



Washington State Board of Accountancy

Policy Number: 2002-2

Title: Expert Witness Services

Revised: October 17, 2008*

Effective: January 25, 2002

Approved:


Edwin G. Jolicoeur, 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.

III. Requirements for CPAs Licensed in Jurisdictions other than Washington State

The Board recognizes that CPAs not holding a Washington State CPA license may be called upon to provide expert witness testimony in Washington courts or federal courts located in Washington.

Such testimony is considered to be within the purview of the courts and does not require licensure with the Washington Board of Accountancy provided the CPA clearly states to the court that s/he does not hold a Washington CPA license and the CPA identifies the jurisdiction(s) in which s/he is licensed, permitted, or holds a certificate.

If the expert witness' principal place of business (see WAC 4-25-410 [36]) is in Washington State, then the individual must be licensed by the Washington State Board of Accountancy.