

- 1-08-550 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250. Petitions for rule making, amendment or repeal—Requisites. [Order 1, § 1-08-550, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-560 Petitions for rule making, amendment or repeal—Agency must consider. [Order 1, § 1-08-560, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-570 Petitions for rule making, amendment or repeal—Notice of disposition. [Order 1, § 1-08-570, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-580 Declaratory rulings. [Order 1, § 1-08-580, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-590 Forms. [Order 1, § 1-08-590, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.

WAC 1-08-005 through 1-08-590 Repealed. See Disposition Table at beginning of this chapter.

**Chapter 1-21 WAC  
RULE MAKING**

- WAC 1-21-040 Notice—Time for filing.

**WAC 1-21-040 Notice—Time for filing.** To permit sufficient lead time for the editorial, data capture, and printing process, material to be published in a particular issue of the Register must be in the physical possession of and filed in the code reviser's office according to the following schedule:

- (1) If the material has been prepared and completed by the code reviser's Order Typing Service (OTS), by 12:00 noon on the fourteenth day before the distribution date of that issue of the Register; or
- (2) If the material has been prepared by any means other than OTS and it contains:
  - (a) No more than 10 pages, by 12:00 noon on the fourteenth day before the distribution date of that Register; or
  - (b) More than 10 but less than 30 pages, by 12:00 noon on the twenty-eighth day before the distribution date of that Register; or
  - (c) 30 or more pages, by 12:00 noon on the forty-second day before the distribution date of that Register.

[Statutory Authority: RCW 1.08.110, 34.05.385, and 34.08.030. 91-22-006, § 1-21-040, filed 10/24/91, effective 1/1/92. Statutory Authority: RCW 34.05.385 and 34.08.030. 89-12-028 (Order 89-1), § 1-21-040, filed 5/31/89.]

**Title 4 WAC  
ACCOUNTANCY, BOARD OF**

**Chapter 4-25  
General provisions.**

**Chapter 4-25 WAC  
GENERAL PROVISIONS**

- WAC 4-25-040 Board meetings, officers, fees.
- 4-25-140 CPA certificate—Education requirements.
- 4-25-190 Experience.

**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 34.05 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 . . . . . \$ 100
    - (ii) Three parts . . . . . \$ 125
    - (iii) Five parts . . . . . \$ 150
  - (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 . . . . . \$ 65
  - (f) Biennial certificate renewal . . . . . \$ 10
  - (g) Biennial firm license:
    - (i) Sole proprietorships (with one or more employees) . . . . . \$ 50

(ii)	Partnerships . . . . .	\$	75
(iii)	P.S. corporations . . . . .	\$	75
(h)	Amendments to firm registration, each filing . . . . .	\$	10
(i)	Temporary practice license, per individual who is to practice within this state . . . . .	\$	10
(j)	Copies of records, per page . . . . .	\$	0.10
(k)	Applications for reinstatement . . .	\$	25
(l)	Replacement CPA certificates . . .	\$	25

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 (c) 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 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;
- (vi) Western Association of Schools and Colleges; and
- (vii) Accrediting Commission for Independent Colleges and Schools, or its predecessor, the Accrediting Commission of the Association of Independent Colleges and Schools.

(b) 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 (a) 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.

(c) If an applicant's degree was received at an accredited college or university as defined by (a) or (b) 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.

(m) Failure to file or complete an application to renew an individual certificate, individual license, or firm license by the due date of the application will result in a delinquency fee of twenty-five dollars per month (or any part thereof) from the due date of the application, not to exceed two hundred dollars total delinquency fee.

Note: The board may waive delinquency fees for good cause.

(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 18.04.055(9). 91-24-027, § 4-25-040, filed 11/26/91, effective 12/27/91. Statutory Authority: RCW 18.04-.065. 89-19-004 (Order ACB-192), § 4-25-040, filed 9/7/89, effective 10/8/89; 89-03-062 (Order ACB-165), § 4-25-040, filed 1/17/89; 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

(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 18.04.055(9). 91-24-028, § 4-25-140, filed 11/26/91, effective 12/27/91. 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 4-25-190 Experience.** Experience required for issuance of an initial license 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, this experience must cover a minimum twelve-month period and must be obtained no more than five years prior to applying for a license.

**(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 and is a member of a firm licensed to practice public accounting. Experience shall be in a CPA firm that participates in a board approved peer or quality review of its accounting or auditing practice. 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.

**(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.

(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 18.04.055(9) and 18.04.215(a). 91-21-005, § 4-25-190, filed 10/3/91, effective 11/3/91. Statutory Authority: RCW 18.04.215 (1)(a). 88-06-021 (Order ACB-146), § 4-25-190, filed 2/25/88.]

**Title 16 WAC**

**AGRICULTURE, DEPARTMENT OF**

**Chapters**

- 16-08 Practice and procedure.
- 16-22 Custom meat slaughterers and handling of custom meat food animal carcasses at meat handling establishments.
- 16-23 Custom meat facilities.
- 16-80 Pseudorabies in swine.
- 16-104 Shell eggs--Standards, grades and weight classes.
- 16-122 Milk vendors.
- 16-124 Licensed testers, weighers, samplers and graders.
- 16-126 Milk and cream--Buying in bulk.
- 16-146 Food processors.
- 16-154 Organic crop production standards.
- 16-156 Organic producer and transition to organic producer certification.
- 16-158 Processed organic foods--Certification and labeling.
- 16-160 Registration of materials for organic food production.

- 16-212 Grain, hay, beans and peas--Inspection fees.
- 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.
- 16-324 Rules for the certification of seed potatoes.
- 16-333 Rules and standards for certification of plants.
- 16-354 Hop rootstocks--Certification.
- 16-470 Quarantine--Agricultural pests.
- 16-471 Chrysanthemum white rust disease.
- 16-481 Grape phylloxera.
- 16-482 Seed potato quarantine.
- 16-483 Grape virus quarantine.
- 16-484 Narcissus bulb nematode.
- 16-486 Australia and Tasmania apple quarantine.
- 16-487 Peach yellow, peach rosette and little peach disease.
- 16-494 Bacterial diseases of beans.
- 16-495 Annual bluegrass quarantine.
- 16-497 Hop disease quarantine.
- 16-528 Wheat.
- 16-532 Hops.
- 16-557 Washington asparagus commission.
- 16-560 Washington tree fruit research commission.
- 16-603 Aquaculture identification requirements.
- 16-605A Certified feed lots.
- 16-620 Relating to brand inspection.
- 16-674 Weights and measures--Sealing, marking, retesting devices.
- 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.

**Chapter 16-08 WAC  
PRACTICE AND PROCEDURE**

**WAC**

- 16-08-001 Repealed.
- 16-08-002 Definitions.
- 16-08-010 Repealed.
- 16-08-011 Adoption of model rules of procedure.
- 16-08-020 Repealed.
- 16-08-021 Presiding officer.
- 16-08-031 Application for adjudicative proceeding.
- 16-08-040 Repealed.
- 16-08-041 Settlement.
- 16-08-050 Repealed.
- 16-08-051 Discovery--Authority of presiding officer.
- 16-08-060 Repealed.
- 16-08-061 Depositions in adjudicative proceedings--Right to take.
- 16-08-070 Repealed.
- 16-08-071 Depositions in adjudicative proceedings--Scope.
- 16-08-080 Repealed.