

## **BOARD MEETING AGENDA**

**Date, Time:** Friday, July 18, 2025 – 9:00 a.m.

**Location:** Microsoft Teams Meeting  
or if unable to attend virtually  
711 Capitol Way S Suite 400  
Olympia, WA 98501

**Notices:** None

Chair Introductions

## **BOARD MEETING AGENDA**

1. New Executive Director and New Board Member Introductions
2. Alternate Practice Structure Panel
  - a. Bisi Tairu  
Partner-in-charge, Office of Independence  
Citrin Cooperman Advisors, LLC
  - b. Anna Dourdourekas  
Independence and Ethical Standards Partner at Grant Thornton LLP  
Principal, Grant Thornton Advisors LLC  
AICPA PEEC Chair and APS Task Force Co-chair
  - c. Jason Evans  
Principal – Risk Management – Independence  
Baker Tilly  
AICPA PEEC Task Force
  - d. Al Tanju, CPA, CISA, CISM, CISSP  
Cyberguard Compliance, LLP  
SOC Practice Lead  
PEEC APS Task Force
3. Minutes – April 25, 2025, Board Meeting..... 8-19
4. NASBA Update
5. Legal Counsel’s Report
6. Chair’s Report
7. Committee/Task Force Reports
  - a. Executive Committee – Tonia Campbell, CPA
  - b. Peer Review Oversight Committee (PROC) – Scott Newman, Public Member

- c. Request Oversight Committee (ROC) – Brian Thomas, CPA.....20
  - d. Scholarship Oversight Committee (SOC) – Cindy Kay, CPA .....21
  - e. Board/AICPA Rules Committee (BARC) – Brooke Stegmeier, CPA
  - f. Licensing and Regulation Committee (LARC) – Kate Dixon, Public Member
- 8. Rules Review
  - a. Semi-annual Rules Development Agenda – July through December 2025 .....22
  - b. CR-101 Filing for Rules under Review..... 23-24
  - c. Rules Review/Discussion – Additional Pathways to Licensure (Red-line and clean versions of the proposed rule change drafts are made available.)
    - i. WAC 4-30-060 Education requirements.
    - ii. WAC 4-30-070 Experience requirements.
    - iii. WAC 4-30-072 What are the responsibilities of a verifying CPA?
    - iv. WAC 4-30-080 Initial individual CPA license requirements.
      - 1. Red-line draft versions .....25-34
      - 2. Clean draft versions .....35-41
- 9. Executive Director’s Report
  - a. Budget Status ..... 42-45
  - b. 2025 Renewal and CPE Extension Request Report ..... 46-47
- 10. Enforcement Report
  - a. Quarterly Enforcement and Resolved Complaint Reports ..... 48-49
- 11. Executive and/or Closed Sessions with Legal Counsel
- 12. 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, 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](mailto: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](http://www.washingtonrelay.com))

**WASHINGTON STATE  
BOARD OF ACCOUNTANCY  
BOARD MEETING – JULY 18, 2025  
SUMMARY**

**Date and Time:** Friday, July 18, 2025 - 9:00 a.m.

**Location:** Microsoft Teams Meeting  
or if unable to attend virtually  
711 Capitol Way S Suite 400  
Olympia, WA 98501

**Notices:** None

**Chair's Opening Announcements:** The Board of Accountancy Board meeting is now in session. The date is Friday, July 18, 2025. 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 advise me now in the Teams chat, and your name will be added to the public input roster.

**Chair Introductions:** My name is Tonia Campbell, CPA; I am the Chair of the Board of Accountancy. (Have the Board Members introduce themselves, then staff, and then legal counsel.)

**July 18, 2025 – BOARD MEETING**

**1. New Executive Director and New Board Member Introductions**

**2. Alternate Practice Structure Panel**

**a. Bisi Tairu**

Partner-in-charge, Office of Independence  
Citrin Cooperman Advisors, LLC

**b. Anna Dourdourekas**

Independence and Ethical Standards Partner at Grant Thornton LLP  
Principal, Grant Thornton Advisors LLC  
AICPA PEEC Chair and APS Task Force Co-chair

**c. Jason Evans**

Principal – Risk Management – Independence  
Baker Tilly  
AICPA PEEC Task Force

**d. Al Tanju, CPA, CISA, CISM, CISSP**

Cyberguard Compliance, LLP  
SOC Practice Lead  
PEEC APS Task Force

Brooke Stegmeier will introduce the guest speakers.

**3. Minutes – April 25, 2025, Board Meeting**

Board staff presents the April 25, 2025, Board meeting minutes draft at **Pages 8-19** for the Board's consideration.

**Does the Board approve the minutes as drafted?**

**Do the Board Members authorize the use of their electronic signatures for the signing of the approved meeting minutes?**

**4. NASBA Update**

The Board Chair will provide an update on the NASBA Western Regional Meeting held June 17-19 in New Orleans.

**5. 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.

**6. Chair's Report**

**7. Committee/Task Force Reports**

- a. Executive Committee** – Chair: Tonia L. Campbell, CPA; Vice Chair: Thomas P. Sawatzki, CPA; Secretary: Brooke Stegmeier, CPA

Tonia will give a verbal report.

- b. Peer Review Oversight Committee (PROC)** – Chair: Scott S. Newman, Public Member; Members: Kate Dixon, Public Member; Thomas P. Sawatzki, CPA;

Non-Board Member Volunteers: Laura Lindall, CPA; Thomas Neill, CPA

Scott will give a verbal report.

- c. **Request Oversight Committee (ROC)** – Chair: Brian R. Thomas, CPA; Members: Thomas P Sawatzki, CPA; Cindy Kay, CPA

**Page 20** contains the *Request Oversight Committee Report, July 2025* with the second quarter approval and denials from the committee.

Brian will give a verbal report.

- d. **Scholarship Oversight Committee (SOC)** – Chair: Cindy Kay, CPA; Members: Kate Dixon, Public Member; Thomas P. Sawatzki, CPA

**Page 21** contains the SOC report, *“Look Ahead” Schedule for 2026*.

Cindy will give a verbal report.

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

Brooke will give a verbal report.

- f. **Licensing and Regulation Committee (LARC)** – Chair: Kate Dixon, Public Member; Members: Brian R. Thomas, CPA; Brooke Stegmeier, CPA; Rajib Doogar, Public Member; Non-Board Volunteers: Thomas Neill, CPA; Mark Hugh, CPA; Kimberly Scott; Mike Nelson; Matt Medlin, CPA

Kate will give a verbal report.

## 8. Rules Review

Kate Dixon will lead a discussion on the proposed rule revisions.

### a. Semi-annual Rules Development Agenda – July through December 2025

**Page 22** contains the Semi-Annual Rules Development Agenda filed with the Office of the Code Reviser.

The agenda is informational for the public, and the noted dates of anticipated activity are estimates.

### b. CR-101 Filing for Rules under Review – Pages 23-24

### c. Rules Review/Discussion – Additional Pathways to Licensure

Both red-line and clean copies of the proposed rule revision drafts are provided.

**i. WAC 4-30-060 Education requirements**

**Pages 25-27** contain a red-line draft copy of the proposed rule changes. The clean copy is provided on **pages 35-36**.

The proposed changes are intended to:

- Update the education requirements to provide additional pathways to CPA licensure.

**ii. WAC 4-30-070 Experience requirements**

**Pages 28-30** contain a red-line draft copy of the proposed rule changes. The clean copy is provided on **pages 37-38**.

The proposed changes are intended to:

- Update the experience requirements to provide additional pathways to CPA licensure.

**iii. WAC 4-30-072 What are the responsibilities of a verifying CPA?**

**Pages 31-32** contain a red-line draft copy of the proposed rule changes. The clean copy is provided on **pages 39-40**.

The proposed changes are intended to:

- Update the verifying CPA requirements.
- Update pronouns.
- Rename the rule.

**iv. WAC 4-30-080 Initial individual CPA license requirements.**

**Pages 33-34** contain a red-line draft copy of the proposed rule changes. The clean copy is provided on **page 41**.

The proposed changes are intended to:

- Update the initial licensure requirements to provide additional pathways to CPA licensure.

**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?**

## **9. Executive Director's Report**

### **a. Budget Status**

**Page 42** contains the DES Small Agency Financial Services memo, May 2025 Financial Reports, dated June 18, 2025.

**Pages 43-45** 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, 2025.

### **b. 2025 Renewal and CPE Extension Request Report**

**Pages 46-47** contain the 2025 Renewal and CPE Extension Request report.

## **10. Enforcement Report**

### **a. Quarterly Enforcement and Resolved Complaint Reports**

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

**Pages 48-49** contain the Enforcement Reports:

- Quarterly Report – April 1, 2025, through June 30, 2025
- Twelve-Month Lookback – July 1, 2024, through June 30, 2025
- All Complaints – Resolved with and without discipline for periods July 2024 to June 2025 and July 2023 to June 2024
- CBM Report – April 1, 2025, through June 30, 2025

## **11. 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 executive or closed session when determined appropriate.

## **12. 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 allotted 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

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

**Time and Place of Meeting** 9:03 a.m. – 12:54 p.m. Friday, April 25, 2025  
Radisson Hotel Seattle Airport  
San Juan Rooms 2 & 3  
18118 International Blvd  
Seattle, WA 98188  
or by Microsoft Teams Meeting

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

Staff and Advisors  
Jennifer Sciba, Acting Director  
Jacob Dishion, Assistant Attorney General, Board Advisor  
Taylor Shahon, CPA, Lead Investigator  
Kirsten Donovan, Board Clerk  
Tia Landry, Data and Systems Administrator

**Call to Order – Board Meeting** Board Chair, Tonia Campbell called the meeting to order at 9:03 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 9:10 a.m. with the Board Chair presiding. The Board proposed revising one rule.

#### **WAC 4-30-090 Practice privileges.**

The proposed changes:

- Update and clarify out-of-state individuals qualifying for practice privileges in our state.

The Acting Director provided a summary of the proposed changes.

No written comments were received, and no public input was received during the hearing.



**Call to Order –  
Board Meeting**

Board Chair, Tonia Campbell, CPA, called the regular Board meeting back to order at 9:10 a.m.

**Rules Review**

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

- **WAC 4-30-090 Practice privileges.**

The Board voted unanimously to adopt the rule as written.

The Board voted for an effective date of 31 days after filing.

**Minutes –  
January 31, 2025,  
Board Meeting**

The Board approved the January 31, 2025, Board meeting minutes as drafted.

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 the 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 Delegation and Process for Remedial Resolution
- 2015-1 Board Member Travel and Attendance at Group Gatherings
- 2017-1 Investigative and Disciplinary Process
- 2017-2 Publication and Disclosure of Disciplinary Actions
- 2020-1 Peer Review

The Board voted unanimously to revise the following policy:

- 2017-2 Publication and Disclosure of Disciplinary Actions

The Acting Director reported the proposed revisions will:

- Correct “Adopted” to “Revised” on the page 1 date. The change was not included when the policy was last revised.
- Eliminate the extra space between sentences to follow modern formatting conventions.

## **NASBA Update**

43rd Annual Conference for Executive Directors and Board Staff held March 25-27, 2025, in Clearwater Beach, FL.

The Acting Director advised that the following were the main topics of conversation at the conference.

- Many states have proposed legislative changes in process for additional CPA licensing requirement models.
- A shift to individual mobility instead of state-based mobility is occurring.
  - States will look at how a CPA was licensed, since different pathways to licensure will be forthcoming.
  - Practice privilege was covered by the rule change adopted at today's meeting.
  - Licensing through substantial equivalency is separate from mobility (practice privilege). The Board will have to consider this soon.
- Private equity and alternative practice structures are becoming more common in CPA firm licensing. The importance of how these entities present themselves to the public was stressed.

## **Private Equity – AICPA Guest Speakers**

Brooke Stegmeier introduced guest speakers, Anna Dourdourekas, AICPA Professional Ethics Executive Committee Chair; PEEC APS Task Force Co-chair; Partner, Audit and Assurance, Grant Thornton LLP; Principal, Grant Thornton Advisors LLC and Joan Farris, AICPA Manager of Professional Ethics Division. Anna and Joan presented the Alternative Practice Structures and Developing Ethics Guidance PowerPoint, which included the following:

- Alternative practice structure (APS) and characteristics.
  - An accounting firm separates its attest and non-attest practices into distinct legal entities and sells a portion of its non-attest practice to outside investors.
  - Typically, partners of the legacy firm retain an equity interest in the non-attest firm.
  - The outside investor(s) will generally have either significant influence or control over the non-attest entity.
  - The attest firm meets the requirements of the Council Resolution Concerning the Form of Organization Rule, including majority ownership by CPAs.
  - The owners of the non-attest entity may include attest firm partners, non-attest entity principals, investors, and co-investors.
  - The attest firm has its own governing body separate from the non-attest entity's governing body which is not elected by the non-attest entity's governing body.

- Decisions regarding compensation, finance and budget, resource allocation, and strategic decisions of the non-attest entity are made at the board level. Ordinary course managerial and operational decisions related to the non-attest entity decisions are made by senior leadership of the non-attest entity. The non-attest entity board has the authority to approve the budget, including compensation of attest firm partners either on a pooled or individual basis, and may delegate these responsibilities to subcommittees.
- The attest firm maintains an administrative services agreement with the non-attest entity, compensating the non-attest entity for administrative support, leased employees, equipment, office space, and other resources.
- The chief executives or equivalents of the attest firm and non-attest entity are not the same individual. The chief executive or equivalent of the attest firm reports to the attest firm board, while the chief executive or equivalent of the non-attest entity reports to the non-attest entity board.
- Potential benefits.
  - Private equity (PE) investors' interest in accounting firms may be related to stability of CPA firms; low risk return on investment; and their history of investing in professional services.
  - Accounting firms' interest in PE may be related to capital for innovation, technology, and talent retention; growth potential; resources; and succession planning in small firms.
- Areas of potential risk.
  - Public interest principle.
  - Independence.
  - Conflicts of interest.
  - Branding/advertising and confusion related to which entity performs a service.
  - CPA designation and reputation.
  - Quality management and peer review.
  - Governance, ownership, operations, and compensation.
  - Administrative services agreement implementation.
  - PE exit strategy.
- Pre-transaction (and ongoing) consideration and risk mitigation. Prioritizing transparency, ethical practices, and robust governance, PE-backed firms can demonstrate their commitment to maintaining the highest standards of audit quality, ensuring that the public interest is always safeguarded.
  - Consultation with legal counsel, OCA/SEC/PCAOB/AICPA staff, state regulators, and others.
  - Responsibility for professional liability insurance.
  - Independence education for members and PE investors.

- Formulation and operation of a robust administrative services agreement.
- Establishment of an independence framework and monitoring procedures.
- Clear disclosures regarding firm licensure, etc.
- Separation of decision-making authority, including compensation determination.
- Implementation of an internal control committee to review perceived conflicts.
- Examples of control firms have in place.
  - Updated policies, procedures, and guidance reflecting the APS transaction with a PE investor.
  - Periodic confirmations of compliance with applicable independence requirements by the PE investor and individuals associated with the investor.
  - Monitoring and performing conflict checks on new non-attest entity lenders.
  - Sharing of relevant information between the attest firm and the PE investor(s) to monitor independence.
  - Monitoring applicable entities within the PE structure in the firm's database and inclusion of such entities in conflict checks for prospective client engagements.
  - Robust administrative service agreements that address the provision of sufficient future resources to the attest firm.
- Potential revisions to the AICPA Code of Professional Conduct and guidance related to independence in APS.
  - Changes may be necessary for evolving investment structures; network and firms' interpretation; covered member definition; and terms such as "direct" and "indirect" superiors and "other public company entities".
  - PEEC's APS Task Force is reviewing this matter, and their goal is to present a comprehensive exposure draft incorporating not only independence, but other relevant areas of the code as deemed necessary. The task force is requesting comments from interested parties with a comment deadline of June 15, 2025.
  - The task force proposes a three-step process to evaluate independence in an APS.
    - Identify network firms of the attest firm.
    - Identify covered members.
    - Identify relationships and circumstances involving additional individuals and entities that create threats to independence.
      - Apply prohibitions.
      - Apply conceptual framework for independence.

Throughout the presentation the Board Members provided comments including:

- Rajib Doogar expressed concerns about:
  - A conflict of interest with partner compensation and ways of mitigating this conflict.
  - Public protection and how APS and PE arrangements are being disclosed in financial statements.
  - Two parts to the agreement as he sees it – governance structure and operating details – he believes that the governance portion should be disclosed.
  - Believes firms need to re-think who their clients are; they are not just the people paying you, the general public is your client.
- Scott Newman expressed concerns about:
  - Uncertainty for the firm's clients' continuity of services when a PE investor typically has a 6-year relationship with the firm. What happens, particularly in a smaller firm, when the investor leaves.
  - Firms will need to choose the right PE investors.

The Board Members and Acting Director thanked Anna and Joan for presenting the information and their time. Anna and Joan thanked the Board for their feedback during the meeting. They stated they took notes and will bring the comments to the task force for review. They asked the Board to submit further comments, if any, by June 15, 2025.

## **NASBA Update (continued)**

### Uniform Accountancy Act (UAA) Exposure Draft

The Acting Director reported the exposure draft includes changes to:

- Section 5 for additional pathways to CPA licensure.
  - The hour count for college education credits has been eliminated.
  - The required education is now in terms of baccalaureate and post-baccalaureate degrees.
- Section 23 for practice privileges would move away from state-based mobility to individual mobility.

The Acting Director advised that mobility and reciprocity licensure are separate with mobility being more of a driver's license approach. A CPA holding an active license in good standing in another US jurisdiction can work in our state on a temporary basis through practice privileges without obtaining a Washington State CPA license. If the CPA's principal place of business is Washington, they must obtain a Washington State license, and if they hold a license in another US jurisdiction, they can apply through interstate reciprocity.

**Legal Counsel's Report**

The Acting Director thanked Lisa Petersen, AAG, for her help during the time she was the Board's legal counsel. Jennifer introduced Jacob Dishion, AAG, the Board's new legal counsel. Jacob provided his background with the Attorney General's Office. Board Members and the Acting Director welcomed Jacob.

**Chair's Report**

The Board Chair thanked Rajib Doogar for his service to the Board which ends June 2025. She presented him with an appreciation plaque and stated that he expanded the Board's way of thinking.

Rajib thanked everyone stating that it was an enriching experience and the Board is exemplary. He will be cheering the Board on from the sidelines.

**Executive Committee**

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

**Peer Review Oversight Committee (PROC)**

Scott Newman reported that the committee did not have a meeting this quarter but communicated by email. He provided the AICPA report, *Quality Management – At a Glance from the Audit & Attest Standards Team*.

Scott deferred to Tom Neill, CPA, Uniform Accountancy Act (UAA) Committee Chair for the AICPA, to report on peer review activities. Tom reported:

- Peer review was thought of as a system of quality control now it is thought of in terms of quality management.
- The goal is to drive attest firms to improve their reports.
- The expectation is that firms only performing compilations will also follow the new standards.

**Request Oversight Committee (ROC)**

Brian Thomas reported on the approval and denials from the committee for the 1st quarter of 2025:

Approved Firm Names:

Jain Accounting PLLC  
Milner, Howard, Palmer & Edwards CPAs  
Clark Accounting LLC  
Sequoia CPA PLLC  
Campbell Tax & Accounting LLC  
TruDBooks  
Dimeler & Associates PLLC  
SkyRiver Advisors, PLLC

Professional/Educational Organization – Recognition Requests:

During the 1st quarter of 2025, the Board did not receive any requests for recognition as an educational organization for purposes of obtaining list requests.

**Scholarship  
Oversight  
Committee (SOC)**

Cindy Kay presented the Washington CPA Foundation – 2025 Pre-Intake Scholarship Winner Data report. She reported:

- 65 scholarships were awarded from Washington State Board of Accountancy funds: 30 master's degree and 35 bachelor's degree students.
- 250 students applied.
- 64% of scholarship winners were female, 35% were male, and 1 winner was unknown.
- 20 students categorized as low income as determined by Pell Grant/Zero Expected Family Contribution.
- 25 students reported as first-generation college students.
- Winners ethnicity reported; Black or African American – 3.7%; White – 40.2%; Asian American – 26.8%; Hispanic, Latino, or Spanish Origin – 13.4%; Some other race, ethnicity, or origin – 6.1%; unreported – 9.8%
- Winners were divided among 17 colleges with the University of Washington and Gonzaga University being the top recipients.

**Board/AICPA  
Rules Committee  
(BARC)**

Brooke Stegmeier presented the memo, Discussion Topics: Private Equity Ownership and CPE Compliance, dated April 6, 2025, and led the discussion. The committee met on March 31, 2025, and discussed the topics stated. The memo is for informational purposes only with no proposals or decisions required.

Private Equity (PE) Ownership of CPA Firms

PE ownership of CPA firms through Alternative Practice Structures has become a significant trend in CPA firm ownership. The guest speakers discussed the topic at length. Brooke provided the AICPA Professional Ethics Division Discussion Memorandum, Potential revisions to the AICPA Code of Professional Conduct and guidance related to independence in alternative practice structure, dated March 10, 2025. Brooke asked the Board if they wanted to respond to the memo which has a response date of June 15, 2025. Board Members may provide comments to Brooke by email and the committee will decide if a response will be submitted.

### CPE Compliance Considerations

Brooke led the conversation regarding CPE extensions and hardships. The Board may review the CPE rules for possible revisions.

### **Licensing and Regulation Committee (LARC)**

Kate Dixon presented and led the discussion on the memo, Licensing and Regulation Committee (LARC) Update. Kate reported:

- The committee met on February 12, 2025, and agreed upon objectives.
- The committee recommends adding additional pathways to licensure. These pathways are:

#### **Pathway 1**

1. Bachelor's degree with an accounting concentration or equivalent, which includes:
  - a. Twenty-four semester hours (36 quarter hours) or the equivalent in accounting subjects of which at least 15 semester hours must be at the upper level or graduate level (an upper-level course is defined as a course that frequently carries completion of a lower-level course(s) as a prerequisite); and
  - b. Twenty-four semester hours (36 quarter hours) or the equivalent in business administration subjects at the undergraduate or graduate level.
2. Two years of experience consisting of a minimum of 24 months and 4,000 hours, which must be verified by an active CPA licensee who has held their license for a minimum of 5 years.

#### **Pathway 2**

1. Post-baccalaureate degree with an accounting concentration or equivalent, which includes:
  - a. Twenty-four semester hours (36 quarter hours) or the equivalent in accounting subjects of which at least 15 semester hours must be at the upper level or graduate level (an upper-level course is defined as a course that frequently carries completion of a lower-level course(s) as a prerequisite); and



- b. Twenty-four semester hours (36 quarter hours) or the equivalent in business administration subjects at the undergraduate or graduate level.
2. One year of experience consists of a minimum of 12 months and 2,000 hours, which must be verified by an active CPA licensee who has held their license for a minimum of 5 years.

**Pathway 3** – Current pathway with a 2030 review date

1. Bachelor's degree (150 credits) with an accounting concentration or equivalent, which includes:
  - a. Twenty-four semester hours (36 quarter hours) or the equivalent in accounting subjects of which at least 15 semester hours must be at the upper level or graduate level (an upper-level course is defined as a course that frequently carries completion of a lower-level course(s) as a prerequisite); and
  - b. Twenty-four semester hours (36 quarter hours) or the equivalent in business administration subjects at the undergraduate or graduate level.
2. One year of experience consists of a minimum of 12 months and 2,000 hours, which must be verified by an active CPA licensee who has held their license for a minimum of 5 years.

The Board agreed with the committee's proposed methods of licensure and are ready to move forward with rule revisions. The committee will prepare the rule revision drafts for full Board review at the July Board meeting.

**Acting Director's  
Report**

Budget Status Report

The Acting Director presented and reported on the Allotment Expenditure/Revenue LTD Flexible Report, the Certified Public Accountant's Account Fund View, and the CPA Scholarship Transfer Account Fund View for transactions through March 31, 2025.

The Acting Director reported that two legislative proposals are in the current session.

- House Bill – Proposed one-time fund sweep of \$1.378 million.

- Senate Bill – Proposed one-time fund sweep of \$1.8 million.

#### Executive Director Position Update

The Acting Director reported that several applications have been received for the Executive Director position. The interview process has begun, and potentially the position will be filled before the July Board meeting.

She had no updates on the vacant CPA Board Member position or the upcoming vacancy for a Public Member Board Member position.

#### **Enforcement Report**

#### Quarterly Enforcement and Resolved Complaint Reports

Taylor Shahon presented the following reports:

- Quarterly Report – January 1, 2025, through March 31, 2025
- Twelve-Month Lookback – April 1, 2024, through March 31, 2025
- All Complaints – Resolved with and without discipline for periods April 2024 to March 2025 and April 2023 to March 2024.
- CBM Report – January 1, 2025, through March 31, 2025

Taylor noted that a correction to the CBM report is needed. The total should be 12 not 16.

Taylor thanked the Consulting Board Members for their help during the period and reported the following on enforcement activities:

- Most prevalent complaints are failure to provide records, lack of response from CPAs, and tax filing issues.
- Typically, a small firm or sole proprietorship's failure to respond is due to illness or hardship. Most of these are resolved without a Board Order.
- Many complaints are closed with no action, as the Board has no jurisdiction over the respondent.

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

No executive or closed sessions were held.

#### **Public Input**

The Board received public input from the following:

- Kimberly Scott, WSCPA, President & CEO, added comments throughout the meeting.

- Atarah – Requested that the Board consider extending Exam score expiration dates to December 31, 2025, for scores set to expire on June 30, 2025. This would align with a recent extension implemented by the Washington DC Board.

**Adjournment**      The Board meeting adjourned at 12:54 p.m.

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Member

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## **Request Oversight Committee Report July 2025**

Brian Thomas, CPA, Chair

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

### **Approved Firm Names:**

Myers Forensic Accounting Services  
Accountability Services  
Halledger  
Kafoo CPA  
SmartCloud Certified Public Accountants PLLC

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

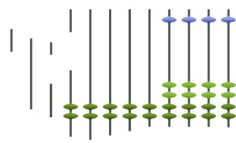
During the second quarter, the Board did not receive any requests for recognition as an educational organization or professional association for purposes of obtaining list requests.

### **Late Fee Waiver Requests**

The Board applies a late fee for renewal applications received during May 1 through June 30.

The following renewal applications were submitted after April 30, 2025:

- 509 renewal applications received a late fee.
- The Board received 7 late fee waiver requests.
  - 1 request was approved.
  - 6 requests were denied.
    - 1 requested a second review and was denied.



June 26, 2025

To: Washington State Board of Accountancy

From: Scholarship Oversight Committee (SOC)

Chair: Cindy Kay, CPA; Members: Kate Dixon, Public Member; Tom Sawatzki, CPA

Re: SOC Quarterly Report – July 18, 2025, Board Meeting

**“Look Ahead” Schedule for 2026**

- Early September: Applications open for 2026.
- September-February: On campus and educator marketing, BAP visits, flyers and posters on campuses and targeted outreach.
- December: Recruit volunteer reviewers.
- February: Last push for application and closing date in mid-February.
- Mid-February-April 1: Scholarship Review.
- April 1: WA CPA Foundation approves slate of winners.
- April-May: Intake of additional scholarship paperwork.
- June/July: Payments for Summer/Fall tuition.



STATE OF WASHINGTON  
**Board of Accountancy**  
PO BOX 9131 • Olympia WA 98507-9131  
(360) 753-2586 • [www.acb.wa.gov](http://www.acb.wa.gov)

June 2, 2025

Semi-Annual Rules Development Agenda  
July 2025 through December 2025

The Washington State Board of Accountancy's semi-annual, rules development agenda follows for publication in the Washington State register under RCW 34.05.314.

This agenda is for information purposes, and the noted dates of anticipated activity are estimates. Additional rule development activity not on the agenda may occur as conditions warrant.

If you have questions about this rule development agenda, please contact:

Jennifer Sciba, Acting Director  
PO Box 9131, Olympia, WA 98507-9131  
Phone: (360) 586-0952; Email: [jennifer.sciba@acb.wa.gov](mailto:jennifer.sciba@acb.wa.gov)

WAC Citation	Subject Matter	Anticipated Activity Dates		
		Preproposal (CR-101)	Proposed (CR-102) or Expedited (CR-105)	Permanent (CR-103)
WAC 4-30-060	Education requirements.	April 2025	July 2025	October 2025
WAC 4-30-070	Experience requirements.	April 2025	July 2025	October 2025
WAC 4-30-072	What are the responsibilities of verifying CPA?	April 2025	July 2025	October 2025
WAC 4-30-080	Initial individual CPA license requirements.	April 2025	July 2025	October 2025

Jennifer Sciba  
Acting Director

OFFICE OF THE CODE REVISER STATE OF WASHINGTON FILED  <b>DATE: June 02, 2025</b> <b>TIME: 7:57 AM</b>  <b>WSR 25-12-081</b> <small>July 18, 2025 Page 22</small>
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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: April 09, 2025**

**TIME: 1:45 PM**

**WSR 25-09-039**

**Agency:** Board of Accountancy

**Subject of possible rule making:** WAC 4-30-060 Education requirements.; WAC 4-30-070 Experience requirements.; WAC 4-30-072 what are the responsibilities of a verifying CPA?; WAC 4-30-080 Initial individual CPA license requirements.

**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 proposed rule changes are intended to:

WAC 4-30-060 – Update the education requirements to provide additional pathways to CPA licensure.

WAC 4-30-070 – Update the experience requirements to provide additional pathways to CPA licensure.

WAC 4-30-072 – Update pronouns and rename the rule.

WAC 4-30-080 – Update the initial licensure requirements to provide additional pathways to CPA licensure.

**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:**

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](mailto:Kirsten.donovan@acb.wa.gov)  
Web site: <https://acb.wa.gov/>  
Other:

(If necessary)

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

Additional comments:

<b>Date:</b> April 9, 2025	<b>Signature:</b> 
<b>Name:</b> Jennifer Sciba,	
<b>Title:</b> Acting Director	



**Washington State Board of Accountancy  
Board Licensing and Regulation Committee**

**Suggested WAC Revisions**

**WAC 4-30-060**

**Education requirements.**

(12) **In general.** ~~Education requirements to apply for a CPA license: An applicant for the CPA license. To apply for the CPA license you must have completed at least one of the following:~~

~~(a) A baccalaureate degree with an accounting concentration or equivalent;~~

~~(b) A post-baccalaureate degree with an accounting concentration or equivalent; or~~

~~(c) A baccalaureate bachelor's degree with an accounting concentration or equivalent plus 30 semester hours (45 quarter hours) 150 semester hours (225 quarter hours) of college education; including, a baccalaureate or higher degree; and an accounting major or concentration as defined as at least:~~

~~(2) **Accounting concentration.** For purposes of this rule, an accounting concentration is~~

~~:~~

~~(a) Twenty-four semester hours (36 quarter hours) or the equivalent in accounting subjects of which at least 15 semester hours must be at the upper level or graduate level (an upper level course is defined as a course that frequently carries completion of a lower level course(s) as a prerequisite); and~~

~~(b) Twenty-four semester hours (36 quarter hours) or the equivalent in business administration subjects at the undergraduate or graduate level.~~

~~(c) Excess accounting semester hours beyond the requirements of (a) of this subsection may be counted as business administration semester hours for purposes of the requirements of (b) of this subsection.~~

~~(34) **Education requirements to sit for the CPA examination.** : An applicant for the To apply for the CPA examination you must have completed at least one of the general education requirements in section (1) of this rule. 420 semester hours (180 quarter hours) of college education; including, a baccalaureate or higher degree; and an accounting major or concentration as defined as at least:~~

~~(a) Twenty-four semester hours (36 quarter hours) or the equivalent in accounting subjects of which at least 15 semester hours must be at the upper level~~

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or graduate level (an upper level course is defined as a course that frequently carries completion of a lower level course(s) as a prerequisite); and

~~(b) Twenty-four semester hours (36 quarter hours) or the equivalent in business administration subjects at the undergraduate or graduate level.~~

~~(43) Education obtained outside the United States. If you obtained all or a portion of the applicant's your education is obtained outside the United States the applicant you must have their your education evaluated by a board approved foreign education credential evaluation service. The board will establish the criteria for board approval of foreign education credential evaluation services. The board does not provide education credential evaluation services.~~

~~(54) Semester versus quarter hours. As used in these rules, a "semester hour" means the conventional college semester hour. Your quarter hours will be converted to semester hours by multiplying them by two-thirds.~~

~~(65) Accreditation standards. For purposes of this rule, the board will recognize colleges and universities which are accredited in accordance with (a) through (c) of this subsection.~~

~~(a) The college or university must be accredited at the time the your education was earned by a regionally or nationally accrediting agency recognized by the board. The board will recognize nonaccredited education accepted by an accredited college or university.~~

~~(b) If an institution was not accredited at the time your education was earned but is so accredited at the time your application is filed with the board, the institution will be deemed to be accredited for the purpose of (a) of this subsection provided that it:~~

~~(i) Certifies that your total educational program would qualify the applicant for graduation with a baccalaureate degree during the time the institution has been accredited; and~~

~~(ii) Furnishes the board satisfactory proof, including college catalogue course numbers and descriptions, that the preaccrediting courses used to qualify you for a concentration in accounting are substantially equivalent to postaccrediting courses.~~

~~(c) If your degree was received at an accredited college or university as defined by (a) or (b) of this subsection, but the educational program which was used to qualify you for a concentration in accounting included courses taken at nonaccredited institutions, either before or after graduation, such courses will be~~

~~deemed to have been taken at the accredited institution from which your degree was received, provided the accredited institution either:~~

- ~~(i) Has accepted such courses by including them in its official transcript; or~~
- ~~(ii) Certifies to the board that it will or would accept such courses for credit toward graduation.~~

~~(7) **Alternative to accreditation.** An applicant who if you~~ graduated from a degree-granting institution that was not accredited at the time ~~they~~your degree ~~or credits~~ was received ~~or at the time your application was filed, you~~ will be deemed to be a graduate of an accredited college or university if a credentials evaluation service approved by the board certifies that ~~they~~your degree is equivalent to a degree from an accredited college or university ~~as defined in subsection (5) of this section.~~ The board does not provide education credential evaluation services.

~~(8) **Expiration date.** Paragraph (1)(c) of this rule expires for periods after December 31, 2035.~~

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## WAC 4-30-070

### Experience requirements.

(1) ~~(4)~~ In general. An applicant for the CPA license must have obtained qualifying experience.

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(a) ~~Qualifying~~ E-experience may be obtained through the practice of public accounting and/or employment in industry or government. In certain situations, employment in academia may also provide experience to obtain some or all of the competency requirements.

(b) ~~E~~Qualifying-experience may be obtained through one or more employers, with or without compensation, and may consist of a combination of full-time and part-time employment.

(c) ~~E~~Employment experience should demonstrate that it occurred in a work environment and included ~~tasks sufficient~~ sufficient tasks to have provided an opportunity to obtain the competencies defined by section (4) of this rule, subsection (3) of this section and:

(2) **Hours required.**

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(a) For applicants for the CPA license who meet the education requirements of WAC 4-30-060 (1)(a), two years of experience consisting of a minimum of 24 months and 4,000 hours.

(b) For applicants for the CPA license who meet the education requirements of WAC 4-30-060 (1)(b) or WAC 4-30-060 (1)(c), one year of experience consisting of a minimum of 12 months and 2,000 hours.

(c) For applicants for the CPA license who apply through the foreign reciprocity requirements of WAC 4-30-102, one year of experience consisting of a minimum of 12 months and 2,000 hours.

(d) Months are not required to be consecutive. Covered a minimum 12-month period (this time period does not need to be consecutive);

(b) Consisted of a minimum of 2,000 hours;

(3) **Other experience requirements.** The qualifying experience must also meet the following requirements:

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(a) ~~The qualifying experience must p~~Provided the opportunity to utilize the skills generally used in business and accounting and auditing including, but not limited to, accounting for transactions, budgeting, data analysis, internal auditing,

preparation of reports to taxing authorities, controllership functions, financial analysis, performance auditing and similar skills; ~~and~~

~~(d) Be verified by a licensed CPA as meeting the requirements identified in subsection (5) of this section; and~~

~~(be) The experience must b~~Be obtained no more than eight years prior to the date the board receives ~~theyour~~ complete license application.

~~(43) Competencies:~~ The experience should demonstrate that the work environment and tasks performed provided the ~~applicant~~applicant with an opportunity to ~~obtain~~experience the following competencies:

(a) Assess the achievement of an entity's objectives;

(b) Develop documentation and sufficient data to support analysis and conclusions;

(c) Understand transaction streams and information systems;

(d) Assess risk and design appropriate procedures;

(e) Make decisions, solve problems, and think critically in the context of analysis; and

(f) Communicate scope of work, findings and conclusions effectively.

~~(5) Verification requirements. Qualifying experience must be verified. See WAC 4-30-072.~~

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~~(4) The applicant's responsibilities:~~ The applicant for a license requesting verification is responsible for:

~~(a) Providing information and evidence to support the applicant's assertion that their job experience could have reasonably provided the opportunity to obtain the specific competencies, included on the applicant's Experience Affidavit form presented for the verifying CPA's evaluation;~~

~~(b) Producing that documentation and the completed Experience Affidavit form to a qualified verifying CPA of their choice;~~

~~(c) Determining that the verifying CPA meets the requirements of subsection (5) of this section; and~~

~~(d) Maintaining this documentation for a minimum of three years.~~

~~(5) Qualification of a verifying CPA:~~ A verifying CPA must have held a valid CPA license to practice public accounting in the state of Washington or be qualified for practice privileges as defined in RCW ~~18.04.350~~ (1) for a minimum of five years prior to verifying the candidate's experience, including the date that the applicant's experience is verified. The five years do not need to be consecutive.



**WAC 4-30-072**

**Verification requirements.**~~What are the responsibilities of a verifying CPA?~~

**(1) Applicant's responsibilities.** The applicant for a license requesting verification is responsible for:

(a) Providing information and evidence to support the applicant's assertion that their job experience could have reasonably provided the opportunity to experience the specific competencies, included on the applicant's Experience Affidavit form presented for the verifying CPA's evaluation;

(b) Producing that documentation and the completed Experience Affidavit form to a qualified verifying CPA of their choice;

(c) Determining that the verifying CPA meets the requirements of subsection (2) of this rule; and

(d) Maintaining this documentation for a minimum of three years.

**(2) Qualifications of a verifying CPA.** A verifying CPA must have held a valid CPA license to practice public accounting in the state of Washington or have held a current license or certificate in good standing from any other state or jurisdiction of the United States, for a minimum of five years prior to verifying the candidate's experience including the date that the applicant's experience is verified. The five years do not need to be consecutive.

**(3) Duties of the verifying CPA.** The verifying CPA is expected to:

~~(a1)~~ Review Obtain the applicant's completed Experience Affidavit form and supporting documentation to support the jobs the applicant held which provided the experience supporting the applicant's assertion that by performing the specific job functions, ~~the applicant~~she/he was provided the opportunity to ~~obtain~~experience each specific competency (this expectation may be met if the applicant is employed by the verifying CPA's firm or organization);

~~(b2)~~ Verify the applicant's relevant employment history;

~~(c3)~~ Interview the candidate or otherwise obtain or possess knowledge sufficient to understand the skill sets applied, tasks performed, and time spent in the applicant's represented job functions;

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**Board Licensing and Regulation Committee**  
**Suggested WAC Revisions**  
**July 2025**  
**Page 8**

(d4) Assess whether the skill sets applied, tasks performed, and time spent would likely provide an opportunity to ~~obtain~~experience each specific competency, excluding knowledge of the Washington state Public Accountancy Act and related board rules;

(e5) Determine, by interview or course completion certificate, etc., that the applicant is knowledgeable of the Public Accountancy Act and related board rules applicable to individuals licensed in the state of Washington;

(f6) Document this process and the basis for the conclusions reached by the verifying CPA relative to each specific competency, and maintain this documentation for a minimum of three years.



## WAC 4-30-080

### Initial individual CPA license requirements.

(1) **General requirements.** To qualify to apply for an initial license ~~an applicant you~~ must meet the following criteria and requirements:

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(a) Good character requirements. ~~See of~~ RCW **18.04.105** (1)(a);

(b) Education requirements. ~~See of~~ WAC **4-30-060**;

(c) Examination requirements. ~~See of~~ WAC **4-30-062**;

(d) Experience requirements. ~~See of~~ WAC **4-30-070**;

(e) Achieve and document a passing grade of ninety percent or better on a course covering the complete content of the AICPA Code of Professional Conduct.

(2) **Additional requirement.** If more than four years have lapsed since ~~the applicant you~~ passed the examination, ~~the applicant you~~ must meet the CPE requirements of WAC **4-30-134**(5) within the thirty-six month period immediately preceding submission of ~~theyour~~ license application. That CPE must include CPE hours in ethics and regulation meeting the requirements of WAC **4-30-132**(7). This regulatory ethics portion of the combined one hundred twenty-hour CPE requirement must be completed within the six month period immediately preceding submission of ~~theyour~~ license application.

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(3) **Application.** ~~The applicant You~~ must provide the required information, documents, and fees to the board either by making application through the board's online application system or on a form provided upon request. ~~You must provide all requested information, documents and fees to the board before the application will be evaluated.~~

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(4) **When title use is allowed.** Upon assessment of ~~your~~ qualifications and approval of ~~theyour~~ application, ~~your~~ licensed status will be posted in the board's licensee database and, therefore, made publicly available for confirmation. A hard copy of ~~a your~~ license can be provided upon request. ~~An applicant may not use the title CPA until the date the approval of the license is posted in the board's licensee database and, therefore, made publicly available for confirmation.~~

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(5) **Initial license term.** ~~An Your~~ initial license will expire on June 30 of the third calendar year following initial licensure.

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~~(6) You may not use the title CPA until the date the approval of your license is posted in the board's licensee database and, therefore, made publicly available for confirmation.~~

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**Washington State Board of Accountancy  
Board Licensing and Regulation Committee**

**Suggested WAC Revisions**

**WAC 4-30-060**

**Education requirements.**

(1) **In general.** An applicant for the CPA license must have completed at least one of the following:

(a) A baccalaureate degree with an accounting concentration or equivalent;  
(b) A post-baccalaureate degree with an accounting concentration or equivalent; or

(c) A baccalaureate degree with an accounting concentration or equivalent plus 30 semester hours (45 quarter hours) of college education.

(2) **Accounting concentration.** For purposes of this rule, an accounting concentration is:

(a) Twenty-four semester hours (36 quarter hours) or the equivalent in accounting subjects; and

(b) Twenty-four semester hours (36 quarter hours) or the equivalent in business administration subjects at the undergraduate or graduate level.

(c) Excess accounting semester hours beyond the requirements of (a) of this subsection may be counted as business administration semester hours for purposes of the requirements of (b) of this subsection.

(3) **Requirements to sit for the CPA examination.** An applicant for the CPA examination must have completed at least one of the general education requirements in section (1) of this rule.

(4) **Education obtained outside the United States.** If all or a portion of the applicant's education is obtained outside the United States the applicant must have their education evaluated by a board approved foreign education credential evaluation service. The board will establish the criteria for board approval of foreign education credential evaluation services.

(5) **Semester versus quarter hours.** As used in these rules, a "semester hour" means the conventional college semester hour. Quarter hours will be converted to semester hours by multiplying them by two-thirds.

(6) **Accreditation standards.** For purposes of this rule, the board will recognize colleges and universities which are accredited at the time the education was earned by a regionally or nationally accrediting agency recognized by the

board. The board will recognize nonaccredited education accepted by an accredited college or university.

(7) **Alternative to accreditation.** An applicant who graduated from a degree-granting institution that was not accredited at the time the degree or credits was received will be deemed to be a graduate of an accredited college or university if a credentials evaluation service approved by the board certifies that the degree is equivalent to a degree from an accredited college or university. The board does not provide education credential evaluation services.

(8) **Expiration date.** Paragraph (1)(c) of this rule expires for periods after December 31, 2035.

## **WAC 4-30-070**

### **Experience requirements.**

(1) **In general.** An applicant for the CPA license must have obtained qualifying experience.

(a) Experience may be obtained through the practice of public accounting and/or employment in industry or government. In certain situations, employment in academia may also provide experience to obtain some or all of the competency requirements.

(b) Experience may be obtained through one or more employers, with or without compensation, and may consist of a combination of full-time and part-time employment.

(c) Employment experience should demonstrate that it occurred in a work environment and included sufficient tasks to have provided an opportunity to obtain the competencies defined by section (4) of this rule.

(2) **Hours required.**

(a) For applicants for the CPA license who meet the education requirements of WAC 4-30-060 (1)(a), two years of experience consisting of a minimum of 24 months and 4,000 hours.

(b) For applicants for the CPA license who meet the education requirements of WAC 4-30-060 (1)(b) or WAC 4-30-060 (1)(c), one year of experience consisting of a minimum of 12 months and 2,000 hours.

(c) For applicants for the CPA license who apply through the foreign reciprocity requirements of WAC 4-30-102, one year of experience consisting of a minimum of 12 months and 2,000 hours.

(d) Months are not required to be consecutive.

(3) **Other experience requirements.** The qualifying experience must also meet the following requirements:

(a) The qualifying experience must provide the opportunity to utilize the skills generally used in business and accounting and auditing including, but not limited to, accounting for transactions, budgeting, data analysis, internal auditing, preparation of reports to taxing authorities, controllership functions, financial analysis, performance auditing and similar skills; and

(b) The experience must be obtained no more than eight years prior to the date the board receives the complete license application.

(4) **Competencies.** The experience should demonstrate that the work environment and tasks performed provided the applicant with an opportunity to experience the following competencies:

- (a) Assess the achievement of an entity's objectives;
- (b) Develop documentation and sufficient data to support analysis and conclusions;
- (c) Understand transaction streams and information systems;
- (d) Assess risk and design appropriate procedures;
- (e) Make decisions, solve problems, and think critically in the context of analysis; and
- (f) Communicate scope of work, findings and conclusions effectively.

(5) **Verification requirements.** Qualifying experience must be verified. See WAC 4-30-072.

## WAC 4-30-072

### Verification requirements.

(1) **Applicant's responsibilities.** The applicant for a license requesting verification is responsible for:

(a) Providing information and evidence to support the applicant's assertion that their job experience could have reasonably provided the opportunity to experience the specific competencies, included on the applicant's Experience Affidavit form presented for the verifying CPA's evaluation;

(b) Producing that documentation and the completed Experience Affidavit form to a qualified verifying CPA of their choice;

(c) Determining that the verifying CPA meets the requirements of subsection (2) of this rule; and

(d) Maintaining this documentation for a minimum of three years.

(2) **Qualifications of a verifying CPA.** A verifying CPA must have held a valid CPA license to practice public accounting in the state of Washington or have held a current license or certificate in good standing from any other state or jurisdiction of the United States, for a minimum of five years prior to verifying the candidate's experience including the date that the applicant's experience is verified. The five years do not need to be consecutive.

(3) **Duties of the verifying CPA.** The verifying CPA is expected to:

(a) Review the applicant's completed Experience Affidavit form and supporting documentation to support the jobs the applicant held which provided the experience supporting the applicant's assertion that by performing the specific job functions, the applicant was provided the opportunity to experience each specific competency (this expectation may be met if the applicant is employed by the verifying CPA's firm or organization);

(b) Verify the applicant's relevant employment history;

(c) Interview the candidate or otherwise obtain or possess knowledge sufficient to understand the skill sets applied, tasks performed, and time spent in the applicant's represented job functions;

(d) Assess whether the skill sets applied, tasks performed, and time spent would likely provide an opportunity to experience each specific competency, excluding knowledge of the Washington state Public Accountancy Act and related board rules;

(e) Determine, by interview or course completion certificate, etc., that the applicant is knowledgeable of the Public Accountancy Act and related board rules applicable to individuals licensed in the state of Washington;

(f) Document this process and the basis for the conclusions reached by the verifying CPA relative to each specific competency, and maintain this documentation for a minimum of three years.



## WAC 4-30-080

### Initial individual CPA license requirements.

(1) **General requirements.** To qualify to apply for an initial license an applicant must meet the following criteria and requirements:

- (a) Good character requirements. See RCW [18.04.105](#) (1)(a);
- (b) Education requirements. See WAC [4-30-060](#);
- (c) Examination requirements. See WAC [4-30-062](#);
- (d) Experience requirements. See WAC [4-30-070](#);
- (e) Achieve and document a passing grade of ninety percent or better on a course covering the complete content of the AICPA Code of Professional Conduct.

(2) **Additional requirement.** If more than four years have lapsed since the applicant passed the examination, the applicant must meet the CPE requirements of WAC [4-30-134](#)(5) within the thirty-six month period immediately preceding submission of the license application. That CPE must include CPE hours in ethics and regulation meeting the requirements of WAC [4-30-132](#)(7). This regulatory ethics portion of the combined one hundred twenty-hour CPE requirement must be completed within the six month period immediately preceding submission of the license application.

(3) **Application.** The applicant must provide the required information, documents, and fees to the board either by making application through the board's online application system or on a form provided upon request.

(4) **When title use is allowed.** Upon assessment of qualifications and approval of the application, licensed status will be posted in the board's licensee database and, therefore, made publicly available for confirmation. A hard copy of a license can be provided upon request. An applicant may not use the title CPA until the date the approval of the license is posted in the board's licensee database and, therefore, made publicly available for confirmation.

(5) **Initial license term.** An initial license will expire on June 30 of the third calendar year following initial licensure.



STATE OF WASHINGTON  
DEPARTMENT OF ENTERPRISE SERVICES

1500 Jefferson Street SE, Olympia, WA 98501

June 18, 2025

**TO:** Washington State Board of Accountancy

**FROM:** Ian Shelley, Senior Financial Consultant  
DES Small Agency Financial Services

**SUBJECT:** **May 2025 FINANCIAL REPORTS**

May 2025 highlights

- \$205k in revenue this month.
- \$131k in expenses this month.
- Fund 02J ended the month with a balance of \$4.626 million.

Biennium to date highlights

- Expenses: \$4.083 million to date.
  - \$888k underspend against allotments year to date. Underspend largely composed of:
    - EY software licenses: \$665k underspend to date.
    - Salaries/Benefits: Approx \$181k underspent to date. This will increase with Director vacancy.
- Revenues: \$5.108 million to date.
  - FY24 ended 11.3% higher than FY21. \$2.55 million FY24 versus \$2.29 million in FY21.
  - July through May FY25 has been 8.5% higher than FY22. \$2.55mil versus \$2.35mil.
  - Projections assume FY25 revenues end 8% higher than FY22.
  - June 2025 revenues through 6/17/25 are \$68k. June 2022 revenues totaled \$139k.

Projected BI25 end highlights

- Revenue projected to reach \$5.249 million by 6/30/25.
- Expenses projected to reach \$4.653 million by 6/30/25.
- Fund 02J balance projected to end at \$4.194 million on 6/30/25. This is an increase from the BI25 starting balance of \$3.60 million.

Changes from last month

- Minor updates to expense projections only.

Ian Shelley  
DES Small Agency Financial Services  
360-489-5779  
[ian.shelley@des.wa.gov](mailto:ian.shelley@des.wa.gov)

## 1650 - State Board of Accountancy

Allotment Expenditure/Revenue BTB Flexible

Report Number: AEF04

Date Run: Jun 30, 2025 11:58PM

Biennium: 2025

As of Fiscal Month: Jun FY2

Transactions Through: Jun 30, 2025 8:00PM

Account: 02J

Allotment Content: Approved &amp; Adjusted

Estimated Revenue Content: Approved &amp; Adjusted

Expenditure Content: Cash, Accr(all)

Revenue Content: Cash, Accr(all)

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

	BTB Allotment	BTB Disbursement	BTB Accrual	BTB Encumbrance	BTB Variance	Biennium Remaining
<b>By Account/Expenditure Authority</b>						
02J - Certified Public Accountants' Acct						
030 - Salaries and Expenses	5,188,000	4,535,100.52	(12,797.53)	0.00	665,697.01	665,697.01
<b>Total for Agency</b>	5,188,000	4,535,100.52	(12,797.53)	0.00	665,697.01	665,697.01
<b>By Account/Expenditure Authority</b>						
<b>By Object</b>						
A - Salaries and Wages	1,656,474	1,489,501.21	0.00	0.00	166,972.79	166,972.79
B - Employee Benefits	557,138	493,578.62	0.00	0.00	63,559.38	63,559.38
C - Professional Service Contracts	204,000	209,012.00	0.00	0.00	(5,012.00)	(5,012.00)
E - Goods and Services	2,688,408	2,282,524.93	(12,797.53)	0.00	418,680.60	418,680.60
G - Travel	61,580	59,046.50	0.00	0.00	2,533.50	2,533.50
J - Capital Outlays	20,400	1,437.26	0.00	0.00	18,962.74	18,962.74
<b>Total for Agency</b>	5,188,000	4,535,100.52	(12,797.53)	0.00	665,697.01	665,697.01
<b>By Object</b>						

# Fund View

Fund  
02J - CERTIFIED PUBLIC ACCOUNTANTS' ACCT  
Fund Type  
BA - SPECIAL REVENUE FUNDS  
Agency  
1650 - STATE BOARD OF ACCOUNTANC  
Budget Type  
A - Appropriated  
GAAP Fund Type  
B - SPECIAL REVENUE FUNDS  
Rollup Fund  
FBD - CENTRAL ADMIN AND REGULATORY FU

Treasury Type  
Treasury  
Statute  
18.04.105  
Status  
Active  
TALS Only  
No  
DOT Fund  
No

Jun 2025



Balance Date ↓	Cash Balance	Book Balance	Outstd. Warrants
06/30/2025	4,346,274.15	4,345,794.15	480.00
06/29/2025	4,321,644.15	4,321,164.15	480.00
06/28/2025	4,321,644.15	4,321,164.15	480.00
06/27/2025	4,321,644.15	4,321,164.15	480.00
06/26/2025	4,311,744.15	4,311,264.15	480.00
06/25/2025	4,305,842.47	4,305,362.47	480.00
06/24/2025	4,704,339.33	4,703,859.33	480.00
06/23/2025	4,705,319.79	4,700,559.33	4,760.46
06/22/2025	4,686,689.79	4,681,929.33	4,760.46
06/21/2025	4,686,689.79	4,681,929.33	4,760.46
06/20/2025	4,686,689.79	4,681,929.33	4,760.46
06/19/2025	4,681,539.79	4,676,549.33	4,990.46
06/18/2025	4,681,539.79	4,676,549.33	4,990.46
06/17/2025	4,671,656.25	4,666,665.79	4,990.46
06/16/2025	4,671,341.38	4,670,631.38	710.00
06/15/2025	4,664,496.38	4,663,786.38	710.00
06/14/2025	4,664,496.38	4,663,786.38	710.00
06/13/2025	4,664,496.38	4,663,786.38	710.00
06/12/2025	4,670,044.95	4,669,334.95	710.00
06/11/2025	4,665,059.95	4,664,349.95	710.00
06/10/2025	4,694,350.44	4,693,640.44	710.00
06/09/2025	4,720,674.59	4,719,964.59	710.00
06/08/2025	4,718,832.58	4,718,352.58	480.00
06/07/2025	4,718,832.58	4,718,352.58	480.00
06/06/2025	4,718,832.58	4,718,352.58	480.00
06/05/2025	4,714,112.58	4,713,632.58	480.00
06/04/2025	4,708,352.58	4,707,872.58	480.00
06/03/2025	4,711,217.58	4,710,737.58	480.00
06/02/2025	4,710,786.33	4,710,306.33	480.00
06/01/2025	4,702,236.33	4,702,236.33	0.00

# Fund View

Fund  
20D - CPA SCHOLARSHIP TRANSFER ACCOU  
Fund Type  
BA - SPECIAL REVENUE FUNDS  
Agency  
1650 - STATE BOARD OF ACCOUNTANC  
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

Jun 2025 

Balance Date ↓	Cash Balance	Book Balance	Outstd. Warrants
06/30/2025	70,000.00	70,000.00	0.00
06/29/2025	70,000.00	70,000.00	0.00
06/28/2025	70,000.00	70,000.00	0.00
06/27/2025	70,000.00	70,000.00	0.00
06/26/2025	70,000.00	70,000.00	0.00
06/25/2025	70,000.00	70,000.00	0.00
06/24/2025	70,000.00	70,000.00	0.00
06/23/2025	70,000.00	70,000.00	0.00
06/22/2025	70,000.00	70,000.00	0.00
06/21/2025	70,000.00	70,000.00	0.00
06/20/2025	70,000.00	70,000.00	0.00
06/19/2025	70,000.00	70,000.00	0.00
06/18/2025	70,000.00	70,000.00	0.00
06/17/2025	70,000.00	70,000.00	0.00
06/16/2025	70,000.00	70,000.00	0.00
06/15/2025	70,000.00	70,000.00	0.00
06/14/2025	70,000.00	70,000.00	0.00
06/13/2025	70,000.00	70,000.00	0.00
06/12/2025	70,000.00	70,000.00	0.00
06/11/2025	70,000.00	70,000.00	0.00
06/10/2025	70,000.00	70,000.00	0.00
06/09/2025	70,000.00	70,000.00	0.00
06/08/2025	70,000.00	70,000.00	0.00
06/07/2025	70,000.00	70,000.00	0.00
06/06/2025	70,000.00	70,000.00	0.00
06/05/2025	70,000.00	70,000.00	0.00
06/04/2025	70,000.00	70,000.00	0.00
06/03/2025	70,000.00	70,000.00	0.00
06/02/2025	70,000.00	70,000.00	0.00
06/01/2025	70,000.00	70,000.00	0.00

## 2025 Renewal and CPE Extension Request Report

### Credential Statuses

Credential	Renewed	Lapsed/Dissolved	Retired	Deceased	Total
CPA License - Active	7202	943	64	2	8211
CPA License - Inactive **	409	0	0	0	409
Nonlicensee Firm Owner	19	9	0	0	28
CPA Firm	458	76	0	0	534
<b>Total</b>	<b>8088</b>	<b>1028</b>	<b>64</b>	<b>2</b>	<b>9182</b>

\*\*Lapsed, Retired, and Deceased statuses are grouped together for active and inactive licenses.

### CPE Extension Requests

Credential	Approved	Denied -BAP Requested (All for Back-to-back CPE Extension Requests	Denied or Withdrawn -		Total
			No BAP - Back-to-back CPE Extension Requests	Denied or Withdrawn - No BAP - Incomplete CPE Documentation	
CPA License - Active	622	4	35	15	676
CPA License - Inactive	68	1	8	0	77
Nonlicensee Firm Owner	3	0	0	0	3
<b>Total</b>	<b>693</b>	<b>5</b>	<b>43</b>	<b>15</b>	<b>756</b>

### CPE Deficiency Reason

Reason	Total
Missed Reporting Period Only	272
Missed Annual Requirement Only	227
Missed Both	194
<b>Total</b>	<b>693</b>

### Time Licensed - Approved CPE Extension

Renewal Period	Total
First CPE Reporting Period and Renewal	284
At Least One Previous Renewal	409
<b>Total</b>	<b>693</b>

Individuals Due for Renewal that Renewed - 88.2%

Individuals Who Renewed with a CPE Extension - 8.0%

#### CPA License- Active and Inactive

Renewed	7202
Lapsed	943
Retired	64

#### Non-licensee Firm Owner (NLFO)

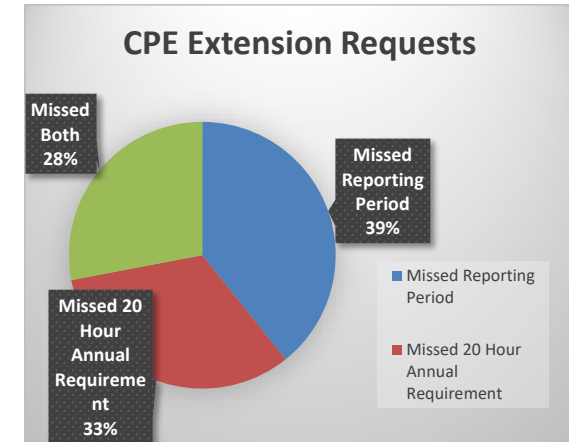
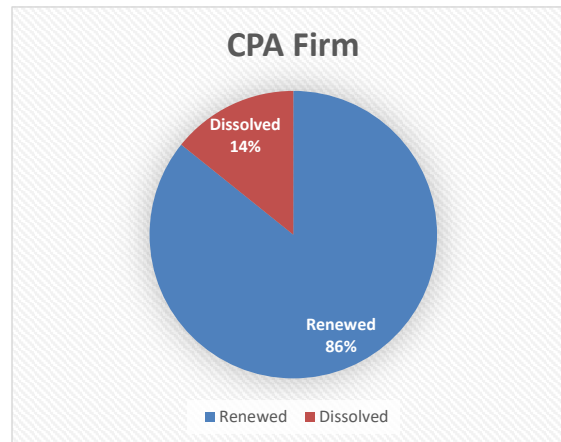
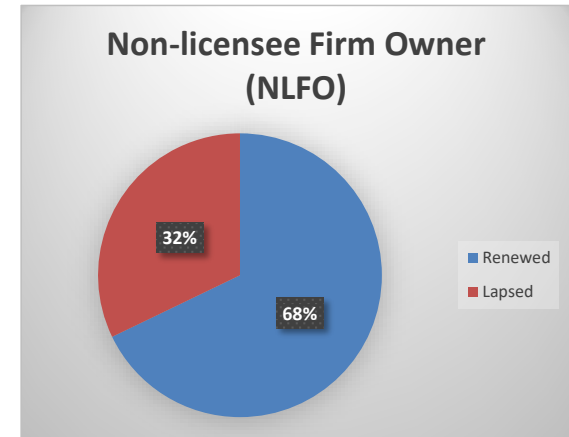
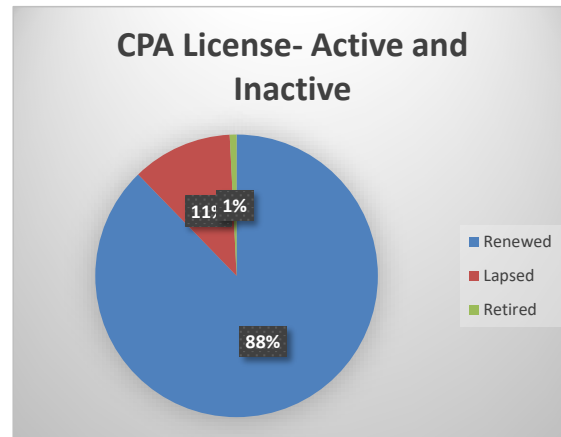
Renewed	19
Lapsed	9

#### CPA Firm

Renewed	458
Dissolved	76

#### CPE Extension Requests - Approved and Denied

Missed Reporting Period	272
Missed 20 Hour Annual Requirement	227
Missed Both	194



# Board of Accountancy

## Washington State

### Enforcement Report

<u>Quarterly Report (Apr 01, 2025 through Jun 30, 2025)</u>			
Complaint Workload			
	Received in Previous Period	Received in Report Period	Total
Complaints Open	20	24	44
Closed with No Action	(8)	(6)	(14)
Closed with Action Taken	(1)	0	(1)
<b>Complaints at End of Period</b>	<b>11</b>	<b>18</b>	<b>29</b>
Details of Complaint Closures			
Closed Disposition	Administrative	Public Harm	Total
No Action Taken	0	13	13
Revocation, Suspension, Restriction	0	0	0
Fines, costs, and other sanctions	0	0	0
Remedial Resolution (Policy 2004-1)	0	1	1
<b>Total Closed</b>	<b>0</b>	<b>14</b>	<b>14</b>

<u>Twelve-Month Lookback (Jul 01, 2024 through Jun 30, 2025)</u>			
Complaint Workload			
	Received in Previous Period	Received in Report Period	Total
Complaints Open	26	72	98
Closed with No Action	(15)	(38)	(53)
Closed with Action Taken	(11)	(5)	(16)
<b>Complaints at End of Period</b>	<b>0</b>	<b>29</b>	<b>29</b>
Details of Complaint Closures			
Closed Disposition	Administrative	Public Harm	Total
No Action Taken	0	47	47
Revocation, Suspension, Restriction	0	5	5
Fines, costs, and other sanctions	0	5	5
Remedial Resolution (Policy 2004-1)	1	4	5
<b>Total Closed</b>	<b>1</b>	<b>61</b>	<b>62</b>



# Board of Accountancy Washington State

## All complaints - resolved with and without discipline

	<u>Jul 2024 to Jun 2025</u>		<u>Jul 2023 to Jun 2024</u>	
	<i>All</i>	<i>Action Only</i>	<i>All</i>	<i>Action Only</i>
<b>Public Harm</b>				
Negligence - Attest related	2	1	0	0
Negligence, Disregard of standards	46	8	28	0
Use of Restricted Titles	7	5	7	4
Embezzlement, Theft, Breach of Fid. Duty	1	0	3	2
Breach of Confidentiality	0	0	0	0
Records Retention Causing Harm	2	0	1	0
<u>Subtotal</u>	58	14	39	6
<b>Administrative</b>				
Peer Review	1	1	0	0
<u>Subtotal</u>	1	1	0	0
<b>Total</b>	<b>59</b>	<b>15</b>	<b>39</b>	<b>6</b>

<u>Apr 01, 2025 through Jun 30, 2025</u>				
<b>CBM Report</b>				
	<b>BAP</b>	<b>Action</b>	<b>No Action</b>	<b>Total</b>
Rajib Doogar	0	0	0	0
Brooke Stegmeier	1	0	2	3
Cindy Kay	0	0	0	0
Tonia Campbell	0	0	1	1
Kate Dixon	1	0	2	3
Mark Hugh	0	0	0	0
Scott Newman	1	0	2	3
Thomas Sawatzki	1	0	0	1
Brian Thomas	1	0	2	3
None (2024-1 or no jurisdiction)	0	0	5	5
<b>Total</b>	<b>5</b>	<b>0</b>	<b>14</b>	<b>19</b>