



Washington State Board of Accountancy

Policy Number: 2004-1

Title: Administrative Violations Delegation
and Process for Remedial Resolution

Revised: October 18, 2024

Approved: _____
Kate Dixon, Chair

Purpose:

The purpose of this policy is to authorize the Washington State Board of Accountancy's (Board) Executive Director to resolve certain violations through a Remedial Resolution process which might result in a voluntary settlement without further review by the Board.

Authority and Delegation:

The Board delegates to the Executive Director the authority to negotiate Remedial Resolutions for the administrative violations listed in Table 1. The Board does not intend this process to be mandatory; nor does the Board wish to exclude or limit other sanctions or considerations in other disciplinary actions.

Guiding Principles:

This policy will be used when the Executive Director has sufficient evidence of an administrative violation. The policy only applies to first-time administrative violations; repeat or non-administrative violations shall be subject to the Board's formal disciplinary process. At any time, the respondent may refuse the Remedial Resolution and request Board review in accordance with the Administrative Procedure Act RCW 34.05.

A Remedial Resolution is an informal settlement between the Executive Director on behalf of the Board and the respondent and must be signed by both parties. The Executive Director will consider the facts and circumstances of each violation and negotiate resolution based upon Table 1. The maximum fines are listed in Table 1. As part of the Remedial Resolution, the Executive Director may recover investigative and legal costs. All terms must be satisfied within 30 days of service unless otherwise specified. Failure to comply with the terms may result in commencement of formal disciplinary action.

	<u>Administrative Violation:</u>	<u>Remedial Resolution Proposed Settlement Terms:</u>	<u>Citation(s)</u>
1.	First-time use of a restricted title with a lapsed credential.	<ul style="list-style-type: none"> • \$1,000 fine • Cease use of title while not licensed 	RCW 18.04.345
2.	Failure to obtain a firm license by a firm who offers or performs attest services or compilations.	<ul style="list-style-type: none"> • \$1,500 fine • Completion of Board approved Washington State Ethics course • Comply with requirements under RCW 18.04.195(1)(a) 	RCW 18.04.195 (1)(a)
3.	First-time use of title(s) by an un-credentialed individual.	<ul style="list-style-type: none"> • \$2,000 fine 	RCW 18.04.345
4.	Failure to provide records to clients when requested, so long as the failure does not result in client financial harm.	<ul style="list-style-type: none"> • \$2,000 fine • Completion of Board approved Washington State Ethics course 	WAC 4-30-052
5.	Failure to timely inform the Board of matters in compliance with WAC 4-30-030, or to respond to a request for administrative information or documentation.	<ul style="list-style-type: none"> • \$750 fine • Completion of Board approved Washington State Ethics course 	WAC 4-30-030

Non-Administrative Violations:

The Executive Director may pursue formal disciplinary action in accordance with the Administrative Procedures Act 34.05 RCW for these violations or any other misconduct that is not listed above.

Effective: October 29, 2004

*Revised: October 18, 2024; April 24, 2020; July 28, 2017; October 24, 2014; April 23, 2013; April 26, 2012; April 25, 2011; October 17, 2008; April 28, 2006; January 28, 2005