

Board of Accountancy

WASHINGTON STATE

Winter Edition 2020



Adios...

Just a few words as I depart after 33 years in State Service.

I would first like to thank our staff. It is a really great crew. Many of you in our CPA community already know that if you have had the opportunity to interact with them in getting an issue sorted out, help with getting your license renewed, or an application moved along. During my time as ED I would get unsolicited compliments from licensees following their interactions with our staff, such as: "We love our Board." and "I think the Washington Board of Accountancy is the most efficient government organization ever!"

Our Board members, to a one, are very active and engaged. Our AAGs have been kept busy. Changes to the statute, rewritten rules, and policies have all proceeded apace.

As many of you also know, much of the work of the Board is disciplinary work. Many thanks to our Board members who have asked the tough questions.

In reviewing the litany of cases that we have dealt with over

the last eight years, I feel the gravity of having touched so many lives in this way. These decisions are never easy and just about always agonizing. As you might suspect, respondent CPAs are, on balance, worthy legal adversaries. Many times our little state government ship was rocked, but these storms could not be avoided. I leave this work a little haunted, but I think that is normal.

It has been a challenge but we have all managed to soldier along and get the job done amid the pandemic. I miss the interaction at work during this time of social distancing. This too shall pass, but not nearly as quickly as anyone would like. Please do the things you need to do to stay safe.

As for me, I will be in my garden pulling weeds, spreading leaf compost, looking after grandchildren, firing my forge, or knocking things off my "honeydo" list.

Take care,

Charles Satterlund, CPA
Executive Director

CPE REMINDER: THE NEW 20-HOUR CPE RULE FOR 2020

On January 1, 2020, new rules regarding continuing professional education (CPE) came into effect. One of the biggest changes is that individuals holding an active CPA license are now required to complete a minimum of 20 hours of CPE per year. This starts in 2020 and is not retroactive.

Active licensees still need to complete a total of 120 hours of CPE, including a Board approved ethics course, within their total reporting period, but should plan their CPE so they're earning at least 20 hours each year.

If you held a license at any time during 2020, you must meet this annual minimum requirement.

In This Edition

A Message from the Board Chair	2
Time to Renew?	3
IT Modernization Project	3
Disciplinary Actions.....	3
Help! We Are Drowning in Returned Mail!	4
2021 Board Meeting Schedule	4
Communications	4



Officers:

Joel Cambern – Chair
Rajib Doogar – Vice Chair
Jacqueline Meucci, CPA – Secretary

CPA Members:

Mark Hugh, CPA
Brian R. Thomas, CPA
Carol A. Morgan, CPA
Thomas P. Sawatzki, CPA
Brooke Stegmeier, CPA

Public Member:

Kate Dixon

WA STATE BOARD OF ACCOUNTANCY
BOARD STAFF:

Charles Satterlund, CPA
Executive Director

Jennifer Sciba
Deputy Director

Lori Mickelson
Chief Administration Officer

Michelle Tuscher
Chief Information Officer

Tia Landry
Data and Systems Administrator

Kelly Wulfekuhle
Enforcement Administrator

Taylor Shahon, CPA
Lead Investigator

Kirsten Donovan
Confidential Records Manager

Anthony Manfre
Licensing Specialist

Caitlin Upshall
Communication Specialist

HELP US, HELP YOU,
ANY SUGGESTIONS?

Please send your suggestions to
customerservice@acb.wa.gov.

A MESSAGE FROM THE BOARD CHAIR

Once or Twice?

By Mark Hugh, Board Chair



Mark Hugh

The one universal passion all accountants share, that one obsession that binds us all together, is boundless enthusiasm for a grid of columns that go up and down, and left and right, almost to infinity.

Yes, we've got a thing, that's called spreadsheet love.

My special spreadsheet is the one I use to track my CPE. Not only does it keep a running total of hours for the reporting period, but it separates courses into different categories so I can track what's unlimited (technical), limited (nontechnical, nano learning, presentation), and what's required (ethics, an annual minimum). After years of tweaking, modifications, updates, blood, sweat, and tears, it is perfect.

But not for long, as within the next year it becomes redundant.

The Board is in the process of a licensing software conversion and as part of the new system, starting in 2021, CPAs will have access to a robust individual CPE tracking system on the Board's online application system. It will do everything my spreadsheet can do, plus more, and it will make renewing my license at the end of my reporting period a breeze.

While using the Board's CPE tracker during a three-year reporting period will not be required, it will be required for license renewal after that reporting period ends. Therefore, rather than enter the information twice, on my spreadsheet during the reporting period and on the Board's CPE tracker for the purposes of license renewal, I plan to enter all my CPE initially during my reporting period on the Board's CPE tracker.

That is an easy no brainer, once is a better use of time and resources than twice. It is cost benefit, the conceptual framework, Accounting 101, 8 AM day one. I passed that class and if you are a CPA, you did too.

Why is the Board making this change? Currently everyone is on the honor system for their renewal, certifying that they did meet CPE requirements for renewal, with the exception of more detail about the sponsor of their Board approved ethics class.

However, the standard in most other states is to list all CPE courses as part of licensing renewal. And, during the Board's routine annual CPE verification audits of a sample population, there is a growing percentage of CPAs that are adopting the fudge factor method in certifying that they did meet the CPE requirements for renewal and failing the subsequent CPE audit.

For almost all of us, this will not be an issue. We get more CPE than the required three-year 120 hour minimum and more CPE than the required annual 20 hour minimum. And, especially with the new annual minimum, we need to track our CPE during the year to make sure that annual minimum is met. Now we will have a free tracking tool that will integrate seamlessly with the licensing renewal process.

But you will have to enter it at least once, as there will be no data integration or upload feature from Washington CPE sponsors. That's because Washington's flexible and broad rules for CPE, which allow many formats of education to qualify, including nontechnical classes, industry conferences, in-house education, and starting in 2020, nano-learning, all without any requirement for Board pre-approval, creates an unlimited number of potential CPE sponsors and therefore an unlimited number of data integration and upload problems.

But once, is less than twice. And while I may miss my beloved spreadsheet, once is still better than twice.



TIME TO RENEW?

For more than 8,000 individuals and firms, 2021 is your renewal year. If you are not sure this applies to you or your firm, you can verify in a number of ways:

- Log into your SAW account and check your expiration date (remember your firm will have a separate SAW account from your individual account)
- Watch for our renewal reminder letters and emails (if your contact information is not up to date you won't receive these)
- Check your expiration date through our licensee search on our website <https://acb.wa.gov/>
- Send us an email to customerservice@acb.wa.gov
- Give us a call at (360) 753-2586

Please note your online account will not be available March 1-7, 2021, when we implement our new license application system. Please check the website for possible

Important Dates

If you are up for renewal, here are the dates you need:

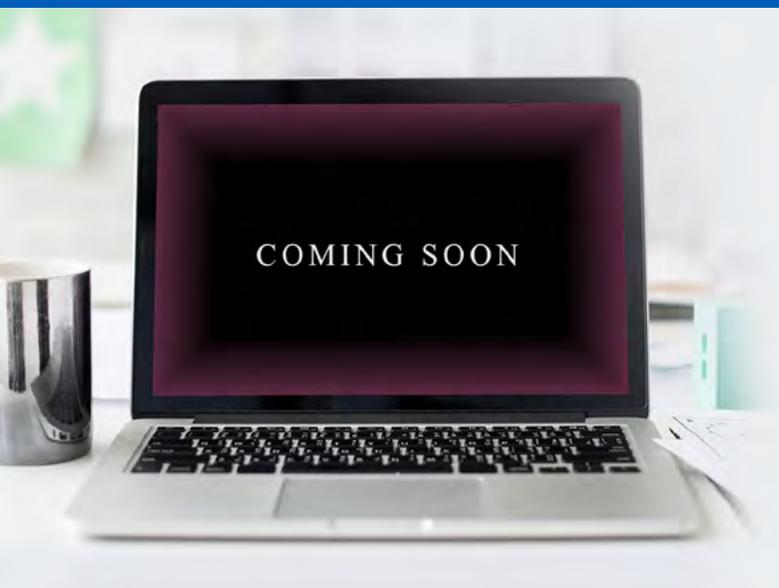
- **December 31, 2020 – CPE reporting period ends**
- **January 1 to April 30, 2021 – renewal application dates to avoid paying the late fee**
- **June 30, 2021 – deadline for renewal applications**

changes to these dates.

We suggest you submit your application early. April is generally your busiest time of year as well as ours.

We are here to help with your questions, so send us an email or give us a call.

Happy holidays!



IT MODERNIZATION PROJECT

In March 2021, the Board of Accountancy is planning on going live with their new, modernized, online application system. Users will notice a new, updated look when they use the Board's online system for renewals, initial applications, and all other online services. The functionality will remain the same, but the process will be easier and accessible on modern web browsers and mobile devices. Additionally, licensees will be able to keep track of their completed CPE courses in the new CPE tracker.

The Board is looking forward to launching the new system! Please feel free to contact the Board with any questions you have about the modernization project.



DISCIPLINARY ACTIONS

In accordance with ACB Policy 2017-2, the Board makes available the following disciplinary actions. Additional details are accessible through the licensee search found at <https://acb.wa.gov/>.

Sharon Andreason

October 26, 2020

The Board entered into a Consent Agreement with Sharon Andreason. The Board found sufficient evidence that Sharon Andreason failed to comply with the Board's quality assurance requirements.

HELP! WE ARE DROWNING IN RETURNED MAIL!

Every year around this time, we mail out reminders about the upcoming renewal period. Every year around this time, we receive hundreds and sometimes even thousands of these reminders back with bad addresses.

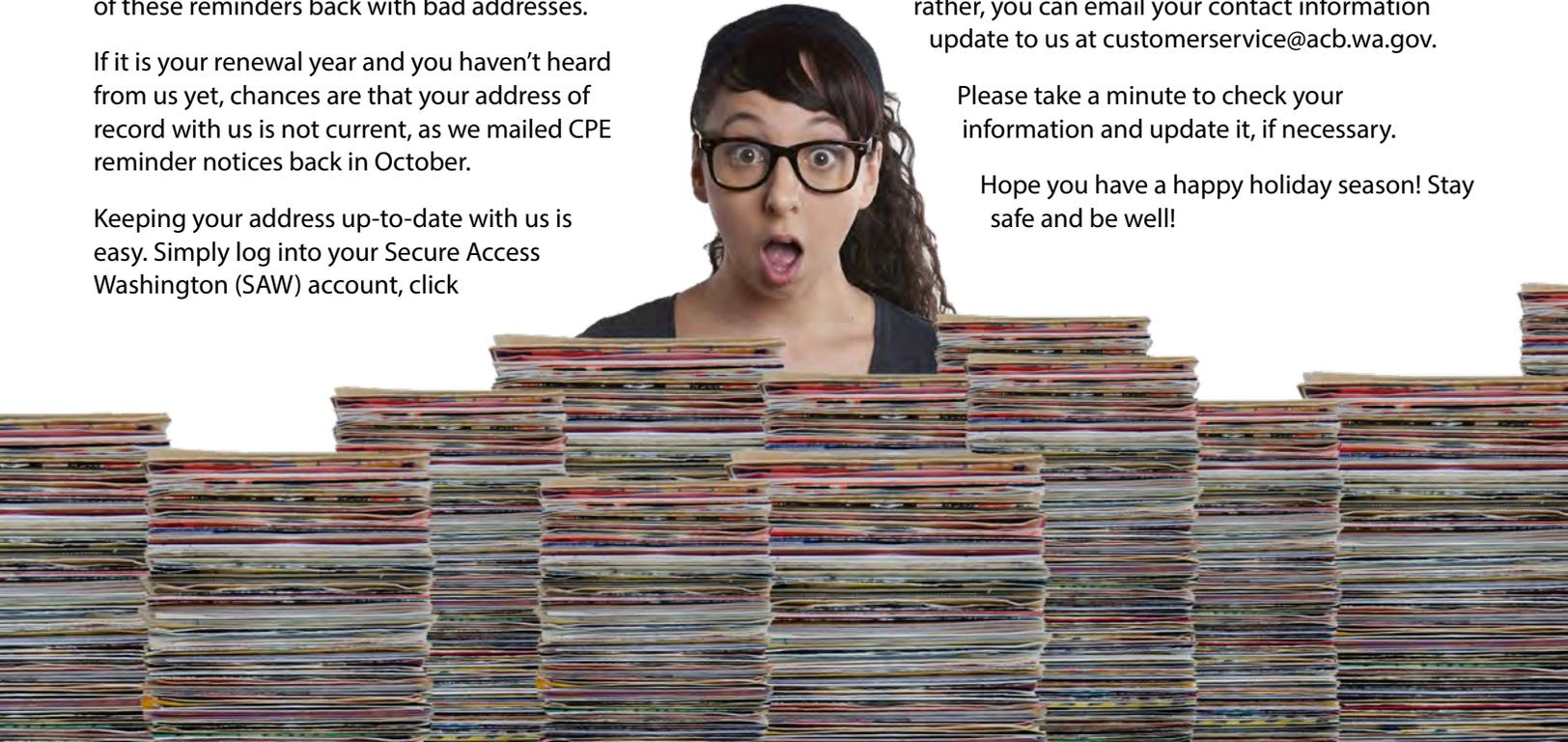
If it is your renewal year and you haven't heard from us yet, chances are that your address of record with us is not current, as we mailed CPE reminder notices back in October.

Keeping your address up-to-date with us is easy. Simply log into your Secure Access Washington (SAW) account, click

"Change Contact Information", and enter your new address. While you are in there, make sure that your email and phone numbers are up-to-date as well. If you would rather, you can email your contact information update to us at customerservice@acb.wa.gov.

Please take a minute to check your information and update it, if necessary.

Hope you have a happy holiday season! Stay safe and be well!



2021 BOARD MEETING SCHEDULE

Board meetings are open to the public, and your participation is valued and encouraged. We post the [meeting agendas](#) to the website approximately two weeks prior to a scheduled meeting. You are able to provide your thoughts on any agenda item; plus you have the opportunity to speak on any topic during the public input section at the end of the meeting.

Due to the COVID-19 virus all meetings have been scheduled to be held virtually. Meetings will be changed to physical locations when it is safe to do so. We will post information on accessing the meetings on our website at www.acb.wa.gov as each meeting date approaches.

January 29, 2021	Microsoft Teams Meeting
April 30, 2021	Microsoft Teams Meeting
July 30, 2021	Microsoft Teams Meeting
October 29, 2021	Microsoft Teams Meeting

All meetings start promptly at 9:00 a.m. Hope to virtually see you there!

COMMUNICATIONS

In the unique times facing the globe due to COVID-19, communication can go a long way to bridging gaps with clients and putting minds at ease. The Board has received an increased amount of inquiries about clients having difficulties contacting their CPAs, inability to retrieve records, or ensure the completion of services. Now, more than ever, taking extra steps to maintain clear communication lines can assist in a strong and open relationship.

