

Board of Accountancy

WASHINGTON STATE

December 2021



MESSAGE FROM THE EXECUTIVE DIRECTOR

By Dave Trujillo, CPA, Executive Director
2022 on the Horizon

The year is nearing its end; we hoped that the new year would allow us to return to pre-COVID conditions. Unfortunately, new variants continue to emerge and that return remains elusive. With the pandemic continuing into the new year, business uncertainty remains and Board licensees and stakeholders continue to experience anxiety and concern. To that end, please know that Board staff will continue to look for ways to improve services, and while we are still bound by Governor Inslee's re-entry guidelines, we have flexibility to schedule in-office meetings, if appropriate. To aid in your respective planning processes, here are two items that the Board will be working through in 2022.

Peer Review: The AICPA's Peer Review program was established many years ago for the purpose of improving the quality of accounting, auditing, and attestation services performed by CPAs. In our state, this program is administered by the Washington Society of CPAs (WSCPA) and the Board participates via our sanctioned Peer Review Oversight Committee which includes Board Members and volunteer Board Representatives. Due to upcoming changes envisioned, the Society will no longer be our state's administering entity and is looking at other states and their models for a solution; the Board will be an active participant in this search for a solution because it impacts Washington State licensees. This topic was briefly discussed at the October 2021 Annual Board meeting and will be a topic of future Board meetings. In other peer review program news, the AICPA will be holding a Peer Reviewer Forum on December 13, 2021 from 11am-12pm (EST), and the AICPA Peer Review Board approved an exposure draft of the proposed clarified peer review standards and is requesting comments on the proposed changes be submitted by December 15, 2021.

CPA-Inactive Certificate Holders: The WSCPA will propose legislation to change RCW 18.04 relative to those holding CPA-Inactive certificates issued by the Board. The change is to promote clarity, reduce confusion in accounting titles, and benefit licensees. This provides the opportunity for another status to those CPAs that are not ready to retire their license. This also aligns our terminology and licensure status with other state and territory boards of accountancy. Board staff are supportive of this proposal. This will be a topic of the next Board meeting. Proposed language is expected to be introduced for the 2022 Legislative session.

It has been a challenging year for you, working under pandemic conditions and learning a new Board licensing system. Thank you for the work you do for the citizens of Washington and being a Board licensee. I wish you all the best in 2022.

Sincerely,

Dave Trujillo, CPA
Executive Director

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WA STATE BOARD OF ACCOUNTANCY BOARD MEMBERS 2022

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Brooke Stegmeier, CPA – Vice Chair
Jacqueline Meucci, CPA – Secretary

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Brian R. Thomas, CPA
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Vacant Position

Public Member:

Kate Dixon
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Confidential Records Manager

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Isaac Ross
Communication Consultant

HELP US, HELP YOU, ANY SUGGESTIONS?

Please send your suggestions to
customerservice@acb.wa.gov.

TIME TO RENEW!

It's that time of year again for over 8,000 of you – CPAs, CPA firms, non- licensee firm owners, and CPA-inactive certificate holders alike. Renewal reminders will be sent at the beginning of January by email and mail. Keep in mind that if your contact information is not up-to-date, you may not receive your reminders even if it is your renewal year. If you are unsure, check the [licensee search](#) for your expiration date.



Dates and Fees -- If 2022 is your renewal year, online applications can be submitted starting January 1 and by April 30, to avoid the late fee. Renewal applications submitted between May 1 and June 30 will be assessed a \$100 late fee. The renewal application fee is \$230. CPA firms will have additional fees if making firm changes or if participating in peer review.

We suggest you submit your application early. April is generally your busiest time of year, as well as ours.

CPE Reporting Compliance -- CPE reminders were sent in October, and you were notified that logging your completed CPE into the CPE Tracker is now required for renewals. The CPE Tracker is available through your [Secure Access Washington \(SAW\)](#) account on your Board of Accountancy service dashboard. This is also where you will submit your renewal application once your CPE has been logged.

You must log enough completed CPE to show that you have met your renewal requirement before the application will allow you to move forward.

The CPE Tracker documentation (CPE course completion certificates, etc.) upload feature is optional. Uploading your CPE documentation is only required when you are requesting a CPE extension or you are notified that you have been selected for the CPE audit.

CPE Extension Requests -- If you did not complete your CPE requirements by December 31, 2021, but will be able to complete them by your expiration date, you may request a CPE extension on your renewal application.

For licensees who did not meet the 20-hour minimum annual requirement in 2020 or 2021, you will need to request a CPE extension. You can complete the missed hours in another year of your CPE reporting period or by June 30, 2022.

Instructions for requesting a CPE extension can be found on our website (<https://acb.wa.gov>) on the "Not Enough CPE to Renew" page.

We are here to help with any questions you may have. You can email us at: customerservice@acb.wa.gov.

Happy holidays!

WHEN THE BOARD RECEIVES A COMPLAINT...

The Board handles complaints received against CPAs in Washington State. Our first step involves sending the CPA a copy of the complaint received and requiring a response.

This initial letter to the CPA is an opportunity to provide a response, any documentation, and opens the lines of communication. It is crucial to respond and to stay in contact; failure to respond may result in the Board proceeding without the CPA's input or documentation, and is also a violation of Board rule.

Throughout the process, we are available to assist with questions about the process. Please reach out to us at any time at investigations@acb.wa.gov. However, we cannot offer legal advice, referrals, or recommendations. We also cannot provide timelines or expectations for the outcome of a complaint.

Once concluded, every complaint is formally closed by a letter in writing to the complainant and the CPA.





2022 BOARD MEETING SCHEDULE

Board meetings are open to the public, and your participation is valued and encouraged. We post the [meeting agendas](#) to the website approximately two weeks prior to a scheduled meeting. You are able to provide your thoughts on any agenda item; plus you have the opportunity to speak on any topic during the public input section at the end of the meeting.

Due to the COVID-19 virus all meetings have been scheduled to be held virtually. Meetings will be changed to physical locations when it is safe to do so. We will post information on accessing the meetings on our website at www.acb.wa.gov as each meeting date approaches.

January 28, 2022	Microsoft Teams Meeting
April 29, 2022	Microsoft Teams Meeting
July 29, 2022	Microsoft Teams Meeting
October 28, 2022	Microsoft Teams Meeting

All meetings start promptly at 9:00 a.m.
Hope to virtually see you there!



BOARD MEMBER RECRUITMENT

We are looking to fill two vacancies on the Board of Accountancy. One position needs to be filled by Certified Public Accountants (CPA). In order to be eligible to serve in that position, you must be a resident of Washington and have been licensed continuously in this state for the previous ten years. If you have an interest, we want to hear from you.

The second position is for a public member. This is a great opportunity for a non-CPA to join the Board and have a voice in the accounting profession. You must be qualified to determine whether the qualifications, activities, and professional practice of those regulated under the Public Accountancy Act conform with standards to protect the public interest. If you know of someone who may have an interest, please let them know of this opportunity.



The mission of the Board is to promote the dependability of information that is used for guidance in financial transactions. Service on the Board is service to the people of the State of Washington and to our profession. If appointed, you would be expected to participate at Board meetings, which are held on a quarterly basis at various locations throughout the state. (Currently the Board meetings are being held virtually until it is safe to return to physical locations.) Board members provide input on changes to the laws and regulations that affect the practice of public accounting in our state, and are expected to act in an adjudicative capacity in disciplinary actions when individual CPAs or firms have violated the Public Accountancy Act, RCW 18.04, or related Rules WAC 4-30.

While in service to the Board, you will be governed by the Ethics in Public Service Act, RCW 42.52. If selected, you will receive an orientation and training on your role as a Board member. Travel costs are reimbursed for Board meetings or other events in which you may be expected to participate.

If you are interested in serving on the Board, you may contact Dave Trujillo, CPA, Executive Director, at (360) 664-9268 or dave.trujillo@acb.wa.gov. You may also submit an application directly to the [Governor's Office](#).

HELPFUL HINTS – CPE REPORTING

Using the CPE Tracker is now mandatory for each renewal period. These helpful tips will make the process run more smoothly for you.

- Enter your CPE throughout your CPE reporting period – don't wait until you are completing your renewal application to enter all of your CPE.
- Enter longer courses first, if you complete more than the required 120 hours. You only have to enter your Washington State Board approved ethics course plus another 116 hours.
- Keep in mind your 20-hour minimum annual CPE requirement.
- Upload of CPE course completion certificates is only required if you are requesting a CPE Extension or if you are notified that you have been selected for the CPE audit.
- Have all of your CPE course information handy when you sit down to enter it. The CPE Tracker requires the input of all fields before you can add the course and continue to the next course.

And last but not least:

- Remember the user name and password for your Secure Access Washington (SAW) account registered with the Board. Creating a new SAW account each time you enter CPE becomes very time consuming.

CPE RECIPROACITY

Washington State CPA licensees who do not reside in Washington may qualify for CPE reciprocity. To qualify you must:

- Be a resident of one of the 55 U.S. jurisdictions
- Hold an active license in the jurisdiction in which you reside and is your principal place of business
- Meet the CPE requirements for license renewal in your residency jurisdiction (if that jurisdiction has no CPE requirements, the CPE requirements for Washington must be met)

If this is you, you do not need to log your completed CPE into the CPE Tracker for your renewal with us.

Questions related to CPE reciprocity are built into the renewal application, so you will claim CPE reciprocity when you submit your renewal. Please see WAC 4-30-134(7) for the full Board Rule.



Real Time CPE Audits (RTCA)

The requirement to do 100% CPE reporting in your CPE Tracker will provide a unique opportunity for the Board to begin Real Time CPE Audits (RTCA).

What does RTCA mean for you?

If you are selected for the RTCA, you will receive notification within 30 days of submitting your renewal application, rather than months later.

What will you need to do if you are selected for the RTCA?

As noted in your October CPE Reminder Notice:

Do I have to use the CPE Tracker to report my CPE?

Yes, 100% CPE reporting is now required. You must log enough completed CPE to show that you have met your renewal requirement.

The CPE Tracker documentation upload feature is optional. Uploading your CPE documentation is only required when you are requesting a CPE extension or you are notified that you have been selected for the CPE audit.

If you have uploaded your certificates of completion to your CPE Tracker, you will have no action needed when you get the audit notice. If you have not uploaded your certificates, you will be asked to do so within 30 days of notice of audit selection.

Notifications will come from cpe@acb.wa.gov. Please add this email address to your safe list.

FOLLOW UP AUDIT- 2019

Extension Request, Pre-lapsed Reinstatement, or Enforcement Action Item

In 2019, did you have an Extension Request, Pre-lapsed Reinstatement, or Enforcement action item stating you would be added to the next CPE audit? This is your year! Please do not submit your renewal application without all of your CPE documentation uploaded to your CPE tracker. Your application for renewal will not be approved until you have passed the CPE audit.