REGULAR BOARD MEETING AGENDA

Date, Time: Friday, April 17, 2015 – Regular Board Meeting – 9:00 a.m.
Location: Columbia Basin College – Pasco Campus – Room L102, Library Building
2600 N. 20th Avenue, Pasco, Washington 99301
(509) 542-5546
Notices: None

Chair Introductions/Special Notices

REGULAR MEETING AGENDA

Attachments at tab:

1. Minutes – January 30, 2015, Regular Board Meeting

2. Board Policies – Annual Review
   a. 2000-1 Continuing Professional Education and Licensing Requirements
   b. 2002-1 Substantially Equivalent Jurisdictions
   c. 2002-2 Expert Witness Services
   d. 2002-4 International Reciprocity
   e. 2003-1 Safe Harbor Report Language for Use by Non-CPAs
   f. 2004-1 Sanction and Penalty Guidelines
   g. 2004-2 Exam Applicant Disability Documentation and Testing Modification
   h. 2011-1 Principles Underlying Board Rules
   i. 2011-2 Interim Policy Guidelines Pending Rule Changes
   j. 2012-1 Social Media
   k. 2015-1 Board Member Travel and Attendance at Group Gatherings

3. Social Media Report

4. NASBA Update

5. Client Confidentiality and the Cloud

6. Legal Counsel’s Report

7. Chair’s Report
   a. Potential Statute Revisions – April Discussion Items
      i. License renewal cycle (RCW 18.04.215)

The Board of Accountancy schedules all public meetings at barrier free sites. Persons who need special assistance, such as enlarged type materials, please contact the Board’s Americans with Disabilities Act contact person:
Kirsten Donovan, Washington State Board of Accountancy
PO Box 9131, Olympia, WA 98507-9131
Phone: 360-664-9191 E-mail: kirstend@cpaboard.wa.gov
www.washingtonrelay.com
ii. Elimination of CPA-Inactive status (RCW 18.04.105)
iii. Timeframe for licensure after passing the CPA Exam (RCW 18.04.105)

b. Potential Rules Revisions – April Discussion Items
   i. Education review for initial license applicants who have passed the Exam as an out-of-state candidate (WAC 4-30-080)
   ii. CPE annual requirement (WAC 4-30-134)

c. Washington Rules and Statutes Compared to Model Rules and UAA

d. Supreme Court Decision – Noel Allen’s Review

e. Recap of Vancouver Trip

8. Committee/Task Force Reports
   a. Executive – Donald Aubrey, CPA, Chair - *Verbal Report*
   b. Compliance Assurance Oversight – Edwin Jolicoeur, CPA, Chair – *No Report*
   c. Legislative Review – Donald Aubrey, CPA, Chair – *Verbal Report*
   d. Quality Assurance – Thomas Neill, CPA, Chair – *No Report*
   e. Request Review – Karen Saunders, CPA, Chair – *Verbal Report*
   f. State Ethics Compliance – Lauren Jassny, Ethics Advisor – *No Report*
   g. Qualifications – Thomas Neill, CPA, Chair – *No Report*
   h. Performance Review and Succession – Emily Rollins, CPA, Chair – *Verbal Report*
   i. Client Record – Thomas Neill, CPA, Chair – *No Report*

9. Executive Director’s Report
   a. Cash Flows with Funds Sweep – Policy to Consider Renewal Fee Reductions
   b. Use of Titles – Foreign Designations under MOUC

10. Director of Investigation’s Report .................................................................P

11. Executive and/or Closed Sessions with Legal Counsel

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

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

Kirsten Donovan, Washington State Board of Accountancy 7-1-1 or 1-800-833-6388 (TTY) - 1-800-833-6385 (Telebraille)
PO Box 9131, Olympia, WA  98507-9131 (TTY and Telebraille service nationwide by Washington Relay Phone: 360-664-9191 E-mail: kirstend@cpaboard.wa.gov www.washingtonrelay.com)
WASHINGTON STATE BOARD OF ACCOUNTANCY

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

<table>
<thead>
<tr>
<th>Time and Place of Meeting</th>
<th>9:00 a.m. – 2:10 p.m. Friday, January 30, 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Crowne Plaza Seattle Airport</td>
</tr>
<tr>
<td></td>
<td>Queen Anne Room</td>
</tr>
<tr>
<td></td>
<td>17338 International Boulevard</td>
</tr>
<tr>
<td></td>
<td>SeaTac, Washington</td>
</tr>
</tbody>
</table>

| Attendance               | Donald F. Aubrey, CPA, Chair, Board Member     |
|                         | Lauren C. Jassny, Vice Chair, Public Board Member |
|                         | Karen R. Saunders, CPA, Secretary, Board Member |
|                         | Elizabeth D. Masnari, CPA, Board Member         |
|                         | Emily R. Rollins, CPA, Board Member             |
|                         | Thomas G. Neill, CPA, Board Member              |
|                         | Edwin G. Jolicoeur, CPA, Board Member (left at 1:55 p.m.) |
|                         | Favian Valencia, Public Board Member (arrived at 9:25 a.m.) |
|                         | Bruce L. Turcott, Assistant Attorney General, Board Advisor |
|                         | Jennifer Sciba, Deputy Director                 |
|                         | Charles E. Satterlund, CPA, Director of Investigations |
|                         | Keith Schuster, CPA, Executive Risk Management Advisor |
|                         | Hillary Moijtie, Communication Specialist        |
|                         | Kirsten Donovan, Board Clerk                    |

| Call to Order            | Board Chair, Don Aubrey, called the regular meeting of the Board to order at 9:00 a.m. |
|                         | The Board Chair excused the absences of Gerald F. Ryles, Public Board Member and Richard Sweeney, CPA, Executive Director. |

| Motion for Entry of Default Order – Jolene Hillis – ACB-1405 | The Board Chair announced the removal of the Default Order for ACB-1405 – Jolene Hillis from the agenda. Board staff closed the case prior to the Board meeting. |

| Minutes – October 24, 2014 Annual Board Meeting | The Board approved the minutes of the October 24, 2014, annual Board meeting as presented. |

| Delegations of Authority | The Board reviewed the following delegation with the Executive Director's proposed revisions to reflect current practices. The Board approved the delegation as revised, with a correction for a typographical error, including the current chair's name and signature effective February 5, 2015: |
Charges, Subpoenas, Negotiate Settlement – *Delegated to Executive Director, Richard C. Sweeney, CPA*

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

- **Administrative Notices of Non-Compliance/Administrative Sanctions** - *Delegated to the Executive Director*
- **CPE Waiver Extension Requests/Request Review Committee**
  - *Delegated to Executive Director*: CPE Waiver Extension Requests due to individual hardship, including but not limited to, financial hardship, critical illness, or active military deployment for up to 16 credit hours.
  - *Delegated to Executive Director with Concurrence of a Board member*: CPE Waiver Extension Requests due to individual hardship, including but not limited to, financial hardship, critical illness, or active military deployment over 16 credit hours
- **Firm Names**
- **Professional/Education Organization Recognition Requests**
- **Late Fee Waiver Requests where individual hardship is a factor**
- **Domestic or foreign education credential evaluation services**
  - *Delegated to one member of the Request Review Committee*: Appeal of Denials of Request for Lists of Individuals
- **Authority to Conduct Investigations** – *Delegated to the Director of Investigations*
- **Quality Assurance Oversight/Review of Publicly Available Professional Work**
  - *Delegated to the Executive Director with concurrence of one Board member*: Quality Assurance Oversight
  - *Delegated to the Executive Director*: Review of publicly available professional work.
Rules Review

WAC 4-30-060 What are the education requirements to qualify to apply for the CPA examination?

Tom Neill, Chair of the Qualification’s Committee, presented the Board with a draft and led the discussion of proposed revisions to the rule.

The discussion included concerns related to:

- No specific accounting credit requirement.
- Whether the rule with the proposed changes remains substantially equivalent.
- The elimination of the 180-day provision.
- The addition/wording of requirement 1(d) which states “…the Board encourages…”

The Board voted unanimously to refer the rule back to the Qualifications Committee for additional research and editing. The research will include contacting NASBA officials and other state boards regarding the substantially equivalent concern.

Memorandum of Understanding and Cooperation with British Columbia

The Board Chair presented and requested approval on the final draft of a Memorandum of Understanding and Cooperation between the Institute of Chartered Accountants of British Columbia or Its Successor and the Washington State Board of Accountancy.

The Board unanimously approved the memorandum as written and authorized the Board Chair and Executive Director to sign on behalf of the Board.

The Board Chair and Executive Director will travel to British Columbia for the signing of the document with British Columbia officials on February 18, 2015.

Foreign Education Evaluation Services

The Board Chair deferred the discussion on foreign education evaluation services until the April Board meeting at the request of the Deputy Director.

NASBA Update

Ed Jolicoeur reported on the quarterly NASBA Board of Directors (BOD) meeting held January 21-23, 2015. The BOD meeting topics included:

- DOL referrals for audits.
- Peer review failures.
- Education and accreditation.
- International credentials and pathways to CPA
Emily Rollins reported that she has started on the NASBA Enforcement Committee.

Tom Neill reported on the NASBA Ethics and Professional Commitment Committee meeting. The meeting topics included the AICPA – IFAC proposed international rules, which the committee is reviewing.

Motion for Entry of Default Order – Tsz Wah (Martin) Fok – ACB-1408

The Director of Investigations presented the Default Order for ACB-1408 – Tsz Wah (Martin) Fok.

The Board voted unanimously to adopt the Default Order as written.

Chair’s Report

The Board Chair led a discussion on potential statute and rules revisions.

Firm Mobility – After discussing the benefits and challenges associated with adopting firm mobility the Board voted unanimously to move forward with firm mobility consistent with the Uniform Accountancy Act (UAA). The Board Chair advised that a third party would be retained to look at the statute and compare to the UAA.

Attest – Conforming to UAA language – The discussion related to revising the statute and rule definition of attest to become consistent with the UAA definition.

The Board Chair asked that the Board Members review and prepare to discuss the following topics at the April Board meeting:

- Titles
- Elimination of CPA-Inactive status
- Timeframe for licensure after passing the CPA Exam
- Definitions
- CPA license renewal cycle
- CPE annual requirement

Executive Committee

Don Aubrey reported that he met with the Executive Director, the Vice Chair, the Secretary, and the outgoing Chair on
Minutes, January 30, 2015, Regular Board Meeting

December 30, 2014 by teleconference. Their discussion items were included as part of the Chair’s Report.

**Compliance Assurance Oversight Committee**

Ed Jolicoeur reported on the 2013 and 2014 peer review oversight reports.

Ed requested that the contract with committee members, Deidra Roberts, CPA and Nina Gerbic, CPA, be renewed. Board staff will prepare the new contract.

**Legislative Review Committee**

Rich Jones, CPA, Washington Society of CPAs (WSCPA) President & CEO, reported on the following current legislation:

- Exclusion/exemption from Private Investigator (PI) licensure for CPAs who perform investigative work.
- Creation of an accounting scholarship fund.

**Quality Assurance Committee**

Tom Neill reported on the 2014 CPE audit.

**Request Review Committee**

Karen Saunders reported on the 4th quarter 2014 approval and denials from the committee:

**Firm Names: Approved:**

- THE FULLINWIDER FIRM, LLC
- KS&CO
- FOUR SEASONS BUSINESS SERVICES PLLC
- CATALYST ADVISORY GROUP
- FINITY TAX PLLC
- SRG LLP

**Professional/Educational Organization - Recognition Requests:**

During the 4th quarter 2014, the Board approved Further Ed Inc., Washington Academy of Elder Law Attorneys, and FDA, Inc. as educational organizations for purposes of obtaining a list of individual CPAs.

The Board denied Dataline Inc. as an educational organization for purposes of obtaining a list of individual CPAs.

**Domestic or Foreign Education Credential Evaluation Services – Applications:** During the 4th quarter 2014, 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 11/01/2014 and 12/31/2014.

A total of 48 requests were received:

- 9 requests were for hours 16 or under
  - 7 requests were approved
  - 1 request was denied
  - 1 request was withdrawn - CPE completed prior to 12/31/2014
- 39 requests were for hours 17 or over
  - 29 requests were approved
  - 6 requests were denied
  - 5 requests were withdrawn - CPE completed prior to 12/31/2014

**State Ethics Compliance Committee**

Lauren Jassny had nothing to report.

**Qualifications Committee**

Tom Neill had nothing to report.

**Performance Review and Succession Committee**

Emily Rollins reported that she prepared a draft letter to the Governor concerning the Board’s desire to work with the Governor’s office regarding Executive Director succession planning. Board Members will receive a copy of the draft letter for review next week.

The Board Chair will contact the Governor’s Office to inquire if the Governor’s Office is open to scheduling a meeting. If a meeting is to be scheduled, the Board Chair will coordinate with Rich Jones, CPA, WSCPA President & CEO, to jointly present their recommendations to the Governor’s Office.

**Executive Director’s Report**

Governor’s Budget Summary, including Fund Balance Sweep: Jennifer Sciba, Deputy Director, provided the Board with an update on the Governor’s budget summary.

**Revenue Reports:** The Board Chair deferred this agenda item
Draft of the Board Travel and Meeting Policy: The Board Chair presented a draft and led the discussion of Policy Number 2015-1, Board Travel and Attendance at Group Gatherings.

The Board voted unanimously to adopt the Policy as written effective January 30, 2015.

Draft Amendment to Board Rule, WAC 4-30-050, What are the requirements concerning records and clients confidential information?: The Board Chair presented a draft with proposed revisions and led the discussion on Board Rule, WAC 4-30-050. The revisions required that licensees have a plan in place for a successor to take control of client records and confidential information in the event that a licensee becomes inaccessible or permanently unavailable.

Board Members expressed concerns regarding the liability and accountability of the successor.

The Board voted unanimously to establish the Client Record Task Force to research the concerns expressed. The following Board Members volunteered to serve on the task force:

- Chair - Tom Neill
- Member - Karen Saunders

AICPA Report: The Board Chair deferred this agenda item until the Executive Director is able to present.

Director of Investigations Report

Investigation Statistics/Investigations & Administrative Sanctions: Charles Satterlund, CPA, Director of Investigations, provided the following report to the Board:

- Enforcement Report: October 1, 2014 through December 31, 2014

Charles Satterlund reported:

- Investigation caseload position is vastly improved.
- Conflict of interest remains a primary reason for the filing of complaints and is being considered as a
Minutes, January 30, 2015, Regular Board Meeting

potential outreach topic.

<table>
<thead>
<tr>
<th>Legal Counsel’s Report</th>
<th>Bruce Turcott, the Board’s legal counsel, reported:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>• No decision has been announced in North Carolina State Board of Dental Examiners case.</td>
</tr>
<tr>
<td></td>
<td>• Certificate of restoration bill currently in legislation.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Executive and/or Closed Sessions with Legal Counsel</th>
<th>No executive or closed sessions with legal counsel held.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Public Input</th>
<th>Rich Jones, CPA, Washington Society of CPAs (WSCPA) President &amp; CEO, reported at various times throughout the meeting.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Adjournment</th>
<th>The Chair adjourned the meeting at 2:10 p.m.</th>
</tr>
</thead>
</table>
Purpose:

To provide clarification and direction on the Board's continuing professional education (CPE) rules.

I. Guidance Regarding the Appropriate Classification of a CPE Course

Continuing professional education (CPE) is intended to impart to licensees that knowledge necessary to stay current with the knowledge base required to meet contemporary public expectations and comply with professional and regulatory requirements when rendering public accounting services or performing in the employ of an employer.

CPE credits are generally allowable for courses with content related to the primary focus of the licensee's public practice or specific job requirements if in the employ of an employer including but not limited to accounting for transaction, preparation of financial statements, budgeting, data analysis, internal or external auditing, preparation of reports to taxing authorities, controllership functions, financial analysis, performance auditing, specific types of consulting, or forensic investigations.

Generally the Board does not pre-approve programs as meeting the Board's CPE requirements. However, upon receipt of a CPE course description and outline, the Executive Director may provide informal, oral guidance regarding the appropriate classification of a course.
II. Acceptable Evidence Supporting Eligibility for CPE Credit

The Board will accept original CPE documents or copies of documents submitted by mail, fax, e-mail or other electronic means. The Board, in its discretion, may require the submission of the original of any of these documents.

If documents and/or forms are submitted to the Board or Board staff by mail, fax, e-mail or other electronic means, the sender is responsible for ensuring that the Board or Board staff receives the transmittal.

The Board may request additional documentation such as program outlines, or statements from the participant or sponsor to determine the validity of the CPE claimed.

III. CPE Credit for Self Study Learning Activities

The Board recognizes the Statement on Standards for Continuing Professional Education (CPE) Programs (Standards) approved and published jointly by the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA).

CPE credit for self study learning activities offered by sponsors other than the AICPA or recognized by the NASBA National Registry of CPA Sponsors or Quality Assurance Service (QAS) Self Study sponsors must be based on one of the following methods identified in the Standards:

- Pilot test of the representative completion time
- Computation using the prescribed word count formula

The standards containing a full description of the above methods may be found at http://www.aicpa.org/Advocacy/State/DownloadableDocuments/AICPA-NASBA-Final-CPE-Standards.pdf.

Effective: January 1, 2000
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/substantialiequivalency/.

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
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.
The Board believes that consent agreements are more efficient and effective than administrative hearings. The key benefits of negotiated settlements are:

- The respondent participates in the development of the corrective action plan and sanction which enhances compliance and more timely public protection
- Cases resolved through the negotiated settlement process reduce costs for the benefit of both the general public and the respondent

The Board recognizes that administrative hearings:

- Delay the corrective action and thereby delay public protection
- Are not the most effective mechanism to generate a positive resolution to Board cases
- Are costly in terms of staff and other resources
- Require significant use of the Board’s limited attorney general resources

Policy:

The Board embraces the respondent’s involvement in determining the settlement proposal. This provides the respondent the opportunity to participate in development of the corrective action plan and ultimately encourages future compliance and public protection. To support the negotiation and settlement process, the Board provides the following guidance to the Executive Director and Consulting Board Member in crafting a suggested settlement proposal for presentation to the respondent and for negotiating a settlement. This guidance is solely for the use of the Consulting Board Member and the Executive Director. It is not applicable to the prosecuting Assistant Attorney General.

The objective of this process is to administer the enforcement process in a fair and equitable manner and, when appropriate, seek settlement in lieu of a formal Board hearing.
I. The Board provides the following suggested considerations for the Executive Director and Consulting Board Member when developing a suggested settlement; however, the Board does not intend that other factors, as deemed appropriate by the Executive Director and Consulting Board Member, to be excluded:

A. What are the enforcement goals of the particular case?
B. What are the permissible sanctions that the Board could impose?
C. What are the aggravating or mitigating factors relevant to the allegations?
D. What is the individual's past disciplinary or criminal history (if any)?
E. Are there identifiable trends, if any, in the individual's behavior?
F. What is the likelihood of the individual repeating the behavior?
G. What is the potential for future public harm?
H. What is the individual's potential for rehabilitation?
I. What is the extent of damages or injury?
J. What is the extent of public harm?
K. What is the extent of harm to the profession and the public's trust in the profession?
L. How can the public best be served and protected while implementing corrective action?
M. What steps are necessary to ensure the integrity of financial information?
N. What were the Board's sanctions with similar misconduct (if any exist) and has there been a trend in the Board's actions and/or changes in state law impacting the history of the Board's sanctions?
O. Has the individual been sanctioned by other enforcement agencies or through civil findings:
   • Fine
   • Cost recovery
   • Disgorgement
   • Practice or license restriction
   • Publication
   • Jail
P. What was the magnitude of the sanctions by other enforcement agencies/civil findings?
Q. What impact did these other sanctions have on:
   • The individual's behavior
   • The individual's taking responsibility for her/his actions
   • The individual's ability to earn a livelihood
   • The public's awareness of the individual's misconduct
R. Would a suspended license seriously impact the individual's livelihood and, if so, does the misconduct merit such an impact?
S. Did the individual lose their job/employment/livelihood due to the misconduct?
T. What is the individual's personal financial position?
U. Did the individual recently go through bankruptcy?
V. What is the individual's ability to pay cost recovery?
W. What is the individual's ability to pay a fine?
X. Has the individual already taken self-imposed corrective action (such as CPE, field review)?
Y. What is the length of time that has elapsed since the misconduct, the sanction, or the civil action?
Z. What is the public's exposure to the individual?
AA. Is the misconduct singular or repeated?
BB. Is the misconduct a clear violation or does it involve a statute, rule or standard which is subject to different interpretations?
CC. Was the misconduct intentional or unintentional?
DD. Did the misconduct involve dealing with unsophisticated or vulnerable parties?
EE. Did the CPA/individual profit or benefit from the misconduct?
FF. Did the CPA/individual make an effort to limit the harm or solve problems arising out of the misconduct?
GG. Did the misconduct take place after warnings from the agency?
HH. What was the Board's sanctioning authority at the time the misconduct occurred?

II. The Board suggests the following considerations when considering a counterproposal negotiating a settlement:

A. All of the items in Section I above.
B. What is the value to have the individual participate in the development of the corrective action?
C. How many outstanding Board cases have been referred to the prosecuting Assistant Attorney General and remain to be resolved?
D. What is the effect of a delay in resolution of this particular case and/or the effect of a delay in prosecution of other cases?
E. What is the severity of the particular case under negotiation as compared to the number of, and severity of, the cases with the prosecuting Assistant Attorney General?
F. What are the key objectives and goals of the enforcement action and what sanctions are absolutely necessary to ensure those goals are achieved?
G. Is there value to the public, the agency, and Attorney General's Office that can be obtained by having the agreement settled without going to an administrative hearing?
H. Consider the sanctioning guidelines in Section V.

III. Legal and Investigative Costs

RCW 18.04 authorizes the Board to recover legal and investigative costs. The Board considers the following to be reasonable legal and investigative costs:

A. Investigative staff salaries and benefits (based on actual salary and benefit rates) for state staff conducting the investigation, including reporting, review, and follow-up costs
B. Investigator travel expenses and per diem based on the state travel regulations as established by the Office of Financial Management

C. Contract investigator, specialist, and expert witness expenses including travel expenses and per diem based on the state travel regulations as established by the Office of Financial Management

D. Salaries and benefits (based on actual salary and benefit rates) for state staff preparing and reviewing the Board’s order and associated communications with the respondent

E. Prosecuting Assistant Attorney General charges associated with the case including travel expenses and per diem based on the state travel regulations as established by the Office of Financial Management

F. Expenses for an administrative law judge including travel expenses and per diem based on the state travel regulations as established by the Office of Financial Management

G. Administrative hearing costs including, but not limited to:
   • Attorney General charges (both for the Board’s legal counsel and the prosecuting Assistant Attorney General) associated with the case including travel expenses and per diem based on the state travel regulations as established by the Office of Financial Management
   • Salaries and benefits (based on actual salary and benefit rates) for state staff preparing and reviewing the Board’s order and associated communications with the respondent
   • Salaries and benefits (based on actual salary and benefit rates) for state staff called as a witness by either party to the administrative hearing
   • Witness expenses including travel and per diem expenses based on the state travel regulations as established by the Office of Financial Management
   • Court reporter charges
   • Administrative hearing room costs and set-up charges

IV. Publication of Board Orders

1. A general public notice will be posted on the Board’s public web site that information on Board orders and other sanctioning agreements is available under the Public Disclosure Act by contacting the Board’s office.
2. The Board will post notice of Board orders for suspension, stayed suspension, revocation, and practice restriction on the Board’s web site for approximately three years following the year of the Board order. In addition, for license and certificate suspension (including stayed suspension) and revocation:
   • Notice will be published in the Daily Journal of Commerce.
   • Notice will be provided to the AICPA and WSCPA.
   • Notice will be posted to NASBA’s Enforcement Information Exchange (EIX)
Representative(s)/Senator(s) for the respondent's location(s) will be notified.
Other jurisdictions that have licensed the individual will be notified.
The complainant(s) will be notified.
Notice will be sent to the newspaper(s) in the respondent's location.

3. In cases of non-compliance not resulting in administrative sanction, suspension, stayed suspension, revocation, or a Board ordered practice restriction, the Executive Director, with a majority vote of the Board, may direct that a notation be made referencing each of the Board's sanctioning actions on the Board's web site licensee search database for up to three years following the year the sanction was imposed.

4. In cases of administrative sanction, the Board will not publish the individual's or firm's name; however, the Board will:
   - Post statistics related to these sanctions on the Board's web site.
   - Comply with the Public Records Act.

V. The Board acknowledges the following general sanctioning guidelines for the Executive Director and the Consulting Board Member's consideration as part of their process to develop a suggested settlement. The Board does not intend these guidelines to be a prescription or binding; nor does the Board wish to exclude or limit other sanctions or considerations that the Executive Director and Consulting Board Member consider appropriate.

<table>
<thead>
<tr>
<th>General Categories of Misconduct</th>
<th>Examples of Sanctionable Acts:</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADMINISTRATIVE NON COMPLIANCE</td>
<td>• License/certificate lapsed because the individual failed to file a license/certificate renewal.</td>
</tr>
<tr>
<td>Use of title or holding out in public practice with a lapsed license/certificate</td>
<td>• License/certificate lapsed because the individual failed to notify the Board of a change of address, failed to receive their renewal application, and failed to file a license/certificate renewal.</td>
</tr>
<tr>
<td>Use of the CPA title by a CPA-Inactive certificateholder</td>
<td>• The individual disregarded the lapsed license and continued to knowingly hold out with a lapsed license.</td>
</tr>
<tr>
<td></td>
<td>• The individual discovered that their license/certificate lapsed and signed the reinstatement application stating that they did not use the title when the evidence demonstrates that they used the title.</td>
</tr>
<tr>
<td></td>
<td>• CPA-Inactive who is a corporate CFO uses the CPA title in filing corporate documents with the SEC.</td>
</tr>
<tr>
<td></td>
<td>• CPA-Inactive uses the CPA title to obtain a job in private industry.</td>
</tr>
<tr>
<td></td>
<td>• CPA-Inactive who is also an attorney uses the CPA title when offering legal services to the public.</td>
</tr>
<tr>
<td>General Categories of Misconduct</td>
<td>Examples of Sanctionable Acts:</td>
</tr>
<tr>
<td>----------------------------------</td>
<td>-------------------------------</td>
</tr>
<tr>
<td>CONSUMER/EMPLOYER HARM</td>
<td>• Theft from employer.</td>
</tr>
<tr>
<td>Embezzlement, fraud, dishonesty, or negligence</td>
<td>• Felony obstruction of justice.</td>
</tr>
<tr>
<td>Fiduciary malfeasance or breach of fiduciary duties</td>
<td>• Theft of trust funds where the CPA was the trustee.</td>
</tr>
<tr>
<td>Noncompliance with code of conduct including conflict of interest and confidentiality</td>
<td>• Manipulated a client’s trust for the benefit of the CPA’s child.</td>
</tr>
<tr>
<td>Failure to comply with a Board order</td>
<td>• Manipulated a mentally impaired client for self-enrichment.</td>
</tr>
<tr>
<td>Failure to respond to Board inquiry</td>
<td>• Failed to file personal tax returns and pay personal FIT.</td>
</tr>
<tr>
<td>IRS/SEC sanction/denial of practice privilege</td>
<td>• Failed to transmit FICA and FIT withheld from employee’s salary.</td>
</tr>
<tr>
<td></td>
<td>• Failed to pay employer’s portion of FICA.</td>
</tr>
<tr>
<td></td>
<td>• Provided services to both the seller and the buyer during a business transaction without consent.</td>
</tr>
<tr>
<td></td>
<td>• Provided services to both parties during a divorce without consent.</td>
</tr>
<tr>
<td></td>
<td>• Failed to make restitution to injured parties as required by Board order.</td>
</tr>
<tr>
<td></td>
<td>• Repeated non compliance with stipulated Board Orders.</td>
</tr>
<tr>
<td></td>
<td>• Suspended from practice before the IRS due to substandard tax work.</td>
</tr>
<tr>
<td></td>
<td>• SEC practice restriction and/or sanction due to fraudulent SEC filing.</td>
</tr>
<tr>
<td></td>
<td>• SEC practice restriction and/or sanction due to substandard accounting practices.</td>
</tr>
<tr>
<td>CONSUMER/EMPLOYER HARM</td>
<td>• CPA is referred to the Board by the SEC due to an audit failure as a result of the CPA performing substandard audit procedures.</td>
</tr>
<tr>
<td>Noncompliance with technical standards</td>
<td>• CPA is referred to the Board by federal agencies due to failure to comply with Yellow Book standards.</td>
</tr>
<tr>
<td></td>
<td>• Substandard tax work resulted in penalty to a tax client.</td>
</tr>
<tr>
<td>CONSUMER/EMPLOYER HARM</td>
<td></td>
</tr>
<tr>
<td>-----------------------------------------------------------</td>
<td>-------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Failure to provide client records upon reasonable notice and request</td>
<td>• Refused to return client records until the client paid the CPA's fees</td>
</tr>
<tr>
<td></td>
<td>• Did not return multiple clients' records due to procrastination.</td>
</tr>
<tr>
<td></td>
<td>• Did not return client records because the client terminated the relationship and obtained a new CPA.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ADMINISTRATIVE NON COMPLIANCE</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Acts and omissions in filing an application for reinstatement or renewal of a license, certificate, or registration</td>
<td>• Represented on the CPE audit form that CPE courses were obtained when evidence discloses that no or only a portion of the required CPE courses were taken.</td>
</tr>
<tr>
<td></td>
<td>• Signed the reinstatement or renewal form under the penalty of perjury that the CPE requirements were met and the individual obtained only a portion of the required hours.</td>
</tr>
<tr>
<td></td>
<td>• Signed the reinstatement or renewal form under the penalty of perjury that the CPE ethics requirements were met and the individual did not take the required ethics CPE.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CONSUMER/EMPLOYER HARM</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Failed good character determination for initial licensure</td>
<td>• The good character review was at the request of the applicant who was found guilty of a felony 3 years ago.</td>
</tr>
<tr>
<td></td>
<td>• The good character review as a result of the applicant’s disclosure that 7 years prior they failed to file an income tax return and pay their tax obligation.</td>
</tr>
<tr>
<td></td>
<td>• The good character review was the result of the prosecutor alerting the Board to the applicant's being charged with a felony.</td>
</tr>
<tr>
<td></td>
<td>• Cheating observed by the exam proctor.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CONSUMER/EMPLOYER HARM</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Use of title or holding out in public practice by a nonCPA</td>
<td>• Used title after passing the exam but without a license.</td>
</tr>
<tr>
<td></td>
<td>• Used title to intentionally defraud investors.</td>
</tr>
</tbody>
</table>

**Guidelines for 1st Time Administrative Violations**

These guidelines will be used when (a) it is the first time an individual or firm has been notified of an alleged specific type of violation of the Public Accountancy Act or Board rule, (b) the alleged violation occurred during any period the individual or firm is or was subject to Board jurisdiction, and (c) sufficient evidence is obtained by investigation to merit Board action.

<p>| Administrative Violation: | Board Approved Sanction: |</p>
<table>
<thead>
<tr>
<th></th>
<th>First noncommercial use of a restricted title on <em>Business Cards, Resumes</em> or other <em>Applications for Employment</em> in Washington state after establishing residency in this state but prior to obtaining credentialed status in Washington State, <em>Provided</em>: the individual did not use the title while a resident in conjunction with offering or rendering professional services.</th>
<th>Administrative Notice to Cease and Desist</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.</td>
<td>First-time use of a restricted title by an individual within the 18-month period following successful completion of the Uniform CPA Examination but who has not yet been credentialed by the Board</td>
<td>$500 fine + cost recovery + submission of proof of completion of Board approved course in ethics and regulation in Washington State regulation applicable to the practice of public accounting to be received by the Board’s office within 90 days of signing an agreement consenting to an Administrative Sanction.</td>
</tr>
<tr>
<td>3.</td>
<td>First-time use of a restricted title with a lapsed individual license or CPA-Inactive status. <em>Provided</em>: The individual did not use the CPA or CPA-Inactive title for more than 90 days after the date of transmittal by Board staff of a Notice of Noncompliance.</td>
<td>$750 fine + late fee + cost recovery to be received by the Board’s office within 90 days of signing an agreement consenting to an Administrative Sanction.</td>
</tr>
<tr>
<td>4.</td>
<td>First-time representation on a reinstatement application that the CPA title had not been used when in fact the title had been used.</td>
<td>$750 fine + late fee + cost recovery to be received by the Board’s office within 90 days of signing an agreement consenting to an Administrative Sanction.</td>
</tr>
<tr>
<td>5.</td>
<td>First time failure to obtain a firm license by a Washington resident firm owned by one individual for more than 90 days after the <em>date of transmittal</em> by Board staff of a notice of noncompliance.</td>
<td>$750 fine + cost recovery + submission of proof of completion of Board approved course in ethics and regulation in Washington State to be received by the Board’s office within 90 days of signing an agreement consenting to an Administrative Sanction.</td>
</tr>
<tr>
<td>6.</td>
<td>First-time failure to timely change either or both individual and/or firm addresses.</td>
<td>$0-$200 fine + cost recovery (unless the failure to timely change the address results in a more severe first-time administrative violation and sanction) to be received by the Board’s office within 90 days of signing an agreement consenting to an Administrative Sanction.</td>
</tr>
<tr>
<td>#</td>
<td>Description</td>
<td>Penalty</td>
</tr>
<tr>
<td>----</td>
<td>---------------------------------------------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>7.</td>
<td>First-time failure by a firm to timely notify the Board of changes in the firm name, ownership, or managing licensee of the firm's main office after the date of transmittal by Board staff of a Notice of noncompliance.</td>
<td><strong>$500 fine</strong> + cost recovery to be received by the Board’s office within 90 days of signing an agreement consenting to an Administrative Sanction.</td>
</tr>
</tbody>
</table>
| 8. | First-time CPE deficiency by a licensee, CPA-Inactive certificateholder, or nonCPA firm owner not exceeding 16 hours. | **Licensee:**  
**Exclusive of the required 4 hour course addressing ethics and regulation in Washington State a sliding scale:**  
- **$250 fine** for a deficiency up to and including 8 hours;  
- **$500 fine** for deficiency up to and including 16 hours;  
**Additional (separate) $500 fine** if the deficiency includes or is limited to failure to complete the required 4-hour course addressing ethics and regulation in Washington State.  
**CPA-Inactive Certificateholder or NonCPA firm owner:**  
- **$500 fine** + cost recovery for failure to complete the required 4-hour course addressing ethics and regulation in Washington State  
All amounts assessed are to be received by the Board’s office within 90 days of signing an agreement consenting to an Administrative Sanction. |
| 9. | First-time misunderstanding of courses qualifying for the CPE in regulatory ethics specific to Washington State. | **$100 fine** + cost recovery + submission of proof of completion of Board approved course in ethics and regulation in the state of Washington to be received by the Board’s office within 90 days of signing an agreement consenting to an Administrative Sanction. |
| 10. | First-time failure to meet CPE documentation requirements determined by CPE audit provided the documentation deficiency results from a cause or circumstance beyond the control of the credentialed person. | $0-$250 fine + cost recovery + submission of proof of completion of Board approved course in ethics and regulation in the state of Washington to be received by the Board’s office within 90 days of signing an agreement consenting to an Administrative Sanction. |
| 11. | First-time use of titles likely to be confused with **CPA, Certified Public Accountant, or CPA-Inactive** by person never credentialed by this Board or not qualified for practice privileges pursuant to RCW 18.04.350(2). | $1,500 fine + cost recovery + to be received by the Board’s office within 90 days of signing an agreement consenting to an Administrative Sanction. |
| 12. | First-time failure to timely deliver records requested by a client as required by WAC 4-30-051, UNLESS the lack of “timely delivery” results in financial harm to the client by a state or federal regulatory agency or governmental unit. | $1,500 fine + cost recovery + restitution for proven client costs incurred to reconstruct essential records incurred as a result of the lack of availability of such records + submission of proof of completion of Board approved course in ethics and regulation in the state of Washington to be received by the Board’s office within 90 days of signing an agreement consenting to an Administrative Sanction. |
| 13. | First-time failure to timely respond to a request for administrative information or documents directly related to information and/or documents specified in Board rules (Title 4 WAC). | $1,500 fine + cost recovery + submission of proof of completion of Board approved course in Ethics and Regulation in the state of Washington to be received by the Board’s office within 90 days of signing an agreement consenting to an Administrative Sanction. |
| 14. | First-time Quality Review Program violation, e.g. lack of cooperation with reviewers, failure to comply with peer review program requirements, and/or non-payment of fee for a completed peer review service. | $500 + cost recovery + (if applicable) restitution to reviewer (firm)+ other appropriate corrective remedies. |

If an individual or firm’s conduct includes multiple first-time administration violations, the Executive Director is to impose the more severe first-time administrative sanction.

In cases of Administrative Sanction, the Board will not publish the individual’s or firm’s name; however, the Board will:
- Post statistics related to these sanctions on the Board’s web site
- Comply with the Public Records Act

Effective: October 29, 2004
*Revised: 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
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. CPE Deficiencies:

If the CPE deficiency is self-reported after June 30 of the renewal year or if the CPE deficiency is determined during CPE audit, staff is to follow the Board’s delegation related to the issuance of Administrative Notices of Noncompliance:

1. Applicants with CPE deficiencies up to and including 16 deficient hours are subject to delegated administrative sanctioning guidelines; and
2. Applicants deficient 17 hours and above shall be referred to investigations and
II. 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: 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

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: Donald F. Aubrey, CPA, Chair

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.
Social Media Report

Board Meeting Agenda Item
Date: April 17, 2015
Presenter: Favian Valencia

In preparation for the discussion on whether the Board should utilize Facebook and other social media, please review the following websites and RCW:


https://twitter.com/nasba

https://www.facebook.com/NCCPABoard?ref=sgm

https://www.facebook.com/wastatebar.main

RCW 42.56.070(3)
## WASHINGTON
### RULES AND STATUTES COMPARED TO MODEL RULES AND UAA

<table>
<thead>
<tr>
<th>4-30 WAC</th>
<th>Corresponding Model Rule(s)</th>
<th>Substantial Inconsistencies or Omissions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section</td>
<td>Title</td>
<td>3</td>
</tr>
<tr>
<td>4-30-010</td>
<td>Definitions</td>
<td></td>
</tr>
<tr>
<td>4-30-020</td>
<td>Rule authority</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>MR 4 and 11-2 and 11-3 provide more explicit authority to the Board for various areas (i.e., records, MRAs, etc)</td>
<td></td>
</tr>
<tr>
<td>4-30-022</td>
<td>Meeting schedule and officers</td>
<td>4-1 &amp; 4-2</td>
</tr>
<tr>
<td>4-30-024</td>
<td>Public records</td>
<td></td>
</tr>
<tr>
<td>4-30-026</td>
<td>Board contact</td>
<td></td>
</tr>
<tr>
<td>4-30-028</td>
<td>Board proceedings</td>
<td></td>
</tr>
<tr>
<td>4-30-030</td>
<td>Communicating with board</td>
<td>11-2</td>
</tr>
<tr>
<td>4-30-032</td>
<td>Change of address</td>
<td>4-5</td>
</tr>
<tr>
<td>4-30-034</td>
<td>Required to respond</td>
<td>4-6</td>
</tr>
<tr>
<td>4-30-036</td>
<td>Required to report</td>
<td>11-2</td>
</tr>
<tr>
<td></td>
<td>MR includes a little more specificity on the types of items that must be reported</td>
<td></td>
</tr>
<tr>
<td>4-30-038</td>
<td>Fees</td>
<td></td>
</tr>
<tr>
<td>4-30-040</td>
<td>Integrity/Objectivity</td>
<td>10-4</td>
</tr>
<tr>
<td></td>
<td>MR provides more discussion of considerations</td>
<td></td>
</tr>
<tr>
<td>4-30-042</td>
<td>Independence</td>
<td>10-4</td>
</tr>
<tr>
<td>4-30-044</td>
<td>Commissions, referral and contingency fees</td>
<td>10-4</td>
</tr>
<tr>
<td>4-30-046</td>
<td>Competence</td>
<td>10-4</td>
</tr>
<tr>
<td></td>
<td>MR provides more discussion; MR also includes a discussion of &quot;due care&quot;</td>
<td></td>
</tr>
<tr>
<td>4-30-048</td>
<td>Professional stds</td>
<td>10-3</td>
</tr>
<tr>
<td>4-30-050</td>
<td>Records and client info</td>
<td></td>
</tr>
<tr>
<td>4-30-051</td>
<td>Client records</td>
<td></td>
</tr>
<tr>
<td>4-30-052</td>
<td>Acts discreditable</td>
<td></td>
</tr>
<tr>
<td>4-30-054</td>
<td>Advertising/solicitation</td>
<td></td>
</tr>
<tr>
<td>4-30-056</td>
<td>Indiv/Firm names</td>
<td>14</td>
</tr>
<tr>
<td></td>
<td>Unlawful acts including misleading firm names, network firms, and safe harbor language</td>
<td></td>
</tr>
<tr>
<td>4-30-058</td>
<td>Other titles/designations</td>
<td></td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>MR Reference(s)</td>
</tr>
<tr>
<td>---------</td>
<td>--------------------------------------------------</td>
<td>----------------------------------------</td>
</tr>
<tr>
<td>4-30-060</td>
<td>Exam education req</td>
<td>5-2 thru 5-11</td>
</tr>
<tr>
<td>4-30-062</td>
<td>How to apply</td>
<td>5-3</td>
</tr>
<tr>
<td>4-30-064</td>
<td>Cheating</td>
<td>5-9</td>
</tr>
<tr>
<td>4-30-070</td>
<td>Experience req</td>
<td>6-2</td>
</tr>
<tr>
<td>4-30-072</td>
<td>Verifying CPA</td>
<td>6-3</td>
</tr>
<tr>
<td>4-30-080</td>
<td>How to apply for license</td>
<td>6-1</td>
</tr>
<tr>
<td>4-30-082</td>
<td>Inactive - how to apply</td>
<td></td>
</tr>
<tr>
<td>4-30-088</td>
<td>Military deployment</td>
<td></td>
</tr>
<tr>
<td>4-30-090</td>
<td>Out of State</td>
<td>23</td>
</tr>
<tr>
<td>4-30-092</td>
<td>How to apply - out of state</td>
<td>6-8</td>
</tr>
<tr>
<td>4-30-094</td>
<td>How to renew - resident NLO</td>
<td></td>
</tr>
<tr>
<td>4-30-100</td>
<td>Reciprocity - foreign country</td>
<td>6-9</td>
</tr>
<tr>
<td>4-30-102</td>
<td>How to apply - foreign reciprocity</td>
<td></td>
</tr>
<tr>
<td>4-30-104</td>
<td>How to renew - foreign reciprocity</td>
<td></td>
</tr>
<tr>
<td>4-30-110</td>
<td>Legal forms of firm ownership</td>
<td>7-2</td>
</tr>
<tr>
<td>4-30-112</td>
<td>Out of State - Firm</td>
<td></td>
</tr>
<tr>
<td>4-30-114</td>
<td>How to apply - firm license</td>
<td>7-1</td>
</tr>
<tr>
<td>4-30-116</td>
<td>How to register - resident NLO</td>
<td>6-5</td>
</tr>
<tr>
<td>4-30-120</td>
<td>Inactive - how to apply to return to active</td>
<td></td>
</tr>
<tr>
<td>4-30-122</td>
<td>Retired - how to apply to renew</td>
<td></td>
</tr>
<tr>
<td>4-30-124</td>
<td>How to reapply - lapsed</td>
<td></td>
</tr>
<tr>
<td>4-30-126</td>
<td>How to reapply - revoked or suspended</td>
<td>13-1</td>
</tr>
<tr>
<td>4-30-130</td>
<td>QAR requirements for firms</td>
<td>7-3</td>
</tr>
<tr>
<td>4-30-132</td>
<td>CPE program stds</td>
<td>6-5</td>
</tr>
<tr>
<td>Section</td>
<td>Title</td>
<td>Corresponding UAA Section(s)</td>
</tr>
<tr>
<td>---------</td>
<td>-------</td>
<td>-----------------------------</td>
</tr>
<tr>
<td>4-30-134</td>
<td>CPE req for individuals</td>
<td>6-4</td>
</tr>
<tr>
<td>4-30-136</td>
<td>How to report CPE</td>
<td>6-4</td>
</tr>
<tr>
<td>4-30-138</td>
<td>CPE document retention</td>
<td>6-6</td>
</tr>
<tr>
<td>4-30-140</td>
<td>Investigations/sanctions</td>
<td>11-1</td>
</tr>
<tr>
<td>4-30-142</td>
<td>Bases for discipline</td>
<td>10-1</td>
</tr>
</tbody>
</table>

Additional Info found in Model Rules:
- 7-3 Compliance Assurance Program
- 7-6 Internet Practice
- 7-7 Attest Documentation & Retention
- 7-8 Unregistered Firm Compliance with CAP

<table>
<thead>
<tr>
<th>Ch 18.04 RCW</th>
<th>Section</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>18.04.015</td>
<td>Purpose</td>
<td></td>
</tr>
<tr>
<td>18.04.025</td>
<td>Definitions</td>
<td>3</td>
</tr>
<tr>
<td>18.04.035</td>
<td>BOA - members-terms-vacancies-removal</td>
<td>4(a)</td>
</tr>
<tr>
<td>18.04.045</td>
<td>BOA-officers and staff - powers and duties</td>
<td>4(f)&amp;(g)</td>
</tr>
<tr>
<td>18.04.055</td>
<td>BOA - Rules</td>
<td>4(h)</td>
</tr>
<tr>
<td>18.04.065</td>
<td>BOA - fees-dispositions</td>
<td>4(d)</td>
</tr>
<tr>
<td>18.04.080</td>
<td>Compensation and travel expenses</td>
<td>4(c)</td>
</tr>
</tbody>
</table>

"Attest" definition is newly revised in UAA; UAA defines "substantial equivalency" which is omitted from WA definitions. UAA 4(g)(2) provide for immunity for board members.
<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
<th>References</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>18.04.105</td>
<td>Issuance of license - requirements-exam-fees-account-prev. issued-CPE-inactive</td>
<td>5 &amp; 6</td>
<td>5(1)(d)(i) does not include attest and compilation as listed areas of experience as UAA 5(f) does.</td>
</tr>
<tr>
<td>18.04.180</td>
<td>Reciprocity</td>
<td>5 &amp; 6</td>
<td>Under UAA, a reciprocal applicant who is not from an SE state must have 4-in-10 years experience, current CPE, and passed the uniform CPA exam. WA uses 3-in-5 and 5-in-10 year paths for reciprocity.</td>
</tr>
<tr>
<td>18.04.183</td>
<td>Foreign countries</td>
<td>6(g)</td>
<td>UAA 6(g)(2)(b) also requires that the foreign designation entitle the holder to issue reports upon financial statements. WA requires one year equivalent experience in past 8 years but UAA 6(f)(3)(B) requires 4-in-10 years.</td>
</tr>
<tr>
<td>18.04.185</td>
<td>Application for license - SOS for process</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>18.04.195</td>
<td>License required - Requirements - application - fees</td>
<td>7</td>
<td>UAA 7(h) includes more details regarding peer review</td>
</tr>
<tr>
<td>18.04.205</td>
<td>Registration of offices - Requirements - rules - fees</td>
<td>7 &amp; 8</td>
<td></td>
</tr>
<tr>
<td>18.04.215</td>
<td>Licenses - Issuance - renewal and reinstatement - CPE-fees - Notification of sanction/suspension/revocation of license</td>
<td>6</td>
<td>UAA 10(a) also include the power to reprimand, censure, limit the scope of practice, and place on probation - terms not found in 18.04.295; WA rule does not list violation of a board rule as a ground for action; UAA includes failure to file one's own tax returns and violation of a professional standard as additional grounds.</td>
</tr>
<tr>
<td>18.04.295</td>
<td>Actions against CPA license</td>
<td>10 &amp; 11</td>
<td></td>
</tr>
<tr>
<td>18.04.305</td>
<td>Actions against firm license</td>
<td>10 &amp; 11</td>
<td>WA refers to Administrative Procedures Act, while UAA gives more details.</td>
</tr>
<tr>
<td>18.04.320</td>
<td>Actions against license-procedures</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>18.04.335</td>
<td>Reissuance or modification of suspension of license or certificate</td>
<td>13</td>
<td>UAA 13 specifies that reinstatement may be subject to CPE and peer review requirements - not mentioned in WA</td>
</tr>
<tr>
<td>18.04.345</td>
<td>Prohibited practices</td>
<td>14</td>
<td>UAA 14 also discusses (i) network firm names and (j) foreign designations and (n)(1) commissions and (o)(1) contingent fees.</td>
</tr>
<tr>
<td>18.04.350</td>
<td>Practices not prohibited</td>
<td>14 &amp; 23</td>
<td></td>
</tr>
<tr>
<td>18.04.360</td>
<td>Practices may be enjoined</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>Rule</td>
<td>Description</td>
<td>Section</td>
<td></td>
</tr>
<tr>
<td>--------</td>
<td>------------------------------------------------------------------------------</td>
<td>---------</td>
<td></td>
</tr>
<tr>
<td>18.04.370</td>
<td>Penalty</td>
<td>16 &amp; 17</td>
<td></td>
</tr>
<tr>
<td>18.04.380</td>
<td>Advertising falsely - effect</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18.04.390</td>
<td>Papers, records, schedules, etc, property of licensee or firm - prohibited practices - client rights</td>
<td>19</td>
<td></td>
</tr>
<tr>
<td>18.04.405</td>
<td>Confidential information - disclosure, when - subpoenas</td>
<td>18</td>
<td></td>
</tr>
<tr>
<td>18.04.420</td>
<td>License or certificate suspension - nonpayment or default on educ loan or scholarship</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18.04.430</td>
<td>License or certificate suspension - noncompliance with support order - reissuance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18.04.901</td>
<td>Severability</td>
<td>24</td>
<td></td>
</tr>
<tr>
<td>18.04.910</td>
<td>Effective date 1983</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18.04.911</td>
<td>Effective date 1986</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18.04.920</td>
<td>Short Title</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Additional Info Found in UAA**

- UAA provides for confidentiality of board documents, declares that they are not public records, until introduced as evidence in a trial.
- Investigations - much more detail provided in UAA than in WA statute.
- UAA requires priority of contracts or civil negligence claims by an individual against a licensee.
- UAA creates a statute of limitations for civil actions against HS.
- UAA establishes proportionate liability in any claim for money damages brought against a licensee.
- UAA has specific language for individual and firm mobility, some of the language is already included in WA 18.04.390.
Request Review Committee Report  
April 2015

Karen Saunders, CPA, Chair

During the first quarter 2015, the Executive Director and a Consulting Board Member from the Request Review Committee took the following action:

**Firm Names: Approved:**

Seattle Public Accounting  
Lewis Group CPAs, P.C.  
US&CO Certified Public Accountants PLLC  
DC Accounting & Tax Services, Inc.  
KCHM, LLC  
VWC, P.S.  
Hongxin Accounting and Financial, LLC  
Turquoise Tax Advisory  
Principled Estates and Trusts

**Professional/Educational Organization – Recognition Requests** – During the 1st quarter in 2015, the Board did not receive any requests for recognition as an educational organization for purposes of obtaining a list of individual CPAs.

**Domestic or International Education Credential Evaluation Services – Applications** – During the 1st quarter in 2015, the Board did not receive any requests for recognition of domestic or international education credential evaluation services.
<table>
<thead>
<tr>
<th>Complaints</th>
<th>Investigations</th>
<th>Quarter Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ongoing at start of period</td>
<td>0</td>
<td>25</td>
</tr>
<tr>
<td>Received during period</td>
<td>30</td>
<td>30</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>30</strong></td>
<td><strong>25</strong></td>
</tr>
<tr>
<td>Complaints opened as investigations</td>
<td>(8)</td>
<td>8</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>22</strong></td>
<td><strong>33</strong></td>
</tr>
<tr>
<td>Complaints Dismissed (Administrative)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Complaints Dismissed (investigated &lt;= 180 days)</td>
<td>(4)</td>
<td>(4)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>18</strong></td>
<td><strong>33</strong></td>
</tr>
<tr>
<td>Cases Dismissed (Administrative)</td>
<td>(3)</td>
<td>(3)</td>
</tr>
<tr>
<td>Cases Dismissed (investigated &lt;= 180 days)</td>
<td>(7)</td>
<td>(7)</td>
</tr>
<tr>
<td>Cases Dismissed (investigated &gt; 180 days)</td>
<td>(1)</td>
<td>(1)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>18</strong></td>
<td><strong>22</strong></td>
</tr>
<tr>
<td>Cases Closed (Administrative)</td>
<td>(4)</td>
<td>(4)</td>
</tr>
<tr>
<td>Cases Closed (investigated &lt;= 180)</td>
<td>(5)</td>
<td>(5)</td>
</tr>
<tr>
<td>Cases Closed (investigated &gt; 180)</td>
<td>(3)</td>
<td>(3)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>18</strong></td>
<td><strong>10</strong></td>
</tr>
</tbody>
</table>