

WSR 22-16-093  
PREPROPOSAL STATEMENT OF INQUIRY  
BOARD OF ACCOUNTANCY

[Filed August 2, 2022, 10:20 a.m.]

Subject of Possible Rule Making: WAC 4-30-040 What are the requirements concerning integrity and objectivity?, 4-30-042 When is independence required?, 4-30-044 What restrictions govern commissions, referral, and contingent fees?, 4-30-046 What are the requirements concerning competence?, 4-30-048 Compliance is required with which rules, regulations and professional standards?, 4-30-050 Records and clients confidential information, 4-30-051 Client records, 4-30-052 What acts are considered discreditable?, 4-30-054 What are the limitations on advertising and other forms of solicitation?, 4-30-056 What are the limitations regarding individual and firm names?, and 4-30-058 Does the board authorize the use of any other titles or designations?

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 18.04.055.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: The intent of the rule changes is to simplify the rules by paralleling the rules with the AICPA Code of Professional Conduct (AICPA Code) and specifically listing any exceptions to the AICPA Code.

Process for Developing New Rule: Agency study.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting Kirsten Donovan, Rules Coordinator, Washington State Board of Accountancy, P.O. Box 9131, Olympia, WA 98507-9131, phone 360-664-9191, fax 360-664-9190, TTY 1-800-833-6388, email [Kirsten.donovan@acb.wa.gov](mailto:Kirsten.donovan@acb.wa.gov), website <https://acb.wa.gov/>.

August 2, 2022  
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