

CERTIFICATION OF ENROLLMENT

**SENATE BILL 5628**

56th Legislature  
1999 Regular Session

Passed by the Senate April 21, 1999  
YEAS 44 NAYS 0

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**President of the Senate**

Passed by the House April 7, 1999  
YEAS 90 NAYS 0

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**Speaker of the  
House of Representatives**

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**Speaker of the  
House of Representatives**

Approved

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**Governor of the State of Washington**

CERTIFICATE

I, Tony M. Cook, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SENATE BILL 5628** as passed by the Senate and the House of Representatives on the dates hereon set forth.

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**Secretary**

FILED

**Secretary of State  
State of Washington**

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**SENATE BILL 5628**

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AS AMENDED BY THE HOUSE

Passed Legislature - 1999 Regular Session

**State of Washington                      56th Legislature                      1999 Regular Session**

**By** Senators Gardner, Heavey, Shin, Prentice, Winsley and T. Sheldon

Read first time 01/29/1999. Referred to Committee on Commerce, Trade, Housing & Financial Institutions.

1            AN ACT Relating to uniform continuing professional education  
2 requirement and licensing requirements for certified public  
3 accountants; and amending RCW 18.04.025, 18.04.105, 18.04.183,  
4 18.04.185, 18.04.195, 18.04.205, 18.04.215, and 18.04.345.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6            **Sec. 1.** RCW 18.04.025 and 1994 c 211 s 1401 are each amended to  
7 read as follows:

8            Unless the context clearly requires otherwise, the definitions in  
9 this section apply throughout this chapter.

10            (1) "Board" means the board of accountancy created by RCW  
11 18.04.035.

12            (2) "Certified public accountant" or "CPA" means a person holding  
13 a certified public accountant certificate.

14            (3) "State" includes the states of the United States, the District  
15 of Columbia, Puerto Rico, Guam, and the United States Virgin Islands.

16            (4) "Reports on financial statements" means any reports or opinions  
17 prepared by certified public accountants, based on services performed  
18 in accordance with generally accepted auditing standards, standards for  
19 attestation engagements, or standards for accounting and review

1 services as to whether the presentation of information used for  
2 guidance in financial transactions or for accounting for or assessing  
3 the status or performance of commercial and noncommercial enterprises,  
4 whether public, private, or governmental, conforms with generally  
5 accepted accounting principles or other comprehensive bases of  
6 accounting.

7 (5) The "practice of public accounting" means performing or  
8 offering to perform by a person or firm holding itself out to the  
9 public as a licensee, for a client or potential client, one or more  
10 kinds of services involving the use of accounting or auditing skills,  
11 including the issuance of "audit reports," "review reports," or  
12 "compilation reports" on financial statements, or one or more kinds of  
13 management advisory, or consulting services, or the preparation of tax  
14 returns, or the furnishing of advice on tax matters. The "practice of  
15 public accounting" shall not include practices that are permitted under  
16 the provisions of RCW 18.04.350(6) by persons or firms not required to  
17 be licensed under this chapter.

18 (6) "Firm" means a sole proprietorship, a corporation, or a  
19 partnership. "Firm" also means a limited liability company formed  
20 under chapter 25.15 RCW.

21 (7) "CPE" means continuing professional education.

22 (8) "Certificate" means a certificate as a certified public  
23 accountant issued under this chapter, or a corresponding certificate  
24 issued by another state or foreign jurisdiction that is recognized in  
25 accordance with the reciprocity provisions of RCW 18.04.180 and  
26 18.04.183.

27 (9) "Licensee" means the holder of a valid license issued under  
28 this chapter.

29 (10) "License" means a (~~biennial~~) license to practice public  
30 accountancy issued to an individual or firm under this chapter.

31 (11) "Quality assurance review" means a process established by and  
32 conducted at the direction of the board of study, appraisal, or review  
33 of one or more aspects of the professional work of a person or firm in  
34 the practice of public accountancy, by a person or persons who hold  
35 certificates and who are not affiliated with the person or firm being  
36 reviewed.

37 (12) "Quality review" means a study, appraisal, or review of one or  
38 more aspects of the professional work of a person or firm in the  
39 practice of public accountancy, by a person or persons who hold

1 certificates and who are not affiliated with the person or firm being  
2 reviewed, including a peer review, or any internal review or inspection  
3 intended to comply with quality control policies and procedures, but  
4 not including the "quality assurance review" under subsection (11) of  
5 this section.

6 (13) "Review committee" means any person carrying out,  
7 administering or overseeing a quality review authorized by the  
8 reviewee.

9 (14) "Rule" means any rule adopted by the board under authority of  
10 this chapter.

11 (15) "Holding out" means any representation to the public by the  
12 use of restricted titles as set forth in RCW 18.04.345 by a person or  
13 firm that the person or firm is a certified public accountant and that  
14 the person or firm offers to perform any professional services to the  
15 public as a certified public accountant. "Holding out" shall not  
16 affect or limit a person not required to hold a certificate under this  
17 chapter or a person or firm not required to hold a license under this  
18 chapter from engaging in practices identified in RCW 18.04.350(6).

19 **Sec. 2.** RCW 18.04.105 and 1992 c 103 s 7 are each amended to read  
20 as follows:

21 (1) The certificate of "certified public accountant" shall be  
22 granted by the board to any person:

23 (a) Who is of good character. Good character, for purposes of this  
24 section, means lack of a history of dishonest or felonious acts. The  
25 board may refuse to grant a certificate on the ground of failure to  
26 satisfy this requirement only if there is a substantial connection  
27 between the lack of good character of the applicant and the  
28 professional responsibilities of a certified public accountant and if  
29 the finding by the board of lack of good character is supported by a  
30 preponderance of evidence. When an applicant is found to be  
31 unqualified for a certificate because of a lack of good character, the  
32 board shall furnish the applicant a statement containing the findings  
33 of the board and a notice of the applicant's right of appeal;

34 (b) Who has met the educational standards established by rule as  
35 the board determines to be appropriate;

36 The board may, in its discretion, waive the educational  
37 requirements for any person if it is satisfied through review of  
38 documentation of successful completion of an equivalency examination

1 that the person's educational qualifications are an acceptable  
2 substitute for the requirements of (b) of this subsection; and

3 (c) Who has passed a written examination.

4 (2) The examination described in subsection (1)(c) of this section  
5 shall be in writing, shall be held twice a year, and shall test the  
6 applicant's knowledge of the subjects of accounting and auditing, and  
7 other related fields the board may specify by rule. The time for  
8 holding the examination is fixed by the board and may be changed from  
9 time to time. The board shall prescribe by rule the methods of  
10 applying for and taking the examination, including methods for grading  
11 papers and determining a passing grade required of an applicant for a  
12 certificate. The board shall to the extent possible see to it that the  
13 grading of the examination, and the passing grades, are uniform with  
14 those applicable to all other states. The board may make use of all or  
15 a part of the uniform certified public accountant examination and  
16 advisory grading service of the American Institute of Certified Public  
17 Accountants and may contract with third parties to perform  
18 administrative services with respect to the examination as the board  
19 deems appropriate to assist it in performing its duties under this  
20 chapter.

21 (3) An applicant is required to pass all sections of the  
22 examination provided for in subsection (2) of this section in order to  
23 qualify for a certificate. If at a given sitting of the examination an  
24 applicant passes two or more but not all sections, then the applicant  
25 shall be given credit for those sections that he or she passed, and  
26 need not take those sections again: PROVIDED, That:

27 (a) The applicant took all sections of the examination at that  
28 sitting;

29 (b) The applicant attained a minimum grade of fifty on each section  
30 not passed at that sitting;

31 (c) The applicant passes the remaining sections of the examination  
32 within six consecutive examinations given after the one at which the  
33 first sections were passed;

34 (d) At each subsequent sitting at which the applicant seeks to pass  
35 additional sections, the applicant takes all sections not yet passed;  
36 and

37 (e) In order to receive credit for passing additional sections in  
38 a subsequent sitting, the applicant attains a minimum grade of fifty on  
39 sections written but not passed on the sitting.

1 (4) The board may waive or defer any of the requirements of  
2 subsection (3) of this section for candidates transferring conditional  
3 CPA exam credits from other states or for qualifying reciprocity  
4 certification applicants who met the conditioning requirements of the  
5 state or foreign jurisdiction issuing their original certificate.

6 (5) The board shall charge each applicant an examination fee for  
7 the initial examination under subsection (1) of this section, or for  
8 reexamination under subsection (3) of this section for each subject in  
9 which the applicant is reexamined. The applicable fee shall be paid by  
10 the person at the time he or she applies for examination,  
11 reexamination, or evaluation of educational qualifications. Fees for  
12 examination, reexamination, or evaluation of educational qualifications  
13 shall be determined by the board under chapter 18.04 RCW. There is  
14 established in the state treasury an account to be known as the  
15 certified public accountants' account. All fees received from  
16 candidates to take any or all sections of the certified public  
17 accountant examination shall be used only for costs related to the  
18 examination.

19 (6) Persons who on June 30, 1986, held certified public accountant  
20 certificates previously issued under the laws of this state shall not  
21 be required to obtain additional certificates under this chapter, but  
22 shall otherwise be subject to this chapter. Certificates previously  
23 issued shall, for all purposes, be considered certificates issued under  
24 this chapter and subject to its provisions.

25 (7) A certificate of a "certified public accountant" under this  
26 chapter is issued ~~((on a biennial basis))~~ every three years with  
27 renewal subject to requirements of continuing professional education  
28 and payment of fees, prescribed by the board.

29 (8) The board shall adopt rules providing for continuing  
30 professional education for certified public accountants. The rules  
31 shall:

32 (a) Provide that a certified public accountant shall verify to the  
33 board that he or she has completed at least an accumulation of  
34 ~~((eighty))~~ one hundred twenty hours of continuing professional  
35 education during the last ~~((two-year))~~ three-year period to maintain  
36 the certificate;

37 (b) Establish continuing professional education requirements;

1 (c) Establish when newly certificated public accountants shall  
2 verify that they have completed the required continuing professional  
3 education; (~~and~~)

4 (d) Provide that failure to furnish verification of the completion  
5 of the continuing professional education requirement shall make the  
6 certificate invalid and subject to reinstatement, unless the board  
7 determines that the failure was due to retirement, reasonable cause, or  
8 excusable neglect; and

9 (e) Provide for transition from existing to new continuing  
10 professional education requirements.

11 (9) The board may adopt by rule new CPE standards that differ from  
12 those in subsection (8) of this section or RCW 18.04.215 if the new  
13 standards are consistent with the continuing professional education  
14 standards of other states so as to provide to the greatest extent  
15 possible, consistent national standards.

16 **Sec. 3.** RCW 18.04.183 and 1992 c 103 s 18 are each amended to read  
17 as follows:

18 The board shall grant a certificate or license as a certified  
19 public accountant to a holder of a permit, license, or certificate  
20 issued by a foreign country's board, agency, or institute, provided  
21 that:

22 (1) The foreign country where the foreign permit, license, or  
23 certificate was issued is a party to an agreement on trade with the  
24 United States that encourages the mutual recognition of licensing and  
25 certification requirements for the provision of covered services by the  
26 parties under the trade agreement; and

27 (2) Such foreign country's board, agency, or institute makes  
28 similar provision to allow a person who holds a valid certificate  
29 issued by this state to obtain such foreign country's comparable  
30 permit, license, or certificate; and

31 (3) The foreign permit, license, or certificate:

32 (a) Was duly issued by such foreign country's board, agency, or  
33 institute that regulates the practice of public accountancy; and

34 (b) Is in good standing at the time of the application; and

35 (c) Was issued upon the basis of educational, examination, and  
36 ethical requirements substantially equivalent currently or at the time  
37 of issuance of the foreign permit, license, or certificate to those in  
38 this state; and

1 (4) The applicant has within the (~~twenty-four~~) thirty-six months  
2 prior to application completed an accumulation of (~~eighty~~) one  
3 hundred twenty hours of continuing professional education as required  
4 under RCW 18.04.105(8). The board shall provide for transition from  
5 existing to new continuing professional education requirements; and

6 (5) If the application is for a certificate:

7 (a) The applicant's foreign permit, license, or certificate was the  
8 type of permit, license, or certificate requiring the most stringent  
9 qualifications if, in the foreign country, more than one type of  
10 permit, license, or certificate is issued. This state's board shall  
11 decide which are the most stringent qualifications; and

12 (b) The applicant has passed a written examination or its  
13 equivalent, approved by the board, that tests knowledge in the areas of  
14 United States accounting principles, auditing standards, commercial  
15 law, income tax law, and Washington state rules of professional ethics;  
16 or

17 (6) If the application is for a certificate and license:

18 (a) The requirements of subsections (1) through (5) of this section  
19 are satisfied; and

20 (b) The applicant has within the five years prior to applying for  
21 the certificate and license under this section, demonstrated, in  
22 accordance with the rules issued by the board, one year of public  
23 accounting experience, within the foreign country where the foreign  
24 permit, license, or certificate was issued, equivalent to the  
25 experience required under RCW 18.04.215(1)(a) or such other experience  
26 or employment which the board in its discretion regards as  
27 substantially equivalent.

28 The board may adopt by rule new CPE standards that differ from  
29 those in subsection (4) of this section or RCW 18.04.215 if the new  
30 standards are consistent with the continuing professional education  
31 standards of other states so as to provide to the greatest extent  
32 possible, consistent national standards.

33 **Sec. 4.** RCW 18.04.185 and 1986 c 295 s 7 are each amended to read  
34 as follows:

35 (1) Application for certification as certified public accountants  
36 by persons who are not residents of this state constitutes appointment  
37 of the secretary of state as an agent for service of process in any  
38 action or proceeding against the applicants arising from any



1 transaction, activity, or operation connected with or incidental to the  
2 practice of public accounting in this state by nonresident holders of  
3 certified public accountant certificates.

4 (2) Application for a (~~biennial~~) license to practice public  
5 accounting in this state by a certified public accountant or CPA firm  
6 who holds a license or permit to practice issued by another state  
7 constitutes the appointment of the secretary of state as an agent for  
8 service of process in any action or proceeding against the applicant  
9 arising from any transaction or operation connected with or incidental  
10 to the practice of public accounting in this state by the holder of the  
11 (~~biennial~~) license to practice.

12 **Sec. 5.** RCW 18.04.195 and 1994 c 211 s 1402 are each amended to  
13 read as follows:

14 (1) A sole proprietorship engaged in this state in the practice of  
15 public accounting shall license (~~biennially~~) every three years with  
16 the board as a firm.

17 (a) The principal purpose and business of the firm shall be to  
18 furnish services to the public which are consistent with this chapter  
19 and the rules of the board.

20 (b) The person shall be a certified public accountant holding a  
21 license to practice under RCW 18.04.215.

22 (c) Each resident licensee in charge of an office of the sole  
23 proprietorship engaged in this state in the practice of public  
24 accounting shall be a certified public accountant holding a license to  
25 practice under RCW 18.04.215.

26 (2) A partnership engaged in this state in the practice of public  
27 accounting shall license (~~biennially~~) every three years with the  
28 board as a partnership of certified public accountants, and shall meet  
29 the following requirements:

30 (a) The principal purpose and business of the partnership shall be  
31 to furnish services to the public which are consistent with this  
32 chapter and the rules of the board;

33 (b) At least one general partner of the partnership shall be a  
34 certified public accountant holding a license to practice under RCW  
35 18.04.215;

36 (c) Each resident licensee in charge of an office of the  
37 partnership in this state and each resident partner personally engaged  
38 within this state in the practice of public accounting shall be a

1 certified public accountant holding a license to practice under RCW  
2 18.04.215.

3 (3) A corporation organized for the practice of public accounting  
4 and engaged in this state in the practice of public accounting shall  
5 license ((biennially)) every three years with the board as a  
6 corporation of certified public accountants and shall meet the  
7 following requirements:

8 (a) The principal purpose and business of the corporation shall be  
9 to furnish services to the public which are consistent with this  
10 chapter and the rules of the board; and

11 (b) Each shareholder of the corporation shall be a certified public  
12 accountant of some state holding a license to practice and shall be  
13 principally employed by the corporation or actively engaged in its  
14 business. No other person may have any interest in the stock of the  
15 corporation. The principal officer of the corporation and any officer  
16 or director having authority over the practice of public accounting by  
17 the corporation shall be a certified public accountant of some state  
18 holding a license to practice;

19 (c) At least one shareholder of the corporation shall be a  
20 certified public accountant holding a license to practice under RCW  
21 18.04.215;

22 (d) Each resident licensee in charge of an office of the  
23 corporation in this state and each shareholder or director personally  
24 engaged within this state in the practice of public accounting shall be  
25 a certified public accountant holding a license to practice under RCW  
26 18.04.215;

27 (e) A written agreement shall bind the corporation or its  
28 shareholders to purchase any shares offered for sale by, or not under  
29 the ownership or effective control of, a qualified shareholder, and  
30 bind any holder not a qualified shareholder to sell the shares to the  
31 corporation or its qualified shareholders. The agreement shall be  
32 noted on each certificate of corporate stock. The corporation may  
33 purchase any amount of its stock for this purpose, notwithstanding any  
34 impairment of capital, as long as one share remains outstanding; and

35 (f) The corporation shall comply with any other rules pertaining to  
36 corporations practicing public accounting in this state as the board  
37 may prescribe.

38 (4) A limited liability company engaged in this state in the  
39 practice of public accounting shall license ((biennially)) every three

1 years with the board as a limited liability company of certified public  
2 accountants, and shall meet the following requirements:

3 (a) The principal purpose and business of the limited liability  
4 company shall be to furnish services to the public which are consistent  
5 with this chapter and the rules of the board;

6 (b) At least one manager of the limited liability company shall be  
7 a certified public accountant holding a license to practice under RCW  
8 18.04.215;

9 (c) Each resident manager or member in charge of an office of the  
10 limited liability company in this state and each resident manager or  
11 member personally engaged within this state in the practice of public  
12 accounting shall be a certified public accountant holding a license to  
13 practice under RCW 18.04.215.

14 (5) Application for a license as a firm shall be made upon the  
15 affidavit of the proprietor or person designated as managing partner or  
16 shareholder for Washington. This person shall be a certified public  
17 accountant holding a license to practice under RCW 18.04.215. The  
18 board shall determine in each case whether the applicant is eligible  
19 for a license. A partnership or corporation which is licensed to  
20 practice under RCW 18.04.215 may use the designation "certified public  
21 accountants" or "CPAs" in connection with its partnership or corporate  
22 name. The board shall be given notification within ninety days after  
23 the admission or withdrawal of a partner or shareholder engaged in this  
24 state in the practice of public accounting from any partnership or  
25 corporation so licensed.

26 (6) Fees for the license as a firm and for notification of the  
27 board of the admission or withdrawal of a partner or shareholder shall  
28 be determined by the board. Fees shall be paid by the firm at the time  
29 the license application form or notice of admission or withdrawal of a  
30 partner or shareholder is filed with the board.

31 **Sec. 6.** RCW 18.04.205 and 1992 c 103 s 9 are each amended to read  
32 as follows:

33 (1) Each office established or maintained in this state for the  
34 practice of public accounting in this state by a certified public  
35 accountant, or a partnership or corporation of certified public  
36 accountants, shall register with the board under this chapter  
37 (~~biennially~~) every three years.

1 (2) Each office shall be under the direct supervision of a resident  
2 licensee holding a license under RCW 18.04.215 who may be a sole  
3 proprietor, partner, principal shareholder, or a staff employee.

4 (3) The board shall by rule prescribe the procedure to be followed  
5 to register and maintain offices established in this state for the  
6 practice of public accounting.

7 (4) Fees for the registration of offices shall be determined by the  
8 board. Fees shall be paid by the applicant at the time the  
9 registration form is filed with the board.

10 **Sec. 7.** RCW 18.04.215 and 1992 c 103 s 10 are each amended to read  
11 as follows:

12 (1) (~~Biennial~~) Three-year licenses shall be issued by the board:

13 (a) To holders of certificates as certified public accountants who  
14 have demonstrated, in accordance with rules issued by the board, one  
15 year of public accounting experience, or such other experience or  
16 employment which the board in its discretion regards as substantially  
17 equivalent and who, if their certificate was issued more than forty-  
18 eight months prior to application under this section, submit to the  
19 board satisfactory proof of having completed an accumulation of  
20 (~~eighty~~) one hundred twenty hours of continuing professional  
21 education during the (~~twenty-four~~) thirty-six months preceding the  
22 application;

23 (b) To firms under RCW 18.04.195, if all offices of the firm in  
24 this state are maintained and registered as required under RCW  
25 18.04.205.

26 (2) The board shall, by rule, provide for a system of certificate  
27 and license renewal. Applicants for issuance or renewal of  
28 certificates or licenses shall, at the time of filing their  
29 applications, list with the board all states and foreign jurisdictions  
30 in which they hold or have applied for certificates, permits or  
31 licenses to practice.

32 (3) A certified public accountant who holds a permit or license  
33 issued by another state, and applies for a license in this state, may  
34 practice in this state from the date of filing a completed application  
35 with the board, until the board has acted upon the application provided  
36 the application is made prior to holding out as a certified public  
37 accountant in this state and no sanctions or investigations, deemed by

1 the board to be pertinent to public accountancy, by other jurisdictions  
2 or agencies are in process.

3 (4) A certified public accountant shall submit to the board  
4 satisfactory proof of having completed an accumulation of (~~eighty~~)  
5 one hundred twenty hours of continuing education recognized and  
6 approved by the board during the preceding (~~two~~) three years.  
7 Failure to furnish this evidence as required shall make the certificate  
8 invalid and subject to reinstatement procedures, unless the board  
9 determines the failure to have been due to retirement, reasonable  
10 cause, or excusable neglect.

11 The board in its discretion may renew a certificate or license  
12 despite failure to furnish evidence of compliance with requirements of  
13 continuing professional education upon condition that the applicant  
14 follow a particular program of continuing professional education. In  
15 issuing rules and individual orders with respect to continuing  
16 professional education requirements, the board, among other  
17 considerations, may rely upon guidelines and pronouncements of  
18 recognized educational and professional associations, may prescribe  
19 course content, duration, and organization, and may take into account  
20 the accessibility of continuing education to applicants and instances  
21 of individual hardship.

22 (5) Fees for issuance or renewal of certificates and licenses in  
23 this state shall be determined by the board under chapter 18.04 RCW.  
24 Fees shall be paid by the applicant at the time the application form is  
25 filed with the board. The board, by rule, may provide for proration of  
26 fees for certificates and licenses issued between normal renewal dates.

27 **Sec. 8.** RCW 18.04.345 and 1992 c 103 s 14 are each amended to read  
28 as follows:

29 (1) No person may assume or use the designation "certified public  
30 accountant" or "CPA" or any other title, designation, words, letters,  
31 abbreviation, sign, card, or device tending to indicate that the person  
32 is a certified public accountant or CPA unless the person holds a valid  
33 certificate as a certified public accountant.

34 (2) No person may hold himself or herself out to the public and  
35 assume or use the designation "certified public accountant" or "CPA" or  
36 any other title, designation, words, letters, abbreviation, sign, card,  
37 or (~~devise~~ [~~device~~]) device tending to indicate that the person is a  
38 certified public accountant or CPA unless the person holds a valid

1 certificate as a certified public accountant and holds a valid license  
2 to practice under RCW 18.04.215.

3 (3) No firm may hold itself out to the public, or assume or use the  
4 designation "certified public accountant" or "CPA" or any other title,  
5 designation, words, letters, abbreviation, sign, card, or device  
6 tending to indicate that the firm is composed of certified public  
7 accountants or CPAs, unless the firm is licensed under RCW 18.04.195,  
8 holds a valid license to practice under RCW 18.04.215, and all offices  
9 of the firm in this state for the practice of public accounting are  
10 maintained and registered under RCW 18.04.205.

11 (4) No person, partnership, or corporation may hold himself,  
12 herself, or itself out to the public, or assume or use along, or in  
13 connection with his, hers, or its name, or any other name the title or  
14 designation "certified accountant," "chartered accountant," "licensed  
15 accountant," "licensed public accountant," "public accountant," or any  
16 other title or designation likely to be confused with "certified public  
17 accountant" or any of the abbreviations "CA," "LA," "LPA," or "PA," or  
18 similar abbreviations likely to be confused with "CPA." However,  
19 nothing in this chapter prohibits use of the title "accountant" by any  
20 person regardless of whether the person has been granted a certificate  
21 or holds a license under this chapter.

22 (5) No person may sign, affix, or associate his or her name or any  
23 trade or assumed name used by the person in his or her business to any  
24 report designated as an "audit," "review," or "compilation," unless the  
25 person holds a (~~biennial~~) license to practice under RCW 18.04.215 and  
26 all of the person's offices in this state for the practice of public  
27 accounting are maintained and licensed under RCW 18.04.205.

28 (6) No person may sign, affix, or associate a firm name to any  
29 report designated as an "audit," "review," or "compilation," unless the  
30 firm is licensed under RCW 18.04.195 and 18.04.215, and all of its  
31 offices in this state for the practice of public accounting are  
32 maintained and registered under RCW 18.04.205.

33 (7) No person, partnership, or corporation not holding a license to  
34 practice under RCW 18.04.215 may hold himself, herself, or itself out  
35 to the public as an "auditor" with or without any other description or  
36 designation by use of such word on any sign, card, letterhead, or in  
37 any advertisement or directory.

38 (8) No person may assume or use the designation "certified public  
39 accountant" or "CPA" in conjunction with names indicating or implying

1 that there is a partnership or corporation, if there is in fact no bona  
2 fide partnership or corporation registered under RCW 18.04.195.

3 (9) No person, partnership, or corporation holding a license under  
4 RCW 18.04.215 may hold himself, herself, or itself out to the public in  
5 conjunction with the designation "and Associates" or "and Assoc."  
6 unless he or she has in fact a partner or employee who holds a license  
7 under RCW 18.04.215.

--- END ---