

**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:

Edward P. Will
License No. 05863

Individually and as Owner of,
Edward P. Will, Corp., PS,
Firm License No. 5097

Respondent.

No. ACB-1409

CONSENT AGREEMENT

The Washington State Board of Accountancy (Board) and Edward P. Will (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 requesting 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 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 held a valid Certified Public Accountant (CPA) license to practice public accounting (License No. 05863) in Washington State until December 8, 2014.
- 2.2 Respondent's firm held a valid CPA firm license to practice public accounting (Firm License No. 5097) in Washington State until December 8, 2014.
- 2.3 Respondent's individual and firm license were suspended by the Executive Director on December 8, 2014.

- 2.4 Complainant engaged Respondent on December 12, 2012, to review consolidated balance sheet, related consolidated statement of income and retained earnings, consolidated statement of cash flows. Additionally, Respondent was engaged to prepare 2012 Form 1120S, a State of Idaho tax return, as well as Complainant's personal 2012 Form 2012.
- 2.5 On September 27, 2013, the Board received a complaint against Respondent for failure to complete work. This complaint was withdrawn and subsequently dismissed on October 25, 2013, upon Respondent's assurances of completing the work within a short time period.
- 2.6 On January 20, 2014, Complainant engaged a different CPA to complete the original work. The successor CPA completed the outstanding work within nine weeks.
- 2.7 On February 3, 2014, the Board received a second complaint against Respondent, including the original allegations in the complaint noted in Paragraph 2.5.
- 2.8 On December 9, 2014, issued a Statement of Charges, and provided Respondent the opportunity to request a hearing.
- 2.9 On January 12, 2015, the Respondent requested a hearing.

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 4-30-046. WAC 4-30-046 prohibits CPAs and CPA firms from undertaking to perform any professional service unless the CPA and CPA firm can reasonably expect to complete the service with professional competence.

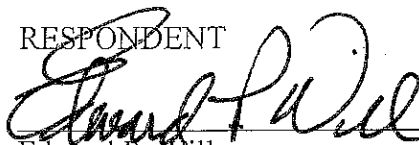
Section 4: Agreed Order

- 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 shall immediately voluntarily relinquish his individual and firm CPA licenses, and deliver all certificates and licenses to the Board's Office in Olympia Washington no later the 30 days following the signing of this agreement by the Board Chair.
- 4.2.2 Respondent shall not apply for reinstatement or as a new applicant for a CPA license in the State of Washington, or seek to practice in Washington State by correspondence or to obtain a license from any other state or territory of the United States, or any other foreign jurisdiction.
- 4.2.3 The Board will withdraw its Statement of Charges.
- 4.2.4 This agreement will be publicly posted.

I, Edward P. Will, 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 6th day of November, 2015.

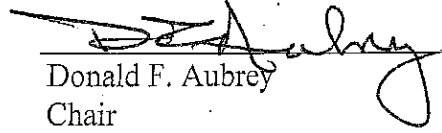
RESPONDENT


Edward P. Will

The Board accepts and enters this Consent Agreement.

DATED this 11th day of November, 2015.

WASHINGTON STATE
BOARD OF ACCOUNTANCY



Donald F. Aubrey
Chair

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AFFIDAVIT

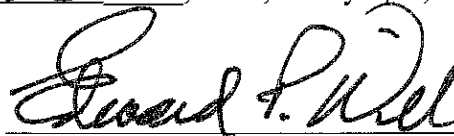
I certify under penalty of perjury under the laws of the state of Washington that the following is true and correct:

I am unable to locate the wall document for my CPA certificate.

I have never printed my CPA license document.

I will not display a CPA certificate or CPA license document, or any other document tending to indicate that I am a licensed CPA in the state of Washington.

DATED this 27th day of December, 2015, in Olympia, Washington.



Edward P. Will
RESPONDENT