

**WASHINGTON STATE BOARD OF ACCOUNTANCY  
SPECIAL BOARD MEETING AGENDA**

**Date:** Tuesday, November 24, 2009  
**Time:** 9:00 a.m.  
**Location:** Teleconference format – Board Members, Assistant Attorney General, and staff by telephone linkage with public access by speakerphone linkage at:  
Evergreen Plaza Building  
Board of Accountancy Office  
711 Capitol Way South, Suite 400  
Olympia, Washington

Notice: Rule-Making Hearing Location Change

**PUBLIC RULE-MAKING HEARING – 9:00 a.m.**

Attachments at tab:

1. Public Rule-Making Hearing Script ..... A
2. Rule Under Consideration - WAC 4-25-530 Fees..... B
3. Written Stakeholder Comments
4. 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

**SPECIAL MEETING AGENDA**

5. Board Deliberation on Proposed Rule Considered at Public Rule-Making Hearing

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:  
Cheryl Sexton, Washington State Board of Accountancy  
PO Box 9131, Olympia, WA 98507-9131  
360/664-9194 Voice 360/664-9190 Fax

800/833-6388 (TT service) 800/833-6385 (Telebraille service)  
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Washington Telecom Relay Service)

**WASHINGTON STATE BOARD OF ACCOUNTANCY  
RULES HEARING OUTLINE**

**Presiding officer read or paraphrase BOLD type entries**

*Italics are explanatory notes to presiding officer*

*Opening statement:*

**The Board of Accountancy rules hearing is now in session. The date is November 24, 2009. The time is \_\_\_\_\_. My name is Ed Jolicoeur. I am Chair of the Board of Accountancy.**

**Copies of the rule proposal are available at the back of the room. If you have not already done so, please register your attendance at this hearing on the attendance roster at the back of the room. Please indicate on the roster whether you wish to testify.**

*Introduce Board Members, legal counsel, and staff in attendance.*

*Explain hearing sequence and ground rules as follows:*

**The hearing will be conducted as follows:**

- 1. I will identify the rule presented for testimony and the Executive Director will present a brief statement of the proposal.**
- 2. Board staff will use the attendance roster to invite testimony on the proposal. When you give testimony, please:**
  - Stand**
  - State your name and organization if you speak for a group**
  - Limit your testimony to the rule proposal currently before the Board.**
  - After you testify, please remain standing for questions, and**
  - If you are testifying from text, please provide a copy to Board staff.**

**Testimony is limited to 10 minutes for each speaker or group.**

- 3. When the testimony is complete the hearing will be closed. The Board will consider the proposed rule change at its special Board meeting following the hearing.**

*Check off  
as  
completed*

\_\_\_\_\_ **The rule proposal concerns WAC 4-25-530 Fees. Richard Sweeney, the Board's Executive Director, will present a brief statement of the proposal. *Rick presents the statement.***

**The rule proposal has been identified. We will now move to the testimony.**

**1. TESTIMONY FROM ATTENDANCE ROSTER**

*Ask for testimony from the audience according to the order on the attendance roster. After the testimony is complete you will invite questions from the Board members.*

**Will (name of individual) please come forward to present testimony?**

*When the testimony is complete you may ask questions of the individual.*

**2. OTHER TESTIMONY**

*After all persons on the attendance roster have testified, ask if others wish to testify. **Is there anyone who wishes to testify that has not had the opportunity?***

**3. CLOSING STATEMENT:**

**Thank you for your testimony.**

**The Board will deliberate on the oral and written testimony and the proposed rule at a special Board meeting following this hearing. All participants will be notified in writing of the Board's decision regarding the proposed rule. Thank you all for your participation. This hearing is now closed.**



# PROPOSED RULE MAKING

## CR-102 (June 2004)

(Implements RCW 34.05.320)

Do NOT use for expedited rule making

Agency: Board of Accountancy

- Preproposal Statement of Inquiry was filed as WSR WSR 09-18-030 ; or
- Expedited Rule Making--Proposed notice was filed as WSR \_\_\_\_\_ ; or
- Proposal is exempt under RCW 34.05.310(4).

- Original Notice
- Supplemental Notice to WSR \_\_\_\_\_
- Continuance of WSR \_\_\_\_\_

Title of rule and other identifying information: (Describe Subject) WAC 4-25-530 Fees

### Hearing location(s):

Conference Room – 2nd Floor  
Evergreen Plaza Building  
711 S Capitol Way  
Olympia, Washington

Date: 11/24/2009 Time: 9:00 a.m.

### Submit written comments to:

Name: Richard C. Sweeney, Executive Director

Address: PO Box 9131

Olympia, WA 98507-9131

e-mail chevls@cpaboard.wa

fax (360)664-9190 by (date)

11/20/2009

### Assistance for persons with disabilities: Contact

Cheryl Sexton by 11/17/2009

TTY (800) 833-6384 or (360) 664-9194

Date of intended adoption: 11/24/2009

(Note: This is NOT the effective date)

Purpose of the proposal and its anticipated effects, including any changes in existing rules: To increase the administrative fees charged to candidates applying to take the Uniform Certified Public Accountant (CPA) examination.

Reasons supporting proposal: On August 11, 2009, the Board awarded a contract to a private entity (CPA Examination Services [CPAES]) to administer the Uniform CPA Examination to Washington candidates. The competitively bid contract with CPAES contains a higher fee schedule than that contained in existing rule WAC 4-25-530. The Board's legal counsel has previously opined that the Board should amend its fee schedule to conform to the CPAES contract. The contract with CPAES begins January 1, 2010.

Statutory authority for adoption: RCW 18.04.065;  
RCW 18.04.105(3)

Statute being implemented: RCW 18.04.065;  
RCW 18.04.105(3)

### Is rule necessary because of a:

- Federal Law?  Yes  No
  - Federal Court Decision?  Yes  No
  - State Court Decision?  Yes  No
- If yes, CITATION:

### CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

DATE: **October 16, 2009**

TIME: **4:28 PM**

**WSR 09-21-080**

### DATE

October 16, 2009

### NAME (type or print)

Richard C. Sweeney

### SIGNATURE

### TITLE

**Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:**

None

**Name of proponent:** (person or organization) Washington State Board of Accountancy - Government  
CPA Examination Services - Private

- Private
- Public
- Governmental

**Name of agency personnel responsible for:**

Name	Office Location	Phone
Drafting..... Richard C. Sweeney	PO Box 9131, Olympia, WA 98507-9131	(360) 586-0163
Implementation....Richard C. Sweeney	PO Box 9131, Olympia, WA 98507-9131	(360) 586-0163
Enforcement..... Richard C. Sweeney	PO Box 9131, Olympia, WA 98507-9131	(360) 586-0163

**Has a small business economic impact statement been prepared under chapter 19.85 RCW?**

Yes. Attach copy of small business economic impact statement.

A copy of the statement may be obtained by contacting:

Name:

Address:

phone ( ) \_\_\_\_\_

fax ( ) \_\_\_\_\_

e-mail \_\_\_\_\_

No. Explain why no statement was prepared.

The proposed rule will not have more than minor economic impact on business.

**Is a cost-benefit analysis required under RCW 34.05.328?**

Yes A preliminary cost-benefit analysis may be obtained by contacting:

Name:

Address:

phone ( ) \_\_\_\_\_

fax ( ) \_\_\_\_\_

e-mail \_\_\_\_\_

No: Please explain: The Board of Accountancy is not one of the agencies required to submit to the requirements of RCW

34.05.328.

AMENDATORY SECTION (Amending WSR 09-10-019, filed 4/27/09, effective 8/1/09)

**WAC 4-25-530 Fees.** The board shall charge the following fees:

- |      |  |                      |
|------|--|----------------------|
| (1)  | Initial application for individual license, individual license through reciprocity, CPA firm license (sole proprietorships with no employees are exempt from the fee), or registration as a resident nonlicensee firm owner  | \$330                |
| (2)  | Renewal of individual license, CPA-Inactive certificate, CPA firm license (sole proprietorships with no employees are exempt from the fee), or registration as a resident nonlicensee firm owner   | \$230                |
| (3)  | Application for CPA-Inactive certificateholder to convert to a license   | \$0                  |
| (4)  | Application for reinstatement of license, CPA-Inactive certificate, or registration as a resident nonlicensee owner  | \$480                |
| (5)  | Quality assurance review (QAR) program fee (includes monitoring reviews for up to two years)<br>Firm submits reports for review<br>Firm submits a peer review report for review<br>Firm is exempted from the QAR program because the firm did not issue attest reports | \$400<br>\$60<br>\$0 |
| (6)  | Late fee   | \$100                |
| (7)  | Amendment to firm license except for a change of firm address (there is no fee for filing a change of address)   | \$35                 |
| (8)  | Copies of records, per page exceeding fifty pages  | \$0.15               |
| (9)  | Computer diskette listing of licensees, CPA-Inactive certificateholders, or registered resident nonlicensee firm owners  | \$75                 |
| (10) | Replacement CPA wall document  | \$50                 |

(11)	Dishonored check fee (including, but not limited to, insufficient funds or closed accounts) . . . . .	\$35
(12)	CPA examination. Exam fees are comprised of section fees plus administrative fees. <b>The total fee is contingent upon which section(s) is/are being applied for and the number of sections being applied for at the same time.</b> The total fee is the section fee(s) for each section(s) applied for added to the administrative fee for the number of section(s) applied for.	
(a)	Section fees:	
(i)	Auditing and attestation . . . . .	\$230.55
(ii)	Financial accounting and reporting . . . . .	\$218.15
(iii)	Regulation . . . . .	\$193.35
(iv)	Business environment and concepts . . . . .	\$180.95
(b)	Administrative fees:	
(i)	First-time candidate - <del>((Four))</del> <u>Regardless of the number of sections for which the candidate applies</u> . . . . .	<del>\$((132.95))</del> <u>155.00</u>
(ii)	<del>((First-time candidate - Three sections</del> . . . . .	<del>\$119.10</del>
(iii)	<del>First-time candidate - Two sections</del> . . . . .	<del>\$104.70</del>
(iv)	<del>First-time candidate - One section</del> . . . . .	<del>\$90.30</del>
(v)	Reexam candidate - Four sections . . . . .	<del>\$((130.75))</del> <u>120.00</u>
(vi)	Reexam candidate - Three sections . . . . .	<del>\$((111.40))</del> <u>105.00</u>
(vii)	Reexam candidate - Two sections . . . . .	<del>\$((91.50))</del> <u>90.00</u>
(viii)	Reexam candidate - One section . . . . .	<del>\$((71.60))</del> <u>75.00</u>
	National Association of State Boards of Accountancy candidate data base investigation fee for exam applications submitted without the applicant's Social Security number . .	\$70

Note: The board may waive late filing fees for individual hardship including, but not limited to, financial hardship, critical illness, or active military deployment.