

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

In the matter of the Certified Public
Accountant (CPA) License(s) to practice as a
CPA of:

Dennis Bryan
License No. 23685

Individually and as Owner of,

Olympic Tax & Business Consulting,
LLC
Firm License No. 54814

Respondent.

No. ACB-1567

CONSENT AGREEMENT
AND AGREED ORDER

The Washington State Board of Accountancy (Board) and Dennis Bryan (Respondent), stipulate and agree as follows:

Section 1: Procedural Stipulations

- 1.1 The parties wish to enter into this Consent Agreement and Agreed Order (Consent Agreement) 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 issued by the Acting Director of the Board 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 Acting Director of the Board prevail at hearing based on the Statement of Charges, the Board has the power and authority to deny,

suspend, revoke, or refuse to renew the Respondent's individual or firm CPA licenses to practice public accounting as a CPA or CPA firm in Washington, impose a fine plus the Board's investigative and legal costs in bringing charges, impose conditions precedent to renewal of the 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.

The parties further stipulate to the following Stipulated Facts, Conclusions of Law, and Agreed Order:

Section 2: Stipulated Facts

- 2.1 At all times material hereto, Dennis Bryan, the Respondent herein, held an individual Certified Public Accountant (CPA) license to practice as a CPA in the state of Washington, No. 23685, issued on 8/6/2002.
- 2.2 At all times material hereto, Respondent Firm held a CPA firm license, Olympic Tax & Business Consulting, LLC, the Respondent Firm herein, No. 54814, issued on 10/27/2023.
- 2.3 One of the employees of the firm, who is a CPA, provided notice to Respondent that they were leaving the firm.
- 2.4 Respondent asked the employee-CPA to prepare a departure letter to send to clients.
- 2.5 The employee-CPA drafted a letter to her clients notifying them of her departure, signed it, and provided it to her employer to send on her behalf. Employee-CPA drafted letter is attached as Exhibit A.

- 2.6 Respondent altered the letter originally drafted by the employee-CPA, and send it to the employee-CPA's clients under the employee-CPA's name and signature, without knowledge or approval of the employee-CPA. Modified and distributed letter attached as Exhibit B.

Section 3: Conclusions of Law

- 1.1 The Board has jurisdiction over the Respondent and the subject matter of this proceeding.
- 1.2 The facts set out above is constitute a failure to maintain integrity and objectivity, which is a violation of RCW 18.04.295 and WAC 4-30-040.

Section 4: Agreed Order

- 1.1 Respondent consents to the entry of this Agreement and has waived any right to a hearing.
- 1.2 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 to the following:
- 1.2.1 Respondent shall pay the Board a fine in the amount of two thousand dollars (\$2,000).
- 1.2.2 Respondent shall pay the Board the amount of one thousand dollars (\$1,000) to reimburse the Board's investigative and legal costs.
- 1.2.3 The payments in paragraphs 4.2.1 and 4.2.2 are due within 30 days of the service of this Agreement. They shall be made payable to the Washington State Board of Accountancy and remitted to PO Box 24281, Seattle, WA, 98124-0281.
- 1.2.4 Respondent shall complete the Center for Public Trust Ethical Leadership course (NASBA-hosted course) to be completed within 90 days of the service of this Agreement. Documentation of completion shall be submitted to the Board no later

than 30 days after the date of completion. This course may not be counted towards the CPE renewal requirements.

I, Dennis Bryan, 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 _____ day of _____, 2024.

RESPONDENT

Dennis Bryan

The Board accepts and enters this Consent Agreement and Agreed Order.

DATED this _____ day of _____, 2024.

WASHINGTON STATE
BOARD OF ACCOUNTANCY

Kate Dixon
Chair

OLYMPIC
TAX & BUSINESS CONSULTING, LLC

23211 SR 3, Ste B, Belfair, WA 98528
P.O. Box 2129, Belfair, WA 98528
572 North 5th Ave, Sequim, WA 98382
Phone: (360) 275-0998 Fax: (360) 275-2606
Website: <https://www.olympictaxpros.com>

January 18, 2024

Dear Client:

It is with sadness that I write to let you know that I've made a decision to retire from the employ of Olympic Tax & Business Consulting, LLC as of January 27, 2024. I will not be doing your OTBC tax or accounting work for the 2023 tax year. I've made this decision for personal reasons, and I want to thank you for your treasured confidence and warmth during our past time together. Thank you, Sherry Lacey

The owners of the firm will be assigning your work in the future to be completed by other capable staff members and will share some information concerning how you can proceed for the upcoming tax filing season.

Sincerely,

Sherry Lacey

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Belfair • Sequim • Silverdale

January 23rd 2024

Dear Valued Client,

As I pen this letter, I am enveloped in a mix of emotions, as it brings both a conclusion and a beginning. It is with a sense of nostalgia yet anticipation for the future that I announce my retirement from Olympic Tax & Business Consulting, LLC, effective January 27, 2024. Consequently, I will not be overseeing your tax or accounting services for the 2023 tax year (calendar year 2024). This decision, deeply personal, marks a significant milestone in my life.

Reflecting on our time together, I am profoundly grateful for the trust and warmth you've shown me. Your confidence in my expertise has been both a privilege and a source of continual inspiration.

As I transition into this new phase, I am delighted to introduce you to Dennis Bryan, CPA who will be your new point of contact at the firm. Dennis, a partner with over 35 years of experience in the industry, embodies a wealth of knowledge and an unwavering commitment to excellence. His expertise and client-centered approach assure me that your financial needs will continue to be met with the highest level of professionalism and care.

The firm's owners, alongside Dennis, are dedicated to ensuring a seamless transition and will provide additional information to guide you through the upcoming tax season.

Thank you for entrusting me with your business over the years. It has been an honor and a joy to serve you. As I embark on this new chapter, I do so with the confidence that you are in the most capable hands with Dennis and the Olympic Tax & Business Consulting, LLC team.

Wish you continued financial success and prosperity.

Warmest regards,

Sherry Lacey.