

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

In the Matter of the Certified Public
Accountant (CPA) Certificate and/or
Licenses to Practice Public Accounting of:

Steven Hauser
License No. 06847

Respondent.

No. ACB-1414

STIPULATED AGREEMENT
AND ORDER OF ASSURANCE

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

Section 1: Procedural Stipulations

- 1.1 Respondent understands that the Board has issued a statement of charges in this matter and may proceed to a hearing before the Board upon the merits of said charges, however, the Board desires to facilitate resolution of this matter in accordance with the legislative intent endorsed in RCW 34.05.060.
- 1.2 Respondent understands that should the Board prevail at hearing based on a statement of charges that 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 and may impose a fine plus the Board's investigative and legal costs in bringing charges or impose conditions precedent to renewal of the certificate or license, or impose full restitution to injured parties.
- 1.3 Respondent understands that the Respondent has the right to defend against a statement of charges by demanding a hearing and presenting evidence on the Respondent's behalf and the Respondent voluntarily waives the right to a hearing and all other rights which 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.
- 1.4 Respondent wishes to expedite the resolution of this matter by means of this Stipulated Agreement and Order of Assurance 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 Stipulated Agreement and Order of Assurance are not binding unless approved by the Board and fully executed.
- 1.6 Should this Stipulated Agreement and Order of Assurance be rejected by the Board and the Board proceeds to issue a statement of charges, the Respondent waives any objection to the participation of any members of the Board at a hearing on this matter, other than the consulting Board member in this proceeding.

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

Section 2: Stipulated Facts

- 2.1 Respondent holds a valid Certified Public Accountant (CPA) license to practice public accounting (License No. 06847, issued on June 27, 1980) in Washington State.
- 2.2 The Respondent is a 90% owner of the CPA firm, Hauser Long, P.S. (Firm License No. 4132).
- 2.3 The Respondent admitted to reporting various personal expenses, as business expenses of the firm, on IRS form 1020S for tax years 2009 through 2012 in the amount of approximately \$23,000.
- 2.4 Board investigative staff verified through records that personal expenses were charged to, and paid by, the firm.

Section 3: Conclusions of Law

- 3.1 The Board has jurisdiction over the Respondent and the subject matter of this proceeding.
- 3.2 The conduct described in Stipulated Facts 2.1 through 2.4 constitutes cause for Board discipline under WAC 4-30-052, which states that CPAs must not commit, or allow others to commit in their name, any act that reflects adversely on their fitness to represent themselves as a CPA. In addition, reporting personal expenses as business expenses on a federal tax return is violation of WAC 4-30-142 (5) E.

Section 4: Agreed Order

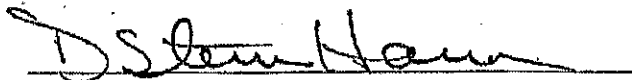
- 4.1 Respondent consents to the entry of this Order and has waived any right to a hearing.
- 4.2 Pursuant to RCW 18.04.295, the Board has the power to impose discipline. Based on the preceding Stipulated Facts and Conclusions of Law, the Board so orders that Respondent shall:
- 4.2.1 Pay the Board a fine in the amount of one thousand dollars (\$1,000) within 90 days of the service of this Order. Such fine shall be made payable to the Washington State Board of Accountancy and remitted to the Washington State Board of Accountancy at PO Box 9131, Olympia, WA, 98507-9131.
- 4.2.2 Pay the Board the amount of five hundred dollars (\$500) to reimburse the Board's investigative and legal costs within 90 days of the service of this Order. Such reimbursement shall be made payable to the Washington State Board of Accountancy and remitted to the Washington State Board of Accountancy at PO Box 9131, Olympia, WA 98507-9131.
- 4.2.3 Complete four (4) hours of continuing professional education (CPE) in Board approved ethics and regulations with specific application to the practice of public accounting in Washington State. The CPE course must be completed within 90 ¹⁸⁰ days.

days of the acceptance of this Order. A certificate of completion must be submitted to the Board within 30 days of the completion date of the course.

- 4.3 In the event that the IRS issues a finding and/or concludes there is sufficient evidence that the Respondent is responsible for tax irregularities, the Board may use that information in any subsequent reviews of this case.
- 4.4 The Board will publish the terms of this Stipulated Agreement and Order of Assurance.

I, Steven Hauser, certify that I have read this Stipulated Agreement and Order of Assurance 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 Stipulated Agreement and Order of Assurance, I understand that I will receive a signed copy.

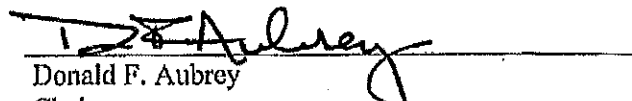
DATED this 12th day of MARCH, 2015.


Steven Hauser
Respondent

The Board accepts and enters this Stipulated Agreement and Order of Assurance.

DATED this 23rd day of MARCH, 2015.

WASHINGTON STATE
BOARD OF ACCOUNTANCY


Donald F. Aubrey
Chair