

**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-1478

Takashi Hashimoto, CPA
License No. 32377

CONSENT AGREEMENT

Respondent.

The Washington State Board of Accountancy (Board) and Takashi Hashimoto (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



Consent Agreement

Takashi Hashimoto, CPA

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. 32377, issued on 03/04/2014) in Washington State.
- 2.2 On February 26, 2014, Respondent completed the ACB Ethics Test with a 90% grade.
- 2.3 On February 27, 2014, Respondent submitted an application for Initial CPA License – Transfer of Credit. In the application, Respondent agreed to the following: “I certify that I have reviewed the example of what my CPE reporting period will be for my first renewal.”

- 2.4 On February 24, 2017, Respondent submitted a renewal application. In the application, Respondent misrepresented that he had completed 120 hours of CPE, including the 4 hour Washington State Board Approved Ethics Course, when he had not completed any qualifying CPE.

Section 3: Conclusions of Law

- 3.1 The Board has jurisdiction over the Respondent and the subject matter of this proceeding. Pursuant to RCW 18.04.295, the Board has the power to impose discipline.
- 3.2 The conduct described in Stipulated Facts 2.1 through 2.4 constitute cause for Board discipline under RCW 18.04.215 and RCW 18.04.295, for violation of WAC 4-30-134. WAC 4-30-134 requires licensees complete a total of 120 CPE hours, including four CPE credit hours in ethics meeting the requirements of subsection (6) of this section.

Section 4: Agreed Order


- 4.1 Respondent consents to the entry of this Agreement and has waived any right to a hearing.
- 4.2 Based on the preceding Stipulated Facts and Conclusions of Law, the Board and Respondent agree that:
- 4.2.1 Respondent's individual license is suspended for three years.
- 4.2.2 The suspension of Respondent's individual license shall be stayed. Should the respondent fail to meet any requirement listed in Section 4.2.4 through 4.2.7, the stay shall be immediately vacated and the three year suspension shall be imposed in its entirety. Additionally, if it is determined, after due notice and opportunity for hearing, that during the stayed suspension period Respondent violates or fails to comply Chapter 18 RCW, or Title 4 WAC, the Board may vacate the stay and impose any sanctions deemed appropriate by the Board.

- 4.2.3 Respondent shall participate in and pass the 2020 CPE audit.
- 4.2.4 Respondent shall complete the makeup of 120 hours of deficient Continuing Professional Education (CPE). The CPE must be completed by February 28, 2018, and certificates of completion must be submitted to the Board within 30 days of course completion. This CPE will be carried back to the CPE reporting period of January 1, 2014 through December 31, 2016. It may not be used for the next CPE reporting period of January 1, 2017 through December 31, 2019.
- 4.2.5 Respondent shall complete no less than 60 hours of qualifying CPE annually for the shortened reporting period of January 1, 2018, through December 31, 2019. Certificates must be provided to the Board no later than January 31, 2020.
- 4.2.6 Pay the Board a fine in the amount of one thousand five hundred dollars (\$1500) 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 41465, Olympia, WA, 98504.
- 4.2.7 Pay the Board the amount of seven hundred fifty dollars (\$750) 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 41465, Olympia, WA 98504.

I, Takashi Hashimoto, 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 24th day of January, 2018.

RESPONDENT




Takashi Hashimoto
CPA

The Board accepts and enters this Consent Agreement.

DATED this 30th day of January, 2018.

WASHINGTON STATE
BOARD OF ACCOUNTANCY



Karen R. Saunders, CPA
Chair

