

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

In the Matter of:

David W. Boyovich

Respondent.

No. ACB-1437

CONSENT AGREEMENT

The Washington State Board of Accountancy (Board) and David W. Boyovich (Respondent), stipulate and agree as follows:

Section 1: Procedural Stipulations

- 1.1 Board issued a statement of charges in this matter on October 13, 2015.
- 1.2 Should the Board prevail at hearing based on a statement of charges the Board has the power and authority to 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 demanding a hearing and presenting evidence on the Respondent's behalf. Respondent has requested a hearing. Respondent believes that he has legitimate defenses to the statement of charges.
- 1.4 Respondent and the Board recognize that there are risks and costs to each of them should this matter proceed to hearing. Both parties wish to expedite the resolution of this matter by means of this Consent Agreement and do not desire to proceed to a formal hearing based on the issuance of a statement of charges.
- 1.5 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. This waiver is conditioned on the Board approving this Consent Agreement.

- 1.6 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

- 1.1. At all times material hereto, the Respondent herein, has not held an individual Certified Public Accountant (CPA) license to practice as a CPA in the state of Washington. There is no evidence to indicate that Respondent held or holds a license in any other jurisdiction after a search by Board staff.
- 1.2. On Respondent's résumé provided to his current employer in his application for a position, Respondent lists "CPA, (CERTIFIED PUBLIC ACCOUNTANT)" as one of his credentials.

Section 3: Conclusions of Law

- 3.1 The Board has jurisdiction over the Respondent and the subject matter of this proceeding.
- 3.2 Holding out as a CPA unless the individual qualifies for the privileges authorized by RCW 18.04.350(2) or holds a license under RCW 18.04.105 and 18.04.215 is a violation of RCW 18.04.345(2).

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 pay the Board a fine in the amount of two thousand dollars (\$2,000) within 90 days of the service of this Agreement.

4.2.2 Respondent shall reimburse the Board in the amount of five hundred dollars (\$500) for investigative and legal costs within 90 days of the service of this Agreement.

I, David W. Boyovich, 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 14 day of April, 2016.

RESPONDENT




David W. Boyovich

The Board accepts and enters this Consent Agreement.

DATED this 19th day of April, 2016.

WASHINGTON STATE
BOARD OF ACCOUNTANCY



Thomas G. Neill, CPA
Chair