

# Board of Accountancy

## WASHINGTON STATE

July 2025

## Governor Appoints Cindy Kay, CPA, as Executive Director

Governor Bob Ferguson has appointed Cindy Kay, CPA, as the new Executive Director of the Washington State Board of Accountancy, effective July 1, 2025. Cindy brings a wealth of experience to the role, having previously served on the Board of Accountancy.



**Cindy Kay, CPA**  
**Executive Director**

"Serving on the Board of Accountancy has been an incredibly fulfilling experience, and I am inspired by the opportunity to lead an agency that plays such a vital role in maintaining public trust and professional excellence," said Cindy.

The Board is pleased to welcome Cindy to her new position and looks forward to her leadership, industry insight, and

public service experience she brings. With a career spanning both the public and private sectors, Cindy is well-positioned to guide the agency into the future.

A native of the Pacific Northwest, Cindy began her accounting career in Arizona, with a Big Five accounting firm. She later spent six years at a Washington State CPA firm, focusing on GAAP compliance and fraud accounting. Her transition into the private sector included senior roles in financial reporting, budgeting, and internal controls for several publicly traded companies.

Cindy later joined the Washington State Department of Transportation, where she served as Director of the Accounting and Financial Services Division.

She holds a bachelor's degree in business management with an emphasis in accounting from Saint Martin's University. In addition to her professional achievements, Cindy currently serves as co-chair of the Financial Management Advisory Council for the State of Washington and is a past president of the Washington State Chapter of the Association of Governmental Accountants.

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## Impact: New Name, Same Mission

The [Office of Equity](#) is renaming the Pro-Equity Anti-Racism (PEAR) initiative to "Impact" as part of a shift towards clearer, more accessible language. While the language is changing, the mission remains the same: to create a Washington for All, where everyone has the resources and opportunities they need to thrive.

You may still see the term PEAR as this transition continues, but moving forward, communications and materials will reflect the new name, Impact.

If you're interested in getting involved or would like more information, please contact us at [lori.mickelson@acb.wa.gov](mailto:lori.mickelson@acb.wa.gov). You can also visit our [website](#) for updates and additional details.



## WA STATE BOARD OF ACCOUNTANCY BOARD MEMBERS 2024

### Officers:

Tonia L. Campbell, CPA – Chair  
Thomas P. Sawatzki, CPA – Vice Chair  
Brooke Stegmeier, CPA – Secretary

### CPA Members:

Brian R. Thomas, CPA  
Angela Bever, CPA  
Vacant Position

### Public Members:

Kate Dixon  
Scott S. Newman  
Rajib Doogar

## WA STATE BOARD OF ACCOUNTANCY BOARD STAFF:

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Executive Director

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## HELP US, HELP YOU, ANY SUGGESTIONS?

Please send your suggestions to  
[customerservice@acb.wa.gov](mailto:customerservice@acb.wa.gov).

# Embracing Transformation While Upholding Trust in the CPA Profession

**By Tonia Campbell, CPA, Chair, Washington State Board of Accountancy**



**Tonia Campbell, CPA**  
Chair, WBSOA

As Chair of the Washington State Board of Accountancy, I am proud to serve during a pivotal moment for the CPA profession—one defined by both remarkable innovation and renewed responsibility. We are navigating a dynamic landscape shaped by emerging technologies, evolving business models, and shifting societal expectations. Amid this transformation, the CPA profession remains grounded in its enduring mission: to serve the public with integrity, objectivity, and professionalism.

### Embracing Technology with Purpose

Artificial Intelligence (AI) and automation are no longer concepts on the horizon—they are present realities, transforming core practices in audit, tax, and advisory services. These tools bring exciting opportunities: faster data analysis, improved anomaly detection, and enhanced insights that help clients and organizations make more informed decisions.

Yet, with these advancements come new ethical considerations. Technology must be used responsibly, with human judgment guiding every step. As stewards of public trust, CPAs are uniquely positioned to ensure that AI enhances—not erodes—the profession's foundational values. The Board continues to evaluate how education, standards, and oversight must evolve to reflect this new reality.

### Redefining the Practice Model

Another significant development is the rise of Alternative Practice Structures (APS), as firms increasingly collaborate across legal, consulting, and technology sectors. These innovative models offer greater flexibility and value for clients, but they also introduce new complexities regarding governance, independence, and accountability.

Washington's regulatory framework must keep pace. We are actively engaging with national stakeholders to ensure that, regardless of firm structure, licensed professionals uphold the same rigorous standards of integrity and competence. Our goal is to encourage innovation while preserving the clarity and consistency that protects the public interest.

### Strengthening Our Regulatory Role

In this era of rapid change, the Board's commitment to public protection is unwavering. We are modernizing our rulemaking processes, enhancing oversight capabilities, and ensuring that education and enforcement efforts remain strong and relevant. Our work is guided by one principle: maintaining the public's trust in the CPA designation.

Whether navigating new technologies or evolving practice models, the cornerstone of our profession remains unchanged—ethical excellence, accountability, and a deep sense of duty to the public good.

### Looking Ahead with Confidence

The future of the CPA profession will be shaped not only by the changes we face, but by how effectively we embrace them—anchored in the high standards that have long defined our work. This is a moment to lead with both vision and vigilance.

On behalf of the Washington State Board of Accountancy, I thank you for your commitment to our profession's legacy and its future. Together, we will continue to evolve, adapt, and lead—without ever compromising the values that make the CPA profession a cornerstone of public trust.



# CPE and Summer – Do They Go Hand in Hand?

Summer's here! It's time to go out and enjoy the good weather. Maybe you even have a destination vacation planned. There's so much relaxing (or never-ending ... depending on your perspective) yardwork to be done. So why is the Board of Accountancy bothering you about CPE now? We aren't telling you not to enjoy the summer. We aren't even telling you that you must complete any CPE in the summer months. We just want to remind you, while you still have plenty of time, that you must complete a minimum of 20 CPE hours by the end of 2025 (and every year). The end of the year sneaks up on all of us more quickly than we want. We hope you have a fabulous summer!

## CPE Documentation Requirements

Every year we review thousands of CPE documents from CPAs requesting CPE extensions and from those chosen for the random CPE audit. Every year we find that much of the documentation submitted does not meet the acceptable CPE documentation requirements. For the vast majority of CPE, acceptable CPE documentation is a course completion certificate provided by the course sponsor. The certificate must include specific information to qualify for CPE credit. Those five items are:

- Program sponsor name.
- Attendee name.
- Title of the program.
- Date(s) attended.
- Number of CPE credit hours earned.

If any of the items listed are not on the certificate, we cannot accept the course for CPE credit.

### CPE Allowable Increments

The upcoming 2026 renewal is the last year we have CPE that falls under both the old CPE rule and the new CPE rule. For the 2023-2025 CPE reporting period, keep in mind:

- CPE earned in 2023 falls under the old rule and can only be earned in half-hour increments after the first hour is earned.
- CPE earned in 2024 and 2025 can be earned in tenths of an hour increments after the first hour is earned.
- Nano learning is earned in in tenths of hour increments starting at 0.2 hours (10 minutes) up to 0.9 hours.

All CPE must be rounded down to the nearest allowable increment.

Here are the most prevalent issues we find with CPE documentation:

- The hours earned are left off the certificate.
- The course is listed in terms of days.
  - We cannot assume that each day is a full 8 hours.
- The course sponsor provides a course completion certificate with a blank line for the CPA to fill in their name, but the certificate is submitted without the name on it.
- A course registration is submitted.
  - Being registered for a course (even if proof of payment is included) does not prove the course was attended and completed.
- An email calendar entry for the course is submitted.
  - Again, this does not prove attendance or that credit was earned for the course.
- A course was completed but the sponsor provided no course completion certificate.
  - Checking with the sponsor in advance to determine if the certificate will be provided is a good idea.
  - They may not follow the [CPE sponsor guidelines](#), and therefore, the course will not qualify for CPE credit.
- The course materials do not qualify as acceptable CPE documentation.

When you first receive your course completion certificates, be sure to review them for accuracy and completeness. Ask the course provider for a corrected certificate at that time if any issues are present. Following up at the end of your CPE reporting period can prove to be frustrating and sometimes futile.

To review [WAC 4-30-138, CPE documentation requirements](#) in its entirety please click on the link.

If you have any questions, we are happy to answer. Please send an email to [customerservice@acb.wa.gov](mailto:customerservice@acb.wa.gov).



# Alternative Pathways

The Washington State Board of Accountancy is a consumer protection agency that is responsible for ensuring individuals are initially qualified, remain qualified, perform competently, and are held publicly accountable for the quality of their professional services. We are the gatekeepers of the profession. The Three Es – Education, Examination, and Experience – continue to be the standard qualifications required to become a Certified Public Accountant (CPA), throughout the 55 licensing jurisdictions.

There is a shift on the national level for the addition of an alternative pathway for licensure. Several state boards have adopted an alternative pathway, which would allow for a baccalaureate degree with additional work experience. This will allow flexibility, while ensuring consumer protection.



The Licensing and Regulation Committee (LARC) has proposed the following pathways:

1. A baccalaureate degree with an accounting concentration or equivalent and two years of experience.
2. A post-baccalaureate degree with an accounting concentration or equivalent and one year of experience.
3. A baccalaureate degree plus 30 hours (45 quarter hours) with an accounting concentration or equivalent and one year of experience.

The Board will be updating the following rules to allow for alternative pathways:

- WAC 4-30-060 Education requirements.
- WAC 4-30-070 Experience requirements.
- WAC 4-30-072 What are the responsibilities of a verifying CPA?
- WAC 4-30-080 Initial individual CPA license requirements.

Please review our website for the upcoming changes.

## Board Meetings – July and October 2025

For the two remaining 2025 Board meetings, Board Members and staff will only attend virtually through Microsoft Teams. If you are unable to attend virtually, a space will be made available for you to view and participate in the meeting at the Board office. Advance notice of attendance at the Board office is appreciated but not required.

We will post [meeting access information](#) on our website as each meeting date approaches.

July 18, 2025      Microsoft Teams Meeting  
or if unable to attend virtually  
711 Capitol Way S Suite 400  
Olympia, WA 98501

October 17, 2025      Microsoft Teams Meeting  
or if unable to attend virtually  
711 Capitol Way S Suite 400  
Olympia, WA 98501

We post the [meeting agendas](#) to the website approximately two weeks prior to a scheduled meeting. Meetings start promptly at 9:00 a.m. Hope to see you there!

### Disciplinary Actions

In accordance with [ACB Policy 2017-2](#), the Board makes available the following disciplinary actions. Additional details are accessible through the licensee search found at: <https://acb.wa.gov/>

**Kelli Kilgore (not licensed as a CPA)**  
**January 15, 2025**

The Board entered a Default Order against Kelli Kilgore. The Board found sufficient evidence of a violation of [RCW 18.04.345](#), [RCW 18.04.380](#), and [RCW 34.05.010](#).

### CPA Mobility Update

The Board has amended [WAC 4-30-090](#), Practice privilege.

Individuals whose license is in good standing, and at the time of initial licensure has received at least a baccalaureate degree, passed the CPA exam, and has at least one year of experience will be granted practice privileges. This applies to those whose principal place of business is not in Washington.

As jurisdictions begin to allow for alternative pathways for licensure, this update will continue to allow CPAs to practice across state lines.

# Firm Changes Require a Firm Amendment

As changes occur within the firm, it is important that you notify the Board.

The following changes require you to submit a firm amendment for licensed firms:

- Adding or removing a licensee owner.
- Adding or removing a non-licensee owner.
- Changing the name of the firm.
- Changing the resident managing licensee of the main or branch office.

The following change requires you to submit a new firm license application:

- If the firm changes its legal entity, then the firm must apply for a new firm license.
- The firm must create a new [SecureAccess Washington \(SAW\)](#) account to apply for the new firm license
  - Please do not use an existing SAW account or firm license number.

Changes must be reported within 90 days. The Board may take disciplinary action for failure to do so.

These requirements are set forth in [WAC 4-30-114 Application for and maintenance of a firm license](#).

## Peer Review Update

On October 18, 2024, the Board adopted a rule change that removed compilations from the peer review requirement for licensed CPA firms.

Please note:

- A firm license is still required for firms that perform compilations, even though peer review is no longer required for those services.
- Compilations may still need to be included in peer review if required by the AICPA, another jurisdiction, or a professional organization.

Please contact the [Colorado Society of CPAs](#) or [AICPA](#) for any questions you may have.

## 2024 Elijah Watt Sells Award

The American Institute of CPAs (AICPA) announced the winners of the 2024 Elijah Watt Sells Award. The Elijah Watt Sells Award program was established by the AICPA in 1923 to recognize outstanding performance on the CPA Examination.

The award is given to candidates who have obtained a cumulative average score above 95.50 across all four sections of the Uniform CPA Examination, completed testing during the 2024 calendar year, and passed all four sections of the Examination on their first attempt. An approximate total of 74,000 individuals sat for the Examination in 2024, with 11 candidates meeting the criteria to receive the Elijah Watt Sells Award.

The Board would like to congratulate Priyanka Goyal, a Washington State Candidate, who received the 2024 Elijah Watt Sells award.



## Address Changes

If you are a CPA in Washington State, you need to be aware of the rules regarding address changes. All individuals and firms holding an active credential must notify the Board in writing of an address change within 30 days. You should also keep your phone number and email address up-to-date with the Board. You can update your contact information by logging into your [SecureAccess Washington \(SAW\)](#) account, emailing [customerservice@acb.wa.gov](mailto:customerservice@acb.wa.gov), or mailing a letter to the Board. This is important to ensure that you receive timely communication from the Board.