

## WSR 22-23-026

## AGENDA

## BOARD OF ACCOUNTANCY

[Filed November 4, 2022, 4:11 p.m.]

Semi-Annual Rules Development Agenda  
January through June 2023

The Washington state board of accountancy's semi-annual rules development agenda follows for publication in the Washington State Register under RCW 34.05.314.

This agenda is for informational purposes, and the noted dates of anticipated activity are estimates. Additional rule development activity not on the agenda may occur as conditions warrant.

If you have questions about this rule development agenda, please contact Michael J. Paquette, CPA, Executive Director, P.O. Box 9131, Olympia, WA 98507-9131, phone 360-586-0952, email [mike.paquette@acb.wa.gov](mailto:mike.paquette@acb.wa.gov).

WAC Citation	Subject Matter	Anticipated Activity Dates		
		Preproposal (CR-101)	Proposed (CR-102) or Expedited (CR-105)	Permanent (CR-103)
4-30-010	Definitions.	August 2022	November 2022	February 2023
4-30-040	What are the requirements concerning integrity and objectivity?	March 2022	November 2022	February 2023
4-30-042	When is independence required?	March 2022	November 2022	February 2023
4-30-044	What restrictions govern commissions, referral, and contingent fees?	March 2022	November 2022	February 2023
4-30-045	Commission and referral fees. (New section)	August 2022	November 2022	February 2023
4-30-046	What are the requirements concerning competence?	March 2022	November 2022	February 2023
4-30-048	Compliance is required with which rules, regulations and professional standards?	March 2022	November 2022	February 2023
4-30-049	Accounting principles. (New section)	August 2022	November 2022	February 2023
4-30-050	Records and clients confidential information.	March 2022	November 2022	February 2023
4-30-051	Client records.	March 2022	November 2022	February 2023
4-30-052	What acts are considered discreditable?	March 2022	November 2022	February 2023
4-30-054	What are the limitations on advertising and other forms of solicitation?	March 2022	November 2022	February 2023
4-30-056	What are the limitations regarding individual and firm names?	March 2022	November 2022	February 2023
4-30-058	Does the board authorize the use of any other titles or designations?	March 2022	November 2022	February 2023
4-30-060	What are the education requirements to qualify to apply for the CPA examination?	August 2022	November 2022	February 2023
4-30-133	Reporting periods, carryback/forward, and limitations on continuing professional education (CPE) credit.	November 2022	February 2023	May 2023

Michael J. Paquette, CPA  
Executive Director