



# Washington State Board of Accountancy

**Policy Number:** 2017-1

**Title:** Investigative and Disciplinary Processes

**Adopted:** July 28, 2017

**Approved:** Thomas Neill, CPA  
Thomas G. Neill, CPA, Chair

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## **Purpose:**

The purpose of this policy is to further define and make available the Washington State Board of Accountancy's (Board) investigative and disciplinary process against Washington State licensees, or persons holding out as certified public accountants (Respondents) as described in chapter 18.04 RCW.

## **Authority and Delegation:**

The Board's authority to conduct investigations and enforce administrative discipline derives from Chapter 18.04 RCW (Public Accountancy Act) and chapter 34.05 RCW (the Administrative Procedures Act). The Board has delegated the responsibility for conducting such investigations to the Executive Director per RCW 18.04.045(7) and WAC 4-30-140. The Executive Director may work with staff, a Consulting Board Member (CBM), a contractor, and the Prosecuting Assistant Attorney General during the enforcement process so that the Board members may remain impartial and objective in the event of an administrative hearing.

## **Guiding Principles:**

The Board seeks to resolve disciplinary cases in a fair and equitable manner, and recognizes that administrative hearings are costly, time consuming, and delay resolution. Therefore, the Board seeks to resolve most disciplinary cases through informal consent agreements in accordance with the Administrative Procedures Act 34.05 RCW (APA). Furthermore, the Board seeks respondent participation in the development of settlements in order to encourage future compliance, foster professional development, and advance the profession.

## **Complaint Intake:**

The enforcement activities are driven primarily by complaints received from the public; however, the findings of federal, state, or other disciplinary entities may serve as the basis

of a complaint with the Board. The Executive Director may also initiate an investigation following an observation of a potential violation by Board staff.

**Charging and Administrative Review:**

If resolution through settlement is not reached, the Executive Director may issue a Statement of Charges against the respondent, as outlined in WAC 4-30-140.

**Approval and Review:**

All consent agreements must be signed by the respondent, and approved by a vote of the Board. Any CBM involved with the case is recused from voting. If approved by the Board, the consent agreement becomes effective and binding once served on the respondent.

As part of the ongoing investigative and disciplinary process, all complaints closed without action taken are reviewed on a regular basis by a Board member.

**Complainant Recourse:**

If a complainant disputes the closure of a case that has not been reviewed by a CBM, the Executive Director may request a CBM to review the case file. The CBM and the Executive Director may agree to re-open the complaint if there is sufficient basis for a violation. If the CBM concurs with the closure, then the complaint will remain closed, and any allegations will not be reconsidered without new material evidence.

**Cost Recovery:**

The Board has the power to recover investigative costs through the case resolution process. Investigative costs may include, but are not limited to, staff time, travel, legal costs, and cost of contractors.

Effective: July 28, 2017