WAC 3-20-100 Reading and mathematics. (1) Each school district board of directors shall:
   (a) By December 15, 2001, establish three-year district-wide goals to increase the percentage of students who meet or exceed the standard on the Washington assessment of student learning for elementary school reading, elementary school mathematics, middle or junior high school reading, middle or junior high school mathematics, high school reading and high school mathematics. The baseline for all the performance improvement goals required under this section shall be the results obtained on the Washington assessment of student learning administered in the spring of 2001. The three-year percentage increase goals shall not be less than the district’s total percentage of students who did not meet the baseline standard for the relevant subject and grade level multiplied by twenty-five percent; and
   (b) Direct each school in the district that administers the Washington assessment of student learning for grade four, seven, or ten to establish three-year goals relating to the percentage of students meeting the standard for its fourth, seventh or tenth grade students in reading and mathematics, subject to approval by the board. The aggregate of the school-level goals for any given subject and grade must meet or exceed the districtwide goals established by the board for that given subject and grade. Each school level goal shall not be less than the school’s total percentage of students who did not meet the baseline standard for the relevant subject and grade level multiplied by twenty-five percent, unless the office of the superintendent of public instruction grants a waiver.

(2) Schools and school districts that meet or exceed the level of performance stipulated under the three-year goal on the assessment administered in the spring of 2002 or 2003 may be considered to have exceeded the goal and may be recognized for having exceeded the goal early, but ultimately shall not be deemed to have met the three-year goal unless the school or school district also meets the goal on the assessment administered in the spring of 2004.

(3) Schools and school districts in which ten or fewer students are eligible to be assessed in a grade level on the 2001 Washington assessment of student learning are not required to establish numerical improvement goals. Schools and school districts in which ten or fewer students are eligible to be assessed in a grade level on the assessment in 2002 or in a subsequent year are not required to establish performance relative to the goals.

(4) For state level accountability purposes:
   (a) A school district shall be deemed to have met the performance improvement goals established pursuant to this chapter if the district achieves the minimum improvement level required under subsection (1)(a) of this section, even if the district does not achieve the performance improvement goals adopted by its board of directors; and
   (b) A school shall be deemed to have met the performance improvement goals established pursuant to this chapter if the school achieves the minimum improvement level required under subsection (1)(b) of this section, even if the school does not achieve the performance improvement goals adopted by its board of directors.

Title 4 WAC
ACCOUNTANCY, BOARD OF

Chapter 4-25
GENERAL PROVISIONS

WAC
4-25-400 What is the authority for and the purpose of the board’s rules?
4-25-410 Definitions.
4-25-510 What is the board’s meeting schedule and how are officers elected?
4-25-520 What public records does the board maintain?
4-25-521 How can I contact the board?
4-25-530 Fees.
4-25-550 Do I need to notify the board if I change my address?
4-25-551 Must I respond to inquiries from the board?
4-25-600 Repealed.
4-25-620 What restrictions govern commissions, referral, and contingent fees?
4-25-650 What acts are considered discreditable?
4-25-661 What are the limitations regarding firm names?
4-25-721 What does the board consider to be cheating on the CPA examination, what actions may the board take if cheating is suspected, and what sanctions may the board impose if cheating occurs?
4-25-722 Repealed.
4-25-730 What are the experience requirements in order to obtain a CPA license?
4-25-755 Repealed.
4-25-781 What are the rules governing reciprocity for accountants from foreign countries?
4-25-782 How do I apply for an initial Washington state license through foreign reciprocity?
4-25-831 What are the program standards for CPE?
4-25-832 How do I report my CPE to the board?
4-25-833 What documentation must I retain to support my eligibility for CPE credits?

Rules of professional conduct—Preamble. [Statutory Authority: RCW 18.40.055, 93-22-046, § 4-25-600, filed 10/28/93, effective 11/28/93. Repealed by 01-22-
General Provisions

4-25-410 (c) Statements on Standards for Attestation Engagements and related Attestation Engagements Interpretations issued by the AICPA including subsequent amendments.

(3) "Audit," "review," and "compilation" are terms reserved for use by licensees under the act.

(4) "Board" means the board of accountancy created by RCW 18.04.035.

(5) "Certificate" means a certificate as a certified public accountant issued under the act, or a corresponding certificate issued by another state or foreign jurisdiction that is recognized in accordance with the reciprocity provisions of the act.

(6) "Client" means the person or entity that retains a certified public accountant (CPA), or the CPA's firm or organization, through other than an employer/employee relationship.

(7) "Commissions and referral fees" are compensation arrangements where:

(a) The primary contractual relationship for the product or service is not between the client and the CPA;

(b) The CPA is not primarily responsible to the client for the performance or reliability of the product or service;

(c) The CPA adds no significant value to the product or service; or

(d) A third party instead of the client pays the CPA for the products or services.

(8) "Contingent fees" are fees established for the performance of any service pursuant to an arrangement in which no fee will be charged unless a specified finding or result is attained, or in which the amount of the fee is otherwise dependent upon the finding or result of such service.

(9) "CPA" or "certified public accountant" means a person holding a certificate under this act.

(10) "CPE" means continuing professional education (see also "Interactive CPE").

(11) "Enterprise" means any person or entity, whether organized for profit or not, with respect to which a CPA performs professional services.

(12) "Firm" means an entity licensed under the provisions of this chapter.

(13) "Generally accepted accounting principles" (GAAP) is an accounting term that encompasses the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. It includes not only broad guidelines of general application, but also detailed practices and procedures. Those conventions, rules, and procedures provide a standard by which to measure financial presentations.

(14) "Generally accepted auditing standards" (GAAS) are guidelines and procedures, promulgated by the AICPA, for conducting individual audits of historical financial statements.

(15) "Holding out" means any representation to the public by the use of restricted titles as set forth in the act by a person or firm that the person or firm is a certified public accountant and that the person or firm offers to perform any professional services to the public as a certified public accountant. "Holding out" shall not affect or limit a person not required to hold a certificate under this chapter or a per-
son or firm not required to hold a license under this chapter from engaging in practices identified in the act.

(16) "Interactive self-study program" means a CPE program designed to use learning methodologies that simulate a classroom learning process by employing software or administrative systems that provide significant ongoing interactive feedback to learners regarding their learning progress.

(17) "Licensee" means the holder of a valid license issued under the provisions of this act.

(18) "Public practice" or the "practice of public accounting" means performing or offering to perform by a person or firm holding out to the public as a licensee, for a client or potential client, one or more kinds of services involving the use of accounting or auditing skills, including the issuance of "audit reports," "review reports," "compilation reports," or "attestation reports" on financial statements, or one or more kinds of management advisory, or consulting services, or the preparation of tax returns, or the furnishing of advice on tax matters.

(19) "Quality assurance review" (QAR) is the process, established by and conducted at the direction of the board, of study, appraisal, or review of one or more aspects of the professional work of a licensee or firm, by a licensee(s) who is not affiliated with the licensee or firm being reviewed.

(20) "Quality review" means a study, appraisal, or review of one or more aspects of the professional work of a licensee or firm, by a licensee(s) who is not affiliated with the licensee or firm being reviewed, including a peer review, or any internal review or inspection intended to comply with quality control policies and procedures but not including a "quality assurance review."

(21) "Reciprocity" means board recognition of licenses, certificates or other professional accounting credentials that the board will rely upon in full or partial satisfaction of CPA certification or licensing requirements.

(22) "Referral fees" see definition of "commissions and referral fees" in subsection (7) of this section.

(23) "Reports on financial statements" means any reports or opinions prepared by licensees, based on services performed in accordance with generally accepted auditing standards, standards for attestation engagements, or standards for accounting and review services, as to whether public, private, or governmental, conforms with generally accepted accounting principles or other comprehensive bases of accounting. The term does not include incidental financial data included in management advisory services reports to support recommendations to a client.

(24) "Rules of professional conduct" means principles and rules adopted by the board to govern the conduct of CPAs while representing themselves to others as CPAs. The rules apply to all persons using the CPA title.

(25) "Statements on standards for accounting and review services" (SSARS) are standards, promulgated by the AICPA, to give guidance to licensees who are associated with the financial statements of nonpublic companies and issue compilation or review reports.

[2002 WAC Supp—page 4]
located in Olympia, Washington. You may utilize the following numbers or addresses to contact the board:

- P.O. Box 9131, Olympia, Washington 98507-9131 (mailing address);
- 360/753-2586 (telephone);
- 360/664-9190 (fax);
- 800/833-6388 (TT service);
- 800/833-6385 (Telebraille services);
- webmaster@cpapboard.wa.gov (e-mail address); and
- www.cpapboard.wa.gov (website address).


### WAC 4-25-530 Fees

The board shall charge the following fees:

1. **CPA examination applications:**
   - First-time: $264
   - Reexamination, four sections: $239
   - Reexamination, two sections: $172
   - Reexamination, one section: $149
   - Administration of examination for out-of-state applicants: $90
   - Application for individual license, permit to practice, individual license through reciprocity, or registration as a resident nonlicensee firm owner: $300
   - Renewal of license, certificate, permit to practice, or registration as a resident nonlicensee firm owner: $200
   - CPA firm license and renewal fee (sole proprietorships with no employees are exempt): $200
2. **Fees for copies of records:**
   - Copies of records, per page exceeding fifty pages: $0.50
   - Printed listing of CPA exam candidates: $75
   - Computer diskette listing of licensees, certificateholders, permitholders, and registered resident nonlicensee firm owners and CPA exam candidates: $75
3. **Applications for reinstatement of license, permit to practice, certificate, or registration as a resident nonlicensee owner:** $450
4. **Replacement CPA certificates:** $50
5. **Quality assurance review program fee:** $400
6. **Late fee:** $100
7. **Dishonored check fee (including, but not limited to, insufficient funds or closed accounts):** $35

*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 4-25-550 Do I need to notify the board if I change my address?

Yes. All CPAs, firms licensed with the board, and individuals registered with the board as resident nonlicensee firm owners must notify the board in writing within thirty days of any change of address.


### WAC 4-25-551 Must I respond to inquiries from the board?

Yes. All CPAs, firms licensed with the board, and individuals registered with the board as resident nonlicensee firm owners must respond, in writing, to board communications requesting a response. Your response must be made within **twenty days of the date** the board’s communication is posted in the U.S. mail. Communications from the board to you are directed to the last address you furnished the board.

[Statutory Authority: RCW 18.04.055(16). 01-22-036, § 4-25-551, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055. 98-12-047, § 4-25-551, filed 5/29/98, effective 6/29/98; 93-12-072, § 4-25-551, filed 5/27/93, effective 7/1/93.]

### WAC 4-25-600 Repealed

See Disposition Table at beginning of this chapter.

### WAC 4-25-626 What restrictions govern commissions, referral, and contingent fees?

1. **A CPA shall not:**
   - for a commission recommend or refer to a client any product or service, or for a commission recommend or refer any product or service to be supplied by a client, or receive a commission, when the CPA also performs attest services for that client.
   - In performing services for, or receiving a commission and who is paid or expects to be paid a commission shall disclose, consistent with the requirements set forth in subsection (5) of this section, that fact to any person or entity to whom the CPA recommends or refers a product or service to which the commission relates.
   - Any CPA who accepts a referral fee for recommending or referring any service of a CPA to any person or entity or who pays a referral fee to obtain a client shall disclose, consistent with the requirements set forth in subsection (5) of this section, such acceptance or payment to the client.
   - A CPA shall not:
     a. Perform for a contingent fee any professional services for, or receive such a fee from a client for whom the CPA or the CPA's firm performs attest services; or
     b. Prepare an original or amended tax return or claim for a tax refund for a contingent fee for any client.
   - The prohibition in subsection (4)(a) of this section applies during the period in which the CPA is engaged to per-
form the attest services and the period covered by any historical financial statements involved in the attest services.

(6) Except as stated in the next sentence, a contingent fee is a fee established for the performance of any service pursuant to an arrangement in which no fee will be charged unless a specified finding or result is attained, or in which the amount of the fee is otherwise dependent upon the finding or result of such service. Solely for purposes of this section, fees are not regarded as being contingent if fixed by courts or other public authorities, or, in tax matters, if determined based on the results of judicial proceedings or the findings of governmental agencies. A CPA's fees may vary depending, for example, on the complexity of services rendered.

(7) All CPAs who accept commission, referral and contingent fee arrangements must:

(a) Disclose the arrangement in writing and in advance of client acceptance;
(b) Disclose the method of calculating the fee or amount of fee; and
(c) Specify the CPA's role as the client's advisor.

WAC 4-25-650 What acts are considered discreditable? CPAs, CPA firms, and firm owners must not:

• Commit, or allow others to commit in their name, any act that reflects adversely on their fitness to represent themselves as a CPA, CPA firm, or a firm owner;
• Seek to obtain clients by the use of coercion, intimidation or harassing conduct; or
• Permit others to carry out on their behalf, either with or without compensation, acts which violate the rules of conduct.

WAC 4-25-661 What are the limitations regarding firm names? A firm name that does not consist of the name(s) of one or more present or former owners must be approved in advance by the board as not being deceptive or misleading. Misleading or deceptive firm names are prohibited. The following are examples of misleading firm names. The board does not intend this listing to be all inclusive. The firm name:

1. Implies it is a legal entity when it is not such an entity (as by the use of the designations "P.C.,” “P.S.,” “Inc. P.S.,” or "L.L.C.");
2. Implies the existence of a partnership when one does not exist;
3. Includes the name of a person who is neither a present nor a past owner of the firm; or
4. Implies educational or professional attainments, specialty designations, or licensing recognition not supported in fact.

A licensee may not operate under an alias, a firm name, title, or "DBA" that differs from the firm name that is registered with the board.

WAC 4-25-721 What does the board consider to be cheating on the CPA examination, what actions may the board take if cheating is suspected, and what sanctions may the board impose if cheating occurs? (1) 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) Referencing crib sheets, text books, or other material inside or outside the examination room during the examination;
(e) Copying or attempting to copy another candidate's answers;
(f) Taking, removing, copying, transmitting, attempting to take, attempting to remove, attempting to copy, or attempting to transmit an examination booklet or paper, answer sheet, essay question paper, or notes from the examination site;
(g) Disclosing or attempting to disclose examination questions and/or answers to others;
(h) Bringing unauthorized prohibited items into the examination site; or
(i) Possessing unauthorized prohibited items in the examination site.

2. Cheating on the CPA examination is dishonesty directly related to the professional responsibilities of a CPA. All candidates involved in cheating may be subject to penalties, although not necessarily of the same severity. When determining appropriate sanctions for cheating, 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) Impose a fine up to one thousand dollars and recovery of investigative and legal costs;
(d) Notify other jurisdictions of the board's conclusions and order.

3. If a candidate is suspected of cheating, a board representative may expel the candidate from the examination, move the candidate suspected of cheating away from other candidates and/or confiscate unauthorized prohibited items. The board representatives may require a candidate suspected of cheating, or a candidate who may have observed cheating, to respond to board inquiry. The board may schedule a hearing to determine the validity of the charge of cheating.

WAC 4-25-722 Repealed. See Disposition Table at beginning of this chapter.
WAC 4-25-730 What are the experience requirements in order to obtain a CPA license? Qualifying experience may be obtained through:

- The practice of public accounting in a CPA firm that participates in a board approved peer or quality review program;
- Other employment provided you obtain the competencies defined by subsection (2)(a) of this section;
- A combination of the two alternatives listed above provided you obtain the competencies defined by subsection (2)(a) of this section.

For both full-time and part-time employment, your experience must:

- Cover a minimum twelve-month period;
- Consist of at least two thousand hours; and
- Be obtained no more than eight years prior to applying for an initial license.

Your experience may be obtained through one or more employers, with or without compensation, and may consist of a combination of full-time and part-time employment.

(1) **Public accounting experience:** You may obtain all or a portion of your qualifying experience through employment in a licensed CPA firm that participates in a board approved peer or quality review program. Your experience must be:

(a) Obtained through performing services that meet the definition of the practice of public accounting as defined by RCW 18.04.025(5); and

(b) Under the supervision of a member of the firm who holds a valid CPA license and is actively engaged in the practice of public accounting.

(2) **Experience equivalent to public accounting:** You may obtain all or a portion of your qualifying experience in an entity other than a CPA firm participating in a board approved peer or quality review program. However, to qualify this experience must support your attainment of the competencies identified in (a) of this subsection and your attainment of these competencies must be supervised and verified by a licensed CPA meeting the requirements identified in (b) of this subsection.

(a) Competencies: The competencies that must be obtained to meet the experience requirements of this subsection are as follows. The candidate must demonstrate the ability to:

(i) Understand the profession’s code of conduct;
(ii) Assess the achievement of an entity’s objectives;
(iii) Prepare working papers that contain sufficient data to support analysis and conclusions;
(iv) Understand transaction streams and information systems;
(v) Assess risk and design appropriate procedures;
(vi) Make decisions, solve problems, and think critically in the context of analysis; and
(vii) Communicate scope of work, findings and conclusions effectively.

(b) Supervising CPA: To supervise and verify a candidate’s attainment of the competencies, you must have held a valid CPA license in Washington or another state for:

(i) A minimum of five years prior to supervising the candidate’s experience; and
(ii) During the entire period of supervision.

(3) **Experience affidavit:** Your qualifying experience must be verified by the licensed CPA supervising your experience on the appropriate form(s) provided by the board.

(4) **Applicants holding a certificate for four years or more:** If you held a certificate for more than four years prior to the date you file your application for license, you must also meet the continuing professional education requirements of RCW 18.04.215 (1)(a). You must obtain and submit proof of completion for one hundred twenty hours of continuing professional education within the three-year period immediately preceding the date you submit your application with the board.

(5) **Applicants who passed the CPA examination prior to May 1988:** If you passed the CPA examination prior to May 1988, you are not limited to experience obtained within the eight-year period prior to submitting your application. However, if you elect to utilize experience from a period more than eight years prior to your application, you must obtain and submit proof of completion for one hundred twenty hours of continuing professional education within the three-year period immediately preceding the date you submit your application with the board.

(6) **Supervision:** Supervision as used in this rule means that there is a definite relationship between the supervising CPA and the candidate being supervised. The supervising CPA must have frequent in-person meetings with the candidate and must be able to evaluate the candidate’s work through:

(a) Personal knowledge and review of the candidate’s work and work environment;
(b) Discussions with the candidate’s work supervisor; and
(c) Obtaining an in-depth understanding of the type and quality of the candidate’s work.

(7) **Audit:** The board may audit compliance with these experience requirements.


WAC 4-25-755 Repealed. See Disposition Table at beginning of this chapter.

WAC 4-25-781 What are the rules governing reciprocity for accountants from foreign countries? (1) Under the authority provided by RCW 18.04.183, the board may rely on the National Association of State Boards of Accountancy, the American Institute of Certified Public Accountants, or other professional bodies for evaluation of foreign accounting credential equivalency.

(2) Your foreign accounting credential may be accepted in partial satisfaction of licensing requirements if:

(a) You met the foreign issuing body’s education, examination, and ethical requirements used to qualify its domestic candidates;
(b) Your foreign accounting credential is valid and in good standing at the time you apply for a Washington state license; and

(c) The foreign issuing body granting your foreign accounting credential permits Washington CPAs an equivalent opportunity to receive the foreign accounting credential by reciprocity.

(d) You demonstrate satisfactory experience in a foreign or domestic professional accounting firm. The board will, by policy, specify experience standards for each foreign accounting credential accepted by the board.

The board will, by policy, identify acceptable foreign accounting credentials and acknowledge reciprocal agreements with bodies granting foreign accounting credentials.

(3) The board may require a qualifying examination(s) to determine if you possess adequate knowledge of U.S. practice standards and the board’s regulations. The board will, by policy, specify the form of qualifying examination(s) and passing grade(s).

(4) You must meet the CPE requirements of WAC 4-25-830.

(5) If you hold a Washington state CPA license or certificate issued through the foreign reciprocity provisions of the act, you must notify the board of any investigations undertaken, or sanctions imposed, by a foreign credentialing body against your foreign credential within thirty days of your receiving notice that an investigation has begun or a sanction was imposed.

(6) If you hold a Washington state license or certificate issued through the foreign reciprocity provisions of the act, you must notify the board within thirty days if your foreign license, permit, or certificate has lapsed or otherwise becomes invalid.

WAC 4-25-782 How do I apply for an initial Washington state license through foreign reciprocity? Pursuant to RCW 18.04.183 the board may issue a license through foreign reciprocity provided you meet the requirements for application through foreign reciprocity established by the act, WAC 4-25-781 and 4-25-830.

To apply for an initial Washington state CPA license, you must use the foreign reciprocity application form(s) provided by the board.

You need to fully complete the form(s), and submit the form(s), all applicable fees, required information, required documentation, or other documentation deemed necessary by the board to the board’s office.

An application is not complete and cannot be processed until all fees, required information, required documentation, or other documentation deemed necessary by the board are received by the board. When the processing of your application is complete, your license will be mailed to the last address you provided to the board.

Your Washington state CPA license will expire on June 30 of the third calendar year following initial licensure.

You may not use the title CPA until you have received notice from the board that your Washington state license has been approved. Attest services may only be offered or performed in a CPA firm licensed by the Washington state board of accountancy.

[Statutory Authority: RCW 18.04.183. 01-22-036, § 4-25-782, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055 and 18.04.183. 00-11-076, § 4-25-782, filed 5/15/00, effective 6/30/00.]

WAC 4-25-831 What are the program standards for CPE? (1) Qualifying program: A program qualifies as acceptable CPE for purposes of RCW 18.04.215(5) 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 the profession. A formal program means:

- The program is at least fifty minutes in length;
- Attendance is recorded;
- Participants sign in to confirm attendance and, if the program is greater than four credit hours, participants sign out during the last hour of the program; and
- Attendees are provided a certificate of completion.

(2) Undergraduate and graduate courses: A graduate or undergraduate course qualifies for CPE credit if it meets the standards in subsections (1) and (5) of this section. For both undergraduate and graduate courses one quarter credit equals 10 CPE credit hours and one semester credit equals 15 CPE credit hours.

(3) Committee meetings: Generally, CPE credit is not allowed for attending committee meetings. A meeting qualifies for CPE credit only if it meets the standards in subsections (1) and (5) of this section.

(4) Quality assurance review: Service on the board’s QAR committee, participating as a QAR team captain or reviewer, and participating on other board-approved quality or peer review committees may be considered for CPE credit as defined by board policy.

(5) Subject areas: Programs dealing with the following general subject areas are acceptable so long as they meet the standards in subsection (1) of this section:

(a) Technical subjects include:
   (i) Auditing standards or procedures;
   (ii) Compilation and review of financial statements;
   (iii) Financial statement preparation and disclosures;
   (iv) Attestation standards and procedures;
   (v) Projection and forecast standards or procedures;
   (vi) Accounting and auditing;
   (vii) Management advisory services;
   (viii) Personal financial planning;
   (ix) Taxation;
   (x) Management information services;
   (xi) Budgeting and cost analysis;
   (xii) Asset management;
   (xiii) Professional ethics (other than those programs used to satisfy the requirements of WAC 4-25-830(3));
   (xiv) Specialized areas of industry;
   (xv) Human resource management;
   (xvi) Economics;
   (xvii) Business law;
   (xviii) Mathematics, statistics, and quantitative applications in business;
   (xix) Business management and organization;
general professional policy or procedure may qualify, but portions devoted to firm administrative, financial and operating matters generally will not qualify.

(6) **Group programs:** You may claim CPE credit for group programs as the following so long as the program meets the standards in subsections (1) and (5) 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) Formal in-firm education programs;

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

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

(f) Firm meetings for staff and/or management groups structured as formal education programs. Portions of such meetings devoted to 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.

(7) **CPE credit:** CPE credit is allowable only for those programs taken after the issuance of the CPA certificate. Credit is not allowed for programs taken to prepare an applicant for the ethics examination as a requirement for initial certification. CPE credit is given in half-hour increments only after the first full CPE credit hour has been earned. A minimum of fifty minutes constituting one CPE credit hour and, after the first fifty-minute segment has been earned, twenty-five minutes constitutes one-half hour. For example:

- Twenty-five minutes of continuous instruction counts as zero CPE credit hour;
- Fifty minutes of continuous instruction counts as one CPE credit hour; and
- Seventy-five minutes of continuous instruction counts as one and one-half CPE credit hours.

Attendees obtain CPE credit only for time spent in instruction; no credit is allowed for preparation time.

(8) **Self-study programs:** Credit for self-study programs is allowed in the renewal period in which you completed the program as established by the evidence of completion provided by the program sponsor.

(10) **Published articles, books:** You may claim CPE credit for published articles and books, provided they contribute to your professional competence. Credit for preparation of such publications may be claimed on a self-declaration basis for up to thirty hours in a CPE reporting period. In exceptional circumstances, you may request additional credit by submitting the article(s) or book(s) to the board with an explanation of the circumstances that justify a greater credit. The amount of credit awarded for a given publication will be determined by the board.

(11) **Carry-forward:** CPE credit hours you complete during one period cannot be carried forward to the next period.

(12) **Carry-back:** As specified in WAC 4-25-830(9), CPE credit hours you complete during one period can be carried back to the previous reporting period only after the board has approved your request to carry back CPE credit hours.

(13) **Credential examination:** You may not claim CPE credit for preparing for or taking a credential examination unless you complete a formal review course and receive a certificate of completion meeting the requirements of WAC 4-25-833. CPE credit may not be claimed for CPA examination review courses.

[WAC 4-25-832 How do I report my CPE to the board? In order to apply for renewal of your license, certificate, or registration as a resident nonlicensee firm owner, you must satisfy the board’s CPE and supporting documentation requirements. The reporting of compliance with CPE requirements is concurrent with filing your renewal application. When you]
complete your renewal form, you are required to sign a statement certifying under the penalty of perjury that you complied with the board’s CPE requirements as defined in WAC 4-25-830 and supporting documentation requirements as defined in WAC 4-25-833.

The board audits, on a test basis, compliance with CPE and supporting documentation requirements as certified on the renewal form. As part of this audit the board may require additional information to demonstrate your compliance with the board’s rules.


WAC 4-25-833 What documentation must I retain to support my eligibility for CPE credits? (1) For each program for which you claim CPE credit you must retain documentation to support all of the following required information:

(a) Program sponsor;
(b) Title of program or description of content;
(c) Date(s) attended;
(d) Number of CPE credit hour(s);
(e) Attendee name; and
(f) Acceptable evidence of completion.

(2) Acceptable evidence supporting the requirements of subsection (1) of this section includes:

(a) For group programs, a certificate, or other acceptable verification as defined by board policy, that is supplied by the program sponsor;
(b) For self-study programs, a certificate supplied by the program sponsor after satisfactory completion of a workbook or examination;
(c) For a university or college course, a record of the grade you received;
(d) For instruction credit, evidence obtained from the program sponsor of your having been the instructor or discussion leader at the program; or
(e) For published articles or books, evidence of publication.

(3) You are responsible for documenting your entitlement to the CPE credit you claim on your renewal form.

(4) You must retain the supporting documentation for CPE credit claimed for three years after the end of the CPE reporting period in which the credit was claimed.


Chapter 16-143 WAC

RED RASPBERRY GRADES AND STANDARDS

WAC 16-143-005 through 16-143-110 Repealed.

DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

16-143-005 Chapter not effective for 2000 red raspberry harvest season. [Statutory Authority: Chapters 15.17 and 69.04 RCW. 01-03-049, § 16-143-005, filed 1/1/01, effective 2/10/01.] Repealed by 01-16-033, filed 7/23/01, effective 8/23/01. Statutory Authority: Chapters 69.04 and 15.17 RCW.

16-143-010 What is the purpose of this chapter? [Statutory Authority: Chapters 15.17 and 69.04 RCW. 00-11-123, § 16-143-010, filed 5/22/00, effective 6/22/00.] Repealed by 01-16-033, filed 7/23/01, effective 8/23/01. Statutory Authority: Chapters 69.04 and 15.17 RCW.

16-143-020 What definitions apply to this chapter? [Statutory Authority: Chapters 15.17 and 69.04 RCW. 00-11-123, § 16-143-020, filed 5/22/00, effective 6/22/00.] Repealed by 01-16-033, filed 7/23/01, effective 8/23/01. Statutory Authority: Chapters 69.04 and 15.17 RCW.

16-143-030 What are the Washington No. 1 processing grade standards for red raspberries? [Statutory Authority: Chapters 15.17 and 69.04 RCW. 00-11-123, § 16-143-030, filed 5/22/00, effective 6/22/00.] Repealed by 01-16-033, filed 7/23/01, effective 8/23/01. Statutory Authority: Chapters 69.04 and 15.17 RCW.

16-143-040 When are red raspberries considered "unclassified"? [Statutory Authority: Chapters 15.17 and 69.04 RCW. 00-11-123, § 16-143-040, filed 5/22/00, effective 6/22/00.] Repealed by 01-16-033, filed 7/23/01, effective 8/23/01. Statutory Authority: Chapters 69.04 and 15.17 RCW.

16-143-050 What type of markings will be acceptable on each container? [Statutory Authority: Chapters 15.17 and 69.04 RCW. 00-11-123, § 16-143-050, filed 5/22/00, effective 6/22/00.] Repealed by 01-16-033, filed 7/23/01, effective 8/23/01. Statutory Authority: Chapters 69.04 and 15.17 RCW.

16-143-060 How may Washington No. 1 processing grade red raspberries be used, processed or sold? [Statutory Authority: Chapters 15.17 and 69.04 RCW. 00-11-123, § 16-143-060, filed 5/22/00, effective 6/22/00.] Repealed by 01-16-033, filed 7/23/01, effective 8/23/01. Statutory Authority: Chapters 69.04 and 15.17 RCW.

16-143-070 What are the requirements of red raspberry puree stock? [Statutory Authority: Chapters 15.17 and 69.04 RCW. 00-11-123, § 16-143-070, filed 5/22/00, effective 6/22/00.] Repealed by 01-16-033, filed 7/23/01, effective 8/23/01. Statutory Authority: Chapters 69.04 and 15.17 RCW.

Title 16 WAC

AGRICULTURE, DEPARTMENT OF

Chapters

16-143 Red raspberry grades and standards.
16-156 Organic producer and transitional producer certification.

[2002 WAC Supp—page 10]