

**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:

No. ACB-1475

CONSENT AGREEMENT

Patricia Goodsell
License No. 05585

Individually and as Owner of,

Goodsell & Associates, Inc.
Firm License No. 3023

Respondent.

The Washington State Board of Accountancy (Board) and Patricia Goodsell, individually and as owner of Goodsell & Associates, Inc. (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 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.

- 1.3 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.
- 1.4 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 individual Certified Public Accountant (CPA) license to practice public accounting (License No. 05585, issued on October 13, 1978) in Washington State.
- 2.2 Respondent holds a valid CPA firm license to practice public accounting (License No. 3023, issued on August 12, 1992) in Washington State.

- 2.3 Respondent was required to undergo peer review for the cycle of May 1, 2013, through April 30, 2015.
- 2.4 On July 1, 2015, Respondent's firm license lapsed.
- 2.5 On July 15, 2015, Respondent submitted a firm license reinstatement application, stating that twenty (20) compilations were performed. On the application, Respondent requested a peer review extension.
- 2.6 Respondent failed to undergo peer review by the extended date of October 31, 2015.
- 2.7 On August 30, 2016, Respondent entered into a remedial resolution with the Board for failure to undergo peer review, agreeing to participate in peer review within 90 days.
- 2.8 As of July 31, 2017, Respondent has failed to undergo peer review originally due with the firm's license application on July 15, 2015.

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 above constitutes cause for Board discipline under RCW 18.04.295, for violations of WAC 4-30-130. WAC 4-30-130(4) states that a firm that is required to participate in peer review shall have a peer review in accordance with the peer review program standards.

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's practice privileges are immediately restricted. Respondent shall not offer or perform any services that would be subject to peer review.
- 4.2.2 Respondent shall submit annually a written statement certifying whether or not Respondent offered or performed any services that would be subject to peer review. This documentation shall be due by August 31st each year while under practice restriction, with the first due on August 31, 2018.
- 4.2.3 If it is determined, after due notice and opportunity for hearing, that while under practice restriction Respondent offered or performed any services that would be subject to peer review, the Board may impose a three (3) year suspension upon Respondent's individual and/or firm CPA license(s).
- 4.2.4 After five (5) years from the effective date of this Consent Agreement, Respondent may request that the Board lift the practice restrictions. As conditions of this request, Respondent must:
- 4.2.4.1 Enroll in a Board-approved peer review program and provide written proof of registration to the Board.
- 4.2.4.2 Undergo preissuance review for the first report after the practice restriction is lifted. The preissuance reviewer must be pre-approved by the Executive Director. The report may not be issued until the Executive Director has issued written approval. All costs associated with this preissuance review shall be borne by Respondent.
- 4.2.4.3 Satisfy any additional conditions or requirements imposed by the Board prior to lifting the practice restriction.

I, Patricia Goodsell, 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 19th day of September, 2017.

RESPONDENT

Patricia Goodsell

Patricia Goodsell

RESPONDENT FIRM

Patricia Goodsell

Representative for Goodsell & Associates, Inc.

The Board accepts and enters this Consent Agreement.

DATED this 28th day of September, 2017.

WASHINGTON STATE
BOARD OF ACCOUNTANCY

Thomas Neill, CPA

Thomas G. Neill, CPA
Chair