, BOOKS.** Credit toward the continuing professional education requirement may be claimed for published articles and books, provided they contribute to the professional competence of the certificate holder. Credit for preparation of such publications may be claimed on a self-declaration basis for up to twenty-five percent of the renewal period requirement. In exceptional circumstances a licensee may request additional credit by submitting the article(s) or book(s) to the board with an explanation of the circumstances which justify a greater credit. The amount of credit awarded for a given publication will be determined by the board.

[Statutory Authority: RCW 18.04.105 (9)-(11) and 18.04.215. 87-19-118 (Order ACB-136), § 4-25-186, filed 9/21/87.]

**WAC 4-25-187 Reports.** Applicants for renewal of certificates and/or licenses to practice pursuant to RCW 18.04.105(9) or 18.04.215(4) shall file with their applications therefore a signed statement of the continuing professional education programs for which they claim credit, showing:

- Sponsoring organization;
- Title of program or description of content;
- Dates attended;
- Hours claimed; and

For certificate only reporters, a general description of each course's contribution to the CPA's professional competence.

Responsibility for documenting the entitlement to credits rests with the applicant. Such documentation should be retained for a period of five years after the completion of the program. Such documentation may consist of the following:

- (1) Course completion certificate provided by program sponsor;
- (2) Confirmation letter from sponsor stating program title, location, and dates and hours of attendance;
- (3) Copy of the course outline prepared by the course sponsor;
- (4) For courses taken for scholastic credit in accredited universities and colleges, evidence of satisfactory completion of the course will be sufficient; for noncredit courses taken, a statement of the hours of attendance, signed by the instructor, is required;
- (5) For formal individual study programs written evidence of completion.

The board or its designees may verify on a test basis, information submitted by applicants for license or certificate renewal. In cases where the board determines that the requirement is not met, the board may grant an additional period of time in which the deficiencies can be cured.

[Statutory Authority: RCW 18.04.105 (9)-(11) and 18.04.215. 87-19-118 (Order ACB-136), § 4-25-187, filed 9/21/87.]

**WAC 4-25-188 Program sponsor agreements.** Persons or organizations may not state that the board endorses or approves any continuing education program or course. All persons or organizations intending to sponsor programs or courses qualifying for continuing professional education shall enter into a program sponsor agreement for continuing education with the board, or at the board's option, with the National Association of State Boards of Accountancy and, accordingly, may state in promotional or program materials that the sponsor has agreed to abide by board rules. The sponsor agreement must indicate the type of organization and the subject areas in which the sponsor plans to present courses. Further, the agreement shall specify that the sponsor will comply with the requirements of WAC 4-25-186 and will retain for a period of five years the required records of program date, location, names of instructors, a verified listing of certificate holders

attending, and outlines of the program presentation. The agreement shall further specify that the program sponsor agrees that a representative of the board may, upon due notice and without cost to the board, attend any course to perform field observation and review of the sponsor's procedures and course quality.

[Statutory Authority: RCW 18.04.105 (9)-(11) and 18.04.215. 87-19-118 (Order ACB-136), § 4-25-188, filed 9/21/87.]

**WAC 4-25-190 Experience.** Experience required for issuance of an initial license pursuant to RCW 18.04.215 (1)(a) shall meet the requirements of this section:

(1) **EXPERIENCE DEFINITION AND TIMING:** One year of experience shall consist of full-time employment of no less than two thousand hours. For purposes of computing work experience for a part-time employee, two thousand hours shall constitute one year. Employment may be for one or more employers, with or without compensation, and may consist of any combination of full-time and part-time employment. For an applicant who passed the uniform certified public accounting examination prior to May 1988, experience obtained more than five years prior to application for initial license shall be supplemented by eighty hours of continuing education during the two-year period prior to application. For an applicant who passed the examination in May 1988, or thereafter, experience must be obtained within the five-year period prior to application.

(2) **EXPERIENCE IN PUBLIC ACCOUNTING:**

(a) An applicant shall show he/she has had employment for a period of one year as a staff accountant under the direct supervision of a currently licensed certified public accountant who is actively engaged in the practice of public accounting. Qualifying experience for purposes of this section shall mean the performance of services as one skilled in the knowledge and practice of public accounting, including performance of accounting or auditing procedures, issuance of reports on financial statements, performance of management advisory or other consulting services, preparation of tax returns and furnishing advice on tax matters.

(b) Public accounting services shall be performed for clients of a certified public accountant or a firm of certified public accountants in compliance with the board's rules and must regularly involve the exercise of independent judgment and the application of appropriate technical and behavioral standards such as the standards contained in the Code of Professional Ethics, Generally Accepted Auditing Standards, Statement of Responsibilities in Tax Practice, Statement on Standards for Management Advisory Services, Statement on Standards for Accounting and Review Services, Statement on Standards for Attestation Engagements and other similar practice standards issued by the American Institute of Certified Public Accountants.

(c) Commencing July 1, 1988, an applicant shall demonstrate that he/she has obtained required experience by performing one or more of the services described



in (a) and (b) of this subsection, including attest function experience related to reports on financial statements. As a guideline, five hundred hours of attest function experience will be necessary to achieve a minimum level of competence. Experience gained in less than five hundred hours will be evaluated for quality and substance on a case-by-case basis. The attest function experience shall consist of experience within activities generally performed by certified public accountants in audit engagements, review engagements, compliance audits, management audits, operational audits, or other attest function engagements.

(d) An applicant's attest function experience shall include the following:

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

(ii) Experience in the preparation of working papers in connection with each element of the work accomplished under (d)(i) of this subsection;

(iii) Experience in the planning of the program for the application of accounting and/or auditing procedures and techniques including the selection of the procedures to be followed;

(iv) Experience in the preparation of written explanations and comments on the results of accounting and/or auditing work; and

(v) Experience in the preparation and analysis of financial statements, including explanations and notes.

(e) Attest function experience shall be documented on an experience affidavit form provided by the board which enumerates specific procedures typically applied in an audit of financial statements. The objective of the affidavit is to provide evidence that an applicant has a satisfactory knowledge of current practice standards and pronouncements of the profession.

(3) EXPERIENCE OTHER THAN IN PUBLIC ACCOUNTING:

(a) The experience required, as stated in subsection (2) of this section, may also be met by work experience, not including in-classroom training, performed under the direct supervision of a currently licensed certified public accountant in a commercial or governmental organization which has filed a sponsorship agreement with the board, acceptable to the board, which among other things specifies:

(i) The scope of accounting, auditing, consulting, and other services performed within the organization;

(ii) The professional education and on-job training provided to an applicant prior to application; and

(iii) The program of review and supervision performed by the internal review committee within the organization which administers the agreement.

(b) Qualifying work experience must be of a type and at a level equivalent to that performed in public accounting practice and must regularly involve the exercise of independent judgment and the application of the appropriate technical and behavioral standards.

(c) Two years of experience outside of public accounting shall be considered equivalent to one year of public accounting experience.

(4) EXPERIENCE AFFIDAVIT: The experience claimed by an applicant shall be verified by the certified public accountant or firm of certified public accountants supervising the applicant on an experience affidavit form provided by the board.

(5) EXAMINATION OF EXPERIENCE DOCUMENTATION:

(a) Any licensee who has furnished evidence of an applicant's experience to the board shall upon request by the board explain in writing or in person the information so provided.

(b) The board may require an interview or an inspection of documentation relating to an applicant's experience. Any licensee having custody of such documentation shall produce it upon request by the board.

(c) Any licensee who refuses to provide the evidence or documentation of the applicant's experience, requested by an applicant or by the board, shall upon request by the board explain in writing or in person the basis for such refusal.

(6) RECIPROCITY: An applicant who applies for initial license in this state shall be required to document experience obtained in another jurisdiction which is equivalent to the requirements of this state.

[Statutory Authority: RCW 18.04.215 (1)(a), 88-06-021 (Order ACB-146), § 4-25-190, filed 2/25/88.]

#### WAC 4-25-280 Quality assurance review program.

(1) Purpose. The Washington state board of accountancy is charged with protection of the public interest as it relates to the licensure of certified public accountants. The purpose of the quality assurance review program (hereinafter referred to as program) is to monitor licensees' compliance with professional standards.

(2) Structure and implementation.

(a) The board will annually appoint a quality review committee (hereinafter referred to as committee) of five members to perform the following functions:

(i) Review of financial statements and the reports of licensees thereon to assess their compliance with applicable professional standards;

(ii) Improvement of reporting practices of licensees through education and rehabilitative measures;

(iii) Referral of cases requiring further investigation to the board or its designees; and

(iv) Such other functions as the board may assign to the committee.

(b) With respect to a firm required to renew a biennial license for a period beginning on or after July 1, 1987, such firm shall submit, for each of its offices, the following reports which have been issued by that office during the twelve months preceding the date of application if any report of such type was issued during the period:

(i) A compilation report;

(ii) A review report; and

(iii) An audit report.

(If reports issued by all offices of a firm are reviewed and issued in a controlled, centralized process, only one of each of the reports specified above shall be submitted by the firm as a whole.)

(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