

WSR 21-23-013

PROPOSED RULES

BOARD OF ACCOUNTANCY

[Filed November 4, 2021, 2:17 p.m.]

Original Notice.

Preproposal statement of inquiry was filed as WSR 21-17-048.

Title of Rule and Other Identifying Information: WAC 4-30-028

What rules govern the proceedings before the board?

Hearing Location(s): On January 28, 2022, at 9:00 a.m., Microsoft Teams meeting. The link to join the meeting will be available on the board's website approximately two weeks before the hearing date at <https://acb.wa.gov/next-board-meeting>. A phone number will be provided as well in case you are unable to attend online.

Date of Intended Adoption: January 28, 2022.

Submit Written Comments to: Kirsten Donovan, Rules Coordinator, P.O. Box 9131, Olympia, WA 98507, email Kirsten.donovan@acb.wa.gov, fax 360-664-9190, by January 26, 2022.

Assistance for Persons with Disabilities: Contact Kirsten Donovan, rules coordinator, phone 360-664-9191, fax 360-664-9190, TTY 771 [711], email Kirsten.donovan@acb.wa.gov, by January 26, 2022.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: The board of accountancy proposes amending WAC 4-30-028 to reformat the title, add a[n] RCW reference, remove an outdated section, and add a board decision to which this rule applies so that the process is more efficient.

Reasons Supporting Proposal: See purpose above.

Statutory Authority for Adoption: RCW 18.04.055.

Statute Being Implemented: RCW 18.04.055.

Rule is not necessitated by federal law, federal or state court decision.

Name of Proponent: Board of accountancy, governmental.

Name of Agency Personnel Responsible for Drafting, Implementation, and Enforcement: David Trujillo, CPA, 711 Capitol Way South, Suite 400, Olympia, WA 98501, 360-664-9268.

A school district fiscal impact statement is not required under RCW 28A.305.135.

A cost-benefit analysis is not required under RCW 34.05.328. The board of accountancy is not a listed agency in RCW 34.05.328

(5) (a) (i).

The proposed rule does not impose more-than-minor costs on businesses. Following is a summary of the agency's analysis showing how costs were calculated. No additional costs are associated with these changes.

November 4, 2021
David Trujillo, CPA
Executive Director

OTS-3469.1

AMENDATORY SECTION (Amending WSR 10-24-009, filed 11/18/10, effective 12/19/10)

WAC 4-30-028 (~~(What rules govern the)~~) **Rules governing the formal adjudicative proceedings and the brief adjudicative proceedings before the board(?)**. Except where they are inconsistent with the rules in this chapter and subject to additional rules that the board may adopt from time to time, (~~(practice and procedure)~~) adjudicative proceedings in and before the board are governed by the Administrative Procedure Act, chapter 34.05 RCW, and the uniform procedural rules codified in the Washington Administrative Code, chapter 10-08 WAC.

For certain types of decisions, the board has adopted an appeal process authorized by RCW 34.05.482 through 34.05.494 which is called a brief adjudicative proceeding. Decisions to which this appeal process will be applied are:

(1) (~~(Staff)~~) Denials of initial individual license applications, renewals, or applications for reinstatement;

(2) (~~(Staff)~~) Denials of CPA-Inactive certificate renewals or applications for reinstatement;

(3) (~~(Staff denials of practice privilege reinstatements;~~

~~(4) Staff))~~ Denials of initial resident nonlicensee firm owner registration applications, renewals, or applications or requests for reinstatement;

(~~(5) Staff))~~ (4) Denials of initial firm license applications, renewals, and amendments;

(~~(6) Staff))~~ (5) Denials of exam applications; (and

~~(7))~~ (6) A proposed suspension as a result of a determination by a lending agency of nonpayment or default on a federally or state-guaranteed student loan or service conditional scholarship; and

(7) Lifts of stays of suspension from a board order.

To appeal a decision you must submit your request for a brief adjudicative proceeding, **in writing**, to the board **within** (~~(thirty)~~) **30 days** after the decision by board staff is posted in the U.S. mail. The board chair or the board vice chair, if the board chair is unavailable, will appoint one member of the board as the presiding officer for brief adjudicative proceedings. The presiding officer renders a decision either upholding or overturning the denial. This decision, called an order, will be provided to you at the last address you furnished to the board.

If you are dissatisfied with the order in the brief adjudicative proceeding, you may appeal to the board's vice chair, or designee. This appeal process is called an administrative review. Your appeal must be received by the board, **orally or in writing, within** (~~(twenty-one)~~) **21 days** after the brief adjudicative proceedings order is posted in the U.S. mail. The vice chair, or designee, considers your appeal and either upholds or overturns the brief adjudicative proceeding order. The vice chair's, or designee's, decision, also called an order, will be provided to you at the last address you furnished to the board.

[Statutory Authority: RCW 18.04.055(1), 34.05.220, and 34.05.482. WSR 10-24-009, amended and recodified as § 4-30-028, filed 11/18/10, effective 12/19/10; WSR 08-18-016, § 4-25-540, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-540, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-540, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055(1) and 34.05.482. WSR 00-11-070, § 4-25-540, filed 5/15/00, effective 6/30/00; WSR 98-12-022, § 4-25-540, filed

5/27/98, effective 6/27/98. Statutory Authority: RCW 18.04.055. WSR 93-12-074, § 4-25-540, filed 5/27/93, effective 7/1/93.]