



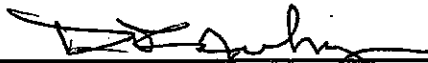
Washington State Board of Accountancy

Policy Number: 2011-2

Title: Interim Policy Guidelines Pending Rule Changes

Effective: April 25, 2011*

Approved:



Donald F. Aubrey, CPA, Chair

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The temporary guidance will be simultaneously superseded upon the effective date of any adopted codified rule or rules addressing the issue as an outcome of the rule making process.

Washington State Board of Accountancy
Board Policy Number: 2011-2
Interim Policy Guidance

2010-2011 Interim Policy Guidance:

I. Continuing Professional Education (CPE):

A. Deficiencies and Penalties:

1. Applicants for license renewal that *self-report continuing professional education (CPE) deficiencies during renewal have six months until June 30 of the renewal year to obtain the required CPE*. Such applicants must pay the \$480 reinstatement fee and carry the deficient CPE credits taken by June 30 back to the reporting period preceding the renewal year. The applicant is subject to CPE audit to avoid double counting.
2. *If the CPE deficiency is self-reported after June 30 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:*
 - a) Applicants with CPE deficiencies up to and including 16 deficient hours are *subject to delegated administrative sanctioning guidelines*; and
 - b) Applicants deficient 17 hours and above shall be referred to investigations and enforcement.

B. Self-Study Interactive Continuing Professional Education (CPE):

1. *Interactive* means electronic or other delivery formats for delivery of continuing professional education (CPE) in which feedback is provided during the study of the material in a manner to validate the individual's understanding of the material.
2. Self-study CPE courses registered with the National Association of State Boards of Accountancy (NASBA) as a Quality Assurance Service (QAS) sponsor may be accepted as interactive.

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.