

Title 4 WAC
ACCOUNTANCY, BOARD OF

Chapters

- 4-24 Public records—Disclosure.**
4-25 General provisions.

Chapter 4-24 WAC**PUBLIC RECORDS—DISCLOSURE****WAC**

- 4-24-010 through 4-24-150 Repealed.

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

- 4-24-010 Purpose. [Order 257, § 4-24-010, filed 11/16/76.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-020 Definitions. [Order 257, § 4-24-020, filed 11/16/76.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-021 Definitions. [Statutory Authority: RCW 18.04.070. 83-22-033 (Order ACB 106), § 4-24-021, filed 10/26/83.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-030 Description of central and field organization of the board. [Order 257, § 4-24-030, filed 11/16/76.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-040 Operations and procedures. [Order 257, § 4-24-040, filed 11/16/76.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-041 Operations and procedures. [Statutory Authority: RCW 18.04.070. 83-22-033 (Order ACB 106), § 4-24-041, filed 10/26/83.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-050 Public records available. [Order 257, § 4-24-050, filed 11/16/76.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-060 Public records officer. [Order 257, § 4-24-060, filed 11/16/76.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-070 Office hours. [Order 257, § 4-24-070, filed 11/16/76.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-080 Requests for public records. [Order 257, § 4-24-080, filed 11/16/76.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-090 Copying. [Order 257, § 4-24-090, filed 11/16/76.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-101 Exemptions. [Statutory Authority: RCW 18.04.070. 83-22-033 (Order ACB 106), § 4-24-101, filed 10/26/83.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-110 Review of denials of public requests. [Order 257, § 4-24-110, filed 11/16/76.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-120 Protection of public records. [Order 257, § 4-24-120, filed 11/16/76.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-131 Index of public records available. [Statutory Authority: RCW 18.04.055. 91-01-055, § 4-24-131, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.070. 83-22-033 (Order ACB 106), § 4-24-131, filed 10/26/83.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.

- 4-24-140 Address where requests to be directed. [Order 257, § 4-24-140, filed 11/16/76.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-150 Adoption of form—Appendix A. [Order 257, § 4-24-150, filed 11/16/76.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.

WAC 4-24-010 through 4-24-150 Repealed. See
Disposition Table at beginning of this chapter.

Chapter 4-25 WAC**GENERAL PROVISIONS****WAC**

- 4-25-010 Repealed.
- 4-25-040 Repealed.
- 4-25-060 Repealed.
- 4-25-080 Commissions, referral fees, and contingent fees.
- 4-25-100 Repealed.
- 4-25-120 Repealed.
- 4-25-130 Repealed.
- 4-25-140 Repealed.
- 4-25-141 Repealed.
- 4-25-142 Repealed.
- 4-25-190 Repealed.
- 4-25-191 Repealed.
- 4-25-220 Repealed.
- 4-25-260 Repealed.
- 4-25-360 Repealed.
- 4-25-400 Preamble.
- 4-25-510 Board meetings, officers.
- 4-25-511 Confidential information.
- 4-25-520 Index of public records available.
- 4-25-530 Fees.
- 4-25-540 Brief adjudicative proceedings.
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- 4-25-740 CPA certificate and license.
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- 4-25-755 Temporary permits.
- 4-25-760 Reinstating certificates and licenses.

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

- 4-25-010 Preamble. [Statutory Authority: RCW 18.04.070. 83-21-030 (Order ACB 104), § 4-25-010, filed 10/10/83.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-25-040 Board meetings, officers, fees. [Statutory Authority: RCW 18.04.055 (1) and (11). 92-20-104, § 4-25-040, filed 10/6/92, effective 11/6/92. 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.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-25-060 Code of professional conduct. [Statutory Authority: RCW 18.04.070. 83-21-030 (Order ACB 104), § 4-25-060, filed 10/10/83.] Repealed by 93-22-045, filed 10/28/93, effective 11/28/93. Statutory Authority: RCW 18.04.055.
- 4-25-100 Competence and technical standards. [Statutory Authority: RCW 18.04.070. 83-21-030 (Order ACB 104), § 4-25-100, filed 10/10/83.] Repealed by 93-22-045, filed 10/28/93, effective 11/28/93. Statutory Authority: RCW 18.04.055.
- 4-25-120 Responsibilities to clients. [Statutory Authority: RCW 18.04.070. 83-21-030 (Order ACB 104), § 4-25-120, filed 10/10/83.] Repealed by 93-22-045, filed 10/28/93, effective 11/28/93. Statutory Authority: RCW 18.04.055.
- 4-25-130 Other responsibilities and practices. [Statutory Authority: RCW 18.04.070. 83-22-032 (Order ACB 105), § 4-25-130, filed 10/26/83.] Repealed by 93-22-074, filed 11/1/93, effective 12/2/93. Statutory Authority: RCW 18.04.055.
- 4-25-140 CPA certificate—Education requirements. [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.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-25-141 CPA exam—Application. [Statutory Authority: RCW 18.04.055 (1) and (11). 92-20-105, § 4-25-141, filed 10/6/92, effective 11/6/92. 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.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-25-142 CPA exam—Policy on cheating. [Statutory Authority: RCW 18.04.055(9). 88-05-015 (Order ACB-145), § 4-25-142, filed 2/11/88.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-25-190 Experience. [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.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-25-191 Licenses to practice—Certificates—Individual. [Statutory Authority: RCW 18.04.215. 89-03-062 (Order ACB-165), § 4-25-191, filed 1/17/89.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-25-220 Permits to practice—Firms. [Statutory Authority: RCW 18.04.070. 83-21-030 (Order ACB 104), § 4-25-220, filed 10/10/83.] Repealed by 93-22-074, filed 11/1/93, effective 12/2/93. Statutory Authority: RCW 18.04.055.
- 4-25-260 Temporary permits. [Statutory Authority: RCW 18.04.070. 83-21-030 (Order ACB 104), § 4-25-260, filed 10/10/83.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-25-360 Reinstatement. [Statutory Authority: RCW 18.04.070. 83-21-030 (Order ACB 104), § 4-25-360, filed 10/10/83.] Repealed by 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.

WAC 4-25-010 Repealed. See Disposition Table at beginning of this chapter.

WAC 4-25-040 Repealed. See Disposition Table at beginning of this chapter.

WAC 4-25-060 Repealed. See Disposition Table at beginning of this chapter.

WAC 4-25-080 Commissions, referral fees, and contingent fees. A licensee shall not pay a commission to obtain a client, nor accept a commission for a referral to a client of products or services of others. This rule does not prohibit payments for the purchase of all, or a material part, of an accounting practice, or retirement payments to persons formerly engaged in the practice of public accountancy, or payments to the heirs or estates of such persons.

A licensee shall not offer or perform professional services for a fee which is contingent upon the findings or results of such services: *Provided however*, That this rule does not apply to professional services involving federal, state, or other taxes in which the findings are those of the tax authorities and not those of the licensee, nor does it apply to professional services for which the fees are to be fixed by courts or other public authorities, and which are therefore indeterminate in amount at the time the professional services are undertaken.

[Statutory Authority: RCW 18.04.055. 93-22-044, § 4-25-080, filed 10/28/93, effective 11/28/93. Statutory Authority: RCW 18.04.070. 83-21-030 (Order ACB 104), § 4-25-080, filed 10/10/83.]

WAC 4-25-100 Repealed. See Disposition Table at beginning of this chapter.

WAC 4-25-120 Repealed. See Disposition Table at beginning of this chapter.

WAC 4-25-130 Repealed. See Disposition Table at beginning of this chapter.

WAC 4-25-140 Repealed. See Disposition Table at beginning of this chapter.

WAC 4-25-141 Repealed. See Disposition Table at beginning of this chapter.

WAC 4-25-142 Repealed. See Disposition Table at beginning of this chapter.

WAC 4-25-190 Repealed. See Disposition Table at beginning of this chapter.

WAC 4-25-191 Repealed. See Disposition Table at beginning of this chapter.

WAC 4-25-220 Repealed. See Disposition Table at beginning of this chapter.

WAC 4-25-260 Repealed. See Disposition Table at beginning of this chapter.

WAC 4-25-360 Repealed. See Disposition Table at beginning of this chapter.

WAC 4-25-400 Preamble. These rules are adopted by the Washington state board of accountancy, pursuant to its authority under RCW 18.04.055, the Public Accounting

Act. Their purpose is to promote and protect the public interest by implementing the provisions of that act, which provide for the certifying and licensing of practitioners of public accountancy and the regulation of the practice of public accountancy. The further purpose is the enhancing of the reliability of information which is used for guidance in financial transactions or for accounting for or assessing the financial status or performance of commercial, noncommercial, and governmental enterprises.

[Statutory Authority: RCW 18.04.055. 93-12-063, § 4-25-400, filed 5/27/93, effective 7/1/93.]

WAC 4-25-510 Board meetings, officers. An annual meeting of the board shall be held in December each year. At least six other meetings shall be held each year, normally in the months of February, April, June, August, October, and November. 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 chair 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 chair, vice-chair, 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 chair or, in the event of the chair's absence or inability to act, the vice-chair 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.

[Statutory Authority: RCW 18.04.055. 93-12-077, § 4-25-510, filed 5/27/93, effective 7/1/93.]

WAC 4-25-511 Confidential information. Members of the board, board employees, board contract investigators, and board designated volunteers shall not disclose or use to their own advantage any confidential information that comes to their attention in disciplinary proceedings or otherwise in carrying out their responsibilities, except that they may furnish such information to an investigative or disciplinary body established by law or formally recognized by the board.

[Statutory Authority: RCW 18.04.055. 93-12-076, § 4-25-511, filed 5/27/93, effective 7/1/93.]

WAC 4-25-520 Index of public records available.

(1) The board maintains the following records:

(a) A data base file of every Washington certified public accountant. This file contains each certified public accountant's name, address, certificate type and number, certificate issue date, and certificate status;

(b) A data base file of certified public accountant examination candidates. This file contains each candidate's name, address, and candidate identification numbers;

(c) A data base file of certified public accountant firms. This file contains each firm's name, ownership, address, license status, and license number;

(d) A data base file of final orders, declaratory rulings, interpretations, and policy statements abstracted from board meeting minutes;

(e) Formal disciplinary orders of the board;

(f) Board meeting minutes;

(g) Tape recordings of board meetings for the previous six months;

(h) Board policy manual;

(i) Board rules files;

(j) Certified public accountants' continuing education reports and continuing education sponsor agreements; and

(k) Correspondence and materials dealing with regulatory, supervisory, and enforcement responsibilities of the board. The board does not maintain an index of correspondence files.

(2) Under the Public Records Act, chapter 42.17 RCW, the board may not give, sell, or provide access to lists of individuals or firms requested for commercial purposes. The board will provide lists of certified public accountants and/or candidates to bona fide educational and professional organizations.

[Statutory Authority: Chapter 42.17 RCW. 93-14-050, § 4-25-520, filed 6/29/93, effective 7/30/93.]

WAC 4-25-530 Fees. Commencing July 1, 1993, the board shall charge the following fees:

- (1) CPA examination applications:
 - (a) One or two sections \$ 120
 - (b) Three sections \$ 140
 - (c) Four sections \$ 160
 - (d) Administration of examination for out-of-state applicants, per section \$ 10
- (2) Application for certificate \$ 50
- (3) Application for certificate by reciprocity from other jurisdictions \$ 150
- (4) Biennial license to practice public accounting, includes certificate renewal fee \$ 80
- (5) Biennial certificate renewal \$ 25
- (6) Biennial firm license:
 - (a) Sole proprietorships (with one or more employees) \$ 60
 - (b) Partnerships \$ 60
 - (c) P.S. corporations \$ 60
 - (d) Amendment to firm license \$ 10
- (7) Copies of records, per page \$0.10
- (8) Printed listing of CPAs, CPA firms, CPA exam candidates, set up charge plus \$.01/record \$ 50
- (9) Computer diskette listing of CPAs, CPA firms, CPA exam candidates \$ 50
- (10) Applications for reinstatement \$ 25
- (11) Replacement CPA certificates \$ 25
- (12) Quality assurance review program per financial statement report review (includes monitoring reviews for up to two years) \$ 225
- (13) Late or incomplete individual or firm renewal application, per month or part thereof, to a maximum of \$200 per application \$ 25

Note: The board may waive late filing fees for good cause.

[Statutory Authority: RCW 18.04.055. 93-12-075, § 4-25-530, filed 5/27/93, effective 7/1/93.]

WAC 4-25-540 Brief adjudicative proceedings. The board adopts the brief adjudicative proceedings procedures permitted by RCW 34.05.482 through 34.05.494 to provide appeal from staff denials of license or certificate applications, good character rulings, agency ethics rulings, and such other matters as the board may decide to address in this manner. The presiding officer for such proceedings shall be the executive director who shall render findings and an order after consulting with one or more board members. Persons aggrieved by a brief adjudicative proceedings order may appeal to the full board for administrative review. Such appeal must be made, orally or in writing, within twenty-one days after receipt of the brief adjudicative proceedings order.

[Statutory Authority: RCW 18.04.055. 93-12-074, § 4-25-540, filed 5/27/93, effective 7/1/93.]

WAC 4-25-550 Address changes. Each licensee shall notify the board in writing within thirty days of any change of address.

[Statutory Authority: RCW 18.04.055. 93-12-073, § 4-25-550, filed 5/27/93, effective 7/1/93.]

WAC 4-25-551 Duty to respond to board inquiry. 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. 93-12-072, § 4-25-551, filed 5/27/93, effective 7/1/93.]

WAC 4-25-600 Rules of professional conduct—Preamble. The rules of professional conduct are intended to provide guidance to all persons using the CPA title in the performance of their professional responsibilities. Compliance with the rules of professional conduct is the responsibility of all CPAs. This responsibility is met by understanding and voluntary actions, reinforcement by peers and public opinion, and ultimately through disciplinary proceedings, when necessary, against CPAs who fail to comply with the rules.

Acceptance of the right and responsibility to use the CPA title includes acceptance of a duty to comply with the rules of professional conduct.

The rules of professional conduct consist of both principles and specific rules. Principles are set forth in WAC 4-25-610 and comprise the framework for the rules of professional conduct. Specific rules are set forth in WAC 4-25-620 through 4-25-699. In the interpretation and enforcement of the rules of professional conduct consideration will be given to codes of other regulatory bodies, where applicable, and codes, interpretations and rulings of appropriate bodies within the profession, standards established by the profession and to any other information which is deemed pertinent to achieving compliance with the rules of professional conduct.

The rules of professional conduct apply to all persons using the CPA title and, specifically, to CPAs in the practice of public accounting as defined in RCW 18.04.025(5), except that a CPA who is engaged in the practice of public accountancy outside the United States will not be subject to

discipline by the board for departing, with respect to such foreign practice, from the rules of professional conduct, so long as the CPA's conduct is in accordance with the standards of professional conduct applicable to the practice of public accountancy in the country in which the CPA is practicing. However, even in such a case, if a CPA's name is associated with financial statements under circumstances that would entitle the reader to assume that United States practices are followed, the CPA will be expected to comply with the rules of professional conduct.

[Statutory Authority: RCW 18.40.055. 93-22-046, § 4-25-600, filed 10/28/93, effective 11/28/93.]

WAC 4-25-610 Principles of conduct. The principles of conduct are as follows:

Professional demeanor - In carrying out their responsibilities, professional persons using the CPA title shall exercise professional judgment in all their activities.

The public interest - Persons using the CPA title shall accept the obligation to act in a way that will serve the public interest, honor the public trust, and demonstrate commitment to professionalism.

Integrity - To maintain and broaden public confidence persons using the CPA title shall perform all professional responsibilities with the highest sense of honesty.

Objectivity - Objectivity is to be maintained by persons using the CPA title. Specifically, persons using the CPA title shall:

(1) Avoid rendering professional services where actual or perceived conflicts of interest exist;

(2) Be independent in fact and appearance when providing auditing or other attestation services.

Due care - Persons using the CPA title shall comply with state law and the profession's technical and ethical standards, maintain competence and strive to improve the quality of services, and discharge professional responsibility to the best of the CPA's ability.

[Statutory Authority: RCW 18.40.055. 93-22-046, § 4-25-610, filed 10/28/93, effective 11/28/93.]

WAC 4-25-620 Integrity and objectivity. In the performance of professional services a person using the CPA title shall be honest, objective, free of conflicts of interest unless such conflicts are specifically permitted by board rule or professional standards, and shall not misrepresent facts or subordinate his or her judgment to others.

[Statutory Authority: RCW 18.40.055. 93-22-046, § 4-25-620, filed 10/28/93, effective 11/28/93.]

WAC 4-25-622 Independence. (1) A CPA in public practice must be independent in the performance of the following:

- (a) An audit or review of a financial statement; or
- (b) A compilation of a financial statement when the CPA's report does not disclose a lack of independence; or
- (c) An examination of prospective financial information.

(2) Independence shall be considered to be impaired if, for example, there existed any of the following transactions, interests or relationships in connection with reporting on financial statements:

(a) During the period of a professional engagement, or at the time of expressing an opinion, a CPA or a CPA's firm:

(i) Had or was committed to acquire any direct or material indirect financial interest in the enterprise.

(ii) Was a trustee of any trust or executor or administrator of any estate if such trust or estate had or was committed to acquire any direct or material indirect financial interest in the enterprise.

(iii) Had any joint closely-held business investment with the enterprise or with any officer, director, or principal stockholder thereof which was material in relation to the CPA's net worth or the net worth of the CPA's firm.

(iv) Had any loan to or from the enterprise or any officer, director, or principal stockholder of the enterprise except under certain circumstances for home mortgages, other secured loans, loans not material to the CPA's net worth, and various personal loans.

(b) During the period covered by the financial statements, during the period of the professional engagement or at the time of expressing an opinion, the CPA or a CPA's firm:

(i) Was connected with the enterprise as a promoter, underwriter, or voting trustee, a director or officer or in any capacity equivalent to that of a member of management or of an employee; or

(ii) Was a trustee for any pension or profit-sharing trust of the enterprise.

The foregoing examples are not intended to be all inclusive.

[Statutory Authority: RCW 18.40.055. 93-22-046, § 4-25-622, filed 10/28/93, effective 11/28/93.]

WAC 4-25-630 Competence. A certified public accountant shall not undertake any endeavor for the performance of services as a certified public accountant that he or she cannot reasonably expect to complete with professional competence.

[Statutory Authority: RCW 18.40.055. 93-22-046, § 4-25-630, filed 10/28/93, effective 11/28/93.]

WAC 4-25-631 Compliance with standards. A certified public accountant shall exercise due care and professional judgment in order to comply with the pertinent accounting principles, professional standards, regulations, releases and rules (hereinafter referred to as "standards") promulgated by the "appropriate bodies" for each endeavor undertaken. A certified public accountant shall be knowledgeable of federal, state and local law pertinent to the endeavor.

Such "appropriate bodies" include, but are not limited to, the Securities and Exchange Commission; the Financial Accounting Standards Board; the Governmental Accounting Standards Board; the American Institute of Certified Public Accountants; the Internal Revenue Service; federal, state, and local audit, regulatory and tax agencies; and recognized educational and industry institutions.

Such "standards" include, but are not limited to:

(1) Regulation SX and the accounting series releases of the Securities and Exchange Commission;

(2) Generally accepted accounting principles and other comprehensive bases of accounting;

(3) Generally accepted auditing, review, compilation, attestation, consulting and peer review standards;

(4) Generally accepted government accounting standards;

(5) Consensus opinions of "appropriate bodies" Emerging Issues Task Forces;

(6) Circular 230 of the IRS and "appropriate bodies" guidance with respect to responsibilities in tax practice;

(7) Rules governing practice before regulatory agencies; and

(8) Guidance found in industry publications and textbooks and articles published by recognized accounting professionals or societies.

[Statutory Authority: RCW 18.40.055. 93-22-046, § 4-25-631, filed 10/28/93, effective 11/28/93.]

WAC 4-25-640 Clients' confidential information.

(1) **Confidential client communication.** The term "client" as used throughout this section shall include a former, current, or prospective client.

A licensee or any partner, officer, shareholder or employee of a licensee shall not without the consent of the client or the heirs, successors or personal representatives of the client disclose any confidential communication or information pertaining to the client obtained in the course of performing professional services.

This rule does not:

(a) Affect in any way a licensee's obligation to comply with a validly issued subpoena or summons enforceable by order of a court; or

(b) Prohibit disclosures in the course of a quality review of a licensee's professional services; or

(c) Preclude a licensee from responding to any inquiry made by the board or any investigative or disciplinary body established by law or formally recognized by the board. However, a licensee or any partner, officer, shareholder or employee of a licensee shall not disclose or use to their own advantage any confidential client information that comes to their attention in carrying out their official responsibilities.

(2) **Client records.** A licensee shall furnish to his or her client or heirs, successors or personal representatives, upon request and reasonable notice:

(a) A copy of the licensee's working papers, to the extent that such working papers include records that would ordinarily constitute part of the client's records and are not otherwise available to the client; and

(b) Any accounting or other records belonging to, or obtained from or on behalf of, the client, that the licensee removed from the client's premises or received for the client's account; but the licensee may make and retain copies of such documents of the client when they form the basis for work done by the licensee.

[Statutory Authority: RCW 18.40.055. 93-22-046, § 4-25-640, filed 10/28/93, effective 11/28/93.]

WAC 4-25-650 Acts discreditable. A person using the CPA title shall not commit, or allow others to commit in the CPA's name, any act that reflects adversely on the CPA's fitness to represent himself or herself as a CPA.

A person using the CPA title shall not seek to obtain clients by the use of coercion, intimidation or harassing conduct.

A person using the CPA title shall not permit others to carry out on his or her behalf, either with or without compensation, acts which, if carried out by the CPA, would place the CPA in violation of the rules of conduct.

[Statutory Authority: RCW 18.04.055. 93-22-090, § 4-25-650, filed 11/2/93, effective 12/3/93.]

WAC 4-25-660 Advertising and other forms of solicitation. A person using the CPA title shall not use or participate in the use of any form of communication having reference to the CPA's professional services which contains a false, fraudulent, misleading, deceptive or unfair statement or claim. A false, fraudulent, misleading, deceptive or unfair statement or claim includes but is not limited to a statement or claim which:

- (1) Contains a misrepresentation of fact; or
- (2) Is likely to mislead or deceive because it fails to make full disclosure of relevant facts; or
- (3) Contains any testimonial, laudatory, or other statement or implication that the licensee's professional services are of exceptional quality, if not supported by verifiable facts; or
- (4) Is intended or likely to create false or unjustified expectations of favorable results; or
- (5) Implies educational or professional attainments or licensing recognition not supported in fact; or
- (6) Represents that professional services can or will be competently performed for a stated fee when this is not the case, or makes representations with respect to fees for professional services that do not disclose all variables that may reasonably be expected to effect the fees that will in fact be charged; or
- (7) Contains any other representations that are likely to mislead or deceive a reasonable person.

[Statutory Authority: RCW 18.04.055. 93-22-090, § 4-25-660, filed 11/2/93, effective 12/3/93.]

WAC 4-25-661 Improper CPA firm names. A firm name is misleading, and thus prohibited if, among other things:

- (1) The firm name implies the existence of a corporation when the firm is not a corporation (as by the use of the abbreviations "P.C.," "P.S.," or "Inc. P.S.");
- (2) The firm name implies existence of a partnership when there is not a partnership (as in "Smith & Jones, CPA's");
- (3) The firm name includes the name of a person who is neither a present nor a past partner or shareholder of the firm; or
- (4) The firm name includes the designation "and Associates," "and Assoc.," "and Company," or "& Co." when there are not in fact at least two owners and/or employees who hold a license to practice public accounting.

A fictitious firm name (that is, one not consisting of the names of one or more present or former owners) may not be used by a licensee in the practice of public accounting unless such name has been registered with and approved by the board as not being false or misleading.

[Statutory Authority: RCW 18.40.055. 93-22-046, § 4-25-661, filed 10/28/93, effective 11/28/93.]

WAC 4-25-710 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.

(1) Equivalent education. The board may, in its discretion, waive the educational requirements for any person if the board is satisfied that the applicant has successfully completed such equivalency examinations as may be offered by bona fide educational testing organizations. The board will not prepare or offer equivalent education examinations. The board will designate, by resolution, acceptable educational testing organizations and equivalency examinations when and if acceptable organizations and examinations exist.

(2) Education obtained outside the United States. In the case of education obtained outside the United States, the board may, at its discretion, rely on bona fide foreign education credential evaluation services. The board will not provide such services, but will designate acceptable foreign education evaluation services, by board resolution, upon application from service providers.

(3) 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.

(4) 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 the 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 the 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 the applicant 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 the applicant 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.

(5) Alternative to accreditation. A graduate of a four-year degree-granting institution not accredited at the time the applicant's degree was received or at the time the 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 (4) of this section.

(6) 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, and economics.

(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, and economics. Undergraduate business courses may be substituted at two-thirds of the stated undergraduate credit.

[Statutory Authority: RCW 18.04.055(5). 93-12-071, § 4-25-710, filed 5/27/93, effective 7/1/93.]

WAC 4-25-720 CPA examination—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. Applications for the May examination must be postmarked by March 1 (and received by March 10). Applications for the November examination must be postmarked by September 1 (and received by September 10).

An application will not be considered filed until the examination fee has been received.

An applicant who fails to appear for examination or reexamination shall forfeit the fees charged for examination and reexamination. The board may, upon showing of good cause, refund a portion of the examination fee.

Notice of the time and place of the examination shall be mailed at least ten days prior to the date set for the examina-

tion to each candidate whose application to sit for the examination has been approved by the board.

(1) A passing grade for each section 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 the applicant takes any section of the examination, must take all sections not previously passed.

(2) 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.

(3) 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.

(4) CPA exam—Completion of education requirement. A person who has met the education requirement of WAC 4-25-710, 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 section 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 18.04.055. 93-12-070, § 4-25-720, filed 5/27/93, effective 7/1/93.]

WAC 4-25-721 CPA examination—Cheating policy.

(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. 93-12-069, § 4-25-721, filed 5/27/93, effective 7/1/93.]

WAC 4-25-722 CPA examination—Content and administration. The following provisions take effect May 1, 1994.

(1) **Content.** The CPA examination will include sections on:

(a) Financial accounting and reporting for business enterprises;

(b) Accounting and reporting (including but not limited to taxes, cost accounting, and non profit entity accounting);

(c) Business law and professional responsibilities; and

(d) Auditing.

(2) **Writing skills.** The board will award a percentage of the total grading points available based on writing skills for the business law and professional responsibilities, auditing, and financial accounting and reporting for business enterprises sections. Grading points awarded for writing skills will be included within the overall grade reported to the examination candidate for each of the three sections.

(3) **Use of calculators.** The board will issue calculators to candidates for use on the financial accounting and reporting for business enterprises and the accounting and reporting sections. Board issued calculators will remain board property. Board employees will collect calculators after exam sessions. In the interests of exam security and fairness, a candidate may only use a calculator issued by the board. The board may allow a candidate to use a calculator not issued by the board only if necessary to comply with state or federal accommodation requirements and only if the board believes the substituted calculator will not breach exam security.

[Statutory Authority: RCW 18.04.055. 93-22-047, § 4-25-722, filed 10/28/93, effective 11/28/93.]

WAC 4-25-730 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. 93-12-068, § 4-25-730, filed 5/27/93, effective 7/1/93.]

WAC 4-25-740 CPA certificate and license. (1) Application for initial license to practice public accounting and for renewal of license pursuant to RCW 18.04.215 shall be made on a form provided by the board. Application for renewal of licenses and/or certificates shall be filed no later than March 31 of the year of expiration. Renewal of the license to practice public accounting is deemed to be renewal of the associated certificate.

(2) Application for renewal of license or certificate shall be accompanied by evidence satisfactory to the board that the applicant has complied with continuing professional education requirements pursuant to RCW 18.04.105(8).

(3) An application shall not be deemed to be completed until the applicable fees have been received and continuing education requirements have been met.

(4) Certificates and licenses expire on June 30 of every other year and have a duration of two years.

(5) Failure to file or complete an application for certificate or license renewal within the time required by board rule will result in delinquency fees.

(6) In those instances where the applicant for certificate or license renewal fails to file a complete application by June 30 of the year of expiration, the board may enter into an agreement with the applicant to renew the license or certificate under the following condition: The applicant agrees to stipulate that the certificate and license will be suspended effective September 30 of the year of renewal unless the applicant files a complete application with the board prior to that date.

[Statutory Authority: RCW 18.04.215. 93-12-067, § 4-25-740, filed 5/27/93, effective 7/1/93.]

WAC 4-25-750 Firm license. A licensee may practice public accountancy only in a proprietorship, a partnership or a professional corporation meeting the requirements of the act.

(1) A CPA firm shall apply to the board for a license to practice public accountancy within ninety days of formation. A CPA firm shall apply for renewal of its license no later than sixty days prior to expiration of the firm's current license. The board will not accept a firm license renewal

application unless it is accompanied by all applicable renewal and late filing fees.

(2) Applications shall include the firm name; addresses and telephone numbers of the main office and any branch offices of the firm; the name of the manager of each branch office; owners' names and the states in which they hold CPA licenses; names of corporate shareholders, directors, and officers; and, in the case of corporations, a certified copy of the articles of incorporation and bylaws.

(3) Firm licenses expire on June 30 of every other year.

(4) A CPA firm shall file with the board a written notification of any of the following events within ninety days after its occurrence:

(a) Formation or dissolution of a CPA firm;

(b) Admission of an owner;

(c) Retirement or death of an owner;

(d) Any change in the name of the firm;

(e) Change in the management of any branch office;

(f) Opening, closing, or relocating of a branch office; and

(g) The occurrence of any event that would cause the firm to be in violation of the provisions of the act or these rules.

A change in the legal form of a firm constitutes a new firm. Accordingly the new firm shall within ninety days of the change file an application for a firm license and pay the applicable fee.

[Statutory Authority: RCW 18.04.055. 93-22-089, § 4-25-750, filed 11/2/93, effective 12/3/93.]

WAC 4-25-755 Temporary permits. This board does not issue temporary practice permits to out-of-state CPAs or CPA firms. However, pursuant to RCW 18.04.350(2), a CPA from another state or country may temporarily practice in this state on professional business incident to the CPA's regular out-of-state practice if the CPA holds a valid license to practice public accounting issued by another state or country. A CPA who:

(1) Maintains an office location in this state; and/or

(2) Advertises to provide services in this state; and/or

(3) Collects more than ten percent of gross annual billings from Washington clients; is not deemed to meet the "incident to" provision and must, therefore, apply for a Washington CPA certificate and licenses within thirty days of the time such CPA's practice ceases to be "incident to" an out-of-state CPA practice.

[Statutory Authority: RCW 18.04.055(11). 93-12-066, § 4-25-755, filed 5/27/93, effective 7/1/93.]

WAC 4-25-760 Reinstating certificates and licenses. A person or firm whose certificate or license to practice has been revoked or suspended pursuant to RCW 18.04.295 and/or 18.04.305 and/or 18.04.335 may apply to the board for modification of the suspension, revocation, or probation after a minimum of one year has elapsed from the effective date of the board's decision imposing it unless the board sets some other period by order; except that if any previous application has been made with respect to the same penalty, no additional application will be entertained before the lapse of an additional year following the board's decision on the last such previous application.

The application shall be in writing; shall set out and, as appropriate, substantiate the reasons constituting good cause for the relief sought, and shall be accompanied by at least two supporting recommendations, under oath, from licensees who have personal knowledge of the activities of the applicant since the suspension or revocation was imposed.

An application will ordinarily be disposed of by the board upon the basis of the materials submitted in support thereof, supplemented by such additional inquiries as the board may think fit. At the board's discretion a hearing may be held on such an application, following such procedures as the board may deem suitable for the particular case.

The board may impose, as a condition for reinstatement of a certificate or permit or modification of a suspension or probation, such terms and conditions as it deems suitable.

In considering an application, the board may consider all activities of the applicant since the disciplinary penalty from which relief is sought was imposed, the offense for which the applicant was disciplined, the applicant's activities during the time the certificate or permit was in good standing, the applicant's rehabilitative efforts, restitution to damaged parties in the matter for which the penalty was imposed, and the applicant's general reputation for truth and professional probity.

No application for reinstatement will be considered while the applicant is under sentence for any criminal offense, including any period during which the applicant is on court-imposed probation or parole.

[Statutory Authority: RCW 18.04.055(11). 93-12-065, § 4-25-760, filed 5/27/93, effective 7/1/93.]

Title 10 WAC

ADMINISTRATIVE HEARINGS, OFFICE OF

Chapters

- 10-04 Agency organization—Public records.
10-08 Model rules of procedure.

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 adjudicative proceedings and issue initial or final orders, including findings of fact and conclusions of law. Division one is responsible for hearings held before [and] [the] department of social and health services,

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the utilities and transportation commission, the liquor control board, the department of licensing, the superintendent of public instruction, and any other state agency requiring administrative law judge services except the employment security department. Division two is responsible for hearings held before the employment security department.

The administrative office is located at 2424 Heritage Court SW, Suite 302, P.O. Box 42488, Olympia, Washington, 98504-2488. 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 field offices located in Everett, Olympia, Seattle, Spokane, Vancouver, and Yakima. Each of these offices is headed by a senior administrative law judge.

All written communication[s] 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 [(1)](a). 93-10-098, § 10-04-020, filed 5/5/93, effective 6/5/93. Statutory Authority: RCW 42.17.250 and 34.05.220 (1)(b). 89-13-036 (Order 6), § 10-04-020, filed 6/15/89. 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.]

Reviser's note: RCW 34.05.395 requires the use of underlining and deletion marks to indicate amendments to existing rules, and deems ineffectual changes not filed by the agency in this manner. The bracketed material in the above section does not appear to conform to the statutory requirement.

Chapter 10-08 WAC

MODEL RULES OF PROCEDURE

WAC

10-08-150 Adjudicative proceedings—Interpreters.

WAC 10-08-150 Adjudicative proceedings—Interpreters. (1) When an impaired person as defined in RCW 2.42 or a non-English-speaking person as defined in RCW 2.43 is a party or witness in an adjudicative proceeding, the presiding officer shall appoint an interpreter to assist the party or witness throughout the proceeding. Appointment, qualifications, waiver, compensation, visual recording, and ethical standards of interpreters in adjudicative proceedings are governed by the provisions of RCW 2.42 and 2.43.

(2) Relatives of any participant in a proceeding and employees of the agency involved in a proceeding shall not be appointed as interpreters in the proceeding. This subsection shall not prohibit the office of administrative hearings from hiring an employee whose sole function is to interpret at administrative hearings.

(3) The presiding officer shall make a preliminary determination that an interpreter is able in the particular proceeding to interpret accurately all communication to and from the impaired or non-English-speaking person. This determination shall be based upon the testimony or stated needs of the impaired or non-English-speaking person, the interpreter's education, certifications, and experience in interpreting for contested cases or adjudicative proceedings, the interpreter's understanding of the basic vocabulary and procedure involved in the proceeding, and the interpreter's