

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

In the matter of:

Tavia Dion Blume
License No. 33527

Respondent.

NO. ACB-1496

FINDINGS OF FACT,
CONCLUSIONS OF LAW
AND DEFAULT ORDER

1 INTRODUCTION

THIS MATTER, arises out of the Statement of Charges issued by the Executive Director of the Washington State Board of Accountancy (hereinafter Board) on January 30, 2019. The Statement of Charges alleges that Tavia Dion Blume (hereinafter Respondent) violated the provisions of RCW 18.04. Respondent has failed to answer or otherwise respond to the Statement of Charges.

THIS MATTER having come before the Board upon the motion of Elizabeth Thompson-Lagerberg, Assistant Attorney General; Respondent having failed to answer or otherwise respond to the Statement of Charges; the Board having reviewed the records herein and the Declaration of Charles E. Satterlund, Executive Director, and being advised in the premises, makes the following:

2 FINDINGS OF FACT

- 2.1 At all times material hereto, Tavia Dion Blume, the Respondent herein, held an individual Certified Public Accountant (CPA) License to practice as a CPA in the state of Washington, No. 33527.

- 2.2 For approximately five years, until late 2018, Respondent served in a voluntary capacity as Treasurer of a not-for-profit organization (“the Organization”).
- 2.3 Respondent had full control of the Organization’s bank accounts and was able to make deposits and withdrawals without secondary authorization. No other members had access to the accounts.
- 2.4 In September 2018, the Organization’s President and Webmaster discovered that money was missing from their accounts.
- 2.5 The Organization’s President and Webmaster reviewed their accounts and determined that from April 2018 until September 2018, Respondent wrongfully withdrew funds for personal use in the amount of \$35,446.09.
- 2.6 The Organization has attempted to contact Respondent, but she has not responded to any contact from the Organization, and she has not repaid the funds.
- 2.7 The Organization filed a police report against Respondent for the theft of \$35,446.09. Respondent did not respond to attempted contact by the police.
- 2.8 On October 2, 2018, the Board began an investigation and mailed an inquiry requiring a response to Respondent’s address of record. Respondent failed to respond to the Board’s investigator.
- 2.9 On January 30, 2019, a Statement of Charges was issued to the Respondent. No response was received.

3 CONCLUSIONS OF LAW

From the foregoing Findings of Fact, the Board makes the following Conclusions of Law.

- 3.1 The Washington State Board of Accountancy has jurisdiction over Respondent and the subject matter of the case. RCW 18.04.295; RCW 18.04.305.

- 3.2 Service is completed when mail is properly stamped, addressed, and deposited in the United States mail to the last known address of the licensee. RCW 34.05.010(19).
- 3.3 Based on the above Findings of Fact, and Conclusions of Law, Respondent has been served with the Statement of Charges, Answer to Statement of Charges, and Notice of Opportunity to Defend.
- 3.4 The failure of Respondent to file a request for a hearing in this matter within the time limit established by statute or agency rule constitutes a default, resulting in the loss of Respondent's right to a hearing. The Board is legally entitled to proceed to resolve the matter without further notice to, or hearing for, the benefit of Respondent, except that a copy of this order shall be served upon Respondent. RCW 34.05.440.
- 3.5 Engaging in acts of fiscal dishonesty, as set out above, constitutes cause for Board sanction under RCW 18.04.295(2) and WAC 4-30-142(5)(e).
- 3.6 Committing an act that constitutes a crime under the laws of this state or federal law, as set out above, constitutes cause for Board sanction under RCW 18.04.295(5) and WAC 4-30-142(8).
- 3.7 Committing any act that reflects adversely on one's fitness to represent themselves as a CPA, as set out above, constitutes cause for Board sanction under RCW 18.04.295 and WAC 4-30-052(1).
- 3.8 Failure to respond to an inquiry of the Board, as set out above, constitutes cause for Board sanction under RCW 18.04.295, WAC 4-30-034, and WAC 4-30-142(13).
- 3.9 Such conduct constitutes grounds for Board discipline under RCW 18.04.295 and chapter 18.04 RCW.

4 FINAL ORDER

Based upon the above Findings of Fact and Conclusions of Law, the Board hereby makes the following Order:

- 4.1 Respondent's CPA certificate and individual license to practice public accounting are hereby REVOKED.
- 4.2 Respondent shall pay the Board a fine of fifteen thousand dollars (\$15,000) within 90 days of service of this Order.
- 4.3 Respondent shall reimburse the Board one thousand five hundred dollars (\$1,500) for legal and investigative costs within 90 days of service of this Order.
- 4.4 The Board will not consider Respondent qualified in any respect as a new applicant for licensure unless, prior to the time of application for licensure:
 - 4.4.1 Respondent has paid the fine in Paragraph 4.2.
 - 4.4.2 Respondent has reimbursed the Board's legal and investigative costs in Paragraph 4.3.
 - 4.4.3 Retakes and passes the CPA examination
 - 4.4.4 Satisfies all applicable provisions of WAC 4-30-126, and any other requirement imposed by the Board as a condition for licensure.
 - 4.4.5 Has not otherwise violated any provisions of chapters 18.04 RCW and/or Title 4 WAC during the revocation period.
- 4.5 Respondent shall not use the designation "CPA" or "certified public accountant" or hold out as a "CPA" or "certified public accountant" in violation of RCW 18.04.345, unless Respondent holds a license under RCW 18.04.105 and 18.04.215.
- 4.4 Any and all costs involved in complying with this order shall be borne by Respondent.

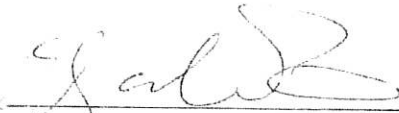
DATED this 5 day of APRIL 2019.

WASHINGTON STATE BOARD OF ACCOUNTANCY



Mark Hugh, CPA
Chair

Presented by,



Elizabeth Thompson-Lagerberg
WSBA #25159
Assistant Attorney General
Attorneys for Washington State Board of Accountancy