



Washington State Board of Accountancy

Policy Number: 2017-1

Title: Investigative and Disciplinary Processes

Revised: July 19, 2024

Approved: _____
Kate Dixon, Chair

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. 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.

Approval and Review:

As part of the ongoing investigative and disciplinary process, all complaints within the Board's jurisdiction are reviewed by a CBM. The CBM is recused from any Board vote.

–Consent agreements must be approved by a majority vote of the Board. If approved by the Board, the consent agreement becomes effective and binding once signed by the respondent and Board Chair or designee, and served upon the respondent.

Complainant Recourse:

The Board shall not reopen closed complaints. If a complainant disagrees with the closure of a complaint, they may submit a new complaint with new material evidence.

Cost Recovery:

The Board has the power to recover investigative and legal costs through the disciplinary process by RCW 18.04.295. Investigative and legal costs may include, but are not limited to: staff time, travel costs, costs associated with an administrative hearing, and cost of contractors.

Effective: July 28, 2017

Revised: July 19, 2024; April 24, 2020