

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

In the matter of:

Kelli Kilgore

NO. ACB-1571

Respondent.

MOTION, FINDINGS OF
FACT, CONCLUSIONS OF
LAW AND DEFAULT
ORDER

1. INTRODUCTION

THIS MATTER arises out of the Statement of Charges issued by Jennifer Sciba, Executive Director (Executive Director) of the Washington State Board of Accountancy (Board) on November 25, 2024. The Statement of Charges alleges that Kelli Kilgore (Respondent) violated the provisions of chapter 18.04 RCW when she committed unlicensed practice by holding out as a licensed CPA. Respondent has failed to answer or otherwise respond to the Statement of Charges.

THIS MATTER having come before the Board upon the motion of Elizabeth Lagerberg, Assistant Attorney General on behalf the Executive Director of the Board; Respondent having failed to answer or otherwise respond to the Statement of Charges; the Board having reviewed the records herein and the Declaration of Jennifer Sciba, Executive Director, and being advised in the premises, makes the following:

2. FINDINGS OF FACT

- 2.1. Kelli Kilgore, the Respondent herein, has never held a Certified Public Accounting (CPA) license in Washington State, or any other jurisdiction.
- 2.2. On June 21, 2024, the Board received a complaint against Respondent. The complainant provided the Board with numerous documents, alleging that Respondent falsely held out as a CPA. The Board staff conducted an investigation and verified the facts below.
- 2.3. On February 27, 2023, Respondent, a resident of Georgia, submitted a job application through the Indeed platform for a Seattle-based company (“the company”) to work remotely.
- 2.4. Respondent submitted a résumé to the company and held out as a CPA.
 - 2.4.1. Respondent presented their name at the top of the résumé as: “Kelli Williams Kilgore, CPA.”
 - 2.4.2. Respondent listed a specific CPA license in the “Education” section: “Certified Public Accountant, 2005. Licenses: 31375 (Kelli Williams) Exp 06.30.23.”
- 2.5. Respondent’s résumé submitted to the company included the URL for her LinkedIn page. Respondent held out to the company and to the public as holding a CPA license.
 - 2.5.1. Respondent listed their titles as: “Controller, CPA, CMA, MBA.”
 - 2.5.2. Respondent stated in the “About” section: “Kelli obtained her CPA in 2005.”
 - 2.5.3. Respondent listed in the “Education” section: a CPA license issued from the North Carolina Board of CPA Examiners in April 2005.
- 2.6. On March 14, 2023, Respondent sent an email from their personal Gmail account to the company as a follow-up to a job interview and signed the email as “Kelli Kilgore, CPA.”
- 2.7. In March 2023, the company hired Respondent as an accounting manager. The company stated that, at the time of hiring, Respondent represented in writing that she held a CPA

license in North Carolina.

- 2.8. On June 17, 2024, the company stated that they gave Respondent time off from work that day to locate proof of the CPA license and a final deadline to provide it by end of day. Respondent never provided the license verification.
- 2.9. On June 18, 2024, Respondent signed a “Notice of Apparent Violation and Agreement to Cease the Use of the CPA Title” (“Notice”) with the North Carolina State Board of Certified Public Accountant Examiners (“NCBOA”). A copy of the Notice is attached as Exhibit 1. As part of the Notice:
 - 2.9.1. NCBOA determined that Respondent is not the holder of license number 31375, or any other CPA certificate in the state.
 - 2.9.2. Respondent recognized that they violated the NCBOA Accountancy Act section 93-3 “Unlawful use of title ‘certified public accountant’ by individual.”
- 2.10. On June 21, 2024, the Board staff sent Respondent notice and a copy of the Complaint filed against her.
- 2.11. After receiving the Board’s notification of the complaint, Respondent deleted the LinkedIn page.
- 2.12. On July 9, 2024, Respondent replied by email to an inquiry sent by the Board. Respondent admitted that she used CPA title in association with her name: “I never filed anything or represented myself as a CPA in any way outside of it being on the name.”
- 2.13. On November 25, 2024, Board staff served the Statement of Charges Packet upon Respondent when it was placed in an envelope, properly stamped, addressed, and deposited in the United States mail to the last known address of the licensee. RCW 34.05.010(19)..
- 2.14. Accompanying the Statement of Charges were a cover letter with instructions for

responding to the Statement of Charges, a form Answer to Statement of Charges, a Notice of Opportunity to Defend, and a proposed Consent Agreement (Statement of Charges Packet).

- 2.15. The Board advised Respondent in the cover letter, Answer to Statement of Charges, and Notice of Opportunity to Defend that Respondent had 20 days to answer and/or request a hearing.
- 2.16. To date, Respondent has not answered the Statement of Charges or requested a hearing.

3. CONCLUSIONS OF LAW

From the foregoing Findings of Fact, the Board makes the following Conclusions of Law:

- 3.1. The Washington State Board of Accountancy has jurisdiction over Respondent and the subject matter of the case.
- 3.2. The facts set out above in paragraphs 2.1 through 2.10 constitutes holding out as a CPA through the use of the “CPA” title when not licensed to do so, which is a violation of RCW 18.04.345(2)(a) “Prohibited Practices—Exemptions”
- 3.3. The facts set out above in paragraphs 2.1 through 2.10 constitute advertising falsely by the presentation of a written instrument or device bearing a person’s name in conjunction with the words “certified public accountant” or any abbreviation thereof, which is a violation of RCW 18.04.380(1) “Advertising falsely—Effect.”
- 3.4. The facts set out in paragraphs 2.11 through 2.13 of the Statement of Facts indicate Respondent has been properly served with the Statement of Charges, Answer to Statement of Charges, and Notice of Opportunity to Defend and has failed to respond within the required 20 days of service which is a violation of RCW 34.05.010(19).

- 3.5. The failure of Respondent to file a request for a hearing in this matter within the time limit established by statute constitutes a default, resulting in the loss of Respondent's right to a hearing.
- 3.6. The Board is legally entitled to proceed to resolve the matter without further notice to, or hearing for the benefit of Respondent, except that a copy of this order shall be served upon Respondent. RCW 34.05.440.

4. **FINAL ORDER**

Based upon the above Findings of Fact and Conclusions of Law, the Board hereby makes the following Order:

- 4.1. Respondent shall pay the Board a fine in the amount of eight thousand five hundred dollars (\$8,500) and shall reimburse the Board for its investigative costs and legal fees in the amount of two thousand dollars (\$2,000). Payments shall be remitted to the Washington State Board of Accountancy at PO Box 9131, Olympia, WA 98507-9131 within 90 days of the service of this Order.
- 4.2. Respondent shall refrain from using the CPA title or performing restricted services as set forth in RCW 18.04.345 in Washington state unless licensed to do so.

DATED this 15th day of January, 2025.

WASHINGTON STATE
BOARD OF ACCOUNTANCY



Tonia Campbell, CPA
Board Chair

Presented by:

Elizabeth Lagerberg

Elizabeth Thompson-Lagerberg WSBA #25159
Assistant Attorney General
Attorneys for Washington State Board of Accountancy