

(Effective until July 1, 2024)

WAC 4-30-030 What are the requirements for communicating with the board and staff? Individuals and firms must communicate with the board as follows:

Note: (1) Failure to timely inform the board of matters required by WAC 4-30-032, 4-30-036, 4-30-100, and 4-30-110 can result in late fees and/or board discipline.
 (2) Failure to timely respond to board requests for information may result in board discipline.

Condition	Time Period	Preferred Form of Contact	WAC
Complete and/or submitted applications, including requested information, documents, and fees.	Prior to holding out as a credentialed person.	Online system, board form, letter, or email with required information.	Various
Request for brief adjudicative proceeding (BAP).	Within 30 days after the staff decision is posted in U.S. mail.	Email or written correspondence.	4-30-028
Request for appeal of brief adjudicative proceeding (BAP).	Within 21 days after the BAP decision is posted in U.S. mail.	Oral, email or written correspondence.	4-30-028
1. Change of individual physical address; or	Within 30 days of any change of address.	Online system, board form, letter, or email with required information.	4-30-32 [4-30-032]
2. Change in the physical address of a firm's main office or branch office(s).			
Board requests for information or documents from licensees, certificate holders, nonlicensee firm owners, or applicants.	Within 20 days after the date of the request.	Email or written correspondence with requested information.	4-30-34 [4-30-034]
1. Notification of orders or sanctions imposed by the SEC, PCAOB, IRS, or another state board of accountancy for reasons other than payment of a license fee or failure to meet the CPE requirements of another state board of accountancy.	Within 30 days of receipt of an initial notice.	Board form, letter, PDF, or email with required information.	4-30-036
2. Charges filed by the SEC, IRS, PCAOB, another state board of accountancy or a federal or state taxing, insurance or securities regulatory body.			
Licensees or certificate holders granted issued through foreign reciprocity.	Within 30 days of receiving notice that an investigation has begun or a sanction was imposed.	Board form, letter, PDF, or email with required information.	4-30-036
Any investigations undertaken or sanctions imposed by a foreign credentialing body against a foreign credential.			
Reporting firm changes:	Within 90 days after the condition occurs.	Board form, letter, PDF, or email with required information.	4-30-110
• Change in legal form;			
• Dissolution of a firm;			
• Change in resident manager(s) or owner(s);			
• Change in branch or main office location(s);			
• Change in firm name;			

Condition	Time Period	Preferred Form of Contact	WAC
<ul style="list-style-type: none"> Noncompliance with firm ownership requirements. A foreign license, permit, or certificate has lapsed or otherwise becomes invalid.	Within 30 days after the credential issued by the other jurisdiction has lapsed or otherwise becomes invalid.	Board form, letter, PDF, or email with required information.	4-30-100

[Statutory Authority: RCW 18.04.055 (1), (8), (16), 18.04.183, 18.04.195 (13) (b), 18.04.205, 18.04.215 (9) (b), 34.05.220, and 34.05.482. WSR 10-24-009, § 4-30-030, filed 11/18/10, effective 12/19/10.]

(Effective July 1, 2024)

WAC 4-30-030 Communicating with the board and staff. Individuals and firms must communicate with the board as follows:

- Note: (1) Failure to timely inform the board can result in late fees and/or board discipline.
 (2) Failure to timely respond to board requests for information may result in board discipline.

Condition	Time Period	Preferred Form of Contact	WAC
Complete and/or submitted applications, including requested information, documents, and fees.	Prior to holding out as a credentialed person.	Online system, board form, letter, or email with required information.	Various
Request for brief adjudicative proceeding (BAP).	Within 30 days after the staff decision is posted in U.S. mail.	Email or written correspondence.	4-30-028
Request for appeal of brief adjudicative proceeding (BAP).	Within 21 days after the BAP decision is posted in U.S. mail.	Oral, email or written correspondence.	4-30-028
1. Change of individual physical address; or	Within 30 days of any change of address.	Online system, board form, letter, or email with required information.	4-30-032
2. Change in the physical address of a firm's main office or branch office(s).			
Board requests for information or documents from licensees, nonlicensee firm owners, or applicants.	Within 20 days after the date of the request.	Email or written correspondence with requested information.	4-30-034
1. Notification of orders or sanctions imposed by the SEC, PCAOB, IRS, or another state board of accountancy for reasons other than payment of a license fee or failure to meet the CPE requirements of another state board of accountancy.	Within 30 days of receipt of an initial notice.	Board form, letter, PDF, or email with required information.	4-30-036
2. Charges filed by the SEC, IRS, PCAOB, another state board of accountancy or a federal or state taxing, insurance or securities regulatory body.			
Licenses granted issued through foreign reciprocity.	Within 30 days of receiving notice that an investigation has begun or a sanction was imposed.	Board form, letter, PDF, or email with required information.	4-30-036

Condition	Time Period	Preferred Form of Contact	WAC
Any investigations undertaken or sanctions imposed by a foreign credentialing body against a foreign credential.			
Reporting firm changes:	Within 90 days after the condition occurs.	Board form, letter, PDF, or email with required information.	4-30-110
<ul style="list-style-type: none"> • Change in legal form; • Dissolution of a firm; • Change in resident manager(s) or owner(s); • Change in branch or main office location(s); • Change in firm name; • Noncompliance with firm ownership requirements. 			
A foreign license, permit, or certificate has lapsed or otherwise becomes invalid.	Within 30 days after the credential issued by the other jurisdiction has lapsed or otherwise becomes invalid.	Board form, letter, PDF, or email with required information.	4-30-102

[Statutory Authority: RCW 18.04.055. WSR 24-04-024, § 4-30-030, filed 1/29/24, effective 7/1/24. Statutory Authority: RCW 18.04.055 (1), (8), (16), 18.04.183, 18.04.195 (13)(b), 18.04.205, 18.04.215 (9)(b), 34.05.220, and 34.05.482. WSR 10-24-009, § 4-30-030, filed 11/18/10, effective 12/19/10.]