

**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:

Thomas J. Harris  
License No. 02796

Individually and as Owner of:

Harris Accounting Associates PLLC  
Firm License No. 6284

Respondent.

No. ACB-1519

CONSENT AGREEMENT  
AND AGREED ORDER

The Washington State Board of Accountancy (Board) and Thomas J. Harris  
(Respondent), stipulate and agree as follows:

**Section 1: 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 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 Board prevail at hearing based on the 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.

1.4 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:

## **Section 2: Stipulated Facts**

2.1 At all times material hereto, Thomas J. Harris, the Respondent herein, held an individual Certified Public Accountant (CPA) License to practice as a CPA in the state of Washington, No. 02796.

2.2 At all times material hereto, Respondent owned and operated Harris Accounting Associates PLLC, a licensed CPA firm license in the state of Washington, No. 6284.

2.3 On February 25, 2019, Respondent firm submitted a renewal application. The application stated that Respondent issued two audit reports annually from May 31, 2016, through April 30, 2019. Respondent failed to undergo peer review, and was granted a peer review extension through the renewal system to October 31, 2019. As of November 4, 2019, Respondent failed to enroll in peer review, and failed to complete a peer review.

## **Section 3: Conclusions of Law**

3.1 The Board has jurisdiction over the Respondent and the subject matter of this proceeding.

3.2 The facts set out in paragraph 2.2 through 2.3 constitute a failure to enroll in peer review prior to performing audit services, and a failure to undergo a required peer review, which is a violation of RCW 18.04.295, RCW 18.04.305, and WAC 4-30-130.

## **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 to the following:
  - 4.2.1 The Board shall waive imposition of a fine in consideration of Respondent's circumstances.
  - 4.2.2 Respondent shall 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 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 provide to the Board a monthly statement which certifies that he has done no attest or compilations services and that he has complied with all the terms of the Agreed Order. Letters of attestation shall be mailed on the last day of the month until Mr. Harris retires from the profession.
  - 4.2.4 Respondent and Respondent's firm shall be placed on practice restriction. The respondents shall not perform or offer to perform any attest or compilation services as defined in RCW 18.04.025.
  - 4.2.5 Failure to comply with any part of the Order shall result in immediate revocation of the respondent's individual and firm license(s). If the respondent's license is revoked under this paragraph, before the Board will consider any future application, the respondent must requalify as a new candidate, including:
    - 4.2.5.1 Comply with all terms of this Consent Agreement.

4.2.5.2 Retake and pass the CPA examination.

4.2.5.3 Any other requirements required by the Board, such as the requirements under WAC 4-30-126.

I, Thomas J. Harris, 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 \_\_\_\_\_ day of \_\_\_\_\_, 2020.

RESPONDENT

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Thomas J. Harris

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

WASHINGTON STATE  
BOARD OF ACCOUNTANCY

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Mark Hugh, CPA  
Chair