

WSR 21-23-003

PERMANENT RULES

BOARD OF ACCOUNTANCY

[Filed November 3, 2021, 3:25 p.m., effective December 4, 2021]

Effective Date of Rule: Thirty-one days after filing.

Purpose: Rule making is needed to align the board rule with the National Association of State Boards of Accountancy.

Citation of Rules Affected by this Order: Amending WAC 4-30-062.

Statutory Authority for Adoption: RCW 18.04.055.

Adopted under notice filed as WSR 21-17-057 on August 10, 2021.

Changes Other than Editing from Proposed to Adopted Version:

Changed the exam passed date from the date the exam was taken to the date that the grade is released by eliminating the words, "you took the exam section and not the date that" from subsection (5)(b)(iii).

Number of Sections Adopted in Order to Comply with Federal Statute: New 0, Amended 0, Repealed 0; Federal Rules or Standards: New 0, Amended 0, Repealed 0; or Recently Enacted State Statutes: New 0, Amended 0, Repealed 0.

Number of Sections Adopted at the Request of a Nongovernmental Entity: New 0, Amended 0, Repealed 0.

Number of Sections Adopted on the Agency's own Initiative: New 0, Amended 1, Repealed 0.

Number of Sections Adopted in Order to Clarify, Streamline, or Reform Agency Procedures: New 0, Amended 1, Repealed 0.

Number of Sections Adopted using Negotiated Rule Making: New 0, Amended 0, Repealed 0; Pilot Rule Making: New 0, Amended 0, Repealed 0; or Other Alternative Rule Making: New 0, Amended 0, Repealed 0.

Date Adopted: October 29, 2021.

David E. Trujillo, CPA
Executive Director

OTS-3257.2

AMENDATORY SECTION (Amending WSR 19-10-080, filed 5/1/19, effective 6/1/19)

WAC 4-30-062 Applying to take the CPA examination. (1) **Application process and due dates:** Your application to take the CPA examination must be submitted to the board's examination administrator. Applicants must submit all required information, documents, and fees to complete their application within ((~~sixty~~)) 60 days of the date their application is submitted to the board's examination administrator. Your application is not considered complete until all of the following are provided:

- Complete application information and requested documents;
- Fee(s).

(2) **Fee refund and forfeiture:** Upon submission of your application to the examination administrator, no portion of the board's administrative fee is refundable. Upon the examination administrator's authorization to test, no portion of the total exam fee (both administrative fee and section fee(s)) is refundable. If you fail to meet the

board's scheduling or admission requirements, you forfeit all of the exam fee(s) and you must reapply to take the section(s) of the exam.

(3) **Notice of admittance to the examination or denial of your application:** You must contact the approved test provider to schedule the time and location for your examination. The notice of eligibility to take the examination is called a Notice to Schedule (NTS), the NTS will be valid for one taking of the examination within the six months following the date of the NTS.

Notice of a denial of your application, or notice of your eligibility to take the examination will be sent to you by the examination administrator.

(4) **Examination content and grading:** The CPA examination shall test the knowledge and skills required for performance as an entry-level certified public accountant. The examination shall include the subject areas of accounting and auditing and related knowledge and skills as the board may require. (~~The examination will consist of the following four sections: Auditing and attestation; financial, accounting and reporting; regulation; and business environment and concepts.~~) The board may accept the advisory grading services of the American Institute of Certified Public Accountants.

(5) **Examination process:**

(a) **Conditions for examinations held prior to January 1, 2004:** Contact a customer service representative at customerservice@acb.wa.gov or by phone at 360-753-2586.

(b) **For examinations taken after December 31, 2003:** The board uses all parts of the uniform CPA examination and the advisory grading services of the American Institute of Certified Public Accountants.

(i) To satisfy the examination requirement for a license you must have achieved a score of (~~seventy-five~~) 75 on all (~~four~~) sections of the examination within a rolling (~~eighteen-month~~) 18-month period.

(ii) You may take the required (~~four~~) sections individually and in any order. Credit for any section(s) taken and passed after December 31, 2003, will be valid for (~~eighteen~~) 18 months from the actual date you successfully passed any particular section of the examination.

(iii) You must pass all (~~four~~) sections of the examination within a rolling (~~eighteen-month~~) 18-month period, which begins on the date that the first section(s) is passed. A section is considered passed on the date that (~~you took the exam section and not the date that~~) your grade is released.

(iv) You may not retake a failed section(s) in the same examination window. An examination window refers to a three-month period in which candidates have an opportunity to take the examination (comprised of two months in which the examination is available to be taken and one month in which the examination will not be offered while routine maintenance is performed and the examination is refreshed).

(v) If the board determines that the examination system changes necessary to eliminate the test window limitations have been implemented, (iv) of this subsection will no longer be effective, and a candidate can retake a test section once their grade for any previous attempt of that same section has been released.

(vi) In the event you do not pass all (~~four~~) sections of the examination within the rolling (~~eighteen-month~~) 18-month period, credit for any section(s) passed prior to the (~~eighteen-month~~) 18-month period will expire and you must retake any expired section.

[Statutory Authority: RCW 18.04.055. WSR 19-10-080, § 4-30-062, filed 5/1/19, effective 6/1/19; WSR 18-21-034, § 4-30-062, filed 10/8/18, effective 11/8/18. Statutory Authority: RCW 18.04.055, 18.04.105. WSR 16-10-019, § 4-30-062, filed 4/22/16, effective 5/23/16. Statutory Authority: RCW 18.04.105(2). WSR 10-24-009, amended and recodified as § 4-30-062, filed 11/18/10, effective 12/19/10; WSR 05-01-137, § 4-25-720, filed 12/16/04, effective 1/31/05; WSR 03-17-041, § 4-25-720, filed 8/15/03, effective 9/30/03. Statutory Authority: RCW 18.04.055(5) and 18.04.105(2). WSR 02-04-064, § 4-25-720, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055. WSR 93-12-070, § 4-25-720, filed 5/27/93, effective 7/1/93.]