

**PROCEEDINGS BEFORE THE  
WASHINGTON STATE BOARD OF ACCOUNTANCY**

In the Matter of the Certified Public  
Accountant (CPA) Certificate and/or  
Licenses to Practice Public Accounting of:

[REDACTED]

Respondent.

No. [REDACTED]

CONSENT AGREEMENT

The Washington State Board of Accountancy (Board) and [REDACTED] (Respondent),  
stipulate and agree as follows:

**Section 1: Procedural Stipulations**

- 1.1 Respondent understands that the Board may issue a statement of charges in this matter and proceed to a hearing before the Board upon the merits of said charges. The Board has not done so in order to facilitate resolution of this matter in accordance with the legislative intent endorsed in RCW 34.05.060 and the provisions of WAC 4-30-140.
- 1.2 Respondent understands that should the Board prevail at hearing based on a statement of charges that the Board has the power and authority to deny, suspend, revoke, or refuse to renew the Respondent's CPA certificate or any individual or firm licenses to practice public accounting as a CPA or CPA firm in Washington and may impose a fine plus the Board's investigative and legal costs in bringing charges or impose conditions precedent to renewal of the certificate or license, or impose full restitution to injured parties.
- 1.3 Respondent has the right to defend against a statement of charges by demanding a hearing and presenting evidence on the Respondent's behalf. Respondent voluntarily waives the

[REDACTED]

right to a hearing and all other rights which may be accorded the Respondent by the Administrative Procedures Act, chapter 34.05 RCW, and the laws of Washington, including the right to petition the courts for judicial review.

- 1.4 Respondent wishes to expedite the resolution of this matter by means of this Consent Agreement and does not desire to proceed to a formal hearing based on the issuance of a statement of charges.
- 1.5 Respondent understands that the terms of this Consent Agreement are not binding unless approved by the Board and fully executed.
- 1.6 Should this Consent Agreement be rejected by the Board and the Board proceeds to issue a statement of charges, the Respondent waives any objection to the participation of any members of the Board at a hearing on this matter, other than the consulting Board member in this proceeding.

The parties further stipulate to the following Stipulated Facts, Conclusions of Law, and Agreed Order:

### **Section 2: Stipulated Facts**

- 2.1 Respondent holds a valid Certified Public Accountant (CPA) license to practice public accounting (License No. [REDACTED], issued on [REDACTED]) in Washington State.
- 2.2 On [REDACTED], Complainants engaged Respondent to complete tax returns.
- 2.3 Respondent failed to file an extension on or before April 15, [REDACTED].
- 2.4 On [REDACTED] Respondent filed the Complainants' tax returns.
- 2.5 Complainants were assessed a failure-to-file penalty of [REDACTED], a failure-to-pay penalty of [REDACTED], and interest charges of [REDACTED], totaling \$ [REDACTED].

- 2.6 On [REDACTED], Complainants received a check from Respondent for the failure-to-file penalty of [REDACTED]. Respondent declined to reimburse Complainants for the failure-to-pay penalty and interest charges, stating [REDACTED] informed the [REDACTED] on that there would be a failure-to-pay penalty if any taxes were owed by April 15, [REDACTED], at the outset of the engagement.
- 2.7 On [REDACTED], Respondent failed to exercise sensitive professional judgment in an email response to Complainants.

### **Section 3: Conclusions of Law**

- 3.1 The Board has jurisdiction over the Respondent and the subject matter of this proceeding.
- 3.2 The conduct described in Stipulated Facts 2.1 through 2.7 constitute cause for Board discipline under RCW 18.04.295, for violations of WAC 4-30-048(11), which requires compliance with the Professional Code of Conduct issued by the AICPA. Section 0.300.020.01 of the AICPA Code of Professional Conduct states that in carrying out their responsibilities as professionals, members should exercise sensitive professional judgments in all their activities.

### **Section 4: Agreed Order**

- 4.1 Respondent consents to the entry of this Agreement and has waived any right to a hearing.
- 4.2 Pursuant to RCW 18.04.295, the Board has the power to impose discipline. Based on the preceding Stipulated Facts and Conclusions of Law, the Board and Respondent agree that:
- 4.2.1 Pay the Board a fine in the amount of five hundred dollars (\$500) within 90 days of the service of this completed Agreement.

- 4.2.2 Pay the Board the amount of one hundred fifty dollars (\$150) to reimburse the Board's investigative and legal costs within 90 days of the service of this completed Agreement.
- 4.2.3 Acknowledge the inappropriateness of the conduct described at 2.7 in the form of a letter to the Executive Director within 90 days of the service of this completed Agreement.
- 4.2.4 Take four (4) hours in an ethics for Washington State CPAs course approved by the Board within 90 day of the service of this completed Agreement. Respondent must submit a certificate of completion to the Board within 30 days of the course completion date.

I, [REDACTED] certify that I have read this Consent Agreement in its entirety, and that I fully understand and agree to all of it and that it may be presented to the Board without my appearance. If the Board accepts the Consent Agreement, I understand that I will receive a signed copy.

DATED this [REDACTED] day of [REDACTED]

RESPONDENT

[REDACTED]

The Board accepts and enters this Consent Agreement.

[REDACTED]

DATED this [redacted] day of [redacted]

WASHINGTON STATE  
BOARD OF ACCOUNTANCY

