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November 30, 2010

VIA FEDERAL EXPRESS

Senator Jeanne Kohl-Welles
Chair, Senate Labor, Commerce & Consumer
Protection Committee
Senate Security
John A. Cherberg Bldg.
304 15th Avenue SW
Olympia, WA 98504

Representative Jeannie Darneille
Chair, House General Government
Appropriations
House of Representatives Security
John L. O'Brien Bldg.
304 15th Avenue SW
Olympia, WA 98504

Senator Margarita Prentice
Chair, Senate Ways & Means
Senate Security
John A. Cherberg Bldg.
304 15th Avenue SW
Olympia, WA 98504

Representative Steve Conway
Chair, House Commerce and Labor
House of Representatives Security
John L. O'Brien Bldg.
304 15th Avenue SW
Olympia, WA 98504

Re: Merger Report

Dear Senators Kohl-Welles and Prentice and Representatives Darneille and Conway:

In accordance with the amendment to Section 144 of the State of Washington's Supplemental Budget for fiscal year 2010/2011, and that certain Amendment #1 – Contract for Personal Services Between Washington State Board of Accountancy and Zwillinger Greek Zwillinger & Knecht PC (ZGZK), ZGZK was directed to conduct an independent investigation and produce “. . . a report that includes, but is not limited to, an evaluation of . . . the efficacy, economy, and accountability of merging the board into the department of licensing” (Merger Report).

This Merger Report includes the background for the report, a summary of the proposed legislation for the merger of the Washington State Board of Accountancy (WBOA) into the Washington Department of Licensing (WDOL), a summary of the current structures of both agencies, a summary of what we understand to be the proposed structure if WBOA were merged with WDOL, and evaluates the impact of a merger of WBOA into WDOL on the efficacy and

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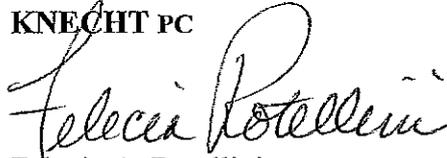
economy of the operations and functions of WBOA, and the accountability of WBOA to the public and the profession.

We conclude that a merger would result in a significant decrease in the accountability of WBOA to the public and the profession, and little or no gain in the efficacy or economy of WBOA's operations and functions. Given the statutorily defined reason for WBOA's creation and existence, which is to provide public protection and to ensure the reliability of financial information, a merger is not recommended.

If you have any questions regarding this Merger Report, please call me at 602-224-7830.

Sincerely,

**ZWILLINGER GREEK ZWILLINGER &
KNECHT PC**



Felecia A. Rotellini

FAR:sjs

Enclosures

cc: Senate Ways and Means Committee Members
Senate Labor, Commerce, and Consumer Protection Committee Members
House General Government Appropriations Committee Members
House Commerce and Labor Committee Members
Office of the Governor
Office of Financial Management - Budget Analysis and Policy
Washington State Board of Accountancy, c/o Robert G. Hutchins
Washington Department of Licensing, c/o Ralph Osgood

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