

RCW 18.04.055 Board—Rules. The board may adopt and amend rules under chapter 34.05 RCW for the orderly conduct of its affairs. The board shall prescribe rules consistent with this chapter as necessary to implement this chapter. Included may be:

(1) Rules of procedure to govern the conduct of matters before the board;

(2) Rules of professional conduct for all licensees and nonlicensee owners of licensed firms, in order to establish and maintain high standards of competence and ethics including rules dealing with independence, integrity, objectivity, and freedom from conflicts of interest;

(3) Rules specifying actions and circumstances deemed to constitute holding oneself out as a licensee in connection with the practice of public accountancy;

(4) Rules specifying the manner and circumstances of the use of the titles "certified public accountant," "CPA," "CPA-inactive," and "CPA-retired" by holders of a license under this chapter;

(5) Rules specifying the educational requirements to take the certified public accountant examination;

(6) Rules designed to ensure that licensees' "reports" meet the definitional requirements for that term as specified in RCW 18.04.025;

(7) Requirements for CPE to maintain or improve the professional competence of licensees as a condition to maintaining their license;

(8) Rules governing firms issuing or offering to issue attest or compilation reports or providing public accounting services as defined in RCW 18.04.025 using the title "certified public accountant" or "CPA" including, but not limited to, rules concerning their style, name, title, and affiliation with any other organization, and establishing reasonable practice and ethical standards to protect the public interest;

(9) The board may by rule implement a quality assurance review program as a means to monitor licensees' quality of practice and compliance with professional standards. The board may exempt from such program, licensees who undergo periodic peer reviews in programs of the American Institute of Certified Public Accountants, NASBA, or other programs recognized and approved by the board;

(10) The board may by rule require licensed firms to obtain professional liability insurance if in the board's discretion such insurance provides additional and necessary protection for the public;

(11) Rules specifying the experience requirements in order to qualify for a license;

(12) Rules specifying the registration requirements, including ethics examination and fee requirements, for resident nonlicensee partners, shareholders, and managers of licensed firms;

(13) Rules specifying the ethics CPE requirements for an individual with an inactive license and owners of licensed firms, including the process for reporting compliance with those requirements;

(14) Rules specifying the experience and CPE requirements for licensees offering or issuing reports; and

(15) Any other rule which the board finds necessary or appropriate to implement this chapter. [2022 c 85 s 3; 2019 c 71 s 1; 2016 c 127 s 2; 2001 c 294 s 5; 1992 c 103 s 5; 1986 c 295 s 4; 1983 c 234 s 6.]

Effective date—2001 c 294: See note following RCW 18.04.015.