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# Washington State Board of Accountancy

**Policy Number:** 2000-2

**Title:** Public Inquiries\*

**Revised:** October 19, 2007

**Effective:** April 28, 2000

**Approved:**   
Sharron J. O'Donnell, CPA, Chair

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

## Purpose:

To provide clarification and direction on responding to public inquiries.

### I. Requests for Information on Statute and Rules

The Board is the trier of facts in enforcement cases dealing with violations of the Public Accountancy Act and/or Board rule. Therefore, it is appropriate for the Board to ensure they do not prejudge situations and issues, nor should they pre-approve transactions, compensation arrangements, business scenarios, CPE courses (except for ethics courses meeting the requirements of WAC 4-25-830), ethical situations, practice structures, etc. However, to ensure effective services are provided and to protect public interest, the Executive Director and designated agency staff may provide informal guidance on issues dealing directly with the Public Accountancy Act and Board rules. Inquiries not related to the Board's rules or the Public Accountancy Act are to be referred to the appropriate authority if known.

When responding to inquiries the Executive Director and designated agency staff are to:

- A. Be conservative in their guidance.
- B. Clearly advise the individual that:
  - The CPA, CPA-Inactive certificateholder, CPA firm, or non-licensee firm owner is fully responsible for compliance with the Public Accountancy Act and Board rules, and
  - The guidance provided by the Executive Director or designated agency staff is not binding on the Board.

- C. Refer the inquirer to:
  - The Public Accountancy Act,
  - The Board's rules and frequently asked questions and answers (FAQs),
  - The Code of Professional Conduct and Interpretations,
  - The AICPA's hotline and the WSCPA professional conduct committee,
  - Courses dealing with professional ethics, and
  - The agency's web site which contains the Act, Rules, and FAQs.
  - Recommend the inquirer seek legal advice.
- D. Recommend the inquirer seek legal advice.

## **II. Requests for Classification of College Courses and CPE Courses**

Upon receipt of a course description and outline, the Executive Director may provide informal guidance regarding the appropriate classification of a course.

The Executive Director is to:

- A. Be conservative in her/his guidance.
- B. Clearly advise the individual that the:
  - CPA, CPA-Inactive certificateholder, or registered non-licensee firm owner is responsible for justifying classification of CPE courses, or
  - Individual CPA examination candidate is responsible for justifying the classification of college courses, and
  - Executive Director's guidance is not binding on the Board.

## **III. Public Records Request**

The agency fully complies with the Public Disclosure Act and the Executive Director acts as the agency's Public Disclosure Officer. Agency staff may provide oral responses to telephone requests for information per written office procedures. For the purposes of this policy, records and information include both paper and electronic files.

To support privacy and maintain a public record of document distribution, requests for copies of agency records should be made to the Executive Director in writing or e-mail. Payment for copies of public records must be made in advance as defined by Board rule.

Consistent with RCW 18.04.405(3) the agency shall not disclose the proceedings, records, and work papers of a review committee of a peer review as defined by RCW 18.04.025(15).

Consistent with RCW 42.56.050 and chapter 70.02 RCW the agency shall not disclose health care or medical information as defined in RCW 70.02.010(6). Consistent with the privacy interests stated in RCW 42.56.050 and recognized by the courts, the agency shall not disclose social security numbers of any individuals.

Consistent with RCW 42.56.210, .230, .240, .250, and .280 the agency may choose not to disclose:

- Internal memorandum containing attorney/client privileged communications or attorney work product,
- Any and all information or documents associated with an active investigation,
- Applications for public employment, including the names of the applicants, resumes, and other related materials submitted with respect to an applicant,
- The residential addressees and residential telephone numbers of employees or volunteers of a public agency which are held by the agency in personnel records, employment or volunteer rosters, or mailing lists of employees or volunteers, and
- Credit card numbers, debit card numbers, electronic check numbers, card expiration dates, or bank or other financial account numbers supplied to an agency for the purpose of electronic transfer of funds, except when disclosure is expressly required by law.

In general the Board does not release the existence of an investigation, the identity of an individual(s) or firm(s) under investigation, or the investigation files until the investigation is complete. An exception to nondisclosure may be made for other regulatory or law enforcement bodies or to further the Board's interest in conducting investigation or the public interest in law enforcement. The Executive Director makes the determination as to when an investigation is complete.

With the exception of information provided to other regulatory or law enforcement bodies, to support public protection and the privacy of Washington's citizens, the agency will provide a 15 calendar-day advance written notice to the subject of the request (unless the requestor is a law enforcement or regulatory agency, or the requestor is also the subject of the request or the request falls within the provisions of RCW 42.56.070[9]) prior to disclosing the following:

- Phone number(s),
- Street address(es) (except city, state, province, country, and zip code may be disclosed),
- E-mail address(es),
- Web address(es),
- Birth date(s),
- College transcript(s),
- Exam grades, and

- Credit card numbers, debit card numbers, electronic check numbers, card expiration dates, or bank or other financial account numbers supplied to an agency and not expressly exempt from disclosure under RCW 42.56.210.

When available, this notice will include the name(s), phone number(s), and address(es) of the individual and/or organization making the request.

#### **IV. General Guidelines**

Agency personnel are to:

- Ensure they follow established procedures for handling and disposal of public records and copies to provide reasonable assurances that those containing confidential personal information are properly safeguarded,
- Limit the collection of personal information to that reasonably necessary for purposes of program implementation, authentication of identity, security and other legally appropriate agency operations,
- Maintain an Internet Privacy Statement consistent with Executive Order 00-03,
- To the extent feasible, provide written notice to the public at the point of collection of their personal information that the law may require disclosure of the information as a public record,
- Exercise due care when responding to inquiries to ensure accurate information is provided to the public,
- Respond to all inquiries in a professional manner,
- Inform customers of the agency's web site and, as appropriate, offer to provide a hard copy of information posted on the web site,
- At a minimum, respond to phone calls within an average of 24 hours and written correspondence (except public records requests) within an average of seven working days,
- Participate in customer service training annually, and
- Upon employment and each June 30 thereafter employees will sign a statement confirming they have read this policy.

Questions outside of an employee's duties and responsibilities are to be promptly forwarded to the appropriate staff or to agency management.

#### **V. Disclaimer**

This policy and the agency's compliance with the policy should not be interpreted to mean the Board pre-approves transactions, compensation arrangements, business scenarios, CPE courses, ethical situations, practice structures, etc.