



## This schedule applies to: Board of Accountancy

### Scope of records retention schedule

This records retention schedule authorizes the destruction/transfer of the public records of the Board of Accountancy relating to the unique functions of promoting accountability for certified public accountants and accounting firms doing business in the state of Washington. The schedule is to be used in conjunction with the *State Government General Records Retention Schedule (SGGRRS)*, which authorizes the destruction/transfer of public records common to all state agencies.

### Disposition of public records

Public records covered by records series within this records retention schedule (regardless of format) must be retained for the minimum retention period as specified in this schedule. Washington State Archives strongly recommends the disposition of public records at the end of their minimum retention period for the efficient and effective management of state resources.

Public records designated as “Archival (Permanent Retention)” must not be destroyed. Records designated as “Archival (Appraisal Required)” must be appraised by the Washington State Archives before disposition. Public records must not be destroyed if they are subject to ongoing or reasonably anticipated litigation. Such public records must be managed in accordance with the agency’s policies and procedures for legal holds. Public records must not be destroyed if they are subject to an existing public records request in accordance with chapter 42.56 RCW. Such public records must be managed in accordance with the agency’s policies and procedures for public records request.

### Revocation of previously issued records retention schedules

All previously issued records retention schedules to the Board of Accountancy are revoked. The Board of Accountancy must ensure that the retention and disposition of public records is in accordance with current, approved records retention schedules.

### Authority

This records retention schedule was approved by the State Records Committee in accordance with RCW 40.14.050 on September 5, 2012.

*Signature on File*

**For the State Auditor:**  
**Cindy Evans**

*Signature on File*

**For the Attorney General:**  
**Kathryn McLeod**

*Signature on File*

**For the Office of Financial Management:**  
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**The State Archivist:**  
**Jerry Handfield**



## REVISION HISTORY

Version	Date of Approval	Extent of Revision
1.0	June 6, 2012	Consolidation and revision of all existing records retention schedules.
1.1	September 5, 2012	Minor revisions to the "Training Organization Approvals" section and one incorrect Disposition Authority Number fixed.

For assistance and advice in applying this records retention schedule,  
please contact the Board of Accountancy's Records Officer  
or Washington State Archives at:  
[recordsmanagement@sos.wa.gov](mailto:recordsmanagement@sos.wa.gov)



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## 1. ACCOUNTANCY PROFESSION REGULATION

The function of qualifying and monitoring the professional performance and ethical behavior of the accountancy profession in Washington State.

### 1.1 INVESTIGATIONS AND MONITORING

*The activity of monitoring and investigating professional performance and ethical behavior.*

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
10-01-62192 Rev. 1	<p><b>Board Orders</b></p> <p>Orders made by the Board of Accountancy in relation to investigations. Orders summarize the complaint, investigation, determination and any sanctions/remedies imposed.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Orders of the Board, brief adjudicative orders;</li> <li>• Stipulation and agreed orders, stipulated agreements;</li> <li>• Orders of assurance and default orders.</li> </ul>	<p><b>Retain</b> for 10 years after approved by the Board</p> <p><i>then</i></p> <p><b>Transfer</b> to Washington State Archives for appraisal and selective retention.</p>	<p><b>ARCHIVAL</b> (Appraisal Required) NON-ESSENTIAL OPR</p>
71-01-01345 Rev. 4	<p><b>Investigations – Proven</b></p> <p>Records documenting the agency’s investigations into the conduct of persons under the Board’s jurisdiction.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Supporting documentation regarding probable cause and decision to open investigation;</li> <li>• Evidence pertaining to administrative processes including the closing of investigations, and unacceptable Quality Assurance Review files.</li> </ul> <p>Excludes records covered by Board Orders (DAN 10-01-62192).</p>	<p><b>Retain</b> for 6 years after case resolved</p> <p><i>then</i></p> <p><b>Destroy.</b></p>	<p>NON-ARCHIVAL NON-ESSENTIAL OPR</p>



## 1.1 INVESTIGATIONS AND MONITORING

*The activity of monitoring and investigating professional performance and ethical behavior.*

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
12-06-68245 Rev. 0	<p><b>Investigations – Unfounded</b></p> <p>Records relating to complaints received against persons under the Board of Accountancy’s jurisdiction where it has been determined that there is insufficient evidence of a violation of State law or Board rules.</p> <p>Also includes complaints received against persons not under the Board’s jurisdiction.</p>	<p><b>Retain</b> for 1 year after completion of review <i>then</i> <b>Destroy.</b></p>	<p>NON-ARCHIVAL NON-ESSENTIAL OPR</p>
89-04-43850 Rev. 2	<p><b>Monitoring</b></p> <p>Records documenting the monitoring of credentialed persons’ compliance with the Board rules, orders, and/or agreements (such as sanction imposed following proven violations, etc.).</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Continuing professional education audits;</li> <li>• Acceptable Quality Assurance Review files;</li> <li>• Certification of completion documents, financial statements and reporting;</li> <li>• Peer reviews, pre-issue reviews, field reviews;</li> <li>• Related correspondence.</li> </ul>	<p><b>Retain</b> for 1 year after completion of review <i>then</i> <b>Destroy.</b></p>	<p>NON-ARCHIVAL NON-ESSENTIAL OFM</p>



## 1.2 QUALIFICATION RECOGNITION

*The activity of granting licenses to individuals and firms based on recognition of their qualifications.*

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
72-09-02228 Rev. 4	<p><b>Exam Candidate Folders – Washington State Candidates</b></p> <p>Records relating to successful Washington State exam candidates received by the Board from exam vendors.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"><li>• Copies of transcripts;</li><li>• Applications/extensions to sit for the exam;</li><li>• Summary reports;</li><li>• Related correspondence.</li></ul> <p>Excludes:</p> <ul style="list-style-type: none"><li>• Exam results which are maintained in a national database by the National Association of State Boards of Accountancy;</li><li>• Records relating to successful out-of-state exam candidates covered by License Applications – Granted (DAN 89-11-45124).</li></ul>	<p><b>Retain</b> for 6 months after received from exam vendor</p> <p><i>then</i></p> <p><b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OFM



## 1.2 QUALIFICATION RECOGNITION

*The activity of granting licenses to individuals and firms based on recognition of their qualifications.*

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
89-11-45124 Rev. 3	<p><b>License Applications – Granted</b></p> <p>Records relating to applications and supporting documents submitted to the Board of Accountancy documenting qualifications to become a Certified Public Accountant (CPA), Non-licensee firm owner registration, and Certified Public Accountant firm in the State of Washington.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• All individual or firm applications;</li> <li>• Experience affidavits and ethics file;</li> <li>• Transcripts and exam records for out-of-state candidates;</li> <li>• Renewal applications, renewal and CPE reminder notices;</li> <li>• Lapsed notices, retired or dissolution applications;</li> <li>• Reinstatement and reactivate applications, amendment applications;</li> <li>• Ownership listings, address changes, waiver requests, extension requests;</li> <li>• Name changes and wall document requests.</li> </ul> <p>Excludes:</p> <ul style="list-style-type: none"> <li>• Records covered by Exam Candidate Folders – Washington State Candidates (DAN 77-09-02228);</li> <li>• Summary records covered by Licenses Granted – Summary Records (DAN 77-12-20246).</li> </ul> <p><i>Note: Licenses generally require renewal every three years.</i></p>	<p><b>Retain</b> for 3 years after license granted <i>then</i> <b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OPR



## 1.2 QUALIFICATION RECOGNITION

*The activity of granting licenses to individuals and firms based on recognition of their qualifications.*

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
12-06-68246 Rev. 0	<b>License Applications – Denied/Withdrawn</b> Records related to applications and supporting documentation submitted to the Board of Accountancy for licensing where the application is denied by the Board or withdrawn by the applicant.	<b>Retain</b> for 1 year after denial/withdrawal <i>then</i> <b>Destroy.</b>	NON-ARCHIVAL NON-ESSENTIAL OPR
77-12-20246 Rev. 2	<b>Licenses Granted – Summary Records</b> Summary record of each license granted to individuals and firms by the Board of Accountancy documenting the name of licensee, licensee location, type of license, license number, date first granted, and date last expired. Includes, but is not limited to: <ul style="list-style-type: none"><li>Records in the Board of Accountancy’s licensing database;</li><li>Licensee summary cards documenting status of each Certified Public Accountant (CPA) certified prior to 1989 and CPA examination applicants prior to 1989.</li></ul>	<b>Retain</b> until no longer needed for agency business <i>then</i> <b>Transfer</b> to Washington State Archives for permanent retention.	<b>ARCHIVAL</b> (Permanent Retention) <b>ESSENTIAL</b> OPR





### 1.3 TRAINING ORGANIZATION APPROVALS

*The activity of approving professional associations/educational organizations and ethics courses.*

DISPOSITION AUTHORITY NUMBER (DAN)	DESCRIPTION OF RECORDS	RETENTION AND DISPOSITION ACTION	DESIGNATION
12-06-68247 Rev. 1	<p><b>Ethics Course Approvals</b></p> <p>Records relating to the annual approval of ethics courses for eligibility for continuing professional education in accordance with WAC 4-30-134(3).</p>	<p><b>Retain</b> for 1 year after approval granted/denied or request withdrawn <i>then</i> <b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OPR
12-06-68248 Rev. 1	<p><b>Organization Approvals</b></p> <p>Records relating to the Board of Accountancy's approval of external organizations. Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Recognition of organizations as a professional association/educational organization for the purposes of being eligible to receive lists of Certified Public Accountants (CPAs) in accordance with RCW 42.56.070(9);</li> <li>• Approval of organizations to provide foreign education credential evaluation services in accordance with WAC 4-30-060(3).</li> </ul> <p><i>Note: Approval of organizations is also documented in the minutes of the Board covered by Minutes and Files of Policy-Setting Meetings (DAN GS 10004).</i></p>	<p><b>Retain</b> for 6 years after approval granted/denied or request withdrawn <i>then</i> <b>Destroy.</b></p>	NON-ARCHIVAL NON-ESSENTIAL OPR



## GLOSSARY

### ***Appraisal***

The process of determining the value and disposition of records based on their current administrative, legal, and fiscal use; their evidential and informational or research value; and their relationship to other records.

### ***Archival (Appraisal Required)***

Public records which may possess enduring legal and/or historic value and must be appraised by the Washington State Archives on an individual basis.

*Public records will be evaluated, sampled, and weeded according to archival principles by archivists from Washington State Archives (WSA). Records not selected for retention by WSA may be disposed of after appraisal.*

### ***Archival (Permanent Retention)***

Public records which possess enduring legal and/or historic value and must not be destroyed. State government agencies must transfer these records to Washington State Archives (WSA) at the end of the minimum retention period.

*WSA will not sample, weed, or otherwise dispose of records fitting the records series description designated as "Archival (Permanent Retention)" other than the removal of duplicates.*

### ***Disposition***

Actions taken with records when they are no longer required to be retained by the agency.

*Possible disposition actions include transfer to Washington State Archives and destruction.*

### ***Disposition Authority Number (DAN)***

Control numbers systematically assigned to records series or records retention schedules when they are approved by the State Records Committee.



### **Essential Records**

Public records that state government agencies must have in order to maintain or resume business continuity following a disaster. While the retention requirements for essential records may range from very short-term to archival, these records are necessary for an agency to resume its core functions following a disaster.

*Security backups of these public records should be created and may be deposited with Washington State Archives in accordance with Chapter 40.10 RCW. Copies of master indexes, lists, registers, tracking systems, databases and other finding aids should also be transferred with the records.*

### **Non-Archival**

Public records which do not possess sufficient historic value to be designated as “Archival”. Agencies must retain these records for the minimum retention period specified by the appropriate, current records retention schedule.

*Agencies should destroy these records after their minimum retention period expires, provided that the records are not required for litigation, public records requests, or other purposes required by law.*

### **Non-Essential Records**

Public records which are not required in order for an agency to resume its core functions following a disaster, as described in Chapter 40.10 RCW.

### **OFM (Office Files and Memoranda)**

Public records which have been designated as “Office Files and Memoranda” for the purposes of RCW 40.14.010.

*RCW 40.14.010 – Definition and classification of public records.*

*(2) “Office files and memoranda include such records as correspondence, exhibits, drawings, maps, completed forms, or documents not above defined and classified as official public records; duplicate copies of official public records filed with any agency of the state of Washington; documents and reports made for the internal administration of the office to which they pertain but not required by law to be filed or kept with such agency; and other documents or records as determined by the records committee to be office files and memoranda.”*

### **OPR (Official Public Records)**

Public records which have been designated as “Official Public Records” for the purposes of RCW 40.14.010.

*RCW 40.14.010 – Definition and classification of public records.*

*(1) “Official public records shall include all original vouchers, receipts, and other documents necessary to isolate and prove the validity of every transaction relating to the receipt, use, and disposition of all public property and public income from all sources whatsoever; all agreements and contracts to which the state of Washington or*



*any agency thereof may be a party; all fidelity, surety, and performance bonds; all claims filed against the state of Washington or any agency thereof; all records or documents required by law to be filed with or kept by any agency of the state of Washington; ... and all other documents or records determined by the records committee... to be official public records."*

### **Public Records**

#### **RCW 40.14.010 – Definition and classification of public records.**

*"... The term "public records" shall include any paper, correspondence, completed form, bound record book, photograph, film, sound recording, map drawing, machine-readable material, compact disc meeting current industry ISO specifications, or other document, regardless of physical form or characteristics, and including such copies thereof, that have been made by or received by any agency of the state of Washington in connection with the transaction of public business..."*

### **Records Series**

**A group of records, performing a specific function, which is used as a unit, filed as a unit, and may be transferred or destroyed as a unit. A records series may consist of a single type of form or a number of different types of documents that are filed together to document a specific function.**

### **State Records Committee**

**The committee established by RCW 40.14.050 to review and approve disposition of state government records.**

*Its four members include the State Archivist and one representative each from the Office of the Attorney General, Office of the State Auditor, and the Office of Financial Management.*



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