

WSR 24-11-008
PREPROPOSAL STATEMENT OF INQUIRY
BOARD OF ACCOUNTANCY

[Filed May 3, 2024, 10:06 a.m.]

Subject of Possible Rule Making: WAC 4-30-010 Definitions, 4-30-024 Public records, 4-30-034 Responding to board inquiries, 4-30-040 Integrity and objectivity, 4-30-042 Independence, 4-30-044 Contingent fees, 4-30-045 Commission and referral fees, 4-30-046 General standards, 4-30-048 Compliance with standards, 4-30-049 Accounting principles, 4-30-050 Confidential client information, 4-30-052 Acts discreditable, 4-30-054 Advertising and other forms of solicitation, 4-30-056 Form of organization and name, 4-30-070 What are the experience requirements in order to obtain a CPA license?, 4-30-090 Must an out-of-state individual holding a license from another state apply and obtain a Washington state license to hold out and practice in Washington state?, 4-30-112 In state and out-of-state firm licensing requirements, 4-30-114 How do I apply for and maintain a firm license?, 4-30-130 Quality assurance review (QAR) requirements for licensed CPA firms, 4-30-132 Qualifying continuing professional education (CPE) activities, and 4-30-142 Disciplinary actions.

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 board of accountancy proposes amending rules for the following reasons (rules may appear in more than one category):

(1) Align the rules with HB 1920 RCW revisions. On March 7, 2024, Governor Inslee signed into law, HB 1920, which is effective June 6, 2024. WAC 4-30-010, 4-30-034, 4-30-040, 4-30-042, 4-30-044, 4-30-045, 4-30-046, 4-30-048, 4-30-049, 4-30-050, 4-30-052, 4-30-054, 4-30-056, 4-30-070, 4-30-090, 4-30-112, 4-30-114, 4-30-130, and 4-30-142.

(2) Provide guidance to consumers regarding client records. WAC 4-30-052.

(3) Clarify the basis for the board to impose discipline and move any exceptions into the professional conduct rules. WAC 4-30-040, 4-30-042, 4-30-044, 4-30-045, 4-30-046, 4-30-048, 4-30-049, 4-30-050, 4-30-052, 4-30-054, 4-30-056, and 4-30-142.

(4) Update the quality assurance review (QAR) requirements. WAC 4-30-130.

(5) Update to gender neutral pronouns. WAC 4-30-024, 4-30-040, 4-30-049, 4-30-132, and 4-30-142.

(6) Rename the rule. WAC 4-30-070, 4-30-090, and 4-30-114.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: None.

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, website <https://acb.wa.gov/>.

May 3, 2024
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