

WASHINGTON STATE
BOARD OF ACCOUNTANCY

SHARON M. ANDREASON,
LICENSE NO. 06420
Respondent.

Case No.: ACB-1580

CONSENT AGREEMENT AND AGREED
ORDER

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

I. 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 Executive 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 Executive 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 CPA certificate or 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 certificate or 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:

II. STIPULATED FACTS

1.1. At all times material hereto, Sharon M. Andreason, the Respondent herein, held an individual Certified Public Accountant (CPA) license to practice as a CPA in the state of Washington, No. 06420, issued on December 21, 1979.

1.2. On October 3, 2024, the Board received a complaint against Respondent. The complaint was submitted by a client of Respondent and alleged that Respondent had agreed multiple times to provide client's tax records but continually failed to do so.

1.3. The Respondent performed accounting services for both the client and the client's business from 2008 to present.

1.4. The client is selling their business, and they require past accounting records to close the sale of the business.

1.4.1. The complainant/client said that Respondent agreed twice over the phone to provide the requested accounting records.

1.4.2. The multiple requests sent by the client to Respondent requested all accounting records in the possession of Respondent that were prepared for the complainant and their business. The requests provided examples such as, but not limited to, tax return copies, financial statements, credit reports, analysis of fixed and variable expenses, tax workpapers, carryover information, year-end adjustments, and depreciation schedules.

1.4.3. Respondent still has not provided any records in response to the client's requests.

1.5. Board staff made numerous attempts to contact Respondent.

1.5.1. On November 15, 2024, Board staff sent a letter of inquiry to Respondent's address of record. Respondent's response was required within 20 days.

1.5.2. On January 3, 2025, Board staff sent a follow-up letter to Respondent at the address of record, as Respondent had not responded to the initial response. Respondent's response was required within 20 days.

1.5.3. Board staff provided a copy of the letter to Respondent's email address of record, and the email address listed on Respondent's website, which was different than the Board's records.

1.5.4. On March 19, 2025, Board staff placed a phone call to Respondent's phone number of record, and left a voicemail when there was no answer.

1.6. As of June 5, 2025, Respondent has neither responded to communications from the Board as required, or provided the client with any of the requested records.

III. CONCLUSIONS OF LAW

1.1. The Board has disciplinary jurisdiction over Respondent and the subject matter of this proceeding under RCW 18.04.295. Respondent's acts described in Stipulated Facts

paragraphs 1.1 through 1.6 constitute cause for Board discipline under RCW 18.04.295, RCW 18.04.380, and RCW 18.04.345, as specifically set out below.

- 1.1. The facts set out above constitute a failure to provide licensee-prepared client records and licensee's work products upon request, which is a violation of WAC 4-30-053, and grounds for disciplinary action under RCW 18.04.295(4).

IV. 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 that Respondent shall:
 - 1.2.1. Pay the Board a fine in the amount \$2,000 within 30 days.
 - 1.2.2. Reimburse the Board for investigative and legal costs of \$1,000 within 30 days.
 - 1.2.3. Completion of a 4-hour course covering 2025 Washington State Board approved ethics and regulations, 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 CPE may not be counted towards CPE renewal requirements

DATED this _____ day of _____, _____.

Sharon Andreason
Respondent

DATED this _____ day of _____, _____.

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

Tonia Campbell, CPA
Board Chair