

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

In the Matter of the Certified Public  
Accountant (CPA)  
Licenses to Practice Public Accounting of:

Charles Grass  
License No. 10209

*Individually and as Owner of,*

Grass CPA & Associates LLC  
Firm License No. 6701

Respondent.

No. ACB-1569

CONSENT AGREEMENT  
AND AGREED ORDER

The Washington State Board of Accountancy (Board) and Charles Grass (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 any individual or firm 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, Charles Grass, the Respondent herein, held an individual Certified Public Accountant (CPA) license to practice as a CPA in the state of Washington. The Board issued Respondent license number 10209 on July 26, 1985.
- 2.2 At all times material hereto, Respondent held a CPA firm license as sole owner, Grass CPA & Associates LLC. The Board issued the firm license number 6701 on July 7, 2021.
- 2.3 In September 2022, a new client engaged Respondent's firm to prepare multiple filings, including a Washington State Estate and Transfer tax return ("state return"). The due date for the state return was October 20, 2022.
- 2.4 Respondent's firm mailed a six-month extension for the state return prior to the October 2022 due date.

- 2.5 The extension request mailed by Respondent's firm was returned to the firm due to insufficient postage. As such, an extension was never granted.
- 2.6 Respondent remained committed to working on the engagement from September 2022 through April 19, 2024.
- 2.7 On April 19, 2024, Respondent emailed the client. Respondent stated that his firm would not be able to respond to a Department of Revenue ("DOR") letter due April 30, 2024. Respondent wrote off the professional fees due to the firm. Respondent further suggested that the client make other arrangements for filing the return that was due in October 2022.
- 2.8 In June 2024, the DOR gave a final release to the estate. The client stated that DOR gave no indication of any fines or penalties owing.

### **Section 3: Conclusions of Law**

- 3.1 The Board has jurisdiction over the Respondent and the subject matter of this proceeding.
- 3.2 The facts set out above in Paragraphs 2.1 through 2.8 constitutes a failure to exercise due professional care. This is a violation of WAC 4-30-046, and is grounds for disciplinary action under RCW 18.04.295(4) and WAC 4-30-142(5).

### **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 to the following:
- 4.2.1 Respondent shall pay the Board a fine in the amount of three thousand dollars (\$3,000).
- 4.2.2 Respondent shall pay the Board the amount of one thousand dollars (\$1,000) to reimburse the Board's investigative and legal costs.

4.2.3 The payments in paragraphs 4.2.1 and 4.2.2 are due within 30 days of 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.

4.2.4 Practice restriction: Respondent shall not accept or perform engagements for Washington State Estate and Transfer Tax Returns.

4.2.4.1 To lift the stay, Respondent must request to the Board that the restriction be lifted, and complete 20 hours of CPE related to the restricted practice within the six months preceding the request.

I, Charles Grass, 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 3 day of December, 2024.

RESPONDENT

  
\_\_\_\_\_  
Charles Grass

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

DATED this 19th day of December, 2024.

WASHINGTON STATE  
BOARD OF ACCOUNTANCY



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Kate Dixon  
Chair