



## REGULAR BOARD MEETING AGENDA

**Date, Time:** Friday, April 20, 2018 – Regular Board Meeting – 9:00 a.m.

**Location:** Everett Community College  
 Jackson Center, Senate Room, JKC 106  
 2000 Tower Street  
 Everett, WA 98201  
 (425) 388-9315

**Notices:** None

Chair Introductions

## REGULAR MEETING AGENDA

1. Minutes – January 26, 2018, Regular Board Meeting ..... A
2. Board Policy – Annual Review
  - a. 2002-1 Substantially Equivalent Jurisdictions ..... B
  - b. 2002-2 Expert Witness Services ..... C
  - c. 2002-4 International Reciprocity ..... D
  - d. 2003-1 Safe Harbor Report Language for Use by Non-CPAs ..... E
  - e. 2004-1 Administrative Violations Guidelines ..... F
  - f. 2004-2 Exam Applicant Disability Documentation and Testing Modification Guidelines ..... G
  - g. 2011-1 Principles Underlying Board Rules ..... H
  - h. 2011-2 Interim Policy Guidelines Pending Rule Changes ..... I
  - i. 2012-1 Social Media ..... J
  - j. 2015-1 Board Member Travel and Attendance at Group Gatherings ..... K
  - k. 2017-1 Investigative and Disciplinary Process ..... L
  - l. 2017-2 Publication and Disclosure of Disciplinary Actions ..... M
3. NASBA Update
4. Chair’s Report
5. Committee/Task Force Reports
  - a. Executive – Karen Saunders, CPA, Chair - *Verbal Report*
  - b. Compliance Assurance Oversight – Thomas Neill, CPA, Chair – *Verbal Report* ..... N
  - c. Legislative Review – Favian Valencia, Chair – *No Report*
  - d. Request Review – Elizabeth Masnari, CPA, Chair – *Verbal Report* ..... O
  - e. State Ethics Compliance – James Ladd, Ethics Advisor – *No Report*

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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)

- f. Qualifications – Emily Rollins, CPA, Chair – *No Report*
  - g. Performance Review and Succession – Emily Rollins, CPA, Chair – *Verbal Report*
  - h. Social Media – Favian Valencia, Chair – *No Report*
  - i. WSCPA Education Fund – Elizabeth Masnari, CPA, Chair – *Verbal Report*
  - j. CPE Task Force – Rajib Doogar, Mark Hugh, CPA, and Tom Neill, CPA – *Verbal Report*
6. Executive Director’s Report
- a. Budget and Results of Appropriations Request for Electronic Content Management (ECM) System .....P
  - b. Significant Bills
  - c. Peer Review Issues Discussion – Implications for Enforcement
  - d. Dismissed Case Review – Report and Assignment of Board Member for May/June 2018
  - e. Board Member Recruitment
  - f. Other Matters as Needed
7. Enforcement Report.....Q
8. Executive and/or Closed Sessions with Legal Counsel
9. 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.

# WASHINGTON STATE BOARD OF ACCOUNTANCY

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

<b>Time and Place of Meeting</b>	9:01 a.m. – 11:44 a.m. Friday, January 26, 2018 Green River College Emerald City Room 12401 SE 320 <sup>th</sup> Street Auburn, WA 98092
<b>Attendance</b>	<u>Board Members</u> Karen R. Saunders, CPA, Chair, Board Member Elizabeth D. Masnari, CPA, Vice Chair, Board Member James R. Ladd, CPA, Secretary, Board Member Emily R. Rollins, CPA, Board Member Thomas G. Neill, CPA, Board Member (arrived at 9:12 a.m.) Rajib Doogar, Public Member Mark Hugh, CPA, Board Member Joel Cambern, Public Member  <u>Staff and Advisors</u> Charles E. Satterlund, CPA, Executive Director Bruce Turcott, Assistant Attorney General, Board Advisor Jennifer Sciba, Deputy Director Taylor Shahon, Lead Investigator Kirsten Donovan, Board Clerk
<b>Public Rule-Making Hearing</b>	The Board held a public rule-making hearing from 9:01 a.m. to 9:15 a.m. The Board Chair presided. The Board proposed to amend: <ul style="list-style-type: none"><li>• WAC 4-30-010 – Definitions</li><li>• WAC 4-30-024 What public records are available?</li><li>• WAC 4-30-038 Fees</li><li>• WAC 4-30-050 What are the requirements concerning records and clients confidential information?</li><li>• WAC 4-30-051 What are the requirements concerning client records, including response to requests by clients and former clients for records?</li><li>• WAC 4-30-140 What are the authority, structure, and processes for investigations and sanctions?</li></ul>

The Executive Director presented a brief statement on each rule.

The Board received one written comment regarding client records.

The Board received public input from Jeremy Saladino concerning WAC 4-30-051 and the requirement to provide records in a “usable” format. He expressed concerns over the many different forms of electronic format available. Mark Hugh advised that the CPA is not required to create the records in an electronic format different from the current record format.

**Call to Order**

Board Chair, Karen Saunders, called the regular meeting of the Board to order at 9:15 a.m.

**Rules Review**

WAC 4-30-010 Definitions

The Board voted unanimously to adopt the rule as proposed. The Board voted for an implementation date 31 days after filing.

WAC 4-30-024 What public records are available?

The Board voted unanimously to adopt the rule as proposed. The Board voted for an implementation date 31 days after filing.

WAC 4-30-038 Fees

The Board voted unanimously to adopt the rule as proposed. The Board voted for an implementation date 31 days after filing.

WAC 4-30-050 What are the requirements concerning records and clients confidential information?

The Board voted unanimously to adopt the rule with a minor change that does not change the general subject matter of the proposed rule. The revision changed the word “may” to “shall” in WAC 4-30-050(3)(c). The Board voted for an implementation date 31 days after filing.

WAC 4-30-051 What are the requirements concerning client records, including response to requests by clients and former clients for records?

The Board voted unanimously to adopt the rule as proposed. The Board voted for an implementation date 31 days after filing.

WAC 4-30-140 What are the authority, structure, and processes for investigations and sanctions?

The Board voted unanimously to adopt the rule as proposed. The Board voted for an implementation date 31 days after filing.

**Minutes –  
October 27,  
2017, Annual  
Board Meeting**

The Board approved the minutes of the October 27, 2017, Board meeting as presented.

**Delegations of  
Authority**

The Board reviewed the following delegation with staff proposed changes which align the delegation with the revisions made to Board Policy 2004-1:

- Administrative Notices of Non-Compliance/Administrative Sanctions

The Board voted unanimously to revise the delegation as presented.

The Board voted to retain the following delegations revised for the current chair's name, signature, and date:

- Charges, Subpoenas, Negotiate Settlement
- CPE Waiver Extension Requests/Request Review Committee
- Quality Assurance Oversight/Review of Publicly Available Professional Work
- CR-101 Filing

**Chair's Report**

Peer Review Discussion

- Peer review will be a focus for 2018 for the Compliance Assurance Oversight Committee and Board staff.
- The Chair requested merging the Quality Assurance and the Compliance Assurance Oversight Committees into one committee. More discussion will follow during the committee reports.

**NASBA Update**

The Board Chair and Executive Director reported on the NASBA Annual Meeting held October 29 to November 1, 2017 in New York, NY. Topics included:

- AICPA credentialing
- Education
- New pathways to CPA

Rajib Doogar addressed the need to work on building the profession and the individuals entering the profession. Tom Neill reported on the following:

- CPE Model Rules passed the UAA committee vote
- Tom will chair the AICPA UAA committee again
- NOCLAR
  - CPAs are required to act if they find non-compliance with the law
  - Michigan Board of Accountancy has a whistleblower clause in its rules, which other states are considering
  - Our Board will need to look at this

Emily Rollins reported on the following:

- NASBA website includes three videos on the investigation process which Board Members, staff, and legal counsel may want to view
- Succession planning is on the agenda for the upcoming NASBA legal counsel meeting
- Peer review oversight committee – NASBA is considering offering this service to Boards

**Legal Counsel's Report**

Bruce Turcott, the Board's legal counsel, reported on the following:

- Not seeing many bills related to the Administrative Procedures Act, the Open Public Meeting Act, or Public Disclosure requirements in this legislative session
- Reminded Board Members that "reply all" should not be used in email correspondence with Board staff and other Board Members to avoid the appearance of violating the Open Public Meetings Act

**Board Member Participation Summary**

Board Members discussed their participation in Board outreach activities for 2017.

The Board Chair stating that the Board is doing well in outreach with their choices of Board meeting locations.

**Executive Committee**

The Chair reported that the following topic was discussed during the committee teleconference:

- The Board meeting agenda

**Compliance  
Assurance  
Oversight  
Committee**

Karen Saunders had nothing to report.

**Legislative  
Review  
Committee**

The committee had nothing to report.

**Quality  
Assurance  
Committee**

Tom Neill reported:

- The Board is looking for replacements for Nina Gerbic and Deidre Roberts to serve on the Peer Review Oversight Committee (PROC).
- The Board is making progress in getting the Matters for Further Consideration (MFC) and Findings for Further Consideration (FFC) reports for firms which have received a pass with deficiency or fail peer review grade.
- The Compliance Assurance Oversight and Quality Assurance Committees are blending. Tom Neill will serve as the Chair; Karen Saunders and Joel Cambern will serve as Members.

**Request Review  
Committee**

Elizabeth Masnari reported:

Firm Names: *Approved:*

SKY VALLEY BUSINESS SOLUTIONS, INC  
C.O.R.E. SERVICES, LLC  
FULL POINT DESIGNED SERVICES, LLC  
KIRK ACCOUNTING SOLUTIONS, PS  
VMC ACCOUNTING & TAX SERVICES, LLC  
AMC ACCOUNTING SERVICES, LLC  
BHLF LLP  
THE HALL OF TAX  
RUSHALL, REITAL & RANDALL ACCOUNTANCY  
CORPORATION  
L. C. MILLER CPA, PS  
VICKERMAN CPA GROUP  
GREEN NOOK TAX & ACCOUNTING  
SOUTH SOUND CPA, PLLC  
EFG CPAS PLLC  
DAVE BANERJEE CPA, AN ACCOUNTANCY CORPORATION  
MT VIEW CPAS PS

Professional/Educational Organization - Recognition Requests:  
During the 4th quarter 2017, the Board did not receive any

requests for recognition as an educational organization for purposes of obtaining list requests.

Domestic or Foreign Education Credential Evaluation Services – Applications: During the 4th quarter 2017, the Board did not receive any requests for recognition of domestic or international education credential evaluation services.

CPE Extension Requests: CPE Extension Requests were received between 11/01/2017 and 12/31/2017.

A total of 48 requests were received:

- 4 requests were for hours 16 or under:
  - 3 approved
  - 1 denied
- 44 requests were for hours 17 or over:
  - 30 approved
  - 12 denied
  - 2 withdrawn

**State Ethics  
Compliance  
Committee**

Jim Ladd had nothing to report.

**Qualifications  
Committee**

Emily Rollins had nothing to report.

**Performance  
Review and  
Succession  
Committee**

Emily Rollins reported that the committee will be revamping the Performance Review.

**Social Media  
Committee**

The committee had nothing to report.

**WSCP  
Education Fund  
Committee**

Elizabeth Masnari reported on the following:

- Accounting of receipts and disbursements for the program
- 45 scholarship recipients this year
- Application deadline for next year's scholarships is February 14, 2018

Kimberly Scott, President and CEO of the WSCP, reported:



- 70 scholarships will be awarded next year
- Application reviewers are needed if any Board Members would like to participate

**CPE Task Force** Tom Neill reported the following:

- Mark Hugh will be reviewing for differences in CPE requirements between the Board Rules and the CPE Model Rules
- The committee will prepare a report for the April Board meeting

**Executive Director's Report**

Budget Status

The Executive Director presented the Allotment Expenditure/Revenue BTD Flexible Report, the Certified Public Accountant's Account Fund Balance, and the CPA Scholarship Transfer Account Fund Balance for transactions through December 31, 2017.

Governor Statement on the Marijuana Industry

The Executive Director asked the Board's legal advisor, Bruce Turcott, to speak on this issue. Bruce stated that the U.S. Department of Justice has rescinded the Cole Memo, which provided it would not prosecute state-legal marijuana businesses in states with strict regulatory systems observing federal enforcement priorities. The U.S. Department of Justice did not put a new policy into place. The State is going to stay the course. The Attorney General's Office is monitoring for any impacts on marijuana businesses from the rescission of the memo, such as loss of accounting services, investors, leases, or customers, and Bruce requested to be notified of any impacts.

The Executive Director sees no reason to change the current Board guidance for CPAs who have client relationships with cannabis related businesses.

Brief Discussion on WAC 4-30-110

Various issues regarding firm ownership succession need to be addressed by the Board in this rule.

Semi-annual Rule Making Agenda

The Executive Director advised that Board staff filed the Semi-

Annual Rule-Making Agenda with the following rules being considered for revision:

- WAC 4-30-110 What are the allowable forms of organization and ownership requirements of a CPA firm?
- WAC 4-30-130 What are the quality assurance review (QAR) requirements for licensed CPA firms?
- WAC 4-30-132 What are the program standards for CPE?
- WAC 4-30-134 what are the continuing professional education (CPE) requirements for individuals?

#### PCAOB and SEC Orders and How We Deal with Them

The staff's current process is to send a questionnaire letter to the individual or firm who receive these orders. Consulting Board Members will be assigned to review staff recommendations concerning these orders.

#### Dismissed Case Review

Rajib Doogar will complete the next review. Staff will seek a volunteer for review at each Board meeting for quarterly reviews.

#### Other Matters as Needed

- Administrative Policy #101 – Ethics has been updated. The Board voted unanimously to approve the policy as presented.
- The Canada Report (HB 2468 with Companion Bill SB 6256) concerning British Columbian chartered professional accounting firms performing services in Washington has bipartisan support in both the House and Senate committees. The bill has passed the House Committee and will go to a vote in the Senate Committee next week.
- SB 5057 regarding removing an adjudicative proceeding to the Office of Administrative Hearings upon notice does not seem to be moving.
- Anti-regulation bills do not seem to be moving.
- SB 5928 (Companion Bill HB 2098) – makes financial institutions providing some financial services to marijuana producers, processors, retailers, and others not a crime – Kimberly Scott stated that the WSCPA requested an amendment that adds CPAs and CPA firms, which was agreed to. The amended Bill passed the Senate Committee and was passed to the Rules Committee on January 19, 2018.

- Board Member openings – two positions will be available in June

**Enforcement Report**

The Taylor Shahon, Lead Investigator, presented the following Enforcement reports to the Board:

- Annual Report for January 1, 2017 through December 31, 2017
- Quarter Report for October 1, 2017 through December 31, 2017

Taylor Shahon reported:

- Average time to process a case is currently down to 70 days
- Complaint form revision intended to reduce the number of complaints filed for which the Board has no jurisdiction

**Executive and/or Closed Session with Legal Counsel**

No executive or closed sessions with legal counsel held.

**Public Input**

Kimberly Scott invited Board Members and staff to attend:

- WSCPA Annual Reception for Scholarship Winners on May 17, 2018
- WSCPA Annual Meeting on June 19, 2018

Charlie Hoffman provided a copy of Closing the Skills Gap to Board staff, which will be emailed to the Board Members. He spoke on XBRL (eXtensible Business Reporting Language) and the importance of business logic.

**Adjournment**

The Board meeting adjourned at 11:44 a.m.

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Secretary

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Chair

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Vice-Chair

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Member

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Member

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Member

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Member

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Member

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Member



# Washington State Board of Accountancy

**Policy Number:** 2002-1

**Title:** Substantially Equivalent Jurisdictions

**Revised:** April 17, 2014\*

**Approved:**   
Emily R. Rollins, CPA, Chair

\*This policy rescinds and supersedes any previous Board policy.

## **Purpose:**

To provide guidance to:

- Individuals applying for a Washington State CPA license under the interstate reciprocity provision of WAC 4-30-092 and
- CPAs licensed in other jurisdictions exercising practice privileges under RCW 18.04.350(2) and WAC 4-30-090.

### **I. Exercise of Practice Privileges under RCW 18.04.350(2)(a)**

Individuals who hold a valid license issued by one of the states or jurisdictions deemed "substantially equivalent" by the National Association of State Boards of Accountancy (NASBA) are deemed to have met the requirements of RCW 18.04.350(2)(a).

### **II. Exercise of Practice Privileges under RCW 18.04.350(2)(b)**

The qualification of individuals licensed in other than a substantially equivalent state may be determined by the Board to meet the substantially equivalent requirement. For purposes of exercising practice privileges, the Board will exempt individuals from the 150 semester hour education requirement of RCW 18.04.350(2)(a) provided the individual holds a valid license issued by any other state deemed "substantially equivalent" by NASBA.

### **III. Substantially Equivalent States**

The Board recognizes the states and jurisdictions identified as "Substantially Equivalent States" by the National Association of State Boards of Accountancy (NASBA) for purposes of issuing a Washington State CPA license under the

interstate reciprocity provisions of WAC 4-30-092 and exercise of practice privileges under RCW 18.04.350(2)(a).

The Board does not recognize the states and jurisdictions identified by NASBA as "Non-Substantially Equivalent States" for purposes of issuing a Washington State CPA license under the interstate reciprocity provisions.

Listings of the substantially and non-substantially equivalent states and jurisdictions can be found at <http://www.nasba.org/licensure/substantialequivalency/>.

**IV. Individuals Applying for a CPA License under the Interstate Reciprocity Provisions of WAC 4-30-092**

Individuals deemed by the National Association of State Boards of Accountancy (NASBA) as being substantially equivalent to the education, examination, and experience requirements of the Uniform Accountancy Act are deemed to have met the requirements of WAC 4-30-092(2).

An individual holding a valid license from a substantially equivalent state or jurisdiction is also deemed to have met this requirement.

Effective: January 25, 2002

\*Revised: October 23, 2012; April 26, 2012; April 25, 2011; January 28, 2010; October 17, 2008; October 25, 2002;



# Washington State Board of Accountancy

**Policy Number:** 2002-2  
**Title:** Expert Witness Services  
**Revised:** April 25, 2011\*

**Approved:**   
**Donald F. Aubrey, CPA, Chair**

\*This policy rescinds and supersedes any previous Board or Committee policy.

## **Purpose:**

To provide guidance to CPAs regarding the licensing or notification requirements for performing expert witness engagements in the state of Washington.

### **I. Requirements for CPAs Licensed by the Washington Board of Accountancy**

Expert witness services may be performed by a licensed CPA using the title "CPA" in organizations other than CPA firms.

### **II. Requirements for Washington State CPA-Inactive Certificate holders**

CPA-Inactive certificate holders may use the title CPA-Inactive when performing or offering to perform expert witness services *unless the service is related to the following or similar activities, skills, or services:*

- Accounting
- Auditing including the issuance of "audit reports," "review reports," or "compilation reports" on financial statements,
- Management advisory,
- Consulting services,
- Preparing of tax returns, or
- Furnishing advice on tax matters.

CPA-Inactive certificate holders who testify on another matter (not related to the services, skills, or activities identified above) may use the title "CPA-Inactive" as mandated by RCW 18.04.105 provided they advise the court

that they hold a Washington state CPA-Inactive certificate and they do not hold a Washington state CPA license to practice public accountancy.

Nothing in this policy is intended to preclude an individual from testifying as a witness to relevant evidence in other than an expert witness capacity.

Effective: January 25, 2002

\*Revised: October 17, 2008; April 27, 2007; December 31, 2004






# Washington State Board of Accountancy

**Policy Number:** 2002-4

**Title:** International Reciprocity\*

**Revised:** April 26, 2012\*

**Approved:**   
Donald F. Aubrey, CPA, Chair

\*This policy rescinds and supersedes any previous Board policy.

## Purpose:

To facilitate international reciprocity for professional accountants by recognizing accounting credentials issued by the accounting professions of other countries; specifying reciprocal arrangements for individuals holding a professional accounting designation of other countries seeking a Washington State license; adopting a qualifying examination and passing score; and setting experience standards.

Statutory authority: RCW 18.04.183

- I. **Recognized credentials** - The National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA) have jointly established the United States International Qualifications Appraisal Board (IQAB) to eliminate impediments to reciprocity. IQAB serves as the link between the accounting profession in the United States and the accounting profession in GATS (General Agreement on Trade in Services) signatory countries and seeks mutual recognition of accounting qualifications.

The Board recognizes the international accounting credentials issued by the professional bodies that have established current mutual recognition agreements (MRA) with IQAB for purposes of issuing a Washington State CPA license under the international reciprocity provision of RCW 18.04.183. The professional bodies holding mutual recognition agreements may be found at <http://www.nasba.org/international/mra>.

- II. **International Qualifications Examination (IQEX)**

The Board requires that individuals applying for a CPA license based on international reciprocity complete a qualifying examination. The Board:

- A. Adopts the International Qualifications Examination (IQEX) prepared and graded by the AICPA as the appropriate examination to test the knowledge of subject

matter unique to the United States, as determined by the AICPA in cooperation with NASBA, of those applicants holding an accounting credential issued by professional credential institutes that have established current mutual recognition agreements (MRA) with IQAB. The Board will continue to recognize passing grades from the predecessor Canadian Chartered Accountant Uniform CPA Qualification Examination (CAQEX).

- B. Accepts International Qualifications Examination (IQEX) grades from examinations administered by other state boards of accountancy or by the National Association of State Boards of Accountancy.
- C. Sets the passing score for the IQEX (and its CAQEX predecessor) at 75.

Effective: October 25, 2002

\*Revised: April 25, 2011; October 22, 2009; October 17, 2008; July 30, 2004



# Washington State Board of Accountancy

**Policy Number:** 2003-1

**Title:** Safe Harbor Report Language for Use by Non-CPAs\*

**Revised:** October 17, 2013\*

**Effective:** January 31, 2003

**Approved:**

  
\_\_\_\_\_  
**Emily R. Rollins, CPA, Chair**

\*This policy rescinds and supersedes any previous Board policy.

## Purpose:

RCW 18.04.350 (10) states that persons or firms composed of persons not holding a license under RCW 18.04.215 (i.e., non-CPAs) may offer or render certain services to the public, including the preparation of financial statements and written statements describing how such financial statements were prepared, provided they do not:

- Designate any written statement as an "audit report," "review report," or "compilation report,"
- Issue any written statement which purports to express or disclaim an opinion on financial statements which have been audited, and
- Issue any written statement which expresses assurance on financial statements which have been reviewed.

In April of 1989, the Board approved two alternatives as "safe harbor" report language for use by non-CPAs. Non-CPAs may use the language in the following paragraphs without challenge by the Board as a violation of RCW 18.04.345. The words "audited," "reviewed," "compiled," or "compilation" may not be inserted or substituted for the language found in the letters.

CPA-Inactive certificate holders may not use the 'CPA-Inactive' title when performing or offering accounting, tax, tax consulting, management advisory, or similar services to the public. As such, CPA-Inactive certificate holders are prohibited from using the safe harbor report language concurrent with the CPA-Inactive title.

**Safe harbor report language Sample #1:**

The accompanying balance sheet of ABC Company, as of December 31, 1988 and related statement of income for the year then ended have been prepared by me (us).

These statements have been prepared from information furnished by management (owner), and accordingly, I do not express any assurance on them.

**Safe harbor report language Sample #2:**

The accompanying balance sheet of ABC Company, as of December 31, 1988 and related statement of income for the year then ended have been prepared by me (us).

My engagement was limited to presenting in the form of financial statements information that is the representation of management (owner), and accordingly, I do not express any assurance on them.



# Washington State Board of Accountancy

**Policy Number:** 2004-1

**Title:** Administrative Violations Guidelines

**Revised:** July 28, 2017

**Approved:** Thomas G. Neill, CPA  
Thomas G. Neill, CPA, Chair

\*This policy rescinds and supersedes any previous Board policy.

## Purpose:

The purpose of this policy is to authorize the Washington State Board of Accountancy's (Board) Executive Director to resolve certain violations through a Remedial Resolution resulting in an administrative process of voluntary settlements without Board approval.

## Authority and Delegation:

The Board delegates to the Executive Director the authority to administer Remedial Resolutions. The Board does not intend these guidelines to be mandatory; nor does the Board wish to exclude or limit other sanctions or considerations in other disciplinary action.

## Guiding Principles:

These guidelines will be used when the Executive Director has sufficient evidence of an administrative violation. These guidelines only apply to first time administrative violations; repeat or non-administrative violations shall be subject to the Board's formal disciplinary process. At any time, the respondent may refuse the Remedial Resolution and request a formal hearing before the Board in accordance with the Administrative Procedure Act RCW 34.05.

A Remedial Resolution is an informal settlement between the Executive Director on behalf of the Board and the respondent and must be signed by both parties. As part of the Remedial Resolution, the Executive Director may include cost recovery. All terms must be satisfied within 90 days of service unless otherwise specified. Failure to comply with the terms may result in commencement of formal disciplinary action.

	<b>Administrative Violation:</b>	<b>Remedial Resolution terms:</b>
1.	Use of a restricted title with a lapsed license/certificate.	<ul style="list-style-type: none"><li>• \$500 fine</li><li>• Obtain a license or cease use of title</li></ul>

2.	Failure to obtain a firm license by a firm required to do so.	<ul style="list-style-type: none"><li>• \$750 fine (\$1,500 if attest services were offered to or performed for a client in Washington State)</li><li>• Completion of Board approved Washington State Ethics course</li></ul>
3.	Use of title(s) in violation of RCW 18.04.345(5) by an un-credentialed individual.	<ul style="list-style-type: none"><li>• \$1,500 fine</li></ul>
4.	Failure to provide records in compliance with WAC 4-30-051, so long as the failure does not result in client financial harm.	<ul style="list-style-type: none"><li>• \$1,500 fine</li><li>• Completion of Board approved Washington State Ethics course</li></ul>
5.	Failure to timely inform the Board of matters in compliance with WAC 4-30-030, or to respond to a request for administrative information or documentation.	<ul style="list-style-type: none"><li>• \$750 fine</li><li>• Completion of Board approved Washington State Ethics course</li></ul>
6.	<p>CPE deficiencies up to 60 CPE hours in total, including Washington ethics, may be addressed through Remedial Resolution.</p> <p>CPE deficiencies exceeding 60 CPE hours in total, including Washington ethics, will result in disciplinary action.</p>	<ul style="list-style-type: none"><li>• \$250 fine for failure to complete the required CPE in ethics and regulations in Washington State ("Washington ethics")</li><li>• \$150 fine for deficiencies up to and including 16 CPE credit hours, not including Washington ethics</li><li>• \$100 additional fine for deficiencies over 16 hours but not exceeding 60 hours, not including Washington ethics</li><li>• Completion of qualifying course(s) to satisfy the CPE deficiency. The course(s) shall be applied to the deficient period, and may not be recounted in another period</li><li>• Inclusion in the next CPE audit</li></ul>

**Non-Administrative Violations:**

Misconduct that is not listed above are acts that the Board finds too significant to be handled through a Remedial Resolution. The Executive Director may open an investigation into the alleged conduct. Board Policy 2017-1 provides guidance on the Board's investigative and disciplinary process.

Effective: October 29, 2004

\*Revised: July 28, 2017; October 24, 2014; April 23, 2013; April 26, 2012; April 25, 2011; October 17, 2008; April 28, 2006; January 28, 2005



# Washington State Board of Accountancy

**Policy Number:** 2004-2

**Title:** Exam Applicant Disability Documentation and Testing Modification Guidelines

**Revised:** April 17, 2014\*  
(Formerly Agency Administrative Policy #17)

**Approved:**   
Emily R. Rollins, CPA, Chair

\*This policy rescinds and supersedes any previous Board policy.

## PURPOSE:

Applicants with disabilities (physical or mental impairment) that substantially limit one or more major life activities may need testing modifications for the computer-based Uniform CPA Examination. This policy is established to describe the necessary components of acceptable evidence of a disability. Qualified individuals with disabilities are required to request accommodations every time they apply to take a section of the examination, and the request must be made at the time of application. This requirement allows the Board to determine if the qualified individual is "disabled" under the Americans with Disabilities Act of 1990 and to arrange reasonable and appropriate testing modifications prior to the administration of the examination. It is in candidate's best interests to provide recent and appropriate documentation clearly defining the extent and impact of the impairment(s) upon current levels of academic and physical functioning.

## PROCEDURES:

- A. Request for accommodations and appropriate, complete, supporting documentation, must be submitted with each application. Determinations of reasonable accommodations for testing modifications will be made on a case-by-case basis and will pertain to all sections applied for in a single application.
- B. Testing must be performed by a licensed and/or qualified (expert) specialist or physician (at the candidate's expense). Information about their area of specialization and their professional credentials, including certification and licensure, should be clearly delineated.
- C. Documentation should be submitted on official letterhead from a licensed and/or qualified (expert) physician who has conducted a clinical examination of the individual and

diagnosed a physical or mental impairment. Depending on the disability and written evaluation, documentation may include a letter from a physician or a lengthy assessment report.

- D. Documentation should provide evidence of a substantial limitation to physical or academic functioning. For invisible disabilities, the following areas must be assessed (these suggested tests are not meant to preclude assessment in other relevant areas):
1. Ability – The Weschler Adult Intelligence Scale (WAIS-III), with subtest scores, should be included as a standard measure of overall intelligence. The WAIS is only one component of a full documentation report. This test alone is not acceptable.
  2. Achievement – A comprehensive academic achievement battery, with subtest scores, is essential. Current levels of academic functioning in relevant areas, such as reading (decoding and comprehension), mathematics, and oral/written language are required. Tests must be reliable, standardized, and valid for use in an adolescent/adult population.
  3. Processing Skills – Other tests in processing areas may warrant evaluation as indicated by the tests above. These areas include information processing, visual and auditory processing, and processing speed.
- E. Documentation should be recent (no more than three years old).
- F. Documentation for all disabilities should describe the extent of the disability, the criteria for the diagnosis, the diagnosis, the type and length of treatment and/or recommended testing modification. Terms such as learning “problems,” “deficiencies,” “weaknesses,” and “differences” are not the equivalent of a diagnosed learning disability. The following testing modifications are available for the Uniform CPA Examination and may be granted to an applicant by the Board if deemed eligible:
1. Additional Break Time – Extension of scheduled breaks or inclusion of additional breaks
  2. Additional Testing Time – Typically time and a half or double time
  3. Logistical Provisions – Adjustment of height of workstation table, monitor, or other similar accommodation, or allowance of specific items that have been approved by the Board (i.e. back wedge or pillow)
  4. Separate Room – Must be monitored throughout test administration
  5. Reader – An individual to read information verbatim from screen for examinees, separate room required
  6. Amanuensis – An individual to operate mouse and/or keyboard for examinee; separate room required
  7. Sign Language Interpreter – An individual to sign instructions and serve as interpreter between the testing center administrator and examinee. Sign language interpreters are normally not allowed to accompany examinees into the testing room
  8. Intellikeys Keyboard – Allows examinees with limited use of hands to operate keyboard
  9. Intellikeys Keyboard with Magic Arm and Super Clamp Attachment – Swivel arm that allows precise placement of keyboard



10. Kensington Expert Mouse – Trackball mouse
11. Headmaster Plus Mouse Unit – Mouse operated by head movements
12. Selectable Background and Foreground colors – Allows selection of text and background colors for ease of reading on-screen
13. Screen Magnifier – Attaches to monitor and enlarges screen
14. Zoomtext Software – Screen magnification

The following testing modifications are not required by the ADA and are not available as testing modifications for the Uniform CPA Examination:

1. Separate room in order to use breast pump;
2. English as a second language;
3. Audiotape, CD, or any electronic format;
4. Written examination; or
5. Braille

All denials of accommodations must be preapproved by the Executive Director.

Effective: May 15, 2001  
\*Revised: April 25, 2011




# Washington State Board of Accountancy

**Policy Number:** 2011-1

**Title:** Principles Underlying Board Rules

**Revised:** April 17, 2014\*

**Approved:**   
Emily R. Rollins, CPA, Chair

\*This policy rescinds and supersedes any previous Board policy.

## PURPOSE:

The purpose of this policy is to provide and communicate the Board's principles underlying the development and implementation of Board rules.

## PRINCIPLES:

Board rules are intended to promote the following professional obligations:

- (1) **Serve the public interest** -A person representing oneself as a CPA, CPA-Inactive certificate holder, or using the CPA or CPA-Inactive title, CPA firms or firm owner and professional employees of such persons must accept the obligation to act in a way that will serve the public interest, honor the public trust, and demonstrate a commitment to professionalism.
- (2) **Exercise Reasoned Professional Judgment** -In carrying out their responsibilities, a person representing oneself as a CPA, CPA-Inactive certificate holder or firm owner and professional employees of such persons must exercise reasoned professional judgment in all their activities.
- (3) **Demonstrate Integrity** - To maintain and broaden public confidence a person representing oneself as a CPA, CPA-Inactive certificate holder or firm owner and professional employees of such persons must perform all professional responsibilities with the highest sense of honesty.
- (4) **Maintain Personal Objectivity** – A person representing oneself as a CPA, CPA-Inactive certificate holder or firm owner and professional employees of such persons must maintain objectivity at all times when rendering professional services.

Specifically, a person representing oneself as a CPA or CPA-Inactive, firm owners, and professional employees of such persons must:

- (a) Avoid rendering professional services where actual or perceived conflicts of interest exist;
- (b) Be independent in fact and appearance when required by professional standards.

In sum, a person representing oneself as a CPA or CPA-Inactive certificate holder, firm owners, and professional employees of such persons must exercise due professional care to:

- (a) Comply with federal and state laws and the profession's technical and ethical standards;
- (b) Maintain competence and strive to improve the quality of services; and
- (c) Personally discharge professional responsibility with the highest sense of integrity, objectivity and ethical commitment.

**POLICY STATEMENTS:**

Board rules should be developed to promote and enhance the forgoing personal qualities as well as ensure that violations of the forgoing principles are adequately addressed.

Implementation of Board rules should ensure that violators of the public trust receive appropriate discipline on a "fair and equitable" basis.

Effective: April 23, 2013



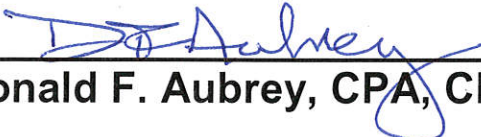
# Washington State Board of Accountancy

**Policy Number:** 2011-2

**Title:** Interim Policy Guidelines Pending Rule Changes

**Revised:** October 30, 2015\*

**Approved:**

  
\_\_\_\_\_  
**Donald F. Aubrey, CPA, Chair**

\*This policy rescinds and supersedes any previous Board policy.

## POLICY STATEMENT:

The Executive Director periodically finds it appropriate to seek Board concurrence prior to providing agency staff necessary guidance to implement the Public Accountancy Act or codified Board Rules, 4-30 WAC. The practice and regulatory environments are periodically subject to rapid changes due to economic and/or state and federal regulatory developments. Board rule changes are subject to state rule making processes that can delay formal and responsive guidance to address emerging issues. This policy is to provide for public input and temporary guidance to facilitate responsible agency responses to changing circumstances.

This temporary Board guidance will be requested by the Executive Director for discussion at any open public Board meeting. The guidance will become effective on the date approved by the Board. The guidance will be subsequently posted on the agency's website in a conspicuous location to enhance the awareness of consumers and the members of the regulated population.

The temporary guidance will be simultaneously superseded upon the effective date of any adopted codified rule or rules addressing the issue as an outcome of the rule making process.

## PROCEDURES:

### I. Electronic Transcripts:

Electronic transcripts are acceptable *provided that the sender* is either:

1. The educational institution responsible for the credits and/or degrees granted; or
2. The electronic transcript service provider engaged by the educational institution responsible for the credits and/or degree granted.

Effective: April 25, 2011

\*Revised: April 17, 2014; October 23, 2012



# Washington State Board of Accountancy

**Policy Number:** 2012-1

**Title:** Social Media

**Effective:** April 23, 2013

**Approved:** Emily R. Rollins CPA, Chair  
Emily R. Rollins, CPA, Chair

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## PURPOSE:

To establish the Board's position and guidelines regarding the proper business use of social media by employees or by contractors performing work for the Board. Social media is used by the Board primarily as a communication tool and sometimes as an investigative tool.

## DEFINITIONS:

**Social media** refers to any interactive Web-based technologies used for social networking and for sharing, discussing and/or developing content. Types of social media include, but are not limited to, blogs, video- or photo-sharing sites, and social-networking sites. Examples of social-media sites include, but are not limited to, YouTube, Flickr, Twitter, Facebook, and LinkedIn.

**Social networking** refers to the use of social media for building online communities and/or communicating with groups of individuals.

## EMPLOYEE USE:

### I. Permitted Use

- Board employees must receive, from the Executive Director, prior approval to use social media for Board related business.
- After being approved by the Executive Director, employees may use social media in the workplace only for approved agency purposes – under no circumstances is social media for personal use allowed.

- At this time, the Board's communication manager, under the direction of the Board's Executive Director, will be the person permitted to communicate through social media on behalf of the Board.
- Board employees shall not set-up a social media account for agency purposes unless approved in advance under this policy.
- Approved Board employees who engage in social media for agency purposes shall not engage in unlawful or prohibited conduct.
- Failure to abide by this policy established for use of social media or participation in any activity inconsistent with the Board's values and mission may result in appropriate disciplinary action.

## **II. Personal Use**

- Board employees should not use personal social media accounts to transact agency business, or to post privileged or confidential material. Content posted on personal social media sites should never be attributed to, or appear to be endorsed by or to have originated from, the Board.
- Board employees should never use their work e-mail account or password in conjunction with a personal social media site.
- Work equipment and resources, including paid work time, must not be used to access personal social media accounts.

## **III. Records and Privacy Guidelines**

The Internet is an unsecured publicly accessible network. Board employees should have no expectation of privacy in the use of Internet resources. Owners of Internet sites commonly monitor usage activity and those activities may be disclosed to any number of parties.

- Information used for publication via social media will follow the general and/or agency's approved retention schedule.
- The Board reserves the right to monitor Internet usage at such times and in such circumstances as appropriate.
- Social media shall not be used to distribute privileged or confidential material.




# Washington State Board of Accountancy

**Policy Number:** 2015-1

**Title:** Board Member Travel and Attendance at Group Gatherings

**Adopted:** January 30, 2015

**Approved:**

  
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Donald F. Aubrey, CPA, Chair

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## **Purpose:**

To ensure the continuity of the Board's authority to take legal action in the event of unexpected travel challenges or other events while some or all Board members are in group travel status.

To ensure that no Board actions occur at social, business, or professional gatherings attended by a quorum of Board members.

## **Policy:**

Board members may periodically travel or congregate together at social, business, or professional meetings. A quorum of voting Board members is required for the Board to conduct its business.

It is the policy of this Board that:

1. No more than three Board members shall travel together in a common vehicle or on a common carrier to ensure that any required Board action would be legally binding in the event of unexpected travel challenges or other events while some or all Board members are in travel status and not present to vote.
2. The Open Public Meetings Act of this state is designed to promote transparency when boards and commissions conduct public business. Board business or recommended Board actions shall not be discussed as a group if a quorum or more of Board members attend social, business, or professional gatherings.



# Washington State Board of Accountancy

**Policy Number:** 2017-1

**Title:** Investigative and Disciplinary Processes

**Adopted:** July 28, 2017

**Approved:** Thomas Neill, CPA  
Thomas G. Neill, CPA, Chair

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## **Purpose:**

The purpose of this policy is to further define and make available the Washington State Board of Accountancy's (Board) investigative and disciplinary process against Washington State licensees, or persons holding out as certified public accountants (Respondents) as described in chapter 18.04 RCW.

## **Authority and Delegation:**

The Board's authority to conduct investigations and enforce administrative discipline derives from Chapter 18.04 RCW (Public Accountancy Act) and chapter 34.05 RCW (the Administrative Procedures Act). The Board has delegated the responsibility for conducting such investigations to the Executive Director per RCW 18.04.045(7) and WAC 4-30-140. The Executive Director may work with staff, a Consulting Board Member (CBM), a contractor, and the Prosecuting Assistant Attorney General during the enforcement process so that the Board members may remain impartial and objective in the event of an administrative hearing.

## **Guiding Principles:**

The Board seeks to resolve disciplinary cases in a fair and equitable manner, and recognizes that administrative hearings are costly, time consuming, and delay resolution. Therefore, the Board seeks to resolve most disciplinary cases through informal consent agreements in accordance with the Administrative Procedures Act 34.05 RCW (APA). Furthermore, the Board seeks respondent participation in the development of settlements in order to encourage future compliance, foster professional development, and advance the profession.

## **Complaint Intake:**

The enforcement activities are driven primarily by complaints received from the public; however, the findings of federal, state, or other disciplinary entities may serve as the basis



of a complaint with the Board. The Executive Director may also initiate an investigation following an observation of a potential violation by Board staff.

**Charging and Administrative Review:**

If resolution through settlement is not reached, the Executive Director may issue a Statement of Charges against the respondent, as outlined in WAC 4-30-140.

**Approval and Review:**

All consent agreements must be signed by the respondent, and approved by a vote of the Board. Any CBM involved with the case is recused from voting. If approved by the Board, the consent agreement becomes effective and binding once served on the respondent.

As part of the ongoing investigative and disciplinary process, all complaints closed without action taken are reviewed on a regular basis by a Board member.

**Complainant Recourse:**

If a complainant disputes the closure of a case that has not been reviewed by a CBM, the Executive Director may request a CBM to review the case file. The CBM and the Executive Director may agree to re-open the complaint if there is sufficient basis for a violation. If the CBM concurs with the closure, then the complaint will remain closed, and any allegations will not be reconsidered without new material evidence.

**Cost Recovery:**

The Board has the power to recover investigative costs through the case resolution process. Investigative costs may include, but are not limited to, staff time, travel, legal costs, and cost of contractors.

Effective: July 28, 2017

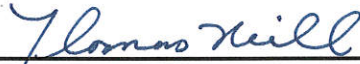


# Washington State Board of Accountancy

**Policy Number:** 2017-2

**Title:** Publication and Disclosure of Disciplinary Actions

**Adopted:** October 27, 2017

**Approved:**   
Thomas G. Neill, CPA, Chair

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## **Purpose:**

The Washington State Board of Accountancy's (Board) purpose is, in part, to protect the public interest. The Board is also required to comply with the Public Records Act Chapter 42.56 RCW. To help achieve this purpose, the Board shall make accessible disciplinary actions taken by the Board.

## **Guiding Principles:**

All disciplinary actions taken by the Board shall be published through the Board's licensee search, and through the Board's newsletter in summary. For the purposes of this policy, disciplinary actions may include, but are not limited to, board orders issued at an administrative hearing, default orders, negotiated consent agreements, and emergency temporary cease and desist orders.

All disciplinary actions are subject to the Public Records Act and may be provided in response to a request in accordance with WAC 4-30-024. The Board shall post any public safety notices on its website immediately.

The Board shall maintain updated disciplinary data through the National Association of State Boards of Accountancy (NASBA) in order to provide current licensee information to the public. NASBA maintains CPAverify.org to provide public access license statuses.

Effective: October 27, 2017

## 2017 CPE Audit

- The 2017 CPE Audit concluded on December 29, 2017
- 247 Individuals were included in the Audit
  - 190 Passed
  - 19 Failed
    - 16 Short CPE under 16 hours
    - 2 Short CPE 17 hours or more
    - 1 Failed to Respond to the Board
  - 38 Removed
    - 32 'Back 2 Back' CPE Issues (PLR and/or Ext Req)
    - 4 Lapsed
    - 2 Entered into audit in error

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- 240 Licensees
  - 185 Passed
  - 19 Failed
  - 36 Removed
- 5 Certificate holders
  - 4 Passed
  - 1 Removed
- 2 Non-Licensee CPA Firm Holder
  - 1 Passed
  - 1 Removed

## **Request Review Committee Report April 2018**

Elizabeth Masnari, CPA, Chair

During the first quarter 2018, the Executive Director and a Consulting Board Member from the Request Review Committee took the following action:

### **Approved Firm Names:**

FROST & COMPANY, PLLC  
FRIND & ALLEN CPAS PLLC  
CEDAR RIVER ACCOUNTING & TAX  
GORAYA ACCOUNTING & TAX SERVICES, CPA PLLC  
KEVIN R. BONNER, CPA, CFP®, PLLC  
SIMPLE SUMS ACCOUNTING, PLLC  
EMERALD NW CPA  
LAKESIDE CPA  
HDW TAX SERVICES  
ON THE POINT TAX  
ROBERTSON CONSULTING LLC  
GRESHAM FINANCIAL  
TERRY CAFFEY CPA, PLLC  
PNW FINANCIAL CONCIERGE LLC

### **Professional/Educational Organization – Recognition Requests**

During the 1st quarter in 2018, the Board received and approved the following requests for recognition of an educational organization for purposes of obtaining list requests.

- Clark County Bar Association
- King County Bar Association
- ACE Seminars

### **Domestic or International Education Credential Evaluation Services – Applications**

During the 1st quarter in 2018, the Board did not receive any requests for recognition of domestic or international education credential evaluation services.

1650 - State Board of Accountancy

Allotment Expenditure/Revenue BTD Flexible

Report Number: AEF04

Biennium: 2019

As of Fiscal Month: Mar FY1

Date Run: Mar 31, 2018 9:52AM

Transactions Through: Mar 30, 2018 8:00PM

Account: 02J

Allotment Content: Approved & Adjusted

Estimated Revenue Content: Approved & Adjusted

Expenditure Content: Cash, Acct(All)

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

By Account/Expenditure Authority	Allotment		Disbursement		Accrual		Encumbrance		Variance		Biennium Remaining
	BTD	BTD	BTD	BTD	BTD	BTD	BTD	BTD	BTD		
02J - Certified Public Accountants' Acct											
030 - Salaries and Expenses	1,024,093	881,694.64	46.42	0.00	142,351.94	1,893,258.94					
<b>Total for Agency</b>	<b>1,024,093</b>	<b>881,694.64</b>	<b>46.42</b>	<b>0.00</b>	<b>142,351.94</b>	<b>1,893,258.94</b>					
<b>By Account/Expenditure Authority</b>											
<b>By Object</b>											
A - Salaries and Wages	463,494	440,631.89	0.00	0.00	22,862.11	825,302.11					
B - Employee Benefits	170,932	165,642.25	0.00	0.00	5,289.75	301,025.75					
C - Professional Service Contracts	3,753	16,250.00	0.00	0.00	(12,497.00)	(6,250.00)					
E - Goods and Services	354,783	234,289.74	46.42	0.00	120,446.84	715,061.84					
G - Travel	27,378	23,766.96	0.00	0.00	3,611.04	49,233.04					
J - Capital Outlays	3,753	1,113.80	0.00	0.00	2,639.20	8,886.20					
<b>Total for Agency</b>	<b>1,024,093</b>	<b>881,694.64</b>	<b>46.42</b>	<b>0.00</b>	<b>142,351.94</b>	<b>1,893,258.94</b>					
<b>By Object</b>											

Fund

Balance As Of:	3/31/2018	Show Balances As Of:	03/31/2018
Book Balance:	3,255,552.47	<input type="button" value="Retrieve"/>	
Outstanding Warrants:	0.00		
Cash Balance:	3,255,552.47		

Fund Code:	02J
Fund Name:	CERTIFIED PUBLIC ACCOUNTANTS' ACCT
Fund Type:	SPECIAL REVENUE FUNDS (BA)
Treasury Type:	Treasury (1)
Budget Type:	Appropriated (A)
Roll-Up Fund:	CENTRAL ADMIN AND REGULATORY FUND (FBD)
Agency:	STATE BOARD OF ACCOUNTANCY (1650)
Statute:	18.04.105
GAAP Fund Type:	SPECIAL REVENUE FUNDS (B)
Active:	Active
DOT Fund:	No

Fund

Balance As Of:	3/31/2018	Show Balances As Of:	03/31/2018
Book Balance:	250,000.00	<input type="button" value="Retrieve"/>	
Outstanding Warrants:	0.00		
Cash Balance:	250,000.00		

Fund Code:	20D
Fund Name:	CPA SCHOLARSHIP TRANSFER ACCOUNT
Fund Type:	SPECIAL REVENUE FUNDS (BA)
Treasury Type:	Treasury Trust (2)
Budget Type:	Nonappropriated/Nonallotted (N)
Roll-Up Fund:	HIGHER EDUCATION FUND (FBG)
Agency:	STATE BOARD OF ACCOUNTANCY (1650)
Statute:	28B.123.050
GAAP Fund Type:	SPECIAL REVENUE FUNDS (B)
Active:	Active
DOT Fund:	No

# Board of Accountancy Washington State

## Enforcement Report

Quarter Report (Jan 01, 2018 through Mar 31, 2018)

	Complaints	Investigations	Period Total
<b>Ongoing at start of period</b>	16	1	17
<b>Received during period</b>	23		23
Total	39	1	40
<b>Complaints opened as investigations</b>	(3)	3	
Total	36	4	40
<b>Complaints Dismissed (Administrative)</b>	(1)		(1)
<b>Complaints Dismissed (investigated &lt;= 180 days)</b>	(16)		(16)
<b>Complaints Dismissed (investigated &gt; 180 days)</b>	0		0
Total	19	4	23
<b>Cases Dismissed (Administrative)</b>		0	0
<b>Cases Dismissed (investigated &lt;= 180 days)</b>		0	0
<b>Cases Dismissed (investigated &gt; 180 days)</b>		0	0
Total	19	4	23
<b>Cases Closed (Administrative)</b>		(3)	(3)
<b>Cases Closed (investigated &lt;= 180)</b>		0	0
<b>Cases Closed (investigated &gt; 180)</b>		0	0
Total	19	1	20