

BOARD MEETING AGENDA

Date, Time: Friday, July 21, 2023 – 9:00 a.m.
Location: Holiday Inn Express & Suites
Chardonnay/Semillon/Riesling Rooms
4525 Convention Place
Pasco, WA 99301
or by Microsoft Teams Meeting

Notices: Public Rules Hearing

Chair Introductions

PUBLIC RULE- MAKING HEARING

Attachments at page(s):

- 1. Public Rule-Making Hearing Outline 11-12
- 2. Rules Under Consideration
 - a. WAC 4-30-022 What is the board’s meeting schedule and how are officers elected? .. 13-16
- 3. Written Stakeholder Comments

BOARD MEETING AGENDA

- 4. Rules Review
 - a. Board’s deliberation on proposed rules considered at the public rule-making hearing.
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 - b. Rules Alignment for CPA-Inactive Certificateholder Legislation 17-107
- 5. Minutes – April 28, 2023, Board Meeting 108-118
- 6. NASBA Update
- 7. Legal Counsel’s Report
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 - b. Conditional Credit Extension
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11. Enforcement Report
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12. Executive and/or Closed Sessions with Legal Counsel

13. Public Input - The public has an opportunity to address its concerns and the Board has an opportunity to ask questions of the public. Individual speakers will be provided 10 minutes each.

The Board of Accountancy schedules all public meetings at barrier free sites. Persons who need special assistance, such as enlarged type materials, please contact the Board's Americans with Disabilities Act contact person:

Kirsten Donovan, Board Clerk
PO Box 9131, Olympia, WA 98507-9131
Phone: 360-664-9191 Email: kirsten.donovan@acb.wa.gov
7-1-1 or 1-800-833-6388 (TTY) - 1-800-833-6385 (Telebraille)
(TTY and Telebraille service nationwide by Washington Relay www.washingtonrelay.com)

**WASHINGTON STATE
BOARD OF ACCOUNTANCY
BOARD MEETING – JULY 21, 2023
SUMMARY**

Date and Time: Friday, July 21, 2023 - 9:00 a.m.
Location: Holiday Inn Express & Suites
Chardonnay/Semillon/Riesling Rooms
4525 Convention Place
Pasco, WA 99301
or by Microsoft Teams Meeting

Notices: Public Rules Hearing

Chair's Opening Announcements: The Board of Accountancy Quarterly Board meeting is now in session. The date is Friday, July 21, 2023. The time is ____.

The purpose of the Board meeting is for the Board to accomplish its business. After the Board completes its discussion of an agenda item, if appropriate, I will ask if anyone in the audience wishes to comment. As a reminder, individuals attending the meeting may participate only after recognition by the Chair. If you plan to address the Board on other matters during the public input section of the agenda, please sign the public input roster, or if attending by Teams meeting advise me now, and your name will be added to the public input roster.

Chair Introductions: My name is Brian Thomas, CPA Member; I am the Chair of the Board of Accountancy. (Go down the roster in order, including those attending virtually; then the staff present, then virtually, then Leo Roinila, Assistant Attorney General, Board Advisor).

July 21, 2023 - 9:00 a.m. – PUBLIC RULE-MAKING HEARING

Rules Hearing - First the Board will hold its scheduled rules hearing to obtain public input on the proposed changes to Board rules. Individuals wishing to comment must sign in on the rule-making public input roster at the back of the room. If you are attending by Teams meeting, advise the Board Chair now, and your name will be added to the roster.

1. Public Rule-Making Hearing Outline – The script the Chair will use as a guide during the hearing is at **pages 11-12** of the meeting materials.

2. Rules Under Consideration –

WAC 4-30-022 What is the board’s meeting schedule and how are officers elected?

See **pages 13-15** for the CR-102, Proposed Rule Making Notice.

Page 16 contains the draft language filing for the proposed rule changes. The proposed changes:

- Provide guidance for resignations, vacancies, and removal of board officers
- Rename the rule

The Executive Director will provide a summary of the proposed rule changes.

3. Written Stakeholder Comments

The Board did not receive any written comments on the proposed changes to the rule.

July 21, 2023 – BOARD MEETING

The regular Board meeting is now back in session, and the time is ____.

4. Rules Review

a. Board deliberation on the proposed rule considered at the public rule-making hearing

WAC 4-30-022 What is the board’s meeting schedule and how are officers elected? – Pages 13-16

The Executive Director is prepared to summarize the proposed rule changes and answer any questions for the Board during deliberation.

Does the Board wish to:

- **Adopt the rule as proposed; or**
- **Adopt the rule with minor changes that do not change the general subject matter of the proposed rule; or**
- **Amend the rule proposal and set another rules hearing date; or**
- **Withdraw the rule proposal?**

Effective date: If the Board decides to adopt the rule, the Board must determine the effective date. Rules generally become effective 31 days after filing. The Executive Director recommends making the rule effective 31 days after filing.

Does the Board wish to make the rule effective:

- 31 days after filing; or
- Another date?

b. Rules review/discussion

Rules Alignment for CPA-Inactive Certificateholder Legislation – Pages xx-xx

Pages 17-18 contain the report, Board Rule (WAC) changes for all WACs with references to CPA Inactive Certificates. **Pages 19-20** contain the Final Bill Report – SB 5519.

The CR-101 for the effected WACs is on **pages 21-22**.

Pages 23-107 contain the draft copies of the proposed rule changes.

- **WAC 4-30-010 Definitions. – Pages 23-38**
- **WAC 4-30-020 What are the authority for and the purpose of the Board’s rules? – Pages 39-40**
- **WAC 4-30-028 Rules governing the formal adjudicative proceedings and the brief adjudicative proceedings before the board. – Pages 41-43**
- **WAC 4-30-030 What are the requirements for communicating with the board and staff? – Pages 44-45**
- **WAC 4-30-032 Do I need to notify the board if I change my address? – Page 46**
- **WAC 4-30-034 Must I respond to inquiries from the board? – Pages 47-48**
- **WAC 4-30-036 What enforcement actions must be reported to the board? – Pages 49-50**
- **WAC 4-30-038 Fees. – Pages 51-53**
- **WAC 4-30-082 How does a CPA-Inactive certificate holder apply for licensure? – Pages 54-56**
- **WAC 4-30-084 Converting from certificate to license. – New Section – Page 57**
- **WAC 4-30-088 What is the effect on a Washington individual licensee or CPA-inactive certificateholder in the armed forces, reserves, or National Guard if the individual receives orders to deploy for active military duty? – Pages 58-64**
- **WAC 4-30-094 How do I renew my individual license, CPA-inactive certificate, or registration as a resident nonlicensee firm owner? – Pages 65-68**
- **WAC 4-30-104 How do I renew a Washington CPA-Inactive certificate and/or license granted through foreign reciprocity? – Deleted Section – Pages 69-71**

- **WAC 4-30-120 I am a CPA-Inactive certificate holder--Prior to July 1, 2001, I held a license--How do I apply to return to my previous status as a licensee? – Pages 72-73**
- **WAC 4-30-122 If I retire my license or CPA-Inactive certificate, how do I apply to renew my license or CPA-Inactive certificate out of retirement? – Pages 74-76**
- **WAC 4-30-124 How do I reinstate a lapsed individual license, CPA-inactive certificate, or registration as a resident nonlicensee firm owner? – Pages 77-80**
- **WAC 4-30-126 How do I reinstate a revoked or suspended license, CPA-inactive certificate, or registration as a resident nonlicensee firm owner? – Pages 81-86**
- **WAC 4-30-134 Continuing professional education (CPE) requirements. – Pages 87-94**
- **WAC 4-30-136 Reporting continuing professional education (CPE) to the board. – Pages 95-96**
- **WAC 4-30-142 What are the bases for the board to impose discipline? – Pages 97-107**

The proposed rule changes are intended to:

- Ensure consistency with the Public Accountancy Act (RCW 18.04) for legislation passed (SB5519) on March 17, 2022, with an effective date of July 1, 2024
- Remove references to certificate holders
- Allow the remaining population of certificate holders to transition to a CPA license in an inactive status and provide the opportunity for the certificate holders to become fully licensed
- Create a new inactive license status
- Align Board laws with other CPA jurisdictions
- Rename some of the rules

The Executive Director will lead a discussion on the proposed changes.

Does the Board wish to direct staff to:

- **File the CR-102 as written (or with minor changes) for this proposal and schedule a public rule-making hearing in conjunction with the Board's October meeting; or**
- **Amend the rule proposal for consideration at the Board's October meeting; or**
- **Withdraw the rule proposal?**

5. Minutes – April 28, 2023

Board staff presents the draft minutes of the April 28, 2023, Board meeting at **Pages 108-118** for the Board's consideration.

Does the Board approve the minutes as drafted?

Do the Board Members attending virtually authorize the use of their electronic signatures on file at the Board office for the signing of the approved meeting minutes?

6. NASBA Update

The Executive Director will provide an update on NASBA activities.

7. Legal Counsel's Report

The Board's legal counsel requests the agenda for regular Board meetings contain a placeholder item allowing for legal counsel to report on any current issues related to the Board's activities and/or Washington State law such as: the Administrative Procedures Act, Open Public Meetings Act, Public Disclosure requirements, etc.

8. Chair's Report

a. CPA Evolution Timeline

- i. Exam Black-out

Pages 119-122 contain the NASBA 2023 Timeline (key dates) slide deck.

b. Conditional Credit Extension

c. Alternate Pathways to Educational Requirement

Pages 123-147 contain Pathways to Licensure, NASBA slides from the 2023 regional meetings.

9. Committee/Task Force Reports

- a. **Executive Committee** – Chair: Brian Thomas, CPA; Vice Chair: Mark Hugh, CPA; Secretary: Kate Dixon, Public Member

Brian will give a verbal report.

- b. **Peer Review Oversight Committee (PROC)** – Chair: Mark Hugh, CPA; Members: Kate Dixon, Public Member; Brooke Stegmeier, CPA; Thomas P.

Sawatzki, CPA; Non-Board Member Volunteers: Robert Loe, CPA; Laura Lindall, CPA; Tom Neill, CPA

Pages 148-149 contain the Peer Review Alternatives report.

Mark will give a verbal report.

- c. **Request Oversight Committee (ROC)** – Chair: Scott Newman, Public Member; Members: Rajib Doogar, Public Member; Tonia Campbell, CPA

Page 150 contains a report on the 2nd quarter approval and denials from the committee.

Scott will give a verbal report.

- d. **Scholarship Oversight Committee (SOC)** – Chair: Tonia Campbell, CPA; Members: Kate Dixon, Public Member; Jacqueline Meucci, CPA

Tonia will give a verbal report.

- e. **Board/AICPA Rules Committee (BARC)** – Chair: Brooke Stegmeier, CPA; Members: Brian Thomas, CPA; Mark Hugh, CPA; Scott Newman, Public Member

Pages 151-152 contain the BARC report covering:

- AICPA Professional Ethics Executive Committee (PEEC) Proposal for Acts Discreditable Language Change – Exposure Draft at **Pages 153-161**
- Residency and Principal Place of Business
- Form of Organization and Name 4-30-056

WAC 4-30-056 Form of organization and name.

Page 162 contains a copy of the CR-101 filed with the Office of the Code Reviser.

Pages 163-165 contain the draft copy of the proposed rule changes. The proposed rule changes are intended to:

- Establish licensee name use parameters

Brooke will lead a discussion on the proposed changes.

Does the Board wish to direct staff to:

- **File the CR-102 as written (or with minor changes) for this proposal and schedule a public rule-making hearing in conjunction with the Board's October meeting; or**
- **Amend the rule proposal for consideration at the Board's October meeting; or**
- **Withdraw the rule proposal?**

- f. **Window Extension Recommendation Committee (WERC) --** Chair: Kate Dixon, Public Member; Members: Tonia Campbell, CPA; Brooke Stegmeier, CPA; Non-Board Member Volunteers: Tom Neill, CPA; Kimberly Scott, WSCPA President and CEO; Tom Dingus, CPA

Pages 166-170 contain the WERC report.

Page 171 contains the CR-101 filed for WAC 4-30-062, Applying to take the CPA examination.

Pages 172-176 contain the draft copy of the proposed rule changes. The proposed rule changes are intended to:

- Extend the time period (testing window) in which all sections of the CPA examination must be passed to 36 months
- Eliminate outdated subsections which no longer apply after the implementation of continuous testing

Kate will lead a discussion on the proposed changes.

Does the Board wish to direct staff to:

- **File the CR-102 as written (or with minor changes) for this proposal and schedule a public rule-making hearing in conjunction with the Board's October meeting; or**
- **Amend the rule proposal for consideration at the Board's October meeting; or**
- **Withdraw the rule proposal?**

11. Executive Director's Report

a. Budget Status

Pages 177-179 contain the Allotment Expenditure/Revenue BTD Flexible Report, the Certified Public Accountant's Account Fund View, and the CPA Scholarship Transfer Account Fund View for transactions through June 30, 2023.

b. 2023 Renewal and CPE Extension Request Report

Page 180 contains the 2023 Renewal and CPE Extension Request report.

c. Potential Legislation

12. Enforcement Report

Taylor Shahon, CPA, Lead Investigator, will provide a verbal report on investigations.

Pages 181-182 contain the Enforcement Reports:

- Quarterly Report – April 1, 2023, through June 30, 2023
- Twelve-Month Lookback – July 1, 2022, through June 30, 2023
- All Complaints – Resolved with and without discipline for periods July 2022 to June 2023 and July 2021 to June 2022.
- CBM Report – April 1, 2023, through June 30, 2023

13. Executive and/or Closed Session with Legal Counsel

The Board's legal counsel requests the agenda for regular Board meetings contain a placeholder item identifying that the Board and legal counsel may enter into executive or closed session when determined appropriate.

14. Public Input

Board meeting time has been set aside to ensure the public has an opportunity to address its concerns, and the Board has an opportunity to ask questions of the public. Individual speakers will be provided 10 minutes each.

Meeting Closing - Thank you all for your participation. The time is _____, and this quarterly Board meeting is now closed.

**WASHINGTON STATE BOARD OF ACCOUNTANCY
RULES HEARING OUTLINE
JULY 21, 2023**

Presiding officer read or paraphrase BOLD type entries

Italics are explanatory notes to presiding officer

Opening statement:

The Board of Accountancy rules hearing is now in session. The date is Friday, July 21, 2023. The time is _____. My name is Brian Thomas. I am the Chair of the Board of Accountancy.

Copies of the rule proposals are available in the Board packet materials either at the back of the room or online at www.acb.wa.gov.

If you would like to testify, please sign in on the rule-making public input roster at the back of the room. If you are attending by Teams meeting and would like to testify, let me know now, and your name will be added to the roster.

Explain hearing sequence and ground rules as follows:

The hearing will be conducted as follows:

- 1. I will identify the rules presented for testimony and a brief statement for each proposal will be presented.**
- 2. I will use the attendance roster to invite testimony on the proposal. When you give testimony, please:**
 - State your name and organization if you speak for a group**
 - Limit your testimony to the rule proposal currently before the Board**
 - After you testify, please remain available for questions, and**
 - If you are testifying from text, please provide a copy by email to Kirsten Donovan, Board Clerk at kirsten.donovan@acb.wa.gov.**

Testimony is limited to 10 minutes for each speaker.

- 3. When the testimony is complete the hearing will be closed. The Board will consider the proposed rule changes at its Board meeting later today.**

Rule Proposal

This rule proposal concerns:

- WAC 4-30-022 What is the board's meeting schedule and how are officers elected?**

Mike Paquette, Executive Director, will present a brief statement for the proposal.

Mike presents the statement.

The rule proposal has been identified. We will now move to the testimony.

1. TESTIMONY FROM ATTENDANCE ROSTER

Ask for testimony from the audience according to the order on the attendance roster.

Will (name of individual) please present testimony?

After testimony is complete you will invite questions from the Board members.

2. OTHER TESTIMONY

*After all persons on the attendance roster have testified, ask if others wish to testify. **Is there anyone who wishes to testify that has not had the opportunity?***

CLOSING STATEMENT:

Thank you for your testimony.

The Board will deliberate on the oral and written testimony and the proposed rules later today during its Board meeting. The Board's decision regarding the proposed rules will be posted to the Board's rule making section of the website and reflected in the meeting minutes. Thank you all for your participation. The time is _____, and this hearing is now closed.



PROPOSED RULE MAKING

CR-102 (July 2022)
(Implements RCW 34.05.320)
Do **NOT** use for expedited rule making

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: May 04, 2023

TIME: 8:21 AM

WSR 23-11-005

Agency: Board of Accountancy

Original Notice

Supplemental Notice to WSR _____

Continuance of WSR _____

Preproposal Statement of Inquiry was filed as WSR 23-04-068 ; or

Expedited Rule Making--Proposed notice was filed as WSR _____; or

Proposal is exempt under RCW 34.05.310(4) or 34.05.330(1); or

Proposal is exempt under RCW _____.

Title of rule and other identifying information: (describe subject) WAC 4-30-022 What is the board's meeting schedule and how are officers elected?

Hearing location(s):

Date:	Time:	Location: (be specific)	Comment:
July 21, 2023	9:00 a.m.	Holiday Inn Express & Suites Chardonnay/Semillon/Riesling Rooms 4525 Convention Place Pasco, WA 99301 or Microsoft Teams Meeting	The link to join the meeting will be available on the Board's website approximately 2 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: July 21, 2023 (Note: This is **NOT** the **effective** date)

Submit written comments to:

Name: Kirsten Donovan, Rules Coordinator

Address: P.O. Box 9131, Olympia, WA 98507

Email: Kirsten.donovan@acb.wa.gov

Fax: 360-664-9190

Other:

By (date) July 19, 2023

Assistance for persons with disabilities:

Contact Kirsten Donovan, Rules Coordinator

Phone: 360-664-9191

Fax: 360-664-9190

TTY: 771

Email: Kirsten.donovan@acb.wa.gov

Other:

By (date) July 19, 2023

Purpose of the proposal and its anticipated effects, including any changes in existing rules: The Board of Accountancy proposes amending WAC 4-30-022 to: 1) to provide guidance for resignations, vacancies, and removal of board officers; 2) Rename the rule

Reasons supporting proposal: See purposes above

Statutory authority for adoption: RCW 18.04.055

Statute being implemented: RCW 18.04.055

Is rule necessary because of a:

Federal Law?

Yes No

Federal Court Decision?

Yes No

State Court Decision?

Yes No

If yes, CITATION:

Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:

Type of proponent: Private Public Governmental

Name of proponent: (person or organization) Board of Accountancy

Name of agency personnel responsible for:

	Name	Office Location	Phone
Drafting:	Michael J. Paquette, CPA	711 Capitol Way S Suite 400 Olympia, WA 98501	(360) 485-1659
Implementation:	Michael J. Paquette, CPA	711 Capitol Way S Suite 400 Olympia, WA 98501	(360) 485-1659
Enforcement:	Michael J. Paquette, CPA	711 Capitol Way S Suite 400 Olympia, WA 98501	(360) 485-1659

Is a school district fiscal impact statement required under [RCW 28A.305.135](#)?

Yes No

If yes, insert statement here:

The public may obtain a copy of the school district fiscal impact statement by contacting:

Name:

Address:

Phone:

Fax:

TTY:

Email:

Other:

Is a cost-benefit analysis required under [RCW 34.05.328](#)?

Yes: A preliminary cost-benefit analysis may be obtained by contacting:

Name:

Address:

Phone:

Fax:

TTY:

Email:

Other:

No: Please explain: The Board of Accountancy is not a listed agency in RCW 34.05.328(5)(a)(i).

Regulatory Fairness Act and Small Business Economic Impact Statement

Note: The [Governor's Office for Regulatory Innovation and Assistance \(ORIA\)](#) provides support in completing this part.

(1) Identification of exemptions:

This rule proposal, or portions of the proposal, **may be exempt** from requirements of the Regulatory Fairness Act (see [chapter 19.85 RCW](#)). For additional information on exemptions, consult the [exemption guide published by ORIA](#). Please check the box for any applicable exemption(s):

This rule proposal, or portions of the proposal, is exempt under [RCW 19.85.061](#) because this rule making is being adopted solely to conform and/or comply with federal statute or regulations. Please cite the specific federal statute or regulation this rule is being adopted to conform or comply with, and describe the consequences to the state if the rule is not adopted.

Citation and description:

This rule proposal, or portions of the proposal, is exempt because the agency has completed the pilot rule process defined by [RCW 34.05.313](#) before filing the notice of this proposed rule.

This rule proposal, or portions of the proposal, is exempt under the provisions of [RCW 15.65.570\(2\)](#) because it was adopted by a referendum.

- This rule proposal, or portions of the proposal, is exempt under [RCW 19.85.025\(3\)](#). Check all that apply:
- | | |
|---|---|
| <input type="checkbox"/> RCW 34.05.310 (4)(b)
(Internal government operations) | <input type="checkbox"/> RCW 34.05.310 (4)(e)
(Dictated by statute) |
| <input type="checkbox"/> RCW 34.05.310 (4)(c)
(Incorporation by reference) | <input type="checkbox"/> RCW 34.05.310 (4)(f)
(Set or adjust fees) |
| <input type="checkbox"/> RCW 34.05.310 (4)(d)
(Correct or clarify language) | <input type="checkbox"/> RCW 34.05.310 (4)(g)
(i) Relating to agency hearings; or (ii) process requirements for applying to an agency for a license or permit) |
- This rule proposal, or portions of the proposal, is exempt under [RCW 19.85.025\(4\)](#) (does not affect small businesses).
- This rule proposal, or portions of the proposal, is exempt under RCW _____.
- Explanation of how the above exemption(s) applies to the proposed rule:

(2) Scope of exemptions: *Check one.*

- The rule proposal is fully exempt (*skip section 3*). Exemptions identified above apply to all portions of the rule proposal.
- The rule proposal is partially exempt (*complete section 3*). The exemptions identified above apply to portions of the rule proposal, but less than the entire rule proposal. Provide details here (consider using [this template from ORIA](#)):
- The rule proposal is not exempt (*complete section 3*). No exemptions were identified above.

(3) Small business economic impact statement: *Complete this section if any portion is not exempt.*

If any portion of the proposed rule is **not exempt**, does it impose more-than-minor costs (as defined by RCW 19.85.020(2)) on businesses?

- No Briefly summarize the agency's minor cost analysis and how the agency determined the proposed rule did not impose more-than-minor costs.
- Yes Calculations show the rule proposal likely imposes more-than-minor cost to businesses and a small business economic impact statement is required. Insert the required small business economic impact statement here:

The public may obtain a copy of the small business economic impact statement or the detailed cost calculations by contacting:

Name:
Address:
Phone:
Fax:
TTY:
Email:
Other:

Date: May 4, 2023

Name: Michael J. Paquette, CPA

Title: Executive Director

Signature:



WAC 4-30-022 (~~(What is the board's meeting schedule and how are officers elected?)~~) **Meetings and officers.** (1) Meetings.

(a) Regular board meetings begin at 9:00 a.m. on the last Friday of the month in the months of January, April and July or as otherwise determined by the board. The board holds an annual meeting beginning at 9:00 a.m. on the last Friday of October or as otherwise determined by the board.

~~((The board consists of nine members.))~~ (b) Either the chair or a quorum of the board has the authority to call special meetings of the board. The chair presides at all meetings. In the event of the chair's absence or inability to act, the vice chair presides.

(c) The board determines duties of the officers.

(d) The board's meetings are open public meetings conducted pursuant to chapter 42.30 RCW. WAC 4-30-026 provides information on how to contact the board's office for meeting times and locations or additional information regarding the board's activities.

(2) Officers.

(a) At the annual meeting the board elects the chair, vice chair, and secretary from its members. The newly elected officers assume the duties of their offices on January 1 following the annual board meeting.

(b) Officers serve a term of one year and can be reelected for one additional term.

~~((Either the chair or a quorum of the board has the authority to call meetings of the board. The chair presides at all meetings. In the event of the chair's absence or inability to act, the vice chair presides. The board determines other duties of the officers.~~

~~The board's meetings are open public meetings conducted pursuant to chapter 42.30 RCW. WAC 4-30-026 provides information on how to contact the board's office for meeting times and locations or additional information regarding the board's activities.))~~ (c) Any officer may resign their position by tendering a written resignation to the board.

(d) If a vacancy shall occur in an officer position, the board may either elect a member to fill the officer vacancy for the unexpired term or allow the position to remain vacant until the end of that position's term. If the board decides to elect a member to fill the unexpired term of the officer position, it shall give notice of the board meeting at which a member is to be elected to fill the vacancy. A majority of the board serving is required to elect a member to fill a vacancy. Partial terms do not count against term limits for officers.

(e) The removal of any officer shall require a majority of the serving board plus one additional member including all current officers, provided such action shall not be taken unless notice of such action and vote has been included in the notice for the board meeting.

To: Washington State Board of Accountancy

From: Board Staff

Re: Board Rule (WAC) changes for all WACs with references to CPA Inactive Certificates

Date: July 21, 2023

Board staff is providing this report for background information on necessary rule changes.

On March 17, 2022, Governor Inslee signed into law SB5519. SB5519 amends existing laws to remove outdated references to certificate holders. The Board of Accountancy (board) has not issued such certificates since the early 2000s. SB5519 allows for the remaining population of certificate holders to transition to a licensed but inactive status while affording such certificate holders the opportunity to become fully licensed. SB5519 also creates this new inactive status which did not previously exist. This new licensed status provides an intermediate step bridging the gap between the licensee statuses of CPA and retired CPA. Because SB5519 removes the certificate holder status and creates an inactive licensee status, board laws now align with other CPA jurisdictions. As a result, many board rules must be amended because “CPA-Inactive certificate holder” and “certificate” references are woven throughout the entirety of WAC 04-30 (board rules). The proposed board rules also further refine the new licensed but inactive status and the processes associated with the new status. The proposed rule changes will ensure consistency with the law as enacted by SB5519 and consistency with other CPA jurisdictions.

Following in the packet are:

- Final Bill Report – SB 5519
- CR-101 for WACs with references to CPA Inactive Certificates
- Proposed Board Rule drafts for:
 - WAC 4-30-010 Definitions.
 - WAC 4-30-020 What are the authority for and the purpose of the Board’s rules?
 - WAC 4-30-028 Rules governing the formal adjudicative proceedings and the brief adjudicative proceedings before the board.
 - WAC 4-30-030 What are the requirements for communicating with the board and staff?
 - WAC 4-30-032 Do I need to notify the board if I change my address?
 - WAC 4-30-034 Must I respond to inquiries from the board?
 - WAC 4-30-036 What enforcement actions must be reported to the board?
 - WAC 4-30-038 Fees.
 - WAC 4-30-082 How does a CPA-Inactive certificate holder apply for licensure?
 - WAC 4-30-084 Converting from certificate to license.

- WAC 4-30-088 What is the effect on a Washington individual licensee or CPA-inactive certificate holder in the armed forces, reserves, or National Guard if the individual receives orders to deploy for active military duty?
- WAC 4-30-094 How do I renew my individual license, CPA-inactive certificate, or registration as a resident nonlicensee firm owner?
- WAC 4-30-104 How do I renew a Washington CPA-Inactive certificate and/or license granted through foreign reciprocity?
- WAC 4-30-120 I am a CPA-Inactive certificate holder--Prior to July 1, 2001, I held a license--How do I apply to return to my previous status as a licensee?
- WAC 4-30-122 If I retire my license or CPA-Inactive certificate, how do I apply to renew my license or CPA-Inactive certificate out of retirement?
- WAC 4-30-124 How do I reinstate a lapsed license, CPA-inactive certificate, or registration as a resident nonlicensee firm owner?
- WAC 4-30-126 How do I reinstate a revoked or suspended license, CPA-inactive certificate, or registration as a resident nonlicensee firm owner?
- WAC 4-30-134 Continuing professional education (CPE) requirements.
- WAC 4-30-136 Reporting continuing professional education (CPE) to the board.
- WAC 4-30-142 What are the bases for the board to impose discipline?

Please note that WAC 4-30-084, Converting license from an inactive to active status., is a new rule outlining the status conversion process.

FINAL BILL REPORT

SB 5519

C 85 L 22
Synopsis as Enacted

Brief Description: Replacing an inactive certificate status with an inactive license designation.

Sponsors: Senators Dozier, Mullet, Brown, Gildon, Rivers, Wilson, J. and Wilson, L..

Senate Committee on Business, Financial Services & Trade
House Committee on Consumer Protection & Business

Background: The Public Accountancy Act (Act) governs the practice of accounting in Washington. Under the Act, both accountants and accounting firms must be licensed to hold themselves out as certified public accountants (CPAs). The Board of Accountancy (Board) issues licenses, adopts rules, conducts investigations, administers an examination, and otherwise implements the Act.

CPAs and CPA firms perform various services that, depending on the service, must meet certain professional standards. The Board conducts a quality assurance review (QAR) program to review the work of licensees and out-of-state CPAs with practice privileges in Washington. Out-of-state CPAs and CPA firms licensed in their home state may perform attest and compilation services for people and businesses in Washington, subject to certain requirements, such as consenting to jurisdiction in Washington.

Licensees. The Board issues three year licenses to individuals contingent on the individual meeting certain standards adopted by the Board concerning education, experience in the field of accounting, and whether certain competencies have been met through their experience as determined by a verifying CPA. To maintain a license at renewal, a CPA must meet a 120- hour continuing professional education (CPE) requirement.

Certificate Holders. A certificate holder holds a certificate as a CPA who has not become a licensee, has maintained CPE requirements, and who does not practice public accounting. While statute permits the Board to grant certificates, the Board has not issued a certificate since 2003.

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not part of the legislation nor does it constitute a statement of legislative intent.

Substantially Equivalent. Substantially equivalent is a term used throughout the Act, and is used in reference to determine whether an individual certified as a public accountant by another jurisdiction has comparable training and experience relative to the requirements maintained by the Board in the state of Washington.

Summary: Sunsets the Terms Certificate and Certificate Holder by June 30, 2024. A process is created to sunset the term certificate by June 30, 2024. Until June 30, 2024, a certificate is defined as an alternative license type that indicates the certificate holder has passed the CPA examination, but has not had their experience verified by a verifying CPA. Beginning July 1, 2024, a Board issued certificate will no longer be recognized as a form of license. Individuals with certificates that are current and still valid on June 30, 2024, will be automatically converted to a licensee in an inactive status. If the individual wants to activate their license, they must apply to the Board and meet various requirements.

Creates an Inactive License Designation for Licensed Certified Public Accountants. Licensees that have their license in good standing, may request to have their license placed on inactive status. Once in inactive status, the licensee is prohibited from practicing as a CPA. They must continue to pay the licensing fee and comply with CPE requirements to maintain their inactive status. An inactive licensee must complete a Board approved ethics course for CPE during a three-year period to maintain an inactive license.

Defines the Terms Substantial Equivalency and Substantially Equivalent. The terms "substantial equivalency" and "substantially equivalent" are defined to mean the education, examination, and experience requirements contained in statutes and administrative rules in another jurisdiction are comparable to or exceed the requirements of the Board.

Votes on Final Passage:

Senate	49	0
House	98	0

Effective: June 9, 2022
June 30, 2023 (Sections 8, 10, 15, and 17)



PREPROPOSAL STATEMENT OF INQUIRY

**CR-101 (October 2017)
(Implements RCW 34.05.310)**

Do **NOT** use for expedited rule making

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: May 31, 2023

TIME: 9:49 AM

WSR 23-12-046

Agency: Board of Accountancy

Subject of possible rule making: WAC 4-30-010 Definitions.; WAC 4-30-020 What are the authority for and the purpose of the Board's rules?; WAC 4-30-028 Rules governing the formal adjudicative proceedings and the brief adjudicative proceedings before the board.; WAC 4-30-030 What are the requirements for communicating with the board and staff?; WAC 4-30-032 Do I need to notify the board if I change my address?; WAC 4-30-034 Must I respond to inquiries from the board?; WAC 4-30-036 What enforcement actions must be reported to the board?; WAC 4-30-038 Fees.; WAC 4-30-082 How does a CPA-Inactive certificate holder apply for licensure?; WAC 4-30-084 Converting license from an inactive to active status.; WAC 4-30-088 What is the effect on a Washington individual licensee or CPA-inactive certificate holder in the armed forces, reserves, or National Guard if the individual receives orders to deploy for active military duty?; WAC 4-30-094 How do I renew my individual license, CPA-inactive certificate, or registration as a resident nonlicensee firm owner?; WAC 4-30-104 How do I renew a Washington CPA-Inactive certificate and/or license granted through foreign reciprocity?; WAC 4-30-120 I am a CPA-Inactive certificate holder-Prior to July 1, 2001, I held a license--How do I apply to return to my previous status as a licensee?; WAC 4-30-122 If I retire my license or CPA-Inactive certificate, how do I apply to renew my license or CPA-Inactive certificate out of retirement?; WAC 4-30-124 How do I reinstate a lapsed license, CPA-inactive certificate, or registration as a resident nonlicensee firm owner?; WAC 4-30-126 How do I reinstate a revoked or suspended license, CPA-inactive certificate, or registration as a resident nonlicensee firm owner?; WAC 4-30-134 Continuing professional education (CPE) requirements.; WAC 4-30-136 Reporting continuing professional education (CPE) to the board.; WAC 4-30-142 What are the bases for the board to impose discipline?

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: On March 17, 2022, Governor Inslee signed into law SB5519. SB5519 amends existing laws to remove outdated references to **certificate holders**. The Board of Accountancy (board) has not issued such certificates since the early 2000s. SB5519 allows for the remaining population of certificate holders to transition to a licensed but inactive status while affording such certificate holders the opportunity to become fully licensed. SB5519 also creates this new inactive status which did not previously exist. This new licensed status provides an intermediate step bridging the gap between the licensee statuses of CPA and retired CPA. Because SB5519 removes the certificate holder status and creates an inactive licensee status, board laws now align with other CPA jurisdictions. As a result, many board rules must be amended because "CPA-Inactive certificate holder" and "certificate" references are woven throughout the entirety of WAC 04-30 (board rules). The proposed board rules also further refine the new licensed but inactive status and the processes associated with the new status. The proposed rule changes will ensure consistency with the law as enacted by SB5519 and consistency with other CPA jurisdictions.

Identify other federal and state agencies that regulate this subject and the process coordinating the rule with these agencies: None

Process for developing new rule (check all that apply):

- Negotiated rule making
- Pilot rule making
- Agency study
- Other (describe)

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting:

(If necessary)

Name: Kirsten Donovan, Rules Coordinator
Address: Washington State Board of Accountancy
PO 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
Web site: <https://acb.wa.gov/>
Other:

Name:
Address:

Phone:
Fax:
TTY:
Email:
Web site:
Other:

Additional comments:

Date: May 31, 2023

Signature:

Name: Michael J. Paquette, CPA,



Title: Executive Director

WAC 4-30-010 Definitions. For purposes of these rules the following terms have the meanings indicated unless a different meaning is otherwise clearly provided in these rules:

"Act" means the Public Accountancy Act codified as chapter 18.04 RCW.

"Active individual participant" means an individual whose primary occupation is at the firm or affiliated entity's business. An individual whose primary source of income from the business entity is provided as a result of passive investment is not an active individual participant.

"Applicant" means an individual who has applied:

(a) To take the national uniform CPA examination;

(b) For an initial individual license, an initial firm license, or initial registration as a resident nonlicensee owner;

(c) To renew an individual license, ~~a CPA-Inactive certificate,~~ a CPA firm license, or registration as a resident nonlicensee firm owner;

(d) To reinstate an individual license, ~~a CPA-Inactive certificate, or~~ registration as a resident nonlicensee firm owner, ~~or practice privileges.~~

(e) To convert an inactive license to an active license;

"Attest" means providing the following services:

(a) Any audit or other engagement to be performed in accordance with the statements on auditing standards;

(b) Any review of a financial statement to be provided in accordance with the statements on standards for accounting and review services;

(c) Any engagement to be performed in accordance with the statements on standards for attestation engagements; and

(d) Any engagement to be performed in accordance with the public company accounting oversight board auditing standards.

"Audit," "review," and "compilation" are terms reserved for use by licensees, as defined in this section.

"Board" means the board of accountancy created by RCW 18.04.035.

"Breach of fiduciary responsibilities/duties" means when a person who has a fiduciary responsibility or duty acts in a

manner adverse or contrary to the interests of the person to whom they owe the fiduciary responsibility or duty. Such actions would include profiting from their relationship without the express informed consent of the beneficiary of the fiduciary relationship, or engaging in activities that represent a conflict of interest with the beneficiary of the fiduciary relationship.

"Certificate" issued under this act means an alternative license type previously issued by the board indicating that the certificate holder had passed the CPA examination, but had no verified experience, and was not fully licensed to practice public accounting. Certificates remained valid until June 30, 2024, at which time they convert to a CPA license in an inactive status. This definition does not include certificates issued by other jurisdictions, which may be substantially equivalent to a Washington CPA license. ~~a certificate as a CPA-Inactive issued in the state of Washington prior to July 1, 2001, as authorized by the act, unless otherwise defined in rule.~~

~~"Certificate holder" means the holder of a valid CPA-Inactive certificate where the individual is not a licensee and is prohibited from practicing public accounting.~~

"Client" means the person or entity that retains a licensee, as defined in this section, ~~a CPA-Inactive certificate holder,~~ a nonlicensee firm owner of a licensed firm, or an entity affiliated with a licensed firm to perform professional services through other than an employer/employee relationship.

"Compilation" means providing a service to be performed in accordance with statements on standards for accounting and review services that is presenting in the form of financial statements, information that is the representation of management (owners) without undertaking to express any assurance on the statements.

"CPA" or "certified public accountant" means an individual holding a license to practice public accounting under chapter 18.04 RCW or recognized by the board in the state of Washington, including an individual exercising practice privileges pursuant to RCW 18.04.350(2).

~~"CPA-Inactive" means an individual holding a CPA-Inactive certificate recognized in the state of Washington. An individual holding a CPA-Inactive certificate is prohibited from practicing public accounting and may only use the CPA-Inactive title if they are not offering accounting, tax, tax consulting, management advisory, or similar services to the public.~~

"CPE" means continuing professional education.

"Fiduciary responsibility/duty" means a relationship wherein one person agrees to act solely in another person's interests. Persons having such a relationship are fiduciaries and the persons to whom they owe the responsibility are principals. A person acting in a fiduciary capacity is held to a high standard of honesty and disclosure in regard to a principal. Examples of fiduciary relationships include those between broker and client, trustee and beneficiary, executors or administrators and the heirs of a decedent's estate, and an officer or director and the owners of the entity.

"Firm" means a sole proprietorship, a corporation, or a partnership. "Firm" also means a limited liability company or partnership formed under chapters 25.15 and 18.100 RCW and a

professional service corporation formed under chapters 23B.02 and 18.100 RCW.

"Firm mobility" means an out-of-state firm that is not licensed by the board and meets the requirements of RCW 18.04.195 (1) (a) (iii) (A) through (D) exercising practice privileges in this state.

"Generally accepted accounting principles" (GAAP) is an accounting term that encompasses the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. It includes not only broad guidelines of general application, but also detailed practices and procedures. Those conventions, rules, and procedures provide a standard by which to measure financial presentations.

"Generally accepted auditing standards" (GAAS) are guidelines and procedures, promulgated by the AICPA, for conducting individual audits of historical financial statements.

"Holding out" means any representation to the public by the use of restricted titles as set forth in RCW 18.04.345 by a person that the person holds a license or practice privileges under the act and that the person offers to perform any

professional services to the public. "Holding out" shall not affect or limit a person not required to hold a license under the act from engaging in practices identified in RCW 18.04.350.

"Inactive" means a status of a license which prohibits a licensee from practicing public accounting. A person holding an inactive license may apply to the board to convert the license to an active status through an approval process established by the board. ~~the individual held a valid certificate on June 30, 2001, has not met the current requirements of licensure and has been granted CPA-Inactive certificate holder status through the renewal process established by the board. A CPA-Inactive may not practice public accounting nor may the individual use the CPA-Inactive title if they are offering accounting, tax, tax consulting, management advisory, or similar services to the public.~~

"Individual" means a living, human being.

"Independence" means an absence of relationships that impair a licensee's impartiality and objectivity in rendering professional services for which a report expressing assurance is prescribed by professional standards.

"Interactive self-study program" means a CPE program that provides feedback throughout the course.

"IRS" means Internal Revenue Service.

"License" means a license to practice public accounting issued to an individual or a firm under the act, or a license or certificate to practice public accounting in the act of another state or jurisdiction.

"Licensee" means an individual or firm holding a valid license to practice public accounting issued under the act, and including out-of-state individuals holding licenses or certificates to practice public accounting granted by out-of-state jurisdiction who are allowed to exercise ~~ing~~ practice privileges in this state under RCW 18.04.350(2) and out-of-state firms permitted to offer or render certain professional services in this state under the conditions prescribed in RCW 18.04.195 (1) (a) and (b) .

"Manager" means a manager of a limited liability company licensed as a firm under the act.

"Nano learning" is a stand-alone continuing professional education (CPE) course that is a minimum of 10 minutes (0.2 CPE

credit hours) consisting of electronic self-study with a stated learning objective and a minimum of two final assessment questions.

"NASBA" means the National Association of State Boards of Accountancy.

"Nonlicensee firm owner" means an individual, not licensed in any state to practice public accounting, who holds an ownership interest in a firm permitted to practice public accounting in this state.

"PCAOB" means Public Company Accounting Oversight Board.

"Peer review" means a study, appraisal, or review of one or more aspects of the attest or compilation work of a licensee or licensed firm in the practice of public accounting, by a person or persons who hold licenses and who are not affiliated with the person or firm being reviewed, including a peer review, or any internal review or inspection intended to comply with quality control policies and procedures, but not including the "quality assurance review" under this section.

"Person" means any individual, nongovernmental organization, or business entity regardless of legal form,

including a sole proprietorship, firm, partnership, corporation, limited liability company, association, or not-for-profit organization, and including the sole proprietor, partners, members, and, as applied to corporations, the officers.

"Practice privileges" are the rights granted by chapter 18.04 RCW to a person who:

(a) Has a principal place of business outside of Washington state;

(b) Is licensed to practice public accounting in another substantially equivalent state;

(c) Meets the statutory criteria for the exercise of privileges as set forth in RCW 18.04.350(2) for individuals or RCW 18.04.195 (1)(b) for firms;

(d) Exercises the right to practice public accounting in this state individually or on behalf of a firm;

(e) Is subject to the personal and subject matter jurisdiction and disciplinary authority of the board in this state;

(f) Must comply with the act and all board rules applicable to Washington state licensees to retain the privilege; and

(g) Consents to the appointment of the issuing state board of another state as agent for the service of process in any action or proceeding by this state's board against the certificate holder or licensee.

"Principal place of business" means the office location designated by the licensee for purposes of substantial equivalency and reciprocity.

"Professional services" include all services requiring accountancy or related skills that are performed for a client, an employer, or on a volunteer basis. These services include, but are not limited to, accounting, audit and other attest services, tax, bookkeeping, management consulting, financial management, corporate governance, personal financial planning, business valuation, litigation support, educational, and those services for which standards are promulgated by the appropriate body for each services undertaken.

"Public practice" or the **"practice of public accounting"** means performing or offering to perform by a person or firm holding itself out to the public as a licensee, or as an individual exercising practice privileges, for a client or

potential client, one or more kinds of services involving the use of accounting or auditing skills, including the issuance of "reports," or one or more kinds of management advisory, or consulting services, or the preparation of tax returns, or the furnishing of advice on tax matters. The "practice of public accounting" shall not include practices that are permitted under the provisions of RCW 18.04.350(10) by persons or firms not required to be licensed under the act.

"Quality assurance review or QAR" is the process, established by and conducted at the direction of the board, to study, appraise, or review one or more aspects of the audit, compilation, review, and other professional services for which a report expressing assurance is prescribed by professional standards of a licensee or licensed firm in the practice of public accounting, by a person or persons who hold licenses and who are not affiliated with the person or firm being reviewed.

"Reciprocity" means board recognition of licenses, permits, certificates or other public accounting credentials of another jurisdiction that the board will rely upon in full or partial satisfaction of licensing requirements.

"Report," when used with reference to any attest or compilation service, means an opinion, report, or other form of language that states or implies assurance as to the reliability of the attested information or compiled financial statements and that also includes or is accompanied by any statement or implication that the person or firm issuing it has special knowledge or competence in the practice of public accounting. Such a statement or implication of special knowledge or competence may arise from use by the issuer of the report of names or titles indicating that the person or firm is involved in the practice of public accounting, or from the language of the report itself. "Report" includes any form of language which disclaims an opinion when such form of language is conventionally understood to imply any positive assurance as to the reliability of the attested information or compiled financial statements referred to and/or special competence of the part of the person or firm issuing such language; and it includes any other form of language that is conventionally understood to imply such assurance and/or such special knowledge or competence. "Report" does not include services referenced in

RCW 18.04.350 (10) or (11) provided by persons not holding a license under this chapter as provided in RCW 18.04.350(14).

"Representing oneself" means having a license, practice privilege, ~~certificate~~ or registration that entitles the holder to use the title "CPA," "CPA-Inactive," or be a nonlicensee firm owner.

"Rules of professional conduct" means rules adopted by the board to govern the conduct of licensees, as defined in this section, while representing themselves to others as licensees. These rules also govern the conduct of licensees with an inactive status, ~~CPA-Inactive certificate holders,~~ nonlicensee firm owners, and persons exercising practice privileges pursuant to RCW 18.04.350(2).

"SEC" means the Securities and Exchange Commission.

"Sole proprietorship" means a legal form of organization owned by one person meeting the requirements of RCW 18.04.195.

"State" includes the states and territories of the United States, including the District of Columbia, Puerto Rico, Guam, and the United States Virgin Islands, and the Commonwealth of the Northern Mariana Islands at such time as the board

determines that the Commonwealth of the Northern Mariana Islands is issuing licenses under the substantially equivalent standards of RCW 18.04.350 (2) (a).

"Statements on auditing standards (SAS)" are interpretations of the generally accepted auditing standards and are issued by the Auditing Standards Board of the AICPA. Licensees are required to adhere to these standards in the performance of audits of financial statements.

"Statements on standards for accounting and review services (SSARS)" are standards, promulgated by the AICPA, to give guidance to licensees who are associated with the financial statements of nonpublic companies and issue compilation or review reports.

"Statements on standards for attestation engagements (SSAE)" are guidelines, promulgated by the AICPA, for use by licensees in attesting to assertions involving matters other than historical financial statements and for which no other standards exist.

"Substantial equivalency" or "substantially equivalent"
means a determination by the board or its designee that the

education, examination, and experience requirements contained in the statutes and administrative rules of another jurisdiction are comparable to or exceed those listed in this chapter.

[Statutory Authority: RCW 18.04.055. WSR 23-04-085, § 4-30-010, filed 1/31/23, effective 3/3/23; WSR 19-16-074, § 4-30-010, filed 7/31/19, effective 1/1/20. Statutory Authority: RCW 18.04.055 and 2017 c 304. WSR 18-04-071, § 4-30-010, filed 2/2/18, effective 3/5/18. Statutory Authority: RCW 18.04.055. WSR 16-17-036, § 4-30-010, filed 8/9/16, effective 9/9/16. Statutory Authority: 18.04.055, 18.04.025, 18.04.350. WSR 10-24-009, amended and recodified as § 4-30-010, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055, 18.04.025. WSR 08-18-016, § 4-25-410, filed 8/25/08, effective 9/25/08. Statutory Authority: RCW 18.04.055. WSR 05-01-137, § 4-25-410, filed 12/16/04, effective 1/31/05; WSR 03-24-033, § 4-25-410, filed 11/25/03, effective 12/31/03. Statutory Authority: RCW 18.04.055(16). WSR 02-04-064, § 4-25-410, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055(11). WSR 01-11-124, § 4-25-410, filed 5/22/01, effective 6/30/01; WSR 98-12-020, § 4-25-410, filed 5/27/98, effective 6/27/98; WSR 94-23-071, § 4-25-410, filed 11/15/94, effective 12/16/94.]

WAC 4-30-020 ~~What are the authority~~Authority ~~for and the~~

purpose of the board's rules? .- The Public Accountancy Act (act), chapter 18.04 RCW, establishes the board as the licensing and disciplinary agency for certified public accountants (CPA), ~~CPA-Inactive certificate holders,~~ CPA firms, and owners of CPA firms. The act authorizes the board to promulgate rules to carry out the purpose of the act, which include:

- Protecting the public interest;
- Enhancing the reliability of information used for guidance in financial transactions or for accounting for or assessing financial status or performance;
- Establishing one set of qualifications to be a licensee of this state;
- Assuring that CPAs practicing in Washington have substantially equivalent qualifications to those practicing in other states;
- Regulating ownership of CPA firms;
- Publishing consumer alerts and public protection information regarding persons and firms who violate the act or board rules; and

- Providing general consumer protection information to the public.

The board's rules, contained in Title 4 WAC, encompass these subjects:

- Definitions;
- Administration of the board;
- Ethics and prohibited practices;
- Entry and renewal requirements;
- Continuing competency; and
- Regulation and enforcement.

[Statutory Authority: RCW 18.04.055. WSR 11-07-070, § 4-30-020, filed 3/22/11, effective 4/22/11; WSR 10-24-009, recodified as § 4-30-020, filed 11/18/10, effective 12/19/10; WSR 08-18-016, § 4-25-400, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-400, filed 12/16/04, effective 1/31/05; WSR 01-22-036, § 4-25-400, filed 10/30/01, effective 12/1/01; WSR 00-11-067, § 4-25-400, filed 5/15/00, effective 6/30/00; WSR 93-12-063, § 4-25-400, filed 5/27/93, effective 7/1/93.]

WAC 4-30-028 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, 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) Denials of initial individual license ~~applications,~~ renewals, conversion, or ~~applications for~~ reinstatement applications;

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

~~(3)~~ (2) Denials of initial resident nonlicensee firm owner registration applications, renewals, or applications or requests for reinstatement;

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

(5) Denials of exam applications;

(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 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 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. WSR 22-04-074, § 4-30-028, filed 1/31/22, effective 3/3/22. 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.]

WAC 4-30-030 ~~What are the requirements~~ Requirements for

communicating with the board and staff. Individuals and firms

must communicate with the board as follows:

- Note: (1) Failure to timely inform the board of matters required by WAC 4-30-032, 4-30-036, 4-30-100, and 4-30-110 can result in late fees and/or board discipline.
 (2) Failure to timely respond to board requests for information may result in board discipline.

Condition	Time Period	Preferred Form of Contact	WAC
Complete and/or submitted applications, including requested information, documents, and fees.	Prior to holding out as a credentialed person.	Online system, board form, letter, or email with required information.	Various
Request for brief adjudicative proceeding (BAP).	Within 30 days after the staff decision is posted in U.S. mail.	Email or written correspondence.	4-30-028
Request for appeal of brief adjudicative proceeding (BAP).	Within 21 days after the BAP decision is posted in U.S. mail.	Oral, email or written correspondence.	4-30-028
1. Change of individual physical address; or	Within 30 days of any change of address.	Online system, board form, letter, or email with required information.	4-30-32 [4-30-032]
2. Change in the physical address of a firm's main office or branch office(s).			
Board requests for information or documents from licensees, certificate holders , nonlicensee firm owners, or applicants.	Within 20 days after the date of the request.	Email or written correspondence with requested information.	4-30-34 [4-30-034]
1. Notification of orders or sanctions imposed by the SEC, PCAOB, IRS, or another state board of accountancy for reasons other than payment of a license fee or failure to meet the CPE requirements of another state board of accountancy.	Within 30 days of receipt of an initial notice.	Board form, letter, PDF, or email with required information.	4-30-036
2. Charges filed by the SEC, IRS, PCAOB, another state board of accountancy or a federal or state taxing, insurance or securities regulatory body.			

| Licensees ~~or certificate holders~~ granted issued through foreign reciprocity.

Within 30 days of receiving notice that an investigation has begun or a sanction was imposed.

Board form, letter, PDF, or email with required information.

4-30-036

Any investigations undertaken or sanctions imposed by a foreign credentialing body against a foreign credential.

Reporting firm changes:

Within 90 days after the condition occurs.

Board form, letter, PDF, or email with required information.

4-30-110

- Change in legal form;
- Dissolution of a firm;
- Change in resident manager(s) or owner(s);
- Change in branch or main office location(s);
- Change in firm name;
- Noncompliance with firm ownership requirements.

| A foreign license, permit, or certificate has lapsed or otherwise becomes invalid.

Within 30 days after the credential issued by the other jurisdiction has lapsed or otherwise becomes invalid.

Board form, letter, PDF, or email with required information.

4-30-10~~29~~

[Statutory Authority: RCW 18.04.055 (1), (8), (16), 18.04.183, 18.04.195 (13) (b), 18.04.205, 18.04.215 (9) (b), 34.05.220, and 34.05.482. WSR 10-24-009, § 4-30-030, filed 11/18/10, effective 12/19/10.]

WAC 4-30-032 ~~Do I need to notify the board if I change my~~

~~address?~~ Requirements for change of address. ~~Yes.~~ All

individuals licensed in this state, ~~CPA-Inactive certificate holders,~~ CPA firms licensed in this state, individuals registered with the board as resident nonlicensee firm owners, and applicants must notify the board **in writing** within thirty days of any change of address. Firms licensed in this state must notify the board of any opening, closing, or relocation of the main office or a branch office in this state.

[Statutory Authority: RCW 18.04.055(16). WSR 10-24-009, recodified as § 4-30-032, filed 11/18/10, effective 12/19/10; WSR 08-18-016, § 4-25-550, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-550, filed 12/16/04, effective 1/31/05; WSR 01-22-036, § 4-25-550, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055. WSR 98-12-023, § 4-25-550, filed 5/27/98, effective 6/27/98; WSR 93-12-073, § 4-25-550, filed 5/27/93, effective 7/1/93.]

WAC 4-30-034 ~~Must I respond to inquiries from the board?-~~

Requirements for responding to board inquiries. ~~Yes.~~ All

licensees, including out-of-state individuals exercising practice privileges in this state under RCW 18.04.350(2) and out-of-state firms permitted to offer or render certain professional services in this state under the conditions prescribed in RCW 18.04.195 (1)(a) and (b), ~~CPA-Inactive certificate holders~~, nonlicensee firm owners, and applicants must respond, **in writing**, to board communications requesting a response. Your response must be made within **twenty days of the date** the board's communication is posted in the U.S. mail.

Communications from the board to you are directed to the last address you furnished the board.

[Statutory Authority: RCW 18.04.055. WSR 16-17-036, § 4-30-034, filed 8/9/16, effective 9/9/16. Statutory Authority: RCW 18.04.055(16). WSR 10-24-009, amended and recodified as § 4-30-034, filed 11/18/10, effective 12/19/10; WSR 08-18-016, § 4-25-551, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-551, filed 12/16/04, effective 1/31/05; WSR 01-22-036, § 4-25-551, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055. WSR 98-12-047, § 4-25-551, filed 5/29/98, effective

6/29/98; WSR 93-12-072, § 4-25-551, filed 5/27/93, effective
7/1/93.]

WAC 4-30-036 ~~What e~~Enforcement actions ~~must be reported~~

reportable to the board.? (1) A licensee, ~~CPA-Inactive certificate holder~~, or nonlicensee firm owner must notify the board, of the following matters, in the manner prescribed by the board, within **thirty days** of the issuance of:

(a) A sanction, order, suspension, revocation, or modification of a license, certificate, permit or practice rights by the SEC, PCAOB, IRS, or another state board of accountancy for any cause other than failure to pay a professional license fee by the due date or failure to meet the continuing professional education requirements of another state board of accountancy; or

(b) Charges filed by the SEC, IRS, PCAOB, another state board of accountancy, or a federal or state taxing, insurance or securities regulatory body that the licensee, ~~CPA-Inactive certificate holder~~, or nonlicensee firm owner committed a prohibited act that would be a violation of board ethical or technical standards.

(2) Licensed CPA firms with more than one licensed owner are not required to report on action taken against owners, principals, partners, or employees.

(3) If you hold a license ~~or CPA-Inactive certificate~~ issued through the foreign reciprocity provisions of the act, you must notify the board of any investigations undertaken, or sanctions imposed, by a foreign credentialing body against your foreign credential within thirty days of receiving notice that an investigation has begun or a sanction was imposed.

[Statutory Authority: RCW 18.04.195 (13)(b) and 18.04.215 (9)(b). WSR 11-06-062, amended and recodified as § 4-30-036, filed 3/2/11, effective 4/2/11; WSR 08-18-016, § 4-25-670, filed 8/25/08, effective 9/25/08. Statutory Authority: RCW 18.04.195 (10)(b) and 18.04.215 (9)(b). WSR 05-01-137, § 4-25-670, filed 12/16/04, effective 1/31/05; WSR 03-24-033, § 4-25-670, filed 11/25/03, effective 12/31/03.]

WAC 4-30-038 Fees. RCW 18.04.065 provides that the board

shall set fees related to licensure at a level adequate to pay the costs of administering chapter 18.04 RCW. The board has established the following fee schedule:

- (1) Initial application for individual license, individual license through reciprocity, CPA firm license (sole proprietorships with no employees are exempt from the fee), or registration as a resident nonlicensee firm owner \$330
- (2) Renewal of individual license, ~~CPA-Inactive certificate~~, CPA firm license (sole proprietorships with no employees are exempt from the fee), or registration as a resident nonlicensee firm owner \$230
- (3) Application for ~~CPA-Inactive certificate holder-a licensee~~ to convert ~~from an inactive to an active status license~~ \$0
- (4) Application for reinstatement of license; ~~CPA-Inactive certificate~~, or registration as a resident nonlicensee owner \$480
- (5) Quality assurance review (QAR) program fee (includes monitoring reviews for up to two years)
 - Firm submits reports for review \$400
 - Firm submits a peer review report for review \$60
 - Firm is exempted from the QAR program because the firm did not issue attest reports \$0
- (6) Late fee * \$100
- (7) Amendment to firm license except for a change of firm address (there is no fee for filing a change of address) \$35
- (8) Replacement CPA wall document \$50
- (9) Dishonored check fee (including, but not limited to, insufficient funds or closed accounts) \$35
- (10) CPA examination. Exam fees are comprised of section fees plus administrative fees. **The total fee is contingent upon which section(s) is/are being applied for and the number of sections being applied for at the same time.** The total fee is the section

fee(s) for each section(s) applied for added to the administrative fee for the number of section(s) applied for.

- (a) Section fees: Section fees for the computerized uniform CPA examination are set by third-party providers for the development and delivery of the exam. These fees are collected and retained by the third-party provider.
- (b) Administrative fees: Administrative fees for the qualification and application processes are set by a third-party provider. These fees are collected and retained by the third-party provider.

* The board may waive late filing fees for individual hardship including, but not limited to, financial hardship, critical illness, or active military deployment.

[Statutory Authority: RCW 18.04.055 and 2017 c 304. WSR 18-04-071, § 4-30-038, filed 2/2/18, effective 3/5/18. Statutory Authority: RCW 18.04.065 and 18.04.215(5). WSR 14-04-086, § 4-30-038, filed 2/3/14, effective 3/6/14. Statutory Authority: RCW 18.04.055, 18.04.065, 18.04.105 (1)(e), (3), and (4)(e), 18.04.195(10), 18.04.205(4), 18.04.215 (3), (4), and (8), 42.56.120. WSR 10-24-009, recodified as § 4-30-038, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.065, 18.04.105 (2) and (3). WSR 09-24-055, § 4-25-530, filed 11/24/09, effective 12/25/09. Statutory Authority: RCW 18.04.065, 18.04.105(3). WSR 09-10-019, § 4-25-530, filed 4/27/09, effective 8/1/09; WSR 08-14-152 and 08-15-018, § 4-25-530, filed 7/1/08 and 7/8/08, effective 8/1/08 and 8/8/08; WSR 07-14-035, § 4-25-530, filed 6/26/07, effective 8/1/07; WSR 06-14-030, § 4-25-530, filed 6/27/06, effective 8/1/06; WSR 05-10-046, § 4-25-530, filed 4/29/05, effective 6/2/05. Statutory Authority: RCW 18.04.065, 18.04.105(3), 18.04.205. WSR 05-01-

136, § 4-25-530, filed 12/16/04, effective 1/31/05. Statutory Authority: RCW 18.04.065, [18.04.]105(3), [18.04.]195(7), [18.04.]205(4), [18.04.]215(8), [18.04.]350 (2)(a), and 42.17.260(8). WSR 04-01-076, § 4-25-530, filed 12/15/03, effective 1/15/04. Statutory Authority: RCW 18.04.055, [18.04].065, [18.04].105 (1)(e) and (3). WSR 02-22-083, § 4-25-530, filed 11/5/02, effective 12/31/02. Statutory Authority: RCW 18.04.055, 18.04.065, 18.04.105(3), 18.04.195(7), 18.04.205(4), 18.04.215(8), and 18.04.350(2). WSR 01-22-036, § 4-25-530, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055, 18.04.065, 18.04.105(7), 18.04.195(6) and 18.04.205(4). WSR 99-18-112, § 4-25-530, filed 9/1/99, effective 1/1/00. Statutory Authority: RCW 18.04.055, 18.04.065 and 18.04.195(b). WSR 99-02-009, § 4-25-530, filed 12/24/98, effective 5/7/99. Statutory Authority: RCW 18.04.055, 18.04.065 and 18.04.195(6). WSR 96-12-060, § 4-25-530, filed 5/31/96, effective 7/1/96. Statutory Authority: RCW 18.04.055. WSR 93-12-075, § 4-25-530, filed 5/27/93, effective 7/1/93.]

WAC 4-30-082 ~~How does a CPA-Inactive certificate~~

~~Certificate holder apply applying for initial licensure? . CPA-~~

~~Inactive eCertificate holders are individuals who did not hold a valid certificate on the conversion date of held a valid certificate on June 30, ~~2001~~2024 must apply for a license and meet the requirements for initial licensure. ~~7 but did not hold a valid Washington state license to practice public accounting on that date. Individuals who did not hold a valid certificate on June 30, 2001 and current licensees are not eligible for CPA-Inactive certificate holder status.~~~~

(1) To qualify for licensure ~~you a CPA-Inactive certificate holder~~ must meet the following criteria and requirements:

- (a) Good character requirements of RCW 18.04.105 (1) (a);
- (b) Experience requirements of WAC 4-30-070 within the eight-year period immediately preceding your application; and
- (c) CPE requirements of WAC 4-30-134(5).

~~(2) To apply for a license, you must also submit to the board a certification that you meet the requirements of subsection (1) of this section and:~~

~~(a) Have not held out in public practice during the time in which you were a CPA Inactive certificate holder; and~~

~~(b) Other required documentation or information deemed necessary by the board.~~

(32) You must ~~provide~~ submit the required information, documents, and fees (if applicable) to the board either by making application through the board's online application system or on a form provided upon request.

~~(4) You must submit all requested information, documents, and fees (if applicable) to the board before the application will be evaluated.~~

(53) Upon assessment of your qualifications and approval of your application, your license status will be posted in the board's licensee database and, therefore, made publicly available for confirmation. A hard copy of your ~~credential~~ license can be provided upon request.

~~(64) Your license will expire on June 30 of the third calendar year following initial licensure. Your CPE reporting period and your renewal cycle will remain the same.~~

(75) You may not use the title "CPA" or "Certified Public Accountant" until the date the approval of your license is posted in the board's licensee database and, therefore, made publicly available for confirmation.

[Statutory Authority: RCW 18.04.055(12), 18.04.105(4). WSR 10-24-009, amended and recodified as § 4-30-082, filed 11/18/10, effective 12/19/10; WSR 08-18-016, § 4-25-735, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-735, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-735, filed 1/31/02, effective 3/15/02.]

NEW SECTION

WAC 4-30-084 Converting from certificate to license.

Previous certificate holders were automatically converted on July 1, 2024 to a license in an inactive status. In order to practice public accounting you must convert your license to an active status.

(1) To qualify to apply for an active license you must:

(a) Obtain one year and 2000 hours of experience through the use of accounting, issuing reports, management advisory, financial advisory, tax, tax advisory, or consulting skills, without regard to the eight-year limitation, while employed in government, industry, academia, or public service.

(b) Complete one hundred twenty hours of CPE during the thirty-six months preceding the date of application; however, the completion of a four credit hour Washington state board approved ethics course must be within the six-month period of filing for application.

(c) Submit the required information, documents, and fees (if applicable) to the board either by making application through the board's online application system or on a form provided upon request.

(2) Upon assessment of your qualifications and approval of your application, your license status will be posted in the board's licensee database and, therefore, made publicly available for confirmation. A hard copy of your license can be provided upon request.

(3) Your CPE reporting period and your renewal cycle will remain the same.

(4) You may not use the title "CPA" or "Certified Public Accountant" until the date the approval of your license is posted in the board's licensee database and, therefore, made publicly available for confirmation.

WAC 4-30-088 Military service. ~~What is the effect on a Washington individual licensee or CPA inactive certificateholder in the armed forces, reserves, or National Guard if the individual receives orders to deploy for active military duty?~~

(1) **Definitions.** For purposes of this rule:

(a) "Active military duty" means:

(i) Deployed upon order of the President of the United states, the U.S. Secretary of Defense or Homeland Security in the case of a member of the armed forces or armed force reserves; or

(ii) Deployed upon order of the governor of this state in the case of the National Guard.

(b) "Armed forces" means the Army, Navy, Air Force, Marine Corps, and Coast Guard and reserves of each branch of the armed forces.

(c) "Active duty" means full-time employment in the armed forces of the United States. Such term does not include National Guard duty.

(d) "Military individual" means a living human being serving full time in the United States armed forces.

(e) "Military spouse" means the husband, wife, or registered domestic partner of a military individual.

(2) **Active military duty.**

(a) An individual fully employed on active duty in the armed forces of the United States applying for an initial license in this state shall receive priority processing of the application for initial licensing.

(b) A military applicant who obtains an initial license or a military individual holding a current license issued by this board, will be classified as "military" if the services provided to the armed forces include services within the definition of the practice of public accounting.

(c) An individual in the armed forces, reserves or National Guard and called to "active military duty" while holding an active or inactive license ~~or CPA-Inactive certificate~~ issued by this board may apply for a waiver of renewal fees and continuing professional education (CPE):

(i) The request for waiver of renewal fees and continuing professional education may be made through the board's online

application and payment system or on a form provided by the board upon request;

(ii) The request for waiver must be supported by submitting documentation to substantiate the military individual's "active military duty" status;

(iii) Upon approval the waiver will serve to classify the individual as "military inactive";

(iv) The CPE reporting period and renewal year will not be affected by this reclassification of status;

(v) The waiver will continue to maintain an individual's military inactive status without fee or CPE until the individual is released from active military duty or discharged from the armed forces, reserves, or National Guard;

(vi) The board must be notified within six months after the date of release from active military duty or discharge from the armed forces. The board must be notified within six months of the date of release from a treatment facility if the individual is or has been in a treatment facility and a discharge was the result of injury or other reasons.

(3) Return to previously held status after release from "active military duty" or discharge from the armed forces.

(a) If a military individual desires to return to a previously held status after release from active military duty or discharge from the armed forces, all required information, documents, and fees must be submitted to the board before the application will be evaluated. An application for return to previously held status may be made through the board's online application and payment system or on a form provided by the board upon request and must include the following:

(i) Documentation to substantiate:

- Release from "active military duty"; or
- Type of discharge from the armed forces.

(ii) Documentation to substantiate completion of the following qualified CPE:

- If the application is submitted in the last year of the previous CPE reporting period the individual must have completed four CPE credit hours in ethics and regulation in Washington state and receive a passing grade of ninety percent on the board

prepared examination available on the board's website. The renewal fee is waived in this circumstance;

- If the application is submitted in the second year of the previous CPE reporting period the individual must have completed forty CPE credit hours including four CPE credit hours in ethics and regulation in Washington state and receive a passing grade of ninety percent on the board prepared examination available on the board's website;

- If the application is submitted in the first year of the previous CPE reporting period the individual must have completed eighty CPE credit hours including four CPE credit hours in ethics and regulation in Washington state and receive a passing grade of ninety percent on the board prepared examination available on the board's website.

(iii) A military individual may receive an expedited license while completing any specific requirements that are not related to CPE or other board rules.

(b) The previously held status will not become effective until the status has been posted to the board's database and, therefore, made available to the general public.

(4) **Military spouses.**

(a) A military spouse or state registered domestic partner of an individual in the military may receive an expedited license while completing any specific additional requirements that are not related to training or practice standards for the profession, provided the military spouse or state registered domestic partner:

(i) Holds an unrestricted, active license in another state that has substantially equivalent licensing standards for the same profession to those in Washington; and

(ii) Is not subject to any pending investigation, charges, or disciplinary action by the regulatory body of another state or jurisdiction of the United States.

(b) To receive expedited license treatment, the military spouse or state registered domestic partner of an individual in the military must provide all required information, documents, and fees to the board either by making application through the board's online application and payment system or on a form provided by the board upon request before the application will be evaluated.

(c) The application for expedited licensing will not be processed until the applicant submits copies to the board of the military individual's orders and official documents to establish the applicant's relationship to the military individual, such as one or more following documents:

(i) The military issued identification card showing the individual's military information and the applicant's relationship to that individual;

(ii) A marriage license; or

(iii) Documentation verifying a state registered domestic partnership.

(d) A military spouse or state registered domestic partner may only use a restricted title and practice public accounting under another state's license without an expedited license issued by this board for ninety days from the date the spouse entered this state for temporary residency during the military individual's transfer to this state.

[Statutory Authority: RCW 18.04.055, 14.04.105(1) [18.04.105(1)], and 18.04.215(1). WSR 14-22-033, § 4-30-088, filed 10/28/14, effective 11/28/14.]

~~WAC 4-30-094 How do I renew my individual license, CPA-Inactive certificate, or registration as a resident nonlicensee firm owner?-Renewals. A licensee may not renew as a CPA-Inactive certificate holder.~~

To renew your individual license, ~~CPA-Inactive certificate,~~ or registration as a resident nonlicensee firm owner, you must by April 30th of the year of expiration make application through the board's online application system or on a form provided by the board upon request and provide the board with:

(1) Complete renewal information including:

(a) Your certification that you have complied with the CPE requirements of WAC 4-30-134~~(1)~~ and the supporting documentation requirements of WAC 4-30-138; and

(b) A listing of all states and foreign jurisdictions in which you hold or have applied for a license, certificate, or permit to practice;

(2) All required documentation, required information, and other documentation deemed necessary by the board; and

(3) All applicable fees.

A renewal application is not complete and cannot be processed until all required information, documents, and all applicable fees are submitted to the board.

Upon assessment of your continued qualifications and approval of your application, your status will be posted in the board's licensee database and, therefore, made publicly available for confirmation. A hard copy of your credential can be provided upon request.

An individual license, ~~CPA-Inactive certificate~~, or registration as a resident nonlicensee firm owner renewal expires on June 30 of the third calendar year following the calendar year of renewal.

Late renewal application: Failure to file a complete application for renewal of an individual license, ~~CPA-Inactive certificate~~, or registration as a resident nonlicensee firm owner by April 30 of the year of expiration will result in late fees. The board may waive, reduce, or extend the due date of renewal and/or late fees based on individual hardship including, but not limited to, financial hardship, critical illness, or active military deployment.

Failure to file a renewal application: If you fail to file a complete application for renewal of an individual license, ~~CPA-Inactive certificate,~~ or registration as a resident nonlicensee firm owner by June 30 of the year of renewal, your individual license, ~~CPA-Inactive certificate,~~ or registration as a resident nonlicensee firm owner will lapse.

Failure to complete CPE: If you did not complete the credit hours of continuing professional education (CPE) required to renew, ~~your credential~~ or did not submit ~~an timely~~ extension request, ~~and/or was/were~~ not granted an extension of time ~~for reasonable cause within which~~ to complete the deficiency, your individual license, ~~CPA-Inactive certificate,~~ or registration as a resident nonlicensee firm owner will lapse on June 30th of the year of renewal.

Lapsed credentials: A lapsed credential is subject to reinstatement.

If your individual license, ~~CPA-Inactive certificate,~~ or registration as a resident nonlicensee firm owner has lapsed, you may not use the restricted title(s) or exercise other

privileges that are dependent upon the renewal. ~~of your
credential.~~

[Statutory Authority: RCW 18.04.215 (2) and (4). WSR 10-24-009, amended and recodified as § 4-30-094, filed 11/18/10, effective 12/19/10; WSR 05-01-137, § 4-25-790, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-790, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.105 and 18.04.215. WSR 99-18-120, § 4-25-790, filed 9/1/99, effective 1/1/00.]

~~WAC 4-30-104 How do I renew a Washington CPA-Inactive certificate and/or license granted through foreign reciprocity?~~

~~You must provide all required information, documents, and fees to the board either by making application through the board's online application system or on a form provided by the board upon request.~~

~~To renew your individual license or CPA-Inactive certificate originally granted through foreign reciprocity, you must provide the board by April 30th of the year of expiration a renewal application including:~~

- ~~(1) Your certification that you have complied with the CPE requirements of WAC 4-30-134(1) and the supporting documentation requirements of WAC 4-30-138;~~
- ~~(2) All requested documentation; and~~
- ~~(3) All applicable fees.~~

~~You must provide all requested information, documents, and fees to the board before the application will be evaluated.~~

~~Upon assessment of your continued qualifications and approval of your application, your renewed status will be posted in the board's licensee database and, therefore, made publicly~~

~~available for confirmation. A hard copy of your credential can be provided upon request.~~

~~An individual license or CPA-Inactive certificate renewal expires on June 30 of the third calendar year following the calendar year of renewal.~~

~~Failure to file a complete application for an individual license or CPA-Inactive certificate renewal by April 30 of the year of expiration will result in late fees. The board may waive, reduce, or extend the due date of renewal and/or late fees based on individual hardship.~~

~~If you fail to file a complete application for individual license or CPA-Inactive certificate renewal by June 30 of the year of expiration, your individual license or CPA-Inactive certificate will lapse.~~

~~If you are a CPA-Inactive certificate holder and are renewing your CPA-Inactive certificate, as a CPA-Inactive you are prohibited from using the title CPA or certified public accountant. You are prohibited from practicing public accountancy. You must use the title CPA-Inactive and print or display the word "Inactive" immediately following the title CPA~~

~~or certified public accountant whenever the initials CPA or certified public accountant is printed on a business card, letterhead, or other document including documents published or transmitted through electronic media, in exactly the same font and font size as the title CPA or certified public accountant.~~

~~If your individual license or CPA-Inactive certificate has lapsed, you may not use the title CPA or CPA-Inactive.~~

[Statutory Authority: RCW 18.04.183, 18.04.215(2). WSR 10-24-009, amended and recodified as § 4-30-104, filed 11/18/10, effective 12/19/10; WSR 05-01-137, § 4-25-783, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-783, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055 and 18.04.183. WSR 00-11-076, § 4-25-783, filed 5/15/00, effective 6/30/00.]

WAC 4-30-120 ~~I am a CPA-Inactive certificate holder Prior~~

~~to July 1, 2001, I held a license How do I apply to return to my previous status as a licensee? Converting a license status from~~

~~inactive to active. CPA-Inactive certificate holders who held a~~

~~license at any time prior to July 1, 2001, may apply to return~~

~~to their previous status as a licensee. If you are a CPA-~~

~~Inactive certificate holder, you may not use the title "CPA" or~~

~~"Certified Public Accountant" until you return to your previous~~

~~status as a licensee.~~

~~If you hold a valid CPA-Inactive certificate, you must~~

~~provide certain information to the board either by making~~

~~application through the board's online application system or on~~

~~a form provided by the board upon request. An application is not~~

~~complete and cannot be processed until all required information,~~

~~required documentation, fees, and other documentation deemed~~

~~necessary by the board are submitted to the board.~~

To ~~apply to return to your previous~~ convert to an active

status as a licensee you must submit to the board:

(1) Complete application information including your

certification that you have:

(a) Not held out or practiced in public accounting practice during the time in which you were inactive-a CPA-Inactive certificate holder; and

(b) Met the CPE requirements of WAC 4-30-134(5);

(2) Submit All-all other required information, documents, and all fees.

Upon assessment of your continued qualifications and approval of your application, your active status will be posted in the board's licensee database and, therefore, made publicly available for confirmation. A hard copy of your license can be provided upon request.

~~You may not use the title CPA until your status as a licensee is posted in the board's licensee database.~~

[Statutory Authority: RCW 18.04.215 (2) and (4). WSR 10-24-009, amended and recodified as § 4-30-120, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.215(2). WSR 09-01-166, § 4-25-791, filed 12/23/08, effective 1/23/09. Statutory Authority: RCW 18.04.215 (2), (4). WSR 05-01-137, § 4-25-791, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-791, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055(11) and 18.04.215 (2), (4). WSR 99-18-121, § 4-25-791, filed 9/1/99, effective 1/1/00.]

WAC 4-30-122 ~~If I retire my license or CPA-Inactive certificate, how do I apply to renew my license or a CPA-Inactive certificate out of retirement?~~Renewal out of retirement. If you notify the board that you wish to retire your license ~~or CPA-Inactive certificate~~ prior to the end of your renewal cycle, pursuant to RCW 18.04.215, you may renew your license ~~or CPA-Inactive certificate~~ out of retirement at a later date and are not subject to the requirements of reinstatement; however, you may not use the title CPA or CPA-Inactive or exercise the privileges related to those titles until you renew out of retirement.

~~If you previously held a license and requested that the license be retired, you are not eligible to apply for CPA-Inactive certificate holder status.~~

To apply to renew a license ~~or a CPA-Inactive certificate~~ out of retirement, you must provide certain information to the board either by making application through the board's online application system or on a form provided by the board upon request. An application is not complete and cannot be processed

until all required information, documents, and fees are submitted to the board.

To apply to renew out of retirement, you must submit to the board:

(1) Complete application information including your certification that you have:

(a) Not used the title CPA or CPA-Inactive during the time in which your license ~~or CPA-Inactive certificate~~ was retired; and

(b) Met the CPE requirements to renew out of retirement in WAC 4-30-134(5); and

(2) All applicable fees.

Upon assessment of your continued qualifications and approval of your application, your status will be posted in the board's licensee database and, therefore, made publicly available for confirmation. A hard copy of your credential can be provided upon request.

Your license ~~or CPA-Inactive certificate~~ will expire on June 30th of the third calendar year following the calendar year of the renewal out of retirement. The CPE reporting period for

your next renewal begins on January 1st of the calendar year in which the renewal of your retired license ~~or CPA-Inactive certificate~~ was approved by the board and ends on December 31st of the second calendar year following approval of the renewal out of retirement. CPE credit hours utilized to qualify for renewal of a retired license ~~or CPA-Inactive certificate~~ cannot be utilized for subsequent renewal. ~~of your credential renewed out of retirement.~~

You may not use the title CPA ~~or CPA-Inactive~~ until your renewal out of retirement application has been approved.

[Statutory Authority: RCW 18.04.055. WSR 20-02-059, § 4-30-122, filed 12/24/19, effective 1/24/20. Statutory Authority: RCW 18.04.215(7). WSR 10-24-009, amended and recodified as § 4-30-122, filed 11/18/10, effective 12/19/10; WSR 09-01-166, § 4-25-793, filed 12/23/08, effective 1/23/09; WSR 05-01-137, § 4-25-793, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-793, filed 1/31/02, effective 3/15/02.]

WAC 4-30-124 ~~How do I reinstate a lapsed individual~~

~~license, CPA-Inactive certificate, or registration as a resident nonlicensee firm owner?~~Reinstatements. If your individual

~~license, CPA-Inactive certificate,~~ or registration as a resident nonlicensee firm owner has lapsed, you may not use the restricted title(s) until your individual credential has been reinstated by the board.

~~Individuals who held a valid license on June 30, 2001, and individuals obtaining a license after June 30, 2001, are not eligible to reinstate as CPA-Inactive certificate holders.~~

To reinstate a lapsed individual license, ~~CPA-Inactive certificate,~~ or registration as a nonlicensee firm owner you must provide certain information to the board either by making application through the board's online application system or on a form provided by the board upon request. An application is not complete and cannot be processed until all required information and documents, and fees have been submitted to the board.

To reinstate, you must submit to the board:

(1) Complete reinstatement information including your certification that you have:

(a) *For those who wish to reinstate a license* ~~or CPA-~~
~~Inactive certificate~~: Not used the title CPA or CPA-Inactive during the time in which your individual license ~~or CPA-Inactive certificate~~ was lapsed; or

(b) *For those who wish to reinstate a registration as a resident nonlicensee firm owner*: Not participated as an owner in a CPA firm during the time in which your registration as a resident nonlicensee firm owner was ~~suspended or revoked~~lapsed; and

(c) Met the CPE requirements for reinstatement in WAC 4-30-134(5); and

(d) Met the CPE supporting documentation requirements in WAC 4-30-138;

(2) ~~Source~~Provide documents as evidence of eligibility for CPE credit for all courses claimed in order to meet CPE requirements as defined by WAC 4-30-138;

(3) A listing of all states and foreign jurisdictions in which you hold or have applied for a license, certificate, or practice privileges;

(4) Other required documents; and

(5) All applicable fees.

Upon approval of your reinstatement application, your status will be posted in the board's licensee database and, therefore, made publicly available for confirmation. A hard copy of your credential can be provided upon request.

Your license, ~~CPA-Inactive certificate,~~ or registration as a nonlicensee firm owner will expire on June 30th of the third calendar year following approval of the reinstatement. The CPE reporting period for your next renewal begins on January 1st of the calendar year in which the reinstatement of your license, ~~CPA-Inactive certificate,~~ or registration as a nonlicensee firm owner was approved by the board and ends on December 31st of the second calendar year following approval of the reinstatement. CPE credit hours utilized to qualify for reinstatement cannot be utilized for subsequent renewal. ~~of your reinstated credential.~~

You may not use the title CPA or CPA-Inactive or hold an interest in a licensed CPA firm as a resident licensee firm owner ~~restricted title(s)~~ until your reinstatement application has been approved ~~and posted to the board's database.~~

[Statutory Authority: RCW 18.04.055. WSR 20-02-059, § 4-30-124, filed 12/24/19, effective 1/24/20. Statutory Authority: RCW 18.04.215 (2) and (4). WSR 10-24-009, amended and recodified as § 4-30-124, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.215(2). WSR 09-01-166, § 4-25-792, filed 12/23/08, effective 1/23/09. Statutory Authority: RCW 18.04.215 (2), (4). WSR 05-01-137, § 4-25-792, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-792, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055(11) and 18.04.215 (2), (4). WSR 99-18-122, § 4-25-792, filed 9/1/99, effective 1/1/00.]

WAC 4-30-126 ~~How do I reinstate~~ Reinstatement of a revoked or suspended license, ~~CPA-Inactive certificate,~~ or registration as a resident nonlicensee firm owner. ~~?~~ If your license ~~or CPA-Inactive certificate~~ was revoked or suspended by the board pursuant to the act, you may not use the title CPA or CPA-Inactive until your license ~~or CPA-Inactive certificate~~ is reinstated by the board.

If your registration as a resident nonlicensee firm owner was revoked or suspended by the board pursuant to the act, you may not be a firm owner until your registration is reinstated by the board.

You may request that the board modify the suspension or revocation after three years have elapsed from the effective date of the board's order revoking or suspending your license, ~~CPA-Inactive certificate,~~ or registration as a resident nonlicensee firm owner unless the board sets some other period by order. However, if you made a previous request with respect to the same order, no additional request will be considered before the lapse of an additional three years following the

board's decision on the last such previous application for reinstatement.

To request reinstatement of a revoked or suspended license, ~~CPA-Inactive certificate~~, or registration as a resident nonlicensee firm owner you must provide the board with certain information either by making application through the board's online application system or on a form provided by the board upon request. An application is not complete and cannot be processed until all required information, documents, and fees are submitted to the board.

To request reinstatement, you must submit to the board:

(1) Complete information including your certification that you have:

(a) *For those who wish to reinstate a license* ~~or CPA-Inactive certificate~~: Not used the title CPA or CPA-Inactive during the time in which your license ~~or CPA-Inactive certificate~~ was suspended or revoked; or

(b) *For those who wish to reinstate a registration as a resident nonlicensee firm owner*: Not participated as an owner in

a CPA firm during the time in which your registration as a resident nonlicensee firm owner was suspended or revoked; and

(c) Met the CPE requirements for reinstatement in WAC 4-30-134(~~65~~), by submitting the documentation to support the CPE claimed;

(2) A listing of all states and foreign jurisdictions in which you hold or have applied for a license, ~~CPA-Inactive~~ certificate, permit, or practice privilege under substantial equivalence;

(3) All applicable fees;

(4) Written substantiation of the reasons constituting good cause for the reinstatement; and

(5) Two supporting recommendations from licensees who have personal knowledge of your activities since the suspension or revocation was imposed.

In considering the reinstatement application, the board may consider all relevant factors, including but not limited to:

(a) The offense for which you were disciplined;

(b) Your activities since the disciplinary penalty was imposed;

(c) Your activities during the time the license, ~~CPA~~
~~Inactive certificate~~, or registration as a resident nonlicensee
firm owner was in good standing;

(d) Your rehabilitative efforts;

(e) Restitution to damaged parties in the matter for which
the penalty was imposed; and

(f) Your general reputation for integrity, objectivity, and
ethical commitment.

If the board decides to consider the merits of your
application for reinstatement, in the board's discretion, a
hearing may be held following such procedures as the board deems
suitable for the particular case. If the board decides that it
will not consider the merits of your application for
reinstatement, then this constitutes final agency action and
there is no further administrative review available to you. As a
condition of reinstatement, the board may impose such terms and
conditions as it deems suitable.

The board will not consider a request for reinstatement
while you are under sentence for any criminal offense, including

any period during which you are on court-imposed probation or parole.

If the board approves your application, your status will be posted in the board's licensee database and, therefore, made publicly available for confirmation. A hard copy of your reinstated credential can be provided upon request.

Your reinstated license, ~~CPA-Inactive certificate,~~ or registration will expire on June 30th of the third calendar year following approval of the reinstatement. The CPE reporting period for your next renewal begins on January 1 of the calendar year in which the reinstatement of your license, ~~CPA-Inactive certificate,~~ or registration was approved by the board and ends on December 31 of the second calendar year following approval of the reinstatement. CPE credit hours utilized to qualify for reinstatement of a license, ~~CPA-Inactive certificate,~~ or registration cannot be utilized for subsequent renewal. ~~of your credential.~~

You may not use the title CPA or CPA-Inactive or hold an interest in a licensed CPA firm as a resident nonlicensee firm owner until your reinstatement application has been approved.

[Statutory Authority: RCW 18.04.215(2), 18.04.335, 34.05.220. WSR 10-24-009, amended and recodified as § 4-30-126, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.215(2), 18.04.335. WSR 09-01-166, § 4-25-795, filed 12/23/08, effective 1/23/09. Statutory Authority: RCW 18.04.215(2), 18.04.335, and 34.05.220. WSR 05-01-137, § 4-25-795, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-795, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055(11), 18.04.335 and 34.05.220. WSR 99-18-123, § 4-25-795, filed 9/1/99, effective 1/1/00.]

WAC 4-30-134 Continuing professional education (CPE)

requirements. (1) Renewal.

(a) CPE requirements for renewal are pursuant to RCW 18.04.215(5).

(b) An individual seeking renewal shall assert in a manner acceptable to the board that they met all of the CPE requirements for renewal during their CPE reporting period ending December 31st of the year prior to their license expiration date.

(c) **CPA ~~license~~license in an active status.**

(i) Completion of a minimum of one hundred twenty CPE credit hours within the three-year CPE reporting period;

(ii) Completion of a four credit hour Washington state board approved ethics course meeting the requirements of WAC 4-30-132;

(iii) Completion of a minimum of twenty CPE credit hours during each calendar year included in the three-year CPE reporting period. Restrictions on the type of CPE credit hours qualifying to meet the twenty credit hour minimum are specified in WAC 4-30-133; and

(iv) Completion of no more than sixty CPE credit hours in nontechnical subject areas as specified in WAC 4-30-132.

Exception: If the licensee qualifies for CPE reciprocity, see the CPE requirements under the provisions of subsection (7) of this section.

(d) **CPA license in an inactive status-~~Inactive certificate holder~~ or nonlicensee firm owner.** Completion of a four credit hour Washington state board approved ethics course meeting the requirements of WAC 4-30-132.

(2) **First renewal cycle.**

(a) After license issuance:

(i) CPE credit is allowable only for those programs taken in time periods after the first CPA license is issued pursuant to the authority of the board under chapter 18.04 RCW.

(ii) Credit is not allowed for programs taken to prepare an applicant for the CPA examination or the AICPA ethics examination as a requirement for initial licensure.

(b) After conversion of a license from an inactive to an active status. ~~CPA-Inactive to a CPA license.~~

(i) If your active status license was issued during the **first calendar year** of your CPE reporting period, you must have completed eighty CPE credit hours which is limited to forty CPE credit hours in nontechnical subject areas and must include a four credit hour Washington state board approved ethics course meeting the requirements of WAC 4-30-132.

(ii) If your active status license was issued during the **second calendar year** of your CPE reporting period, you must have completed forty CPE credit hours which is limited to twenty CPE credit hours in nontechnical subject areas and must include a four credit hour Washington state board approved ethics course meeting the requirements of WAC 4-30-132.

(iii) If your active status license was issued during the **third calendar year** of your CPE reporting period, you must have completed a four credit hour Washington state board approved ethics course meeting the requirements of WAC 4-30-132.

(3) **Extension requests for renewal.**

(a) If an individual has failed to complete the required CPE as defined in WAC 4-30-134 by December 31st of the last year of their three-year CPE reporting period, the individual must

notify the board prior to their expiration date to request an extension of time to complete their CPE requirement by their expiration date.

(b) Credits earned during the interim period between January 1st and June 30th of the individual's renewal year that are used to meet the prior reporting period's CPE requirement will be carried back to the CPE reporting period ended December 31st. These credits cannot be counted towards the requirement for the individual's current CPE reporting period.

(c) An individual is allowed only one CPE extension in any two consecutive CPE reporting periods (six year period).

(4) **Failure to obtain required CPE for renewal.** Under the following circumstances the board will serve notice that a license, ~~CPA-Inactive certificate,~~ or nonlicensee firm owner registration will lapse and the individual will have an opportunity to request a brief adjudicative proceeding:

(a) An individual who applied for renewal and failed to obtain the required CPE credit hours by December 31st of the last year of their CPE reporting period and failed to request an extension by their expiration date;

(b) An individual who applied for renewal and failed to obtain the required CPE credit hours by December 31st for the second time in any two consecutive CPE reporting periods; or

(c) An individual who applied for renewal and failed to obtain the necessary CPE credit hours by June 30th of their renewal year after submitting an extension request.

(5) **Applications other than renewal.**

(a) For the following applications, you must have completed the requirements of this section within the thirty-six-month period immediately preceding the date an application is submitted to the board; however, the completion of a four credit hour Washington state board approved ethics course must be within the six-month period immediately preceding the date your application and the CPE documentation are submitted to the board:

(i) You are applying to renew a license out of retirement;

(ii) You are applying to convert your inactive status to active;

(iii) You are a ~~CPA-Inactive~~ certificate holder applying for an initial license; or

(~~iiiiv~~) You are applying for reinstatement of a lapsed, suspended, or revoked license.

(b) For the following applications, you must have completed a four credit hour Washington state board approved ethics course within the six-month period immediately preceding the date your application and the CPE documentation are submitted to the board:

~~(i) You are applying to renew a CPA Inactive certificate out of retirement;~~

~~(ii) You are applying to reinstate a lapsed, suspended, or revoked CPA Inactive certificate; or~~

(~~iii~~) You are applying to reinstate a lapsed, suspended, or revoked registration as a resident nonlicensee firm owner.

(6) **Individuals operating under mobility.** Licensees from other substantially equivalent U.S. states or jurisdictions, eligible to exercise practice privileges under RCW 18.04.195, are exempt from the CPE requirements of this section provided that they have met the CPE requirements of the state in which they are licensed.

(7) **CPE reciprocity.**

(a) A nonresident licensee seeking renewal of a license in this state shall be determined to have met the CPE requirements of this rule by meeting the CPE requirements for renewal of a license in the state in which the licensee's principal place of business is located.

(b) Nonresident applicants for renewal shall demonstrate compliance with the CPE renewal requirements of the state in which the licensee's principal place of business is located by signing a statement on the renewal application of this state.

(c) If the state of residence has no CPE requirements for renewal, the nonresident licensee must comply with all CPE requirements for this state.

[Statutory Authority: RCW 18.04.055. WSR 19-16-074, § 4-30-134, filed 7/31/19, effective 1/1/20. Statutory Authority: RCW 18.04.065 and 18.04.215(5). WSR 14-04-086, § 4-30-134, filed 2/3/14, effective 3/6/14. Statutory Authority: RCW 18.04.055 (7), (14), 18.04.215(5). WSR 13-17-094, § 4-30-134, filed 8/20/13, effective 1/1/14. Statutory Authority: RCW 18.04.055(7), 18.04.215(5). WSR 11-07-070, § 4-30-134, filed 3/22/11, effective 4/22/11; WSR 10-24-009, amended and recodified as § 4-30-134, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(7) and 18.04.215. WSR 09-17-044, § 4-25-830, filed 8/11/09, effective 9/11/09. Statutory

Authority: RCW 18.04.055(7), 18.04.215(5). WSR 08-18-016, § 4-25-830, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-830, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-830, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055(7), 18.04.104(8), 18.04.215(4). WSR 00-11-077, § 4-25-830, filed 5/15/00, effective 6/30/00. Statutory Authority: RCW 18.04.055(7), 18.04.215(4) and 18.04.105(8). WSR 99-23-045, § 4-25-830, filed 11/15/99, effective 1/1/00.]

WAC 4-30-136 Reporting continuing professional education

(CPE) to the board. In order to apply for renewal of your license, ~~certificate~~, or registration as a resident nonlicensee firm owner, you must satisfy the board's CPE and supporting documentation requirements.

The reporting of compliance with CPE requirements is concurrent with filing your renewal application. When you complete your application for renewal, you are required to certify that you complied with the board's CPE requirements as defined in WAC 4-30-134 and supporting documentation requirements as defined in WAC 4-30-138.

The board may verify through audit compliance with CPE and supporting documentation requirements as certified during the renewal application process. As part of this audit the board may require additional information to demonstrate your compliance with the board's rules.

[Statutory Authority: RCW 18.04.055. WSR 19-16-074, § 4-30-136, filed 7/31/19, effective 1/1/20. Statutory Authority: RCW 18.04.055(7), 18.04.215(5). WSR 10-24-009, amended and recodified as § 4-30-136, filed 11/18/10, effective 12/19/10; WSR 01-22-036, § 4-25-832, filed 10/30/01, effective 12/1/01.

Statutory Authority: RCW 18.04.055 and 18.04.105(8). WSR 99-23-047, § 4-25-832, filed 11/15/99, effective 1/1/00.]

WAC 4-30-142 ~~What are the bases for the board to impose discipline? Disciplinary actions.~~ RCW 18.04.055, 18.04.295, 18.04.305, and 18.04.350 authorize the board to revoke, suspend, refuse to issue, renew, or reinstate an individual or firm license, ~~CPA-Inactive certificate,~~ the right to exercise practice privileges in this state, or registration as a resident nonlicensee firm owner; impose a fine not to exceed thirty thousand dollars; recover investigative and legal costs; impose full restitution to injured parties; impose remedial sanctions; impose conditions precedent to renew; or prohibit a resident nonlicensee from holding an ownership interest in a firm licensed in this state for the specific acts listed below.

The following are specific examples of prohibited acts that constitute grounds for discipline under RCW 18.04.295, 18.04.305, and 18.04.350. The board does not intend this listing to be all inclusive.

(1) Fraud or deceit in applying for the CPA examination, obtaining a license, registering as a resident nonlicensee firm owner, or in any filings with the board.

(2) Fraud or deceit in renewing or requesting reinstatement of a license or, ~~CPA-Inactive certificate~~, registration as a resident nonlicensee firm owner.

(3) Cheating on the CPA exam.

(4) Making a false or misleading statement in support of another person's application or request to:

(a) Take the national uniform CPA examination;

(b) Obtain a license or registration required by the act or board;

(c) Reinstate or modify the terms of a revoked or suspended license, ~~certificate~~, or registration as a resident nonlicensee firm owner in this state;

(d) Reinstate revoked or suspended practice privileges of an individual or firm licensed in another state.

(5) Dishonesty, fraud, or negligence while representing oneself as a licensee, ~~CPA-Inactive certificate holder~~, or a resident nonlicensee firm owner including, but not limited to:

(a) Practicing public accounting in Washington state prior to obtaining a license required per RCW 18.04.215, obtaining a

firm license as required by RCW 18.04.195, or without qualifying to operate under firm mobility;

(b) Offering or rendering public accounting services in this state by an out-of-state individual not qualified for practice privileges under RCW 18.04.350(2);

(c) Offering or rendering public accounting services in this state by an out-of-state firm not qualified for practice privileges under firm mobility per RCW 18.04.195.

(d) Making misleading, deceptive, or untrue representations;

(e) Engaging in acts of fiscal dishonesty;

(f) Purposefully, knowingly, or negligently failing to file a report or record, or filing a false report or record, required by local, state, or federal law;

(g) Unlawfully selling unregistered securities;

(h) Unlawfully acting as an unregistered securities salesperson or broker-dealer;

(i) Discharging a trustee's duties in a negligent manner or breaching one's fiduciary duties, acting in a manner not in compliance with chapter 11.96A RCW; or

(j) Withdrawing or liquidating, as fees earned, funds received by a licensee, ~~CPA-Inactive certificate holder~~, or a resident nonlicensee firm owner from a client as a deposit or retainer when the client contests the amount of fees earned, until such time as the dispute is resolved.

(6) The following shall be prima facie evidence that a licensee, as defined in WAC 4-30-010, ~~CPA-Inactive certificate holder~~, a nonlicensee firm owner, or the employees of such persons has engaged in dishonesty, fraud, or negligence while representing oneself as a licensee, as defined in WAC 4-30-010, ~~CPA-Inactive certificate holder~~, a nonlicensee firm owner, or an employee of such persons:

(a) An order of a court of competent jurisdiction finding that the person or persons committed an act of negligence, fraud, or dishonesty or other act reflecting adversely on the person's fitness to represent himself, herself, or itself as a licensee, as defined in WAC 4-30-010, ~~CPA-Inactive certificate holder~~, or a nonlicensee firm owner;

(b) An order of a federal, state, local or foreign jurisdiction regulatory body, or a PCAOB, finding that the

licensee, as defined in WAC 4-30-010, ~~CPA-Inactive certificate holder,~~ or nonlicensee firm owner, or employee of such persons committed an act of negligence, fraud, or dishonesty or other act reflecting adversely on the person's fitness to represent himself, herself, or itself as a licensee, as defined in WAC 4-30-010, ~~a CPA-Inactive certificate holder,~~ or a nonlicensee firm owner;

(c) Cancellation, revocation, suspension, or refusal to renew the right to practice as a licensee, ~~certificate holder,~~ or a nonlicensee firm owner by any other state for any cause other than failure to pay a fee or to meet the requirements of continuing education in the other state; or

(d) Suspension or revocation of the right to practice before any state agency, federal agency, or the PCAOB.

(7) Sanctions and orders entered by a nongovernmental professionally related standard-setting body for violation of ethical or technical standards in the practice of public accounting by a licensee, ~~CPA-Inactive certificate holder,~~ or nonlicensee firm owner;

(8) Any state or federal criminal conviction or commission of any act constituting a crime under the laws of this state, or of another state, or of the United States.

(9) A conflict of interest such as:

(a) Self dealing as a trustee, including, but not limited to:

(i) Investing trust funds in entities controlled by or related to the trustee;

(ii) Borrowing from trust funds, with or without disclosure; and

(iii) Employing persons related to the trustee or entities in which the trust has a beneficial interest to provide services to the trust (unless specifically authorized by the trust creation document).

(b) Borrowing funds from a client unless the client is in the business of making loans of the type obtained by the licensee, as defined in WAC 4-30-010, ~~CPA-Inactive-certificate holder,~~ or nonlicensee firm owner and the loan terms are not more favorable than loans extended to other persons of similar credit worthiness.

(10) A violation of the Public Accountancy Act or failure to comply with a board rule contained in Title 4 WAC, by a licensee, defined in WAC 4-30-010, ~~CPA-Inactive-certificate holder,~~ or employees of such persons of this state or a licensee of another substantially equivalent state qualified for practice privileges, including but not limited to:

(a) An out-of-state individual exercising the practice privileges authorized by RCW 18.04.350(2) when not qualified;

(b) Submission of an application for firm license on behalf of a firm licensed in another state that does not meet the firm mobility requirements under RCW 18.04.195 (1) (a) (iii) (A) through (D) by an out-of-state individual not qualified under RCW 18.04.350(2) or authorized by the firm to make such application;

(c) Failure of an out-of-state individual exercising the practice privileges authorized under RCW 18.04.350(2) to cease offering or performing professional services in this state, individually or on behalf of a firm, when the license from the state of the out-of-state individual's principal place of business is no longer valid;

(d) Failure of an out-of-state individual exercising the practice privileges authorized under RCW 18.04.350(2) to cease offering or performing specific professional services in this state, individually or on behalf of a firm, when the license from the state of the out-of-state individual's principal place of business has been restricted from performing those specific services;

(e) Failure of an out-of-state firm operating under firm mobility per RCW 18.04.195 (1)(a)(iii), in this state to cease offering or performing professional services in this state through one or more out-of-state individuals whose license from the state of those individuals' principal place(s) of business is (are) no longer valid or is (are) otherwise restricted from performing the specific engagement services;

(f) Failure of a firm licensed in this state, or a firm operating under firm mobility to comply with the ownership requirements of RCW 18.04.195 within a reasonable time period, as determined by the board;

(g) Failure of a firm licensed in this state or another state to comply with the board's quality assurance program requirements, when applicable.

(11) Violation of one or more of the rules of professional conduct included in Title 4 WAC.

(12) Concealing another's violation of the Public Accountancy Act or board rules.

(13) Failure to cooperate with the board by failing to:

(a) Furnish any papers or documents requested or ordered to produce by the board;

(b) Furnish in writing a full and complete explanation related to a complaint as requested by the board;

(c) Respond to an inquiry of the board;

(d) Respond to subpoenas issued by the board, whether or not the recipient of the subpoena is the accused in the proceeding.

(14) Failure to comply with an order of the board.

(15) Adjudication of a licensee, as defined by WAC 4-30-010, ~~CPA-Inactive certificate holder,~~ or a nonlicensee firm owner as mentally incompetent is prima facie evidence that the

person lacks the professional competence required by the rules of professional conduct.

(16) Failure of a licensee, as defined by WAC 4-30-010, ~~CPA-Inactive certificate holder~~, nonlicensee firm owner, or out-of-state person exercising practice privileges authorized by RCW 18.04.195 and 18.04.350 to timely notify the board, in the manner prescribed by the board, of any of the following:

(a) A sanction, order, suspension, revocation, or modification of a license, certificate, permit or practice rights by the SEC, PCAOB, IRS, or another state board of accountancy for any cause other than failure to pay a professional license fee by the due date or failure to meet the continuing professional education requirements of another state board of accountancy;

(b) Charges filed by the SEC, IRS, PCAOB, another state board of accountancy, or a federal or state taxing, insurance or securities regulatory body that the licensee, ~~CPA-Inactive certificate holder~~, or nonlicensee firm owner committed a prohibited act that would be a violation of board ethical or technical standards;

(c) Sanctions or orders entered against such persons by a nongovernmental professionally related standard-setting body for violation of ethical or technical standards in the practice of public accounting by a licensee, ~~CPA-Inactive certificate holder,~~ or nonlicensee firm owner.

[Statutory Authority: RCW 18.04.055. WSR 16-17-036, § 4-30-142, filed 8/9/16, effective 9/9/16. Statutory Authority: RCW 18.04.055(16), 18.04.195 (11)(d), 18.04.295, 18.04.305, 18.04.350(2). WSR 11-07-070, § 4-30-142, filed 3/22/11, effective 4/22/11; WSR 10-24-009, amended and recodified as § 4-30-142, filed 11/18/10, effective 12/19/10; WSR 08-18-016, § 4-25-910, filed 8/25/08, effective 9/25/08. Statutory Authority: RCW 18.04.055(16), 18.04.295, and 18.04.305. WSR 05-01-137, § 4-25-910, filed 12/16/04, effective 1/31/05; WSR 03-24-033, § 4-25-910, filed 11/25/03, effective 12/31/03. Statutory Authority: RCW 18.04.055(11), 18.04.295, and 18.04.305. WSR 02-04-064, § 4-25-910, filed 1/31/02, effective 3/15/02; WSR 00-11-078, § 4-25-910, filed 5/15/00, effective 6/30/00. Statutory Authority: RCW 18.04.055 and 18.04.295. WSR 94-23-070, § 4-25-910, filed 11/15/94, effective 12/16/94.]

WASHINGTON STATE BOARD OF ACCOUNTANCY

Unapproved Draft - Minutes of a Meeting of the Board – Unapproved Draft

Time and Place of Meeting 9:00 a.m. – 12:45 p.m. Friday, April 28, 2023
Radisson Hotel Seattle Airport
Orcas Room
18118 International Blvd
Seattle, WA 98188
or by Microsoft Teams Meeting

Attendance Board Members
Brian R. Thomas, CPA, Chair
Mark Hugh, CPA, Vice Chair
Kate Dixon, Public Member, Secretary
Rajib Doogar, Public Member
Jacqueline Meucci, CPA
Thomas P. Sawatzki, CPA
Brooke Stegmeier, CPA
Scott S. Newman, Public Member
Tonia L. Campbell, CPA

Staff and Advisors
Michael Paquette, CPA, Executive Director
Jennifer Sciba, Deputy Director
Leo Roinila, Assistant Attorney General, Board Advisor
Kirsten Donovan, Board Clerk
Kelly Wulfekuhle, Lead Solutions Analyst

Call to Order – Board Meeting Board Chair, Brian Thomas, CPA called the meeting to order at 9:00 a.m. Board Members and staff introduced themselves.

Public Rule-Making Hearing The Board held a public rule-making hearing from 9:05 a.m. to 9:07 a.m. The Board Chair presided. The Board proposed to amend:

- WAC 4-30-133 Reporting periods, carry-forward/back, and limitations on continuing professional education (CPE) credit.

The proposed revisions change the increments in which CPE is earned to tenths (.1) of hours instead of half-hour (.5) increments after the first hour is earned. Five minutes constitute one-tenth of a CPE hour based on the 50-minutes CPE hour.

The Executive Director presented a brief statement on the rule.

The Board received one written comment by email regarding the proposed changes. Sarah Blazevic, CPA wrote “I see the board is considering changing this to the nearest tenth and that you are the

contact to comment on this proposed change: I certainly am in favor of it!"

No public input was received during the hearing.

**Call to Order –
Board Meeting**

The Board Chair called the regular Board meeting back to order at 9:07 a.m.

Rules Review

Board Deliberation on Proposed Rules Considered at the Public Rule-making Hearing

- WAC 4-30-133 Reporting periods, carry-forward/back, and limitations on continuing professional education (CPE) credit.

The Board voted unanimously to adopt the rule as proposed.

The Board voted for an implementation date of January 1, 2024.

Rules Review/Discussion

- WAC 4-30-022 What is the board’s meeting schedule and how are officers elected?

The Executive Director led the discussion on the proposed changes.

The intent of the proposed changes is to provide guidance for resignations, vacancies, and removal of Board officers and to rename the rule.

Rajib Doogar clarified that the changes are regarding Board officers only.

The Board directed staff to file the CR-102 with minor changes for this proposal and schedule a public rule-making hearing in conjunction with the Board’s July meeting.

**Minutes –
January 27, 2023,
Board Meeting**

The Board approved the minutes of the January 27, 2023, Board meeting with a minor change in the public input section which deleted the words “on the”.

The Board Members attending virtually authorized the use of their electronic signatures for the signing of the meeting minutes.

**Board Policies
Annual Review**

The Board completed its annual review of all Board policies.

The Board voted unanimously to retain the following policies with no revisions:

- 2003-1 Safe Harbor Report Language for Use by Non-CPAs
- 2004-1 Administrative Violations Guidelines
- 2015-1 Board Member Travel and Attendance at Group Gatherings
- 2017-1 Investigative and Disciplinary Process
- 2017-2 Publication and Disclosure of Disciplinary Actions
- 2020-2 Public Officials and Public Employees

Mark Hugh mentioned that the Board may want to consider adding the Safe Harbor Language policy to Board Rule, since the policy has been in place for 20 years.

Tom Sawatzki asked if the dollar amounts in Policy 2004-1 were still valid in today's economy. The Executive Director stated he feels they are, but he will take a closer look at it.

Brian Thomas asked that Board staff monitor, through the Board's travel agency correspondence, Board Members' travel to ensure they are in compliance with Policy 2015-1.

The Board voted unanimously to revise the following policy:

- 2020-1 Peer Review

The changes eliminated the requirement for Board review of peer review reports with a pass with deficiency result. One member of the Peer Review Oversight Committee and the Executive Director will review all reports with a fail result.

The Deputy Director stated that after more stringently monitoring the peer review program the Board is comfortable with the program and the policy and monitoring can be rolled back a little.

Mark Hugh provided a quick summary of the peer review program which included:

- AICPA desire to improve audit quality
- Pressure on peer reviewers to decrease documentation errors
- Department of Labor audits
- The Board is not in control of peer review – it is an observer

Tom Neill, CPA, Uniform Accountancy Act (UAA) Committee Chair for the AICPA, added:

- Peer review process has been beefed up for DOL engagements making these audits very difficult
- DOL work fees have gone up substantially
- AICPA process has done a great job of weeding out bad auditors
- Smaller firms are dropping out of the process
- Some auditors are “going underground” and performing audit engagement without reporting the work to Boards of Accountancy or the AICPA

Additional revisions were made beyond those in the draft included in the Board materials. The following language was subsequently removed:

- “In addition, this policy is intended to inform the wider CPA firm community about the Board’s approach to evaluating and responding to the results of peer reviews.” – from the Purpose section on page 1.
- “However”, “as the result of two sequential fails,”, and “If the two sequential fails have the same root cause,” – from the Fails and/or Sequential Fails section on page 2.

NASBA Update

The Executive Director provided a report on NASBA activities:

- Executive Director and Board Staff conference was held February 27 – March 1. Covered topics included:
 - Pipeline issues
 - CPA Exam testing window increase – this topic will be discussed in more detail later in the meeting.
- Upcoming NASBA meetings
 - Eastern Regional Meeting – May 31 - June 2, 2023, Savannah, GA
 - Western Regional Meeting – June 27 – 29, 2023, Kansas City, MO
 - 116th Annual Meeting – October 29 – November 1, 2023, New York, NY

Legal Counsel’s Report

Leo Roinila, the Board’s legal counsel, reported on the CPE requirements and CPE extensions.

- CPE requirements contain multiple components – if one is missed during a CPE reporting period, then the CPE requirement is not met
- Individuals are only allowed one CPE extension in any two consecutive CPE reporting periods

- No exceptions are available – if the Board wants to make exceptions, they will need to be done through rule making
- If an individual fails to complete the CPE requirement in back-to-back CPE reporting periods and was granted a CPE extension in the first reporting period, the only option is to apply for license reinstatement after it lapses on July 1

Chair's Report

CPA Exam – Extending the Testing Window

The Board Chair and Executive Director led the discussion on extending the CPA Exam testing window. Discussion items included:

- UAA Model Rules Update – NASBA adopted an amendment extending the rolling period for passing all sections of the CPA Exam from 18 months to 30 months
- The Board will need to conduct rule making to change the Exam window
- The Board can set the testing window time to what it sees fit; it does not need to follow NASBA's recommendation
- Our Board does not give extensions to the current 18-month window
- No public harm in extending the testing window – only benefits
- Longer testing windows exist in other professions
- CPE requirement/competency – remaining current while testing
- Pipeline growth – remove barriers
- Consider what is best for the candidates
- Potential administrative issues
- Working individuals in the industry don't become less competent with an extended conditional period

Public input received from:

Tom Neill, CPA: He stated that the AICPA was not informed of NASBA's decision before the amendment was released to the public.

Tom Dingus, CPA: He believes that the window should be a minimum of 36 months but potentially up to 60 months. He brought up the following points regarding NASBA's 30-month window:

- What is the logic? NASBA says that it is in the candidates' best interest to push them to complete the Exam sooner
- Does not impact integrity of the Exam or the profession to have a longer window
- Does not benefit the consumer in any way
- Impacts candidates from different backgrounds
- Barrier to entry to those who need to earn income quickly

Kimberly Scott, WSCPA President and CEO, provided the following:

- WSCPA would recommend the testing window be 36 months or longer
- No extensions are given by the Board, so the longer testing window is needed
- Believes the Board should start the rule making process now
- It has been reported that 8 other state Boards are opening their rules to increase the testing window to 36 months

The Board directed staff to file the CR-101 for WAC 4-30-062, Applying to take the CPA examination, to start the rule-making process.

The Board created the Window Extension Recommendation Committee (WERC). The committee will conduct research and gather information, then provide its recommendation for the testing window length at the July Board meeting.

Committee members are:

- Kate Dixon, Committee Chair, Public Member
- Tonia Campbell, CPA Member
- Brooke Stegmeier, CPA Member
- Mike Paquette, CPA, Executive Director
- Jennifer Sciba, Deputy Director
- Kimberly Scott, WSCPA
- Tom Neill, CPA
- Tom Dingus, CPA

Education Requirement – 120 Hours for CPA Licensure

The Board Chair deferred to the Executive Director to lead the discussion on the education requirement for CPA licensure. Discussion items included:

- Pipeline issue – 150-hour requirement is a hindrance and barrier to licensure
- Alternate pathways to CPA – different combinations of education and experience
- UAA could be rewritten to maintain substantial equivalency
- A few jurisdictions put out legislation to make changes this session, but none passed
- NASBA has not addressed the issue with an exposure draft, while the AICPA is having many conversations
- Any changes to the Board's current requirements would require a

- statutory change
- More information will be sought at the NASBA regional meetings and WSCPA events
- Education requirement for CPA licensure will be added as an agenda topic for the July Board meeting.

Executive Committee

The Chair reported that the committee met and discussed the meeting agenda.

Brian reminded everyone of the upcoming NASBA regional meeting in Kansas City and suggested attending the New Board Member Orientation to those who have not been to one before.

Peer Review Oversight Committee (PROC)

Mark Hugh and the Deputy Director thanked Julie Phipps for her many years of service as the WSCPA Manager of Practice Quality. Julie is retiring on May 1. They acknowledged her hard work and dedication and let her know how much they enjoyed working with her.

Julie stated that she appreciated working with the Board and staff. She said the Board will be in good hands with the Colorado Society of CPAs peer review program.

Mark presented and led the discussion on the Peer Review Alternatives report, the ACB peer review survey results, and the written comments received from survey takers.

- Survey responses showed strong support for a peer review alternative in limited circumstances
- Alternative needs to be more clearly defined
- Alternative would not be Board-administered
- Proposals are being sought from outside entities to run the program

Request Oversight Committee (ROC)

Scott Newman reported:

Firm Names: *Approved:*

Advantage Partners
Chad Partridge Accounting PLLC
Shoreline Tax Services LLC
Whatcom Financial LLC
Weaver CPA Services LLC
RJI International CPAs
The Sheriff CPA Services, LLC
Quattro Tax Services LLC

Professional/Educational Organization – Recognition Requests

During the first quarter 2023, the Board did not receive any requests for recognition of an educational organization for purposes of obtaining list requests.

Scholarship Oversight Committee (SOC)

Tonia Campbell presented the Washington CPA Foundation – 2023 Preliminary Scholarship Winner Data report. She reported:

- 50 scholarships were awarded from Board of Accountancy funds:
 - Master’s program (\$10,000/scholarship) – 30
 - Bachelor’s program (\$5,000/scholarship) – 20
- 65% of scholarship winners were female
- 18 colleges represented with at least one scholarship winner
- Diversity of Winners:
 - Asian – 18%
 - Black or African American – 8%
 - Hispanic, Latino, or Spanish Origin – 5%
 - Native Hawaiian or Other Pacific Islander – 4%
 - Other – 10%
 - White – 50%
 - Unknown – 5%

Tonia reported that the WSCPA Annual Meeting will be on June 13.

Kimberly Scott advised that the Scholarship Foundation Meeting will be held on May 12. Board Members and staff are invited; please let her know if you plan to attend. Scholarship winners will be there.

Board/AICPA Rules Committee (BARC)

Brooke Stegmeier advised that the BARC is reviewing:

- CPAs using names other than those registered with the Board
 - Dropped the language regarding individual names from the ethics and prohibited practices rule sections when the rules were reconfigured – the section it was in was limited to firms
 - Looking at adding it back into rule in a more logical section, while possibly expanding the allowable use of names
 - Preferred names
 - International individuals using their “American” first name
- Use of title
- Principal place of business
- Acts discreditable

**Executive
Director's Report**

Budget Status Report

The Executive Director presented the Allotment Expenditure/Revenue BTD Flexible Report, the Certified Public Accountant's Account Fund View, and the CPA Scholarship Transfer Account Fund View for transactions through March 31, 2023. The Executive Director reported:

- The agency is financially sound
- For the biennium budget ending June 30, we are underspent by \$247,000
- The accounting fund balance is at \$3.6 million with no fund sweep done in this legislative session.
- A large fund balance is needed:
 - IT upgrades are expensive
 - Enforcement issues may arise that require excessive funds

2022 CPE Audit Results

The Executive Director presented the 2022 CPE Audit Report.

- 291 individuals audited
 - 272 – Passed
 - 8 – Applied for CPE reciprocity
 - 6 – Failed, then CPE extension requests approved
 - 5 – Failed and renewal applications were denied

**Enforcement
Report**

The Executive Director presented the following reports:

- Quarterly Report – January 1, 2023, through March 31, 2023
- Twelve-Month Lookback – April 1, 2022, through March 31, 2023
- All Complaints – Resolved with and without discipline for periods April 2022 to March 2023 and April 2021 to March 2022.
- CBM Report – January 1, 2023, through March 31, 2023

Mike reported the following on enforcement activities:

- No current big issues
- Complaints are primarily related to:
 - Tax issues
 - Communications/lack of communications
 - Client records

The Deputy Director thanked the Board Members who have served as a CBM for their responsiveness to requests.

Executive and/or Closed Session with Legal Counsel No executive or closed sessions were held.

Public Input The Board received public input throughout the meeting on specific agenda topics.

Adjournment The Board meeting adjourned at 12:45 p.m.

Member

Member

Member

Member

Member

Member

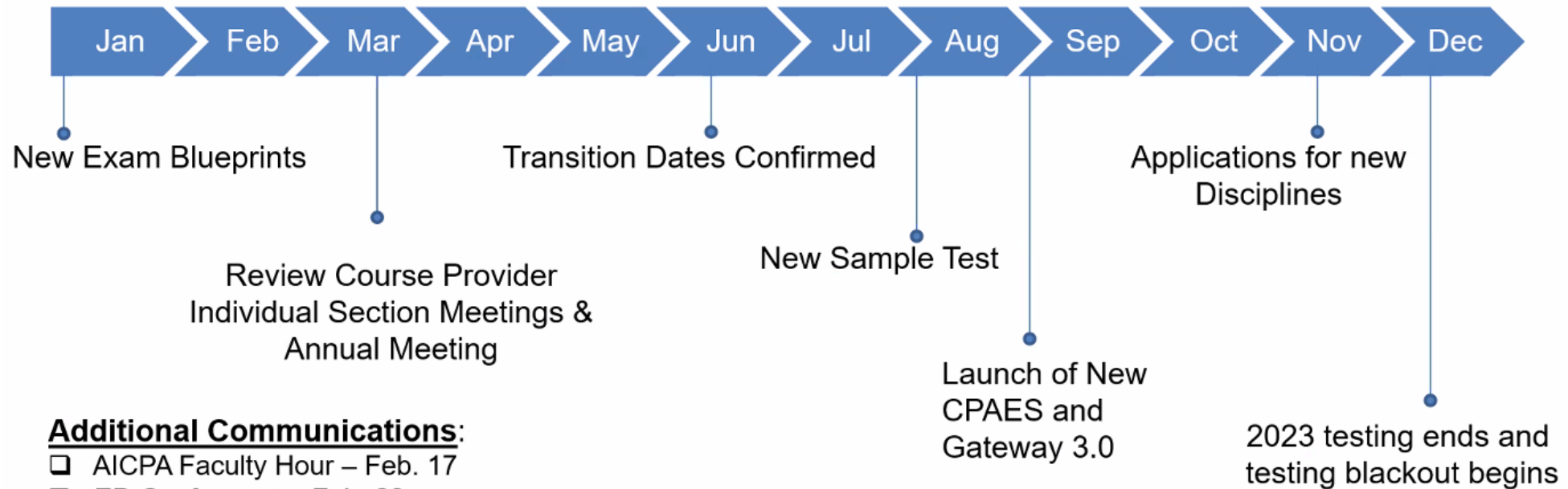
Member

Member

Member

2023 Timeline (key dates)

Candidate Preparedness (2023 Key Communications)



Additional Communications:

- AICPA Faculty Hour – Feb. 17
- ED Conference – Feb. 28
- Board/State Society Toolkit
- Board/Society Webcast – Date TBD
- Candidate Webcast – Date TBD

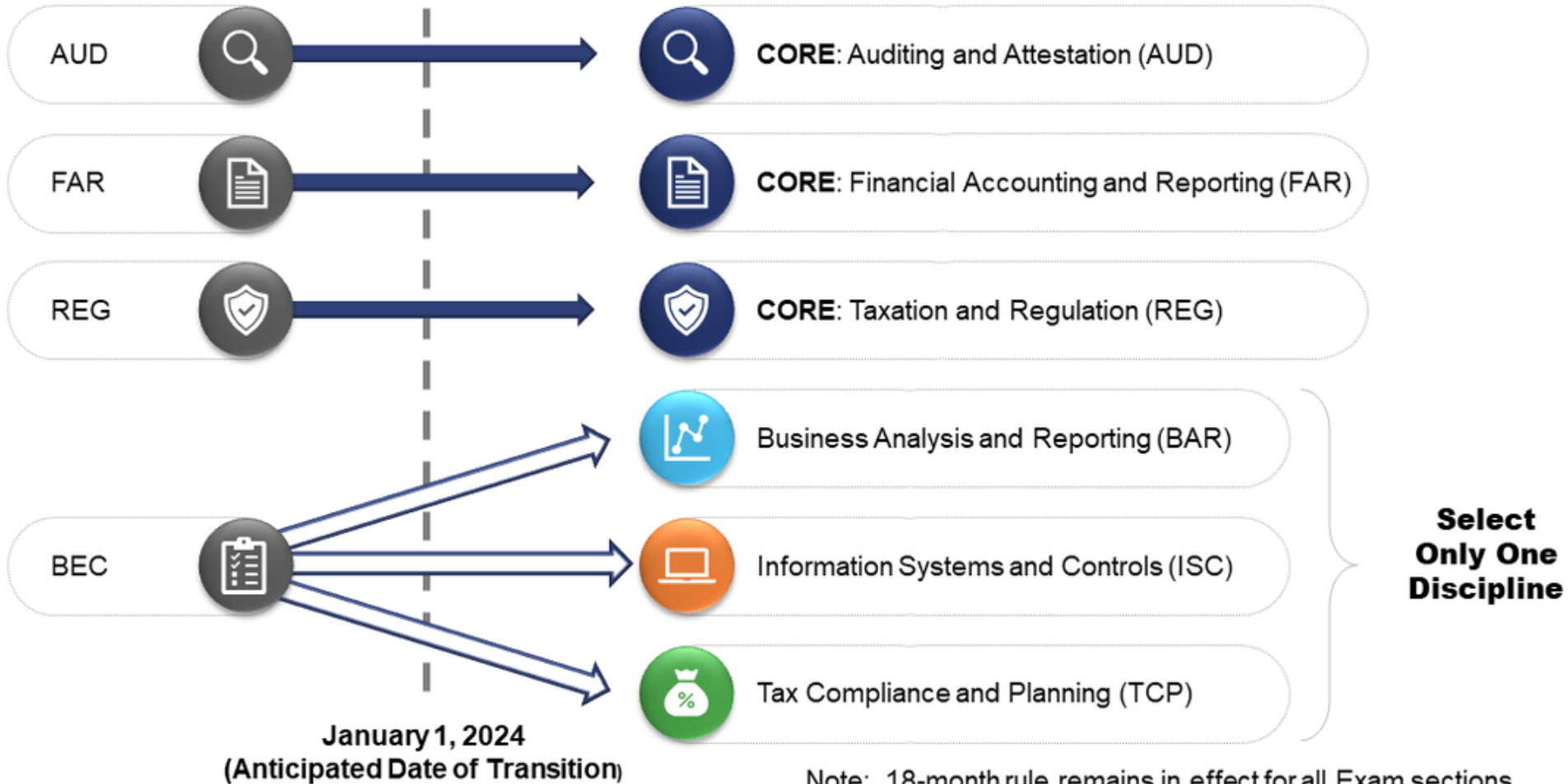
BEC Transition Plan

- Cut off date for First Time BEC applications – October 1, 2023
- Cut off date for Re-Examination BEC applications – November 12, 2023
- No testing December 15 - January 9.

CPA EXAM TRANSITION POLICY

Current Exam Section Not Yet Passed or Where Credit has Expired

Section to Take on 2024 CPA Exam



Note: 18-month rule remains in effect for all Exam sections.

<https://nasba.org/blog/2022/02/25/transition-policy/>

2024 Test Administration Schedule

2024 Test Administration Schedule / Score Release Timeline*

Quarter	Core Test Dates	Core Score Reports	Discipline Test Dates	Discipline Score Reports
24Q1	Jan 10 – Mar 26	May 14 – June 4	Jan 10 – Feb 6	Mar 26 – Apr 16
24Q2	Apr 1– June 25	Aug 1	April 20 – May 19	June 20
24Q3	Jul 1 – Sep 25	Nov 1	July 1 - 31	Sep 3
24Q4	Oct 1 – Dec 26	Early Feb 2025	Oct 1 - 31	Dec 3

**All dates are subject to change.*



Pathways to Licensure

Nicola Neilon, UAA Committee Chair

Dan Dustin, NASBA VP, State Board Relations

NASBA Regional Meetings – June 2023

ELE - Models considered

Does the model meet the principles?

Model	Reduces cost	Academically rigorous 30 credit hours	Scalable
1	✓	X	✓
2	✓	X	✓
3	✓	X	X
4	✓	✓	✓

Model #1 – 30 credit hours for internships

- **How might it work?**
- A student enters college without any credit hours but enters an accounting degree program that will result in 120 credit hours.
- He completes three accounting internships during college breaks (holidays, summers) to experience different firms and practice areas.
- Each internship is worth 10 credit hours, giving the student 30 additional credits and earning him 150 in four years.

Model #1: 30 credit hours for internships

Achieve Goal?

Defined Path	Accessibility & Affordability	Improve Perception
X	X	✓

Meet Principles?

Reduce Cost	Up To 30 Hours of Rigorous Education	Scalable by firm size
✓	X	✓

Internships

Restrictions on Internship Hours	Number of Jurisdictions
Have limit on Allowable Hours	23
No limit on Number of Allowable Hours	14
Not specifically addressed	18

Model #2

- **How might it work?**
- A student graduates with 120 credit hours. She joins a firm immediately upon graduation and enrolls in the program as a non-degree earning undergraduate student.
- The university grants her 30 credit hours for her work during her first year at the firm based on a skills rubric provided by the firm.

Model #2: Adopting the PwC/St. Peter's model

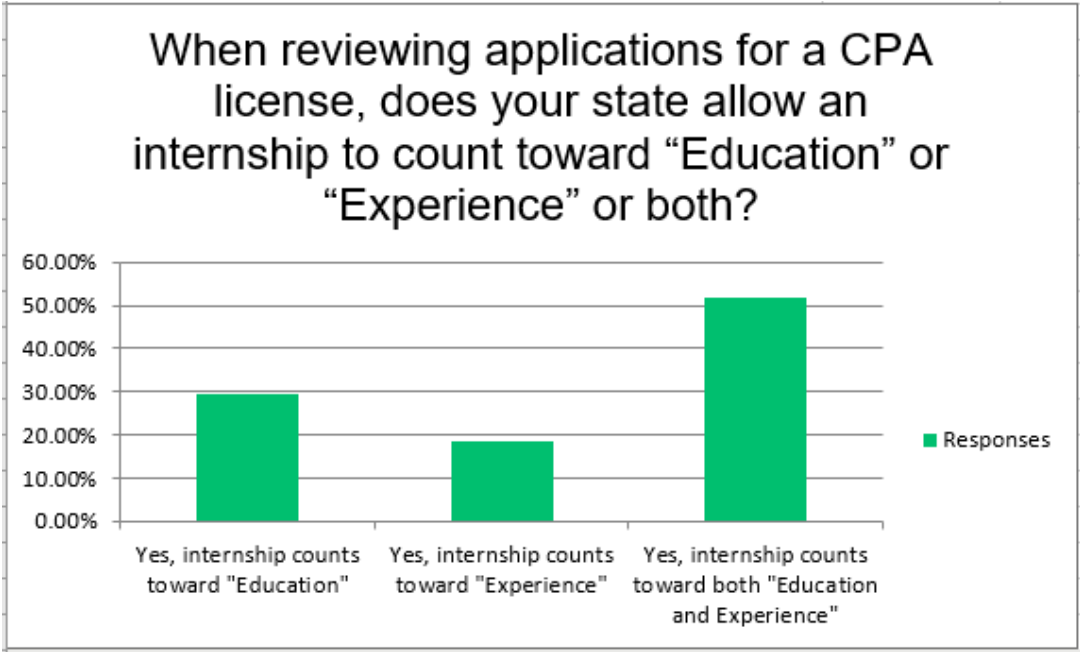
Achieve Goal?

Defined Path	Accessibility & Affordability	Improve Perception
✓	✓	✓

Meet Principles?

Reduce Cost	Up To 30 Hours of Rigorous Education	Scalable by firm size
✓	X	✓

CT Board of Accountancy Quick Poll – August 2022



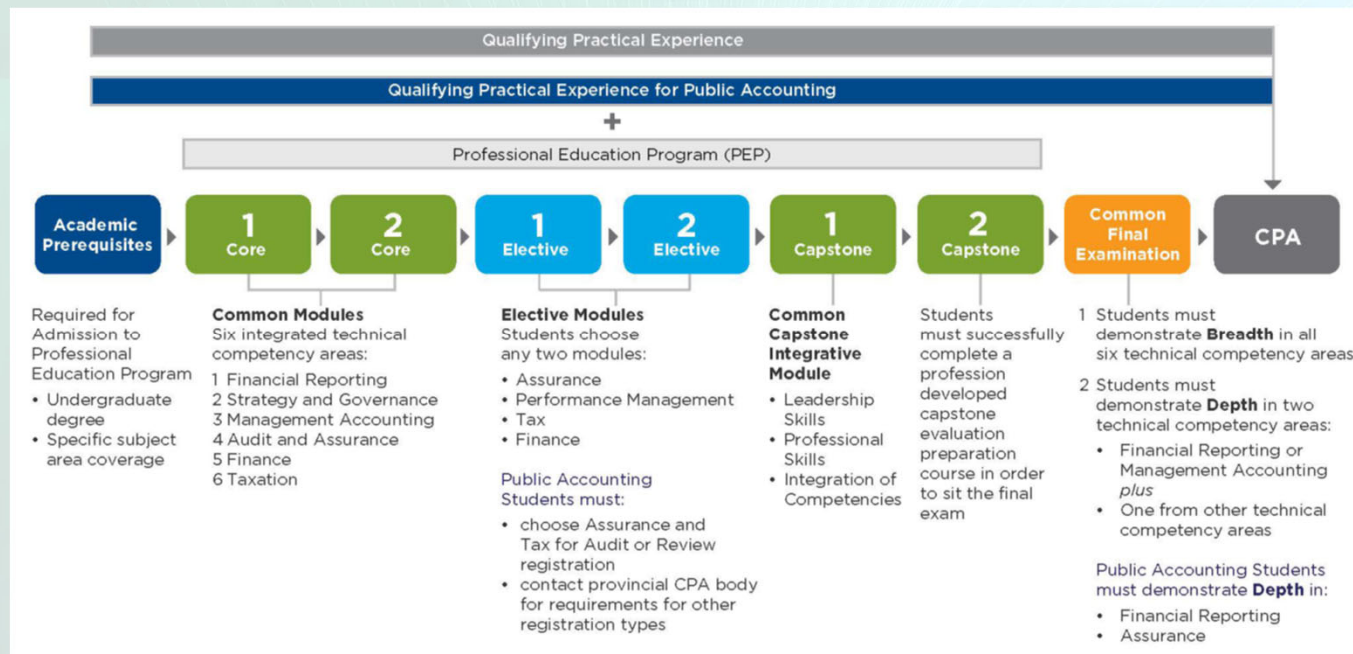
Yes, internship counts toward "Education"	29.63%	8
Yes, internship counts toward "Experience"	18.52%	5
Yes, internship counts toward both "Education and Experience"	51.85%	14

Other International Licensure Models

CPA Canada

- Developed nationally and delivered by provincial or regional bodies
- Pathways dependent on education background
- Undergraduate degree and specific subject area coverage to be admitted to the CPA Professional Education Program

CPA Canada



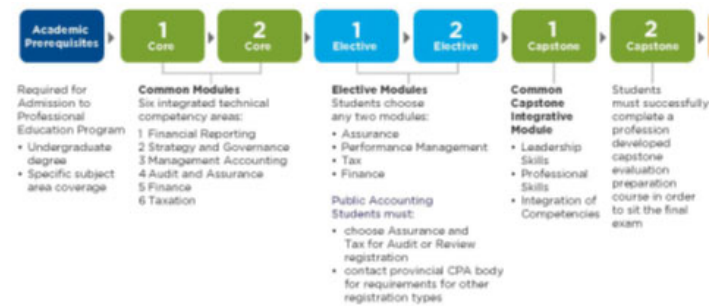
MRA – CPA Canada

1. Hold at least a **baccalaureate or higher degree** (*the equivalence of a 4-year bachelor degree*); and
2. Either have been granted the right to perform audits by the designated authority in their home province or territory or must demonstrate that they meet the current educational requirement for this right in their home province or territory by having successfully completed either:
 1. Both of the elective modules which are mandatory for CPA candidates pursuing careers in public accounting (i.e. the PEP Tax and PEP Assurance modules or their equivalent in a graduate program at a post-secondary institution accredited by a Provincial CPA Body); or
 2. CPA Canada's Post Designation Public Accounting module.

How does CPA Canada Meet US Education Requirements?

Pathway #1

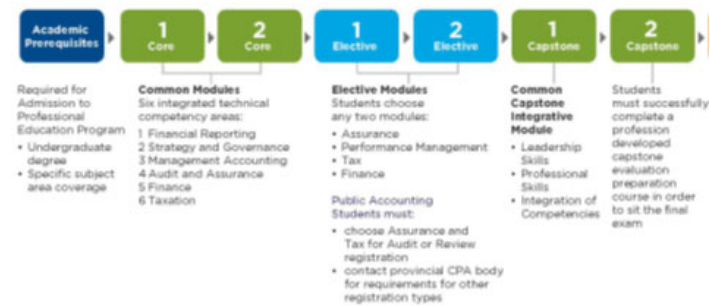
- Enter with a minimum of a bachelor's degree
- Complete PEP Program (a graduate level program) including:
 - 6 core competencies
 - 2 elective modules
 - 2 capstone integrative modules



How does CPA Canada Meet US Education Requirements?

Pathway #2

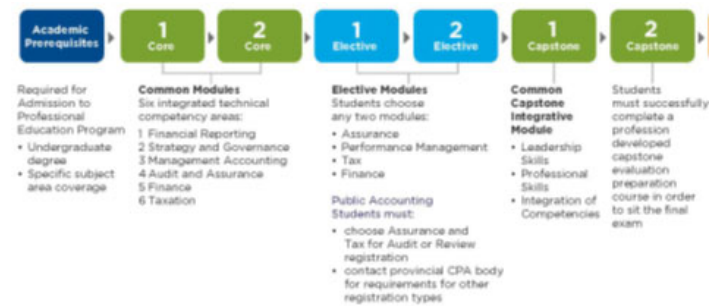
- Enter with a minimum of a bachelor's degree completing
- Complete a graduate program at a post-secondary institution accredited by a Provincial CPA Body



Other CPA Canada Pathways

No undergraduate degree:

- at least **eight years of relevant experience** in any of the CPA technical competency areas:
 - financial reporting
 - audit and assurance
 - strategy and governance
 - management accounting
 - finance and taxation
- submit a comprehensive résumé detailing all work experience, community service and volunteer activities
- submit official transcripts for any university or college courses taken
- submit three letters of reference from a:
 - current employer
 - CPA colleague or a member of an international accounting body that has a reciprocity agreement with CPA Canada
 - personal character reference
- submit a personal statement about the desire capacity and commitment the applicant will bring to the CPA designation
- successfully complete prerequisite subject area coverage



Pathway is NOT eligible for US CPA licensure under MRA

CA-Ireland

- Developed nationally
- Pathways dependent on education background
- Under MRA – multiple routes requiring a minimum of an undergraduate degree
- Program requires 3.5 years experience under a training contract or flexible route and passing of examinations

Chartered Accountants Ireland



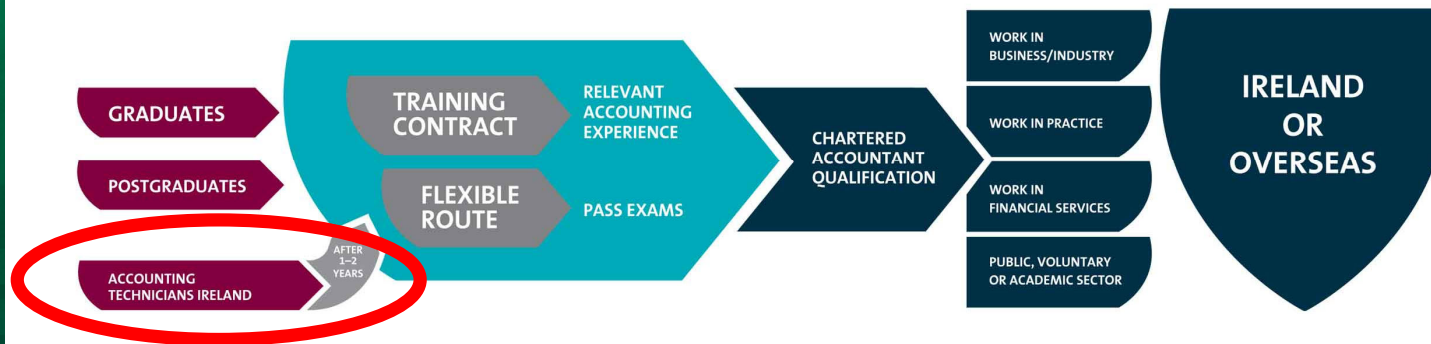
MRA – CA IRELAND

Irish Institute provides multiple routes to the ACA/FCA credential

The following education components are applicable under the Mutual Recognition Agreement (MRA)

1. A relevant ordinary baccalaureate degree plus the completion of CA Proficiency 1 (CAP1) and CA Proficiency 2 (CAP2); or
2. A non-relevant ordinary baccalaureate degree plus the completion of CAP1 and CAP2; or
3. A relevant honours baccalaureate degree plus the completion of CAP2; or
4. A non-relevant honours baccalaureate degree plus a one-year full time post-graduate award plus the completion of CAP2; or
5. A relevant honours baccalaureate degree plus a relevant master's degree.

Chartered Accountants Ireland



Pathway is NOT eligible for US CPA licensure under MRA

Texas Community College Model

Texas Accounting Certificate Program

- Texas recognizes Community College programs for qualifying educational credit
- Community College offers a certificate program
- Community College adheres to rigorous standards and receives a designation from the Board
- Tuition plus fees - \$85/credit hour

Example Community College program

				Credit Hours	
Semester I					
	+	ACNT	2303	Intermediate Accounting I	3
	+	ACNT	2330	Government and Not-for-Profit Accounting	3
	+	ACNT	1331	Federal Income Tax: Individual	3
				Business Elective^{1/2}	3
					<hr/>
					12
Semester II					
	+	ACNT	2304	Intermediate Accounting II	3
	+	ACNT	1347	Federal Income Tax for Partnerships and Corporations	3
	+	ACNT	2332	Accounting Information Systems	3
	+	ETWR	2377	Advanced Business Communication	3
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					12
Semester III					
	+	ACNT	2333	Advanced Accounting	3
	+	ACNT	2331	Internal Control and Auditing	3
				Accounting Elective³ OR	3
				Business Elective²	3
				Accounting Elective³	3
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					12
Semester IV					
	+#	ACNT	1393	Special Topics in Taxation⁴ OR	3
	+#	ACNT	2347	Accounting Research and Analysis⁴	3
	+	ACNT	1335	Accounting Ethics	3
	+	BUSG	2317	Business Law/Commercial	3
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					9
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					45
			TOTALS		

International Federation of Accountants (IFAC)

Apprenticeship Pathways: An Opportunity to Widen Access into the Accountancy Profession



In many jurisdictions, the accountancy profession faces talent-sourcing challenges. The challenges are caused by various issues including societal shifts such as shrinking workforces and competition from other professional and career pathways that might be perceived as rewarding and relevant to the talent needs of organizations.

The result is an inadequate supply of professional accountants with the skills required to fulfill finance and accounting needs in business and the public sector and an inability to enable sustainability and digital transitions (see [Professional Accountants as Business Leaders and Value Partners](#)).

Professional apprenticeship programs are an opportunity to widen access into the profession. They have been gaining momentum in various countries to address the skills gap in an ever-tightening labor market in which available workers are often lacking the right skills to fill vacancies. An apprenticeship serves as an alternate pathway into a role that normally requires a specific degree or professional experience by providing motivated, high-potential individuals with the required training, professional skills development and experiential learning.

Apprenticeships can provide school leavers or graduates with an "earn while you learn" pathway to acquiring a professional accountancy qualification, attracting people who wouldn't otherwise become a professional accountant through the more traditional route. They are also an opportunity to help individuals reskill or make a mid-career switch and provide those in finance functions who are not members of the profession an opportunity to develop their skills to become strategic business partners and value enablers.

At its March 2023 meeting, IFAC's [Professional Accountants in Business \(PAIB\) Advisory Group](#) considered accountancy apprenticeship schemes in business and the public sector as a way for <https://www.ifac.org/knowledge-gateway/preparing-future-ready-professionals/discussion/apprenticeship-pathways-opportunity-widen-access-account...> 1/6

Question - Other Pathways

Is now the time to start exploring other pathways for students to gain their educational experience?

THANK YOU!

To: Washington State Board of Accountancy

From: Peer Review Oversight Committee (PROC) (Brooke Stegmeier, Kate Dixon, Tom Sawatzki, Mark Hugh, Laura Lindal, Robert Loe, Mike Paquette, Jennifer Sciba, Tom Neill)

Re: Peer review alternatives

Date: July 21, 2023

In June 2023, the PROC issued a request for information from any third parties potentially interested in administering the program and their suggestions for design of the program.

The notice was posted on the Board's website, as posted on WEBS (Washington's Electronic Business Solutions) portal, a website for vendors and procurement. Copies were also sent to other parties that might be interested or represent qualified respondents, such as the WSCPA and WAATP.

The notice requests responses no later than July 21, 2023.

Request for Information (RFI)

Accounting Peer Review Program

The Board is seeking information to create a proposal for the design and third-party administration of a limited scope peer review program. The limitations include:

- The program would be limited to Washington firms that only provide compilation services to Washington domiciled clients.
- Washington firms that provide any audits and reviews would be excluded from this program and required to use an existing program administered by the American Institute of Certified Public Accountants (AICPA).
- Washington firms that provide compilation services to clients domiciled in other states would be excluded from this program and required to use the AICPA program.
- Washington firms or CPAs that are members of the AICPA are required by virtue of that membership to use the AICPA program and would therefore be excluded from this program.

Any firm or persons administering the program would not be required to be licensed CPA or a CPA firm. However, any administrator would need a sufficient understanding of the Statements on Standards for Accounting and Review Services, other relevant requirements, and related professional standards.

The Board would appreciate your thoughts, input and comments related to the program, and how the program could be designed and administered.

Responses to this RFI should be submitted electronically to the RFI Coordinator listed below no later than July 21, 2023.

If you have any further questions, please contact:

Jennifer Sciba

RFI Coordinator

Board of Accountancy

360-586-0952

Jennifer.sciba@acb.wa.gov

Request Oversight Committee Report July 2023

Scott Newman, Chair

During the second quarter 2023, the Executive Director and a Consulting Board Member from the Request Oversight Committee took the following action:

Approved Firm Names:

PwC US Business Advisory
PwC US Group LLP
PwC US Tax LLP
North Cascades CPA PLLC

Professional/Educational Organization – Recognition Requests

During the second quarter in 2023, the Board did not receive any requests for recognition as an educational organization or professional association for purposes of obtaining list requests.

Late Fee Waiver Requests

Late Fee Waiver Requests were received between 05/01/2023 and 06/30/2023.

The Board received 2 late fee waiver requests:

- Approved – 1 due to an IT issue
- Denied – 1

June 18, 2023

To: Washington State Board of Accountancy

From: The Board AICPA Rules Committee (BARC)
(Brian Thomas, Mark Hugh, Scott Newman, Mike Paquette, Jennifer Sciba, Brooke Stegmeier)

RE: AICPA Professional Ethics Executive Committee (PEEC) Proposal for Acts Discreditable
Language Change
Residency and Principal Place of Business
Form of Organization and Name 4-30-056

Acts Discreditable

Sections 1.400.020, 2.400.020 and 3.400.020 of the Code of Professional Conduct identifies soliciting or disclosing CPA questions and answers acts discreditable to the profession. The AICPA PEEC proposed expanding this language to include sharing CPE test questions and answers or falsifying attendance. Attached is a copy of this proposed language. The WSCPA also describes the AICPA's proposal at this [link](#).

These proposed changes are not in conflict with Board of Accountancy Rules, specifically 4-30-052, which simply states "A licensee shall not commit an act discreditable to the profession."

The Board of Accountancy adopts rules, codes and standards published by the AICPA where applicable to CPAs licensed in the State of Washington. Because of this, there is no anticipated change to Board Rules at this time.

Residency and Principal Place of Business

It is time to revisit the Board's guidance related to residency and principal place of business. The explosion of remote work has raised questions not adequately addressed in existing rules. The Board discussed this a few months ago and decided to wait and see if anything developed at the national level. Mark Hugh's presentation from that meeting is attached for reference, as is our Board rule WAC 4-30-090. NASBA is no longer prioritizing this issue, so our Board needs to clarify Washington State rules for our licensees.

Our licensure requirements are vague for those who reside in Washington but have a principal place of business outside of Washington. Some of the questions we need to address:

- While we don't require residency for licensure, if an individual resides here should they be required to be licensed here no matter where their principal place of business is?
 - *The BARC recommends we require licensure if the CPA is both a resident and holding out to practice in Washington State.*
- Can that individual "hold out" as a CPA here in Washington without a Washington license because they are licensed in their principal place of business state?
 - *Reciprocity doesn't cover Washington state residents in this instance. The license of the individual in another state would be subject to that state's rules – but that state protects its consumers and may not address complaints raised by Washington State consumers against a CPA.*

- Should we amend Board rule 4-30-090?
 - An alternative would be to delete it for now and rely on statute definitions.

BARC recommendations and Board decisions may also impact RCW 18.04.345 (prohibited practices) and 18.04.350 (practices not prohibited).

The BARC at this time is proposing the full Board starts a review of RCW 18.04. The BARC asks the Board to consider requiring CPAs to be licensed in Washington State if they are a resident here and are holding out to practice here.

Form of Organization and Name

We changed rule 4-30-056 (Form of organization and name) to align with AICPA rules, which then applied only to firm names versus individual names. However, some individual licensees have preferred names or aliases. This happens with international licensees who choose names easier to use by local audiences.

This becomes an issue because we require the legal name to be recorded, but some licensees may not be using their legal name. Per Board Staff, we can make accommodations for this in the online database. We can put the legal name, then brackets for the preferred name or alias.

This is a consumer protection issue because people may know a CPA by one name, then be unable to find him or her in the online database.

The BARC recommends adding language back into WAC 4-30-056 to address the use of individual names and aliases (see attached proposal). The legal name (not an alias or preferred name) must be registered with the Board. However, we have a technical solution that will allow a consumer to search for an alias or preferred name and find the legal name of the individual CPA.



Professional Ethics Division

Exposure draft:

Proposed revised interpretation Uniform CPA
Examination and Continuing Professional Education
(ET sec. 1.400.020, 2.400.020, and 3.400.020)

March 15, 2023

Comments are requested by May 15, 2023

ethics-exposedraft@aicpa.org

Invitation to comment

March 15, 2023

Are you interested in the ethics of accounting? If so, we want to hear your thoughts on this ethics exposure draft. Your comments are integral to the standard-setting process, and you don't need to be an AICPA member to participate.

This proposal is part of the AICPA's Professional Ethics Executive Committee (PEEC) project to promote ethical conduct across all aspects of the profession.

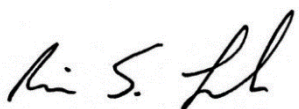
This exposure draft explains proposed revisions to the AICPA Code of Professional Conduct and includes the full text of the guidance under consideration.

At the conclusion of the exposure period, PEEC will evaluate the comments and determine whether to publish the revised interpretations.

Again, your comments are an important part of the standard-setting process — please take this opportunity to comment. We must receive your response by May 15, 2023. All written replies to this exposure draft will become part of the public record of the AICPA and will be available at www.aicpa.org/peecprojects.

Please email your comments to ethics-exposedraft@aicpa.org.

Sincerely,



Brian S. Lynch, Chair
Professional Ethics Executive Committee



Toni Lee-Andrews, Director, CPA, PFS, CGMA
Professional Ethics Division

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Explanation of the revised interpretations

Overview

1. Several public accounting firms have been sanctioned by the SEC for employees sharing answer keys to various continuing professional education (CPE) examinations; consequently, several state boards of accountancy have taken action against individuals identified in these instances.
2. The extant AICPA Code of Professional Conduct (code) states that soliciting or disclosing Uniform CPA Examination content without proper authorization is an act discreditable to the profession in violation of the “Acts Discreditable Rule” (ET sec. 1.400.001, 2.400.001, or 3.400.001).¹ The Professional Ethics Executive Committee (PEEC) is proposing to expand the interpretation to include question and answer sharing on examinations taken in connection with CPE courses unless collaboration is expected and permitted.
3. As many CPE offerings are based on attendance only, PEEC also included language to clarify that falsifying attendance checks in any way is also considered an act discreditable to the profession, in violation of the “Acts Discreditable Rule” (ET sec. 1.400.001, 2.400.001, or 3.400.001).

Effective date

4. PEEC recommends the revised interpretations be effective upon publication in the *Journal of Accountancy*.

Request for comments

5. PEEC welcomes comments on all aspects of the proposed revisions.

¹ All ET sections can be found in AICPA *Professional Standards*.

Additions appear in ***boldface italic***. Deletions appear in ~~strikethrough~~.

Terms defined in the AICPA Code of Professional Conduct are italicized in this document. If you'd like to see the definitions, you can find them in "Definitions" ([ET sec. 0.400](#)).

Text of proposed revised interpretation "Uniform CPA Examination and Continuing Professional Education"

1.400.020 ~~Solicitation or Disclosure of~~ ***Uniform CPA Examination and Continuing Professional Education Questions and Answers***

.01 A *member* who solicits or knowingly discloses ~~the~~ Uniform CPA Examination question(s) or answer(s), ~~or both,~~ without the AICPA's written authorization shall be considered to have committed an act discreditable to the profession, in violation of the "Acts Discreditable Rule" [1.400.001]. [Prior reference: paragraph .07 of ET section 501]

.02 A member who (a) solicits or knowingly discloses questions or answers of any continuing professional education course examination (other than one for which collaboration is expected and permitted) or (b) falsifies attendance at a continuing professional education course shall be considered to have committed an act discreditable to the profession, in violation of the "Acts Discreditable Rule" [1.400.001].

[See [Revision History Table](#).]

Additions appear in ***boldface italic***. Deletions appear in ~~strikethrough~~.

Terms defined in the AICPA Code of Professional Conduct are italicized in this document. If you'd like to see the definitions, you can find them in "Definitions" ([ET sec. 0.400](#)).

Text of proposed revised interpretation "Uniform CPA Examination and Continuing Professional Education"

2.400.020 ~~Solicitation or Disclosure of~~ ***Uniform CPA Examination and Continuing Professional Education Questions and Answers***

.01 A *member* who solicits or knowingly discloses ~~the~~ Uniform CPA Examination question(s) or answer(s), ~~or both~~, without the AICPA's written authorization shall be considered to have committed an act discreditable to the profession, in violation of the "Acts Discreditable Rule" [2.400.001]. [Prior reference: paragraph .07 of ET section 501]

.02 A member who (a) solicits or knowingly discloses questions or answers of any continuing professional education course examination (other than one for which collaboration is expected and permitted) or (b) falsifies attendance at a continuing professional education course shall be considered to have committed an act discreditable to the profession, in violation of the "Acts Discreditable Rule" [2.400.001].

[See [Revision History Table](#).]

Additions appear in ***boldface italic***. Deletions appear in ~~strikethrough~~.

Terms defined in the AICPA Code of Professional Conduct are italicized in this document. If you'd like to see the definitions, you can find them in "Definitions" ([ET sec. 0.400](#)).

Text of proposed revised interpretation "Uniform CPA Examination and Continuing Professional Education"

3.400.020 ~~Solicitation or Disclosure of~~ ***Uniform CPA Examination and Continuing Professional Education Questions and Answers***

.01 A *member* who solicits or knowingly discloses ~~the~~ Uniform CPA Examination question(s) or answer(s), ~~or both~~, without the AICPA's written authorization shall be considered to have committed an act discreditable to the profession, in violation of the "Acts Discreditable Rule" [3.400.001]. [Prior reference: paragraph .07 of ET section 501]

.02 A member who (a) solicits or knowingly discloses questions or answers of any continuing professional education course examination (other than one for which collaboration is expected and permitted) or (b) falsifies attendance at a continuing professional education course shall be considered to have committed an act discreditable to the profession, in violation of the "Acts Discreditable Rule" [3.400.001].

[See [Revision History Table](#).]

Acknowledgments

Professional Ethics Executive Committee

Brian S. Lynch, *Chair*

Catherine Allen

Claire Blanton

Andy Bonner

Thomas Campbell

Robert E. Denham

Anna Dourdourekas

Anika Heard

Jennifer Kary

Clare Levison

G. Alan Long

Nancy Miller

Randy Milligan

Donald K. Murphy

Kenneth Omoruyi

Katherine Savage

Lisa Snyder

Dan W. Vuckovich

Jimmy Williams

Michael Womble

AICPA staff

Summer Young, Senior Manager — Professional Ethics

Many thanks

The Professional Ethics Division and PEEC are grateful for the input we received from observers and stakeholders while drafting these proposed changes to the Code of Professional Conduct.



aicpa.org

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PREPROPOSAL STATEMENT OF INQUIRY

CR-101 (October 2017) (Implements RCW 34.05.310)

Do **NOT** use for expedited rule making

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: June 12, 2023

TIME: 12:22 PM

WSR 23-13-036

Agency: Board of Accountancy

Subject of possible rule making: WAC 4-30-056 Form of organization and name.

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 this rule change is to establish licensee name use parameters.

Identify other federal and state agencies that regulate this subject and the process coordinating the rule with these agencies: None

Process for developing new rule (check all that apply):

- Negotiated rule making
- Pilot rule making
- Agency study
- Other (describe)

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting:

	(If necessary)
Name: Kirsten Donovan, Rules Coordinator	Name:
Address: Washington State Board of Accountancy PO Box 9131 Olympia, WA 98507-9131	Address:
Phone: 360-664-9191	Phone:
Fax: 360-664-9190	Fax:
TTY: 1-800-833-6388	TTY:
Email: Kirsten.donovan@acb.wa.gov	Email:
Web site: https://acb.wa.gov/	Web site:
Other:	Other:

Additional comments:

Date: June 12, 2023

Name: Michael J. Paquette, CPA,

Title: Executive Director

Signature:

WAC 4-30-056 Form of organization and name. (1) A

licensee may practice public accounting only in a form of organization permitted by law or regulation.

(2) A firm name that does not consist of the name(s) of one or more present or former owners must be approved in advance by the board as not being deceptive or misleading.

(3) Misleading or deceptive firm names are prohibited. The following are examples of misleading firm names. The board does not intend this listing to be all inclusive. The firm name:

(a) Implies it is a legal entity when it is not such an entity (as by the use of the designations "P.C.," "P.S.," "Inc. P.S.," or "L.L.C.");

(b) Implies the existence of a partnership when one does not exist;

(c) Includes the name of a person who is neither a present nor a past owner of the firm;

(d) Implies educational or professional attainments, specialty designations, or licensing recognition not supported in fact; or

(e) Includes the terms "& Company", "& Associate", or "Group," but the firm does not include, in addition to the named partner, shareholder, owner, or member, at least one other unnamed partner, shareholder, owner, member, or staff employee.

(4) Licensed firms and unlicensed firms.

(a) No licensed firm may operate under an alias, a firm name, title, or "DBA" that differs from the firm name that is registered with the board.

(b) A firm not required to be licensed may not operate under an alias, a firm name, title, or "DBA" that differs from the firm name that is registered with the secretary of state and/or the department of revenue.

(5) A licensee may not operate under an alias or title that differs from the name that is registered with the board.

(6) For the purposes of this rule, "licensees" includes licensees, CPA firms, nonlicensee firm owners, employees of such persons, out-of-state individuals with practice privileges under RCW 18.04.350(2), and out-of-state firms permitted to offer or render certain professional services in this state under the conditions prescribed in RCW 18.04.195.

[Statutory Authority: RCW 18.04.055. WSR 23-04-088, § 4-30-056, filed 1/31/23, effective 3/3/23. WSR 10-24-009, recodified as § 4-30-056, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055 (4), (8) and 18.04.345(5). WSR 05-01-137, § 4-25-661, filed 12/16/04, effective 1/31/05. Statutory Authority: RCW 18.04.055(8). WSR 01-22-036, § 4-25-661, filed 10/30/01, effective 12/1/01; WSR 00-11-073, § 4-25-661, filed 5/15/00, effective 6/30/00. Statutory Authority: RCW 18.40.055 [18.04.055]. WSR 93-22-046, § 4-25-661, filed 10/28/93, effective 11/28/93.]

WA Board of Accountancy

Window Extension Recommendation Committee (WERC)

May 26, 2023

Attending:

Brooke Stegmeier, CPA

Tom Neill, CPA

Jennifer Sciba

Tom Dingas, CPA

Mike Paquette, CPA

Tonia Campbell, CPA

Kimberly Scott

Summary of WERC committee:

The committee's objective is to provide a recommendation for the extension window to the Board and Staff of the Board of Accountancy.

After introductions, Jennifer summarized the status of the NASBA recommendation. Currently candidates must pass all four sections of the CPA exam within a rolling 18 months period. NASBA has approved 30 months for candidates to pass all four sections of the CPA. She discussed several states that are considering other time frames and framed the conversation for discussion.

Kimberly Scott indicated that the 30-month change will not affect substantial equivalency and that the extensions will be automatic for candidates. A departure from the current 30-month change is anticipated to only impact the candidate if they request licensure in another state prior to obtaining a license from the State of Washington.

Tom Dingas indicated that he didn't understand why there was a timeframe? His primary concern was to enable candidates to complete the CPA exam. He indicated that over the years many candidates have failed to meet the timelines but continue to work in capacity of the CPAs firm and thereby extending the timeframe for candidates would increase the pipeline. He was interested in understanding why the limit could not be at 60 months to allow for additional time for the testing candidate.

Tom Neill, CPA, representing himself but bringing with him the perspectives shared at the AICPA UAA committee that he serves on indicated that the Model Act does encourage uniformity. He indicated that the committee should consider the UAA substantial equivalency, feedback from NASBA at the Eastern and Western conference scheduled this

spring, input from the WSCPA society, and other state BOA. They will be monitoring justification. Reciprocity is being considered between 36 and 60 months

Mike Paquette encouraged uniformity with other State Boards of Accountancy, and he felt the current extension to 30 months was acceptable.

Jennifer supported the idea of 'uniformity' for the recommended time frame.

She indicated the following points

1. 60-month application may put our candidates at a disadvantage due to the extended framework if pursuing licensure/reciprocity in other States.
2. 36-month extension likely would be more acceptable to other State boards.
3. If a State went to a period of 36-60 month, would the licensee or the firm be deemed ineligible?
4. How many States are pursuing different timing on the exam?

Brooke was curious as to where the original recommendation of 18 months was derived; but feedback indicated that there was still uncertainty as to why it was 18 months/now 30 months for the window.

Continued discussion indicated that the Model Act included no reference to the extension period and that the model rules were controlled by NASBA.

In closing, the group indicated that it would like to hear feedback from both the Western and Eastern NASBA meetings, and other insights from the WSCPA membership prior to forwarding a recommendation to staff and to the other Board of Directors.

Adjourned.

Next meeting was scheduled for July 6.

Respectfully submitted.

Kate Dixon, Board Secretary

WERC Committee Chair

WA Board of Accountancy

Window Extension Recommendation Committee (WERC)

July 6, 2023

Attending:

Brooke Stegmeier, CPA

Tom Neill, CPA (Absent)

Jennifer Sciba

Tom Dingas, CPA

Mike Paquette, CPA

Tonia Campbell, CPA

Kimberly Scott

The objective of this meeting is to hear feedback from both the Western and Eastern NASBA meetings and other insights from the WSCPA membership prior to forwarding a recommendation to staff and to the Board.

In addition, a recommendation will be proposed to the full Board and Staff.

Kimberly updated the committee regarding the WSCPA Member Summit. She proposed a question to the attendees as to the preference for 30 month or 36 month or longer testing window.

There were 220 members that were qualified to vote.

- 22% voted for 30-month window
- 56% voted for 36-month window
- 12% voted for 60 month and
- 10% voted for longer than 60 months.

Next week Kimberly will be discussing this issue with other State Societies. For background, the State of Washington allows no extensions for taking the CPA exam. States are being encouraged to give 30-month time frames by NASBA. Many States give extensions to everyone, or they don't give any extensions at all. Implied with the 36-month time frame desired by our members, a 6-month extension is assumed. Jennifer confirmed the conversation and opinions related to Kimberly's presentation regarding extensions of the 30-month time frame.

Tonia indicated at NASBA Regional meeting the message conveyed was to be uniform among the State Boards. Brooke indicated that NASBA's own survey revealed that the members wanted 36 months and NASBA split the difference to land on 30 months.

Mike indicated that the process of uniformity throughout the states are not uniform as it sits today. States operate independently and have different policies regarding extensions. There may be other states that follow if Washington State Board of Accountancy elects a 36-month window.

Mike also added that there is no harm to candidates sitting in Washington if they move to another state because Washington has a 'no-residence' requirement, and they can continue to sit in Washington with no harm. Reciprocity will likely work well in this scenario as the result is the score achieved on the CPA Exam.

Tom Dingas prefers 36 months or longer to 60 months. The longer the better is the main preference. He was surprised that NASBA didn't recommend 36 months. He indicated that he polled several newer CPA candidates and reinforced the 18-month window as a very tight window when you are going to school and working.

Also, he knows many former candidates that continue to work in the CPA firms but just has not been certified in the time allowed. They are still practicing in the industry but just not supporting the candidate worker, advancing the designation, nor expanding the profession.

Kimberly indicated that State uniformity will be almost impossible, but our goal should be to be 'substantially equivalent'. Tom D. also mentioned that what is not substantially equivalent is the education requirements required.

Brooke mentioned that that the education topic was discussed at NASBA. The goal originally was to make the candidates well-rounded. Tonia indicated that the additional educational objective should be focused on critical thinking, interpersonal, and leadership skills. The certification is developing technical skills through the CPA Evolution.

Jennifer indicated that CPA Board and Committee members now support the idea that education requirements should fundamentally support the CPA certification and the candidates' performance in their career pursuits.

Tom Neill (via prior phone call) recommended the 36-month window.

Mike indicated that some states are 30 months with various effective periods. Staff would like to recommend that the effective period begin 31 days after the final filing.

CR101 for rule making is already filed.

The WERC committee summarized the conversation as follows:

- Propose 36-month window
- Propose final rulemaking immediately to accommodate students coming through the pipeline and allow them to maintain their valid testing window in December.
- The committee requested that Board Staff clean up the language that primarily addresses the elimination of testing windows in the rules.

Discussion:

In July, the committee recommendation would be 36 months. The Board will have the rule making hearing CR102 in October and the final vote will occur. If in October it passes, rule making would be approved and 31 days would go into effect and any candidates in the pipeline would be allowed a window of 36 months. By finalizing the rule soon, we will likely be able to extend and help any candidates within the window closing in December.

Discussion and clarification of the candidate window was discussed by the committee. There will be several students that may expire in the next couple of months and Jenn and Kimberly will meet to identify and support students outside of the committee action.

Upon recommendation of the 36-month window and requesting that Board Staff make the appropriate changes to the rule, the committee will be disbanded, and the objective and work accomplished as a committee of the Board of Accountancy.

Thank you for the active and timely participation of the members involved in this committee and for the good feedback representing the students, the certified CPA, and future CPA certified.

Respectfully submitted,

Kate Dixon, Board Secretary

WERC Committee Chair



PREPROPOSAL STATEMENT OF INQUIRY

CR-101 (October 2017)
(Implements RCW 34.05.310)
Do **NOT** use for expedited rule making

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: May 15, 2023

TIME: 11:22 AM

WSR 23-11-065

Agency: Board of Accountancy

Subject of possible rule making: WAC 4-30-062 Applying to take the CPA examination.

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 this rule change is to extend the time period (testing window) in which all sections of the CPA examination must be passed.

Identify other federal and state agencies that regulate this subject and the process coordinating the rule with these agencies: None

Process for developing new rule (check all that apply):

- Negotiated rule making
- Pilot rule making
- Agency study
- Other (describe)

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting:

	(If necessary)
Name: Kirsten Donovan, Rules Coordinator	Name:
Address: Washington State Board of Accountancy PO Box 9131 Olympia, WA 98507-9131	Address:
Phone: 360-664-9191	Phone:
Fax: 360-664-9190	Fax:
TTY: 1-800-833-6388	TTY:
Email: Kirsten.donovan@acb.wa.gov	Email:
Web site: https://acb.wa.gov/	Web site:
Other:	Other:

Additional comments:

Date: May 15, 2023

Name: Michael J. Paquette, CPA,

Title: Executive Director

Signature:

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 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 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 75 on all sections of the examination within a rolling ~~18~~36-month period.

(ii) You may take the required sections individually and in any order. Credit for any section(s) taken and passed after December 31, 2003, will be valid for ~~18~~36 months from the actual date you successfully passed any particular section of the examination.

(iii) You must pass all sections of the examination within a rolling ~~18~~36-month period, which begins on the date that the first section(s) is passed. A section is considered passed on 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 You can retake a test section once ~~their~~ the grade for any previous attempt of that same section has been released.~~

~~(v)~~ In the event you do not pass all sections of the examination within the rolling ~~18~~36-month period, credit for any section(s) passed prior to the ~~18~~36-month period will expire and you must retake any expired section.

[Statutory Authority: RCW 18.04.055. WSR 21-23-003, § 4-30-062, filed 11/3/21, effective 12/4/21; 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.]

1650 - State Board of Accountancy

Allotment Expenditure/Revenue BTD Flexible

Report Number: AEF04
 Biennium: 2023
 Account: 02J
 Revenue Content: Cash, Accr(all)

Date Run: Jun 30, 2023 11:59PM
 Transactions Through: Jun 30, 2023 8:00PM
 Allotment Content: Approved & Adjusted
 Estimated Revenue Content: Approved & Adjusted
 Expenditure Content: Cash, Accr(all)

(For a complete listing of all input parameter values, please see the last page of the report)

By Account/Expenditure Authority	Allotment	BTB	Disbursement	BTB	Accrual	BTB	Encumbrance	BTB	Variance	Biennium Remaining
02J - Certified Public Accountants' Acct	4,497,000		4,178,468.72		(1,250.00)		0.00		319,781.28	319,781.28
030 - Salaries and Expenses	4,497,000		4,178,468.72		(1,250.00)		0.00		319,781.28	319,781.28
Total for Agency										
By Account/Expenditure Authority										
By Object										
A - Salaries and Wages	1,647,927		1,521,757.32		0.00		0.00		126,169.68	126,169.68
B - Employee Benefits	547,781		540,100.06		0.00		0.00		7,680.94	7,680.94
C - Professional Service Contracts	324,000		243,059.19		0.00		0.00		80,940.81	80,940.81
E - Goods and Services	1,880,620		1,836,721.58		(1,250.00)		0.00		45,148.42	45,148.42
G - Travel	66,672		31,817.53		0.00		0.00		34,854.47	34,854.47
J - Capital Outlays	30,000		5,013.04		0.00		0.00		24,986.96	24,986.96
Total for Agency	4,497,000		4,178,468.72		(1,250.00)		0.00		319,781.28	319,781.28
By Object										

Fund View

Fund
02J - CERTIFIED PUBLIC ACCOUNTANTS' ACCT

Fund Type
BA - SPECIAL REVENUE FUNDS

Agency
1650 - STATE BOARD OF ACCOUNTANCY

Budget Type
A - Appropriated

GAAP Fund Type
B - SPECIAL REVENUE FUNDS

Rollup Fund
FBD - CENTRAL ADMIN AND REGULATORY FUND

Treasury Type
Treasury

Statute
18.04.105

Status
Active

TALS Only
No

DOT Fund
No

MM YYYY

Jun 2023



Balance Date ↓	Cash Balance	Book Balance	Outstd. Warrants
06/30/2023	3,699,329.22	3,698,339.22	990.00
06/29/2023	3,690,614.22	3,689,624.22	990.00
06/28/2023	3,690,626.32	3,689,636.32	990.00
06/27/2023	3,686,996.32	3,686,006.32	990.00
06/26/2023	3,679,016.32	3,678,026.32	990.00
06/25/2023	3,711,686.55	3,710,696.55	990.00
06/24/2023	3,711,686.55	3,710,696.55	990.00
06/23/2023	3,711,686.55	3,710,696.55	990.00
06/22/2023	3,709,779.37	3,708,789.37	990.00
06/21/2023	3,708,849.04	3,707,859.04	990.00
06/20/2023	3,706,539.04	3,705,549.04	990.00
06/19/2023	3,699,357.62	3,698,367.62	990.00
06/18/2023	3,699,357.62	3,698,367.62	990.00
06/17/2023	3,699,357.62	3,698,367.62	990.00
06/16/2023	3,699,357.62	3,698,367.62	990.00
06/15/2023	3,696,185.32	3,695,195.32	990.00
06/14/2023	3,689,950.32	3,688,960.32	990.00
06/13/2023	3,685,080.32	3,684,090.32	990.00
06/12/2023	3,690,484.63	3,683,463.18	7,021.45
06/11/2023	3,713,787.14	3,706,765.69	7,021.45
06/10/2023	3,713,787.14	3,706,765.69	7,021.45
06/09/2023	3,713,787.14	3,706,765.69	7,021.45
06/08/2023	3,754,180.54	3,747,159.09	7,021.45
06/07/2023	3,752,715.54	3,745,694.09	7,021.45
06/06/2023	3,751,095.54	3,750,105.54	990.00
06/05/2023	3,756,445.54	3,755,455.54	990.00
06/04/2023	3,751,159.32	3,750,169.32	990.00
06/03/2023	3,751,159.32	3,750,169.32	990.00
06/02/2023	3,751,159.32	3,750,169.32	990.00
06/01/2023	3,746,843.56	3,745,853.56	990.00

Fund View

Fund
20D - CPA SCHOLARSHIP TRANSFER ACCOUNT

Fund Type
BA - SPECIAL REVENUE FUNDS

Agency
1650 - STATE BOARD OF ACCOUNTANCY

Budget Type
N - Nonappropriated/Nonallotted

GAAP Fund Type
B - SPECIAL REVENUE FUNDS

Rollup Fund
FBG - HIGHER EDUCATION FUND

Treasury Type
Treasury Trust

Statute
28B.123.050

Status
Active

TALS Only
No

DOT Fund
No

MM YYYY

Jun 2023 

Balance Date ↓	Cash Balance	Book Balance	Outstd. Warrants
06/30/2023	125,000.00	125,000.00	0.00
06/29/2023	125,000.00	125,000.00	0.00
06/28/2023	125,000.00	125,000.00	0.00
06/27/2023	125,000.00	125,000.00	0.00
06/26/2023	125,000.00	125,000.00	0.00
06/25/2023	125,000.00	125,000.00	0.00
06/24/2023	125,000.00	125,000.00	0.00
06/23/2023	125,000.00	125,000.00	0.00
06/22/2023	125,000.00	125,000.00	0.00
06/21/2023	125,000.00	125,000.00	0.00
06/20/2023	125,000.00	125,000.00	0.00
06/19/2023	125,000.00	125,000.00	0.00
06/18/2023	125,000.00	125,000.00	0.00
06/17/2023	125,000.00	125,000.00	0.00
06/16/2023	125,000.00	125,000.00	0.00
06/15/2023	125,000.00	125,000.00	0.00
06/14/2023	125,000.00	125,000.00	0.00
06/13/2023	125,000.00	125,000.00	0.00
06/12/2023	125,000.00	125,000.00	0.00
06/11/2023	125,000.00	125,000.00	0.00
06/10/2023	125,000.00	125,000.00	0.00
06/09/2023	125,000.00	125,000.00	0.00
06/08/2023	125,000.00	125,000.00	0.00
06/07/2023	125,000.00	125,000.00	0.00
06/06/2023	125,000.00	125,000.00	0.00
06/05/2023	125,000.00	125,000.00	0.00
06/04/2023	125,000.00	125,000.00	0.00
06/03/2023	125,000.00	125,000.00	0.00
06/02/2023	125,000.00	125,000.00	0.00
06/01/2023	125,000.00	125,000.00	0.00

2023 CPE Renewal and CPE Extension Request Report

Credential statuses

Credential	Renewed	Lapsed/Dissolved	Retired	Deceased	Pending	Total
CPA License	4779	609	79	2	19	5488
CPA-Inactive	27	4	2	0	0	33
Nonlicensee Firm Owner	10	8	0	0	0	18
CPA Firm	347	75	N/A	N/A	0	422
Total	5163	696	81	2	19	5961

CPE Extension Requests

Credential	Approved	Denied - BAP Requested	Denied - No BAP	Pending	Total
CPA License	775	5	37	19	836
CPA-Inactive	3	0	0	0	3
Nonlicensee Firm Owner	1	0	0	0	1
Total	779	5	37	19	840

CPE Deficiency Reason

Reason	Total
Missed Reporting Period Only	196
Missed Annual Requirement Only	369
Missed Both	275
Total	840

Percentage of Individuals Due for Renewal that Renewed -- 87.1%

Percentage of Individuals Who Requested a CPE Extension -- 17.2%

Denied and pending applications consist of:

Back-to-Back CPE extension requests -- 50

Incomplete applications -- 11

Board of Accountancy Washington State Enforcement Report

Quarterly Report (Apr 01, 2023 through Jun 30, 2023)			
Complaint Workload			
	Received in Previous Period	Received in Report Period	Total
Complaints Open	12	14	26
Closed with No Action	(10)	(4)	(14)
Closed with Action Taken	0	0	0
Complaints at End of Period	2	10	12
Details of Complaint Closures			
Closed Disposition	Administrative	Public Harm	Total
No Action Taken	0	14	14
Revocation, Suspension, Restriction	0	0	0
Fines, costs, and other sanctions	0	0	0
Remedial Resolution (Policy 2004-1)	0	0	0
Total Closed	0	14	14

Twelve-Month Lookback (Jul 01, 2022 through Jun 30, 2023)			
Complaint Workload			
	Received in Previous Period	Received in Report Period	Total
Complaints Open	22	55	77
Closed with No Action	(17)	(43)	(60)
Closed with Action Taken	(5)	0	(5)
Complaints at End of Period	0	12	12
Details of Complaint Closures			
Closed Disposition	Administrative	Public Harm	Total
No Action Taken	0	60	60
Revocation, Suspension, Restriction	0	4	4
Fines, costs, and other sanctions	0	1	1
Remedial Resolution (Policy 2004-1)	0	0	0
Total Closed	0	65	65

Board of Accountancy Washington State

All complaints - resolved with and without discipline

	<u>Jul 2022 to Jun 2023</u>		<u>Jul 2021 to Jun 2022</u>	
	<i>All</i>	<i>Action Only</i>	<i>All</i>	<i>Action Only</i>
Public Harm				
Negligence - Attest related	1	1	1	0
Negligence, Disregard of standards	50	2	58	4
Use of Restricted Titles	10	2	8	0
Embezzlement, Theft, Breach of Fid. Duty	0	0	1	0
Breach of Confidentiality	0	0	0	0
Records Retention Causing Harm	4	0	4	0
<u>Subtotal</u>	65	5	72	4
Administrative				
Peer Review	0	0	2	2
CPE - Deficient 16 hours or less	0	0	0	0
CPE - Deficient 17 hours or more	0	0	0	0
<u>Subtotal</u>	0	0	2	2
Total	65	5	74	6

<u>Apr 01, 2023 through Jun 30, 2023</u>				
CBM Report				
	BAP	Action	No Action	Total
Rajib Doogar	0	0	3	3
Brooke Stegmeier	1	0	2	3
Jacqueline Meucci	0	0	0	0
Tonia Campbell	0	0	2	2
Kate Dixon	1	0	2	3
Mark Hugh	0	0	3	3
Scott Newman	0	0	0	0
Thomas Sawatzki	0	0	1	1
Brian Thomas	1	0	1	2
Total	3	0	14	17