

**PROCEEDINGS BEFORE THE  
WASHINGTON STATE  
BOARD OF ACCOUNTANCY**

In the matter of:

Kin Wai Jonathan Li  
License No. 23650

Respondent.

NO. ACB-1419

FINDINGS OF FACT,  
CONCLUSIONS OF LAW  
AND DEFAULT ORDER

**1    INTRODUCTION**

THIS MATTER, arises out of the Statement of Charges issued by the Executive Director of the Washington State Board of Accountancy (hereinafter Board) on March 9, 2015. The Statement of Charges alleges that Kin Wai Jonathan Li (hereinafter Respondent) violated the provisions of RCW 18.04. Respondent has failed to answer or otherwise respond to the Statement of Charges.

THIS MATTER having come before the Board upon the motion of Elizabeth Thompson-Lagerberg, Assistant Attorney General; Respondent having failed to answer or otherwise respond to the Statement of Charges; the Board having reviewed the records herein and the Declaration of Richard C. Sweeney, Executive Director, and being advised in the premises, makes the following:

**2    FINDINGS OF FACT**

- 2.1 At all times material hereto, Kin Wai Jonathan Li, Respondent herein, held an individual Certified Public Accountant (CPA) certificate and individual license to practice as a CPA in the state of Washington, license number 23650.

- 2.2 WAC 4-30-136 provides the Board authority to audit, on a test basis, compliance with Continuing Professional Education (CPE) and supporting documentation requirements as certified during the renewal application process.
- 2.3 Pursuant to WAC 4-30-136, Respondent was randomly included in the Board's 2014 CPE audit, and was requested to provide supporting documentation consistent with certification of CPE during the renewal of his Washington CPA license.
- 2.4 Respondent was notified of the CPE audit on September 3, 2014, and October 30, 2014, by email to his email address of record. A follow-up physical letter was mailed on November 24, 2014, to Respondent's address of record, due to Respondent's failure to respond.
- 2.5 Respondent failed to respond to any requests for documentation. Following the Board's process for failure to respond to a CPE audit, Respondent was referred to the Director of Investigations.
- 2.6 On January 6, 2015, a letter was mailed to Respondent's address of record requesting a response. Respondent was given 30 days to respond, as address of record is out of the country.
- 2.7 On January 6, 2015, an email was sent to the Respondent's email address of record. The email bounced back with a "Recipient not Found" error.
- 2.8 On March 9, 2015, no response had been received from Respondent.
- 2.9 On March 9, 2015, a Statement of Charges was issued to the Respondent. The Statement of Charges was mailed via registered mail on March 10, 2015 with a response due date of April 20, 2015. A second copy was sent via US international mail.
- 2.10 On April 15, 2015, the letter mailed to the Respondent was returned to the Board marked "Removed" by the postal service.

- 2.11 On July 20, 2015, the Statement of Charges copy mailed to the Respondent on March 9, 2015, was received returned to the Board marked "Removed" by the postal service.
- 2.12 As of September 14, 2015, no response has been received to Board inquiries requiring a response. Respondent has not provided any updated contact information.
- 2.13 The Respondent has neither answered the Statement of Charges nor requested a hearing on the matters set forth in the Statement of Charges.

### 3 CONCLUSIONS OF LAW

From the foregoing Findings of Fact, the Board makes the following Conclusions of Law.

- 3.1 The Washington State Board of Accountancy has jurisdiction over Respondent and the subject matter of the case. RCW 18.04.295; RCW 18.04.305.
- 3.2 Service is completed when mail is properly stamped, addressed, and deposited in the United States mail to the last known address of the licensee. RCW 34.05.010(19).
- 3.3 Based on the above Findings of Fact, and Conclusions of Law, Respondent has been served with the Statement of Charges, Answer to Statement of Charges, and Notice of Opportunity to Defend.
- 3.4 Pursuant to WAC 4-30-136, the Board has authority to audit, on a test basis, compliance with Continuing Professional Education (CPE) and supporting documentation requirements as certified during the renewal application process.
- 3.5 The failure of Respondent to file a request for a hearing in this matter within the time limit established by statute or agency rule constitutes a default, resulting in the loss of Respondent's right to a hearing. The Board is legally entitled to proceed to resolve the matter without

further notice to, or hearing for, the benefit of Respondent, except that a copy of this order shall be served upon Respondent. RCW 34.05.440.

- 3.6 Failure to notify the Board within 30 days of any change of address, as set out in Findings of Fact 2.1 through 2.12, constitutes cause for Board sanction under RCW 18.04.295 and WAC 4-30-032.
- 3.7 Failure to respond to in writing Board communications requesting a response within 20 days, as set out in Findings of Fact 2.1 through 2.12, constitutes cause for Board sanction under RCW 18.04.295, WAC 4-30-034 and WAC 4-30-142(13)(b) and (c).
- 3.8 Such conduct constitutes grounds for Board discipline under RCW 18.04.295 and chapter 18.04 RCW. (See Appendix A for reproduction of the statute and rules.)

#### 4 FINAL ORDER

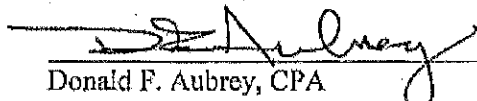
Based upon the above Findings of Fact and Conclusions of Law, the Board hereby makes the following Order:

- 4.1 Respondent's CPA certificate and individual license to practice public accounting are hereby REVOKED.
- 4.2 The Board will not consider Respondent qualified in any respect as a new applicant for licensure unless, prior to the time of application, Respondent:
  - 4.2.1 Pays a fine in the amount of \$2,500 to the Board.
  - 4.2.2 Reimburses the Board in the amount of \$1,000 for legal and investigative costs.
  - 4.2.3 Provides an explanation of the failure to respond and failure to maintain an accurate address with the Board, to be included in the written statement required by WAC 4-30-126(4).

- 4.2.4 Retakes and passes the CPA examination in accordance with WAC 4-30-062.
- 4.2.5 Satisfies all applicable provisions of WAC 4-30-126, and any other requirements imposed by the Board as a condition for licensure.
- 4.2.6 Has not otherwise violated any provisions of chapters 18.04 RCW and/or Title 4 WAC during the revocation period.
- 4.3 Respondent shall not use the designation "CPA" or "certified public accountant" or hold out as a "CPA" or "certified public accountant" in violation of RCW 18.04.345, unless Respondent holds a license under RCW 18.04.105 and 18.04.215.
- 4.4 If Respondent applies for licensure after satisfying the above requirements and the application is approved, Respondent shall be included in the CPE audit for Respondent's next reporting period.
- 4.4 Any and all costs involved in complying with this order shall be borne by Respondent.

DATED this 21<sup>ST</sup> day of September 2015.

WASHINGTON STATE BOARD OF ACCOUNTANCY

  
\_\_\_\_\_  
Donald F. Aubrey, CPA  
Chair