

**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:



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 has issued a statement of charges in this matter and may proceed to a hearing before the Board upon the merits of said charges.
- 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 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 on the 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 Respondent owns and operates the CPA firm [REDACTED]. The firm holds a license to practice public accounting (Firm License No. [REDACTED] issued on [REDACTED] in Washington State.

- 2.3 Respondent employed an individual at her firm whom was a commissioned notary. On [REDACTED] when the employee was absent, Respondent forged the individual's signature, and used the individual's notary stamp, in order to notarize a document for [REDACTED] County District Court relating to fee collection. Respondent admits to forging the signature of the commissioned notary.

Section 3: Conclusions of Law

- 3.1 The Board has jurisdiction over the Respondent and the subject matter of this proceeding.
- 3.2 The acts described above constitute a violation of RCW 18.04.295(4) and WAC 4-30-052. RCW 18.04.295(2) states the board shall have power to impose discipline for a violation of a rule of professional conduct promulgated by the board under the authority granted by RCW 18.04. WAC 4-30-052 states that a licensee must not commit any act that reflects adversely on their fitness to represent themselves as a CPA.

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 Respondent's individual and firm licenses are hereby suspended for three years.
- 4.2.2 The suspensions described in Paragraph 4.2.1 shall be stayed. If it is determined, after due notice and opportunity for hearing, that during the stayed suspension period Respondent violates or fails to comply with the terms of this Consent Agreement, Chapter 18 RCW, or Title 4 WAC, the Board may vacate the stay and impose the original suspension.

4.2.3 Respondent shall pay the Board a fine in the amount of two thousand five hundred dollars (\$2,500) within 90 days of the service of this Agreement.

4.2.4 Respondent shall pay the Board the amount of five hundred dollars (\$500) to reimburse the Board's investigative and legal costs within 90 days of the service of this Agreement.

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.

DATED this [REDACTED] day of [REDACTED]

WASHINGTON STATE
BOARD OF ACCOUNTANCY

[REDACTED]

Chair