

**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:

Dwayne Normandeau, CPA
License No. 05948

Individually and as owner of,

Normandeau, CPA
Firm License No. 1196

Respondent.

No. ACB-1543

CONSENT AGREEMENT
AND AGREED ORDER

The Washington State Board of Accountancy (Board) and Dwayne Normandeau (Respondent), stipulate and agree as follows:

Section 1: Procedural Stipulations

- 1.1 The parties wish to enter into this Consent Agreement and Agreed Order (Consent Agreement) 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 has the right to defend against a Statement of Charges issued by the Executive Director of the Board by demanding a hearing and presenting evidence on the Respondent's behalf. Respondent voluntarily waives the right to a hearing and all other rights that 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.
- 1.3 Respondent understands that should the Executive Director of the Board prevail at hearing based on the Statement of Charges, 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, impose a fine plus the Board's investigative and legal costs in bringing charges, impose conditions precedent to renewal of the certificate or license, or impose full restitution to injured parties.

- 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.

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

Section 2: Stipulated Facts

- 2.1 Dwayne Normandeau, the Respondent, holds an individual Certified Public Accountant (CPA) license to practice as a CPA in the state of Washington, No. 05948, issued on July 20, 1979.
- 2.2 Respondent also owns and operates Normandeau, CPA, and holds a CPA firm license to practice as a CPA firm in the state of Washington, Firm No. 1196, issued April 30, 1985.
- 2.3 On April 30, 2016, Respondent submitted a CPA firm license renewal application. In the application, he reported that the firm failed to undergo peer review for the 2013 through 2015 period.
- 2.4 On June 27, 2019, Respondent submitted a CPA firm license renewal application. In the application, he reported that the firm failed to undergo peer review for the May 2016 through April 2019 period.

2.5 The CPA firm is currently undergoing peer reviews.

Section 3: Conclusions of Law

3.1 The Board has jurisdiction over the Respondent and the subject matter of this proceeding.

3.2 The facts set out above are constitute a failure to undergo peer review, which is a violation of RCW 18.04055, RCW 18.04.295, RCW 18.04.305, and WAC 4-30-130.

Section 4: Agreed Order

4.1 Respondent consents to the entry of this Agreement and waives any right to a hearing.

4.2 Based on the preceding Stipulated Facts and Conclusions of Law, the Board and Respondent agree that:

4.2.1 Respondent will the Board a fine in the amount of \$2,000 and legal fees in the amount of \$750 within 90 days of the service of this Agreement, to the Washington State Board of Accountancy and remitted to the Washington State Board of Accountancy at PO Box 9131, Olympia, WA, 98507-9131.

4.2.2 Respondent shall complete two (2) peer reviews covering the 2013 through 2015 period, and 2016 through 2019 period and report the peer review grades to the Board within 30 days of the date their receipt.

4.2.3 Respondent shall not perform or offer to perform attest or compilation services as defined in RCW 18.04.025 unless the required peer reviews have been completed, grades provided to the Board, and the Board has confirmed their completion in writing to Respondent.

4.2.4 When Peer Reviews in Paragraph 4.2.3 have been completed and fines paid under Paragraph 4.2.1, Respondent must state in writing that he has completed the terms of the Agreement and receive written confirmation from the Board that he has met those requirements and can return to performance of attest and compilation services.

4.2.5 Should Respondent perform or offer to perform the services described in Paragraph 4.2.3 before completing Peer Review, completing paragraph 4.2.1, and receiving confirmation from the Board as described in Paragraph 4.2.4, his firm license will be immediately revoked and his individual CPA license shall be immediately suspended for five years from the date of notice.

I, Dwayne Normandeau, 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 _____ day of _____, 2022.

RESPONDENT

Dwayne Normandeau

The Board accepts and enters this Consent Agreement and Agreed Order.

DATED this _____ day of _____, 2022.

WASHINGTON STATE
BOARD OF ACCOUNTANCY

Rajib Doogar
Chair