

**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:

Robert Roy Martin
License No. 32049

The Bearded CPA
Firm License No. 6342

Respondent.

No. ACB-1469

CONSENT AGREEMENT

The Washington State Board of Accountancy (Board) and Robert Roy Martin
(Respondent), stipulate and agree as follows:

Section 1: Procedural Stipulations

- 1.1 Respondent understands that the Board may issue a statement of charges in this matter and proceed to a hearing before the Board upon the merits of said charges. The Board has not done so 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 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 has the right to defend against a statement of charges 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.
- 1.4 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.
- 1.6 Should this Consent Agreement 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. 32049, issued on November 6, 2013) in Washington State.
- 2.2 Respondent owns and operates The Bearded CPA. The Bearded CPA holds a valid CPA firm license to practice public accounting (License No. 6342, issued on August 22, 2016) in Washington State.

- 2.3 Complainant had engaged Respondent to handle the payroll function for her business, including preparation of Form 941 Employer's Quarterly Federal Tax Return.
- 2.4 On or about October 2, 2016, Complainant terminated the engagement with Respondent.
- 2.5 Complainant made numerous requests after the date of termination, including additional services, information, and records. The request for records was non-specific, and Respondent replied with additional information, also stating that some records had been previously provided. Respondent believed that he fulfilled the records request.
- 2.6 On November 2, 2016, Complainant made another records request to Respondent, specifically requesting, "the 941 reports for every month [Respondent] did payroll and taxes for [Complainant]."
- 2.7 On January 9, 2017, Respondent provided Complainant a copy of all files. The requested 941 forms were included. This occurred sixty-eight days after the specific request. Respondent stated that the 941 forms were previously directly provided from his software. After Respondent looked into the matter, he discovered that the documents were no longer directly provided from his software as of earlier in the year.

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 the Stipulated Facts above constitute cause for Board discipline under RCW 18.04.295, for violations of WAC 4-30-051. WAC 4-30-051 states that a licensee should comply with the client's request to provide records as soon as practical but, absent extenuating circumstances, no later than forty-five days after the request is made.

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 that:
- 4.2.1 Pay the Board a fine in the amount of five hundred dollars (\$500) within 90 days of the service of this Agreement. 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 one hundred dollars (\$100) to reimburse the Board's investigative and legal costs within 90 days of the service of this Agreement. 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 Respondent shall complete a Continuing Professional Education (CPE) course in Board approved ethics and regulations with specific application to the practice of public accounting in Washington State. The course must be completed within 90 days of the service of this agreement, and a certificate of completion submitted to the Board within 30 days of course completion. This course may qualify for the CPE in ethics and regulation required for renewal by WAC 4-30-134(6).
- 4.2.4 Respondent shall complete three (3) hours of CPE in records management. The CPE must be completed within 90 days of the service of this agreement, and a certificate of completion submitted to the Board within 30 days of course completion.

I, Robert Roy Martin, 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 2 day of May, 2017.

RESPONDENT



Robert Roy Martin

The Board accepts and enters this Consent Agreement.

DATED this 4th day of May, 2017.

WASHINGTON STATE
BOARD OF ACCOUNTANCY



Thomas G. Neill, CPA
Chair