

WASHINGTON STATE BOARD OF ACCOUNTANCY

ANNUAL BOARD MEETING AGENDA

Date, Time: Thursday, October 22, 2009 – Annual Board Meeting – 9:00 a.m.

Location: The Doubletree Hotel Seattle Airport
Cascade 11 Room
18740 International Boulevard, SeaTac, Washington (206) 246-8600

Notices: 9:30 a.m. Representatives from NASBA and the AICPA will attend the Board meeting and make a one-hour presentation

Chair Introductions/Special Notices

ANNUAL MEETING AGENDA – 9:00 a.m.

1. Consent Agenda
 - a. Minutes
 - i. July 28, 2009, Special Board Meeting
 - ii. September 25, 2009, Special Board Meeting
 - iii. October 2, 2009, Special Board Meeting
 - b. Request Review Committee Report – Robin Clark, CPA, Chair
2. NASBA/AICPA Presentation – Internationalization of the CPA Exam
3. Reinstatement
 - a. Request for Reconsideration – Gordon H. Flattum
 - b. Andrew M. Dressler III
4. Policy Review – 2002-4 International Reciprocity
5. Rules Review – Public Records
6. NASBA - Update
7. Legal Counsel's Report
8. Chair's Report
 - a. Election of 2010 Officers
 - b. 2010 Board Meeting Schedule and Location
 - c. Committee Assignments
9. Committee Reports
 - a. Compliance Assurance Oversight – Fred Shanafelt, CPA, Chair – *Update*
 - b. CPA Exam Liaison - Robin A. Clark, CPA – *Update*
 - i. WAC 4-25-530 Proposed Amendment
 - ii. I-960 Restriction Reminder
 - c. CPE – Ronald Sabado, CPA, Chair - *No Report*
 - d. Education Rule Review – Ronald Sabado, CPA, Chair – *No Report*
 - e. Legislative Liaison – Edwin Jolicoeur, CPA, Chair – *No Report*

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)
(TT and Telebraille service nation wide by
Washington Telecom Relay Service)



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: Yes No

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)
Firm submits reports for review
Firm submits a peer review report for review
Firm is exempted from the QAR program because the firm did not issue attest reports | \$400
\$60
\$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. 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. 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 - ((Four)) <u>Regardless of the number of sections for which the candidate applies</u>	\$((132.95)) <u>155.00</u>
(ii)	((First-time candidate - Three sections	\$119.10
(iii)	First-time candidate - Two sections	\$104.70
(iv)	First-time candidate - One section	\$90.30
(v)	Reexam candidate - Four sections	\$((130.75)) <u>120.00</u>
(vi)	Reexam candidate - Three sections	\$((111.40)) <u>105.00</u>
(vii)	Reexam candidate - Two sections	\$((91.50)) <u>90.00</u>
(viii)	Reexam candidate - One section	\$((71.60)) <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.

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Page 2

- f. Outreach – Ronald Sabado, CPA, Chair – *No Report*
 - g. Quality Assurance Review (QAR) – Ronald Sabado, CPA, Interim Co-Chair – *Update*
 - i. 2009 QAR Program Status Report
 - h. Request Review – Robin Clark, CPA, Chair – *See Consent Agenda – Vote*
 - i. Rule Review Task Forces
 - i. QAR – Ronald Sabado, CPA, Interim Chair – *Update*
 - ii. Experience – Robin A. Clark, CPA, Chair – *Update*
10. Executive Director’s Report
- a. CPE Extensions (16 hours and under) - *Update*
 - b. Investigation Statistics/Investigations & Administrative Sanctions - *Update*
 - c. Meeting with Board Officers – October 21, 2009
 - d. WBOA-News - *Update*
 - e. Other
11. Executive and/or Closed Sessions with Legal Counsel
12. 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. Individual speakers will be provided 10 minutes each.

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