

**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:

Michell Boldt, CPA  
License No. 20191

Respondent.

No. ACB-1473

CONSENT AGREEMENT

The Washington State Board of Accountancy (Board) and Michell Boldt (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 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.

- 1.4 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 holds a valid Certified Public Accountant (CPA) license to practice public accounting (License No. 20191, issued on 5/11/1998) in Washington State.
- 2.2 Respondent prepared tax returns for Complainant for the years 2013, 2014 and 2015.
- 2.3 In April 2015, Respondent filed an extension for Complainants' 2014 taxes.
- 2.4 In September 2016, Complainant received a letter stating there were filing penalties and interest due on the return. Respondent was asked by Complainant to write a letter to the IRS to inquire about the penalties, and to determine if they could be decreased. Respondent sent a letter to the IRS, but received no response from the IRS.

- 2.5 On September 30, 2016, the Complainant sent the Respondent a text message asking if she had received a response from the IRS. Respondent messaged back and stated she had received no communication from the IRS.
- 2.6 A letter dated October 10, 2016, was faxed to Respondent giving written permission to share all their file with the successor accountant. The authorization was signed by Complainants.
- 2.7 On October 18, 2016, the successor accountant sent a letter by certified mail to the Respondent, requesting copies of the letter sent to the IRS, the extension, the e-file report showing the extension was accepted, the signed form 8879, and the e-file report showing the 2014 return was transmitted and accepted.
- 2.8 On October 22, 2016, the certified letter was delivered to the Respondent's address on file and delivery was accepted.
- 2.9 On December 12, 2016, the Board received a complaint against Respondent.
- 2.10 On December 14, 2016, the Board sent notice of the complaint received and requested a response to allegations.
- 2.11 On January 10, 2017, the Board received a written response from Respondent, dated January 1, 2017. Respondent therein stated that the last contact that she had from Complainant was the text message on September 30. She noted that, after receiving a letter from the Board, she "just sent copies of the extension, the letter and additional copies of their tax return – in case they do not have a copy of it."
- 2.12 On January 20, 2017, Complainants confirmed by email that the information from Respondent was received.

### **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 2.11 constitute cause for Board discipline under RCW 18.04.215 and RCW 18.04.295, for violation of WAC 4-30-051.

### **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 Respondent shall:
  - 4.2.1 Pay the Board a fine in the amount of five hundred dollars (\$500) within 90 days of the service of this Agreement. Such fine shall be made payable 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 Pay the Board the amount of five hundred dollars (\$500) to reimburse the Board's investigative and legal costs within 90 days of the service of this Agreement. Such reimbursement shall be made payable to the Washington State Board of Accountancy and remitted to the Washington State Board of Accountancy at PO Box 9131, Olympia, WA 98507-9131.
  - 4.2.3 Complete four (4) hours of Continuing Professional Education (CPE) in Ethics for Washington State within 90 days of the service of this Agreement. Respondent shall submit a certificate of completion within 30 days of course completion.

I, Michell Boldt, 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 15 day of Sept, 2017.

RESPONDENT

Michell Boldt  
Michell Boldt  
CPA

The Board accepts and enters this Consent Agreement.

DATED this 25<sup>th</sup> day of September, 2017.

WASHINGTON STATE  
BOARD OF ACCOUNTANCY

Thomas Neill, CPA  
Thomas G. Neill, CPA  
Chair