

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

In the matter of:

Bill G. Frazier

Respondent.

NO. ACB-1529

FINDINGS OF FACT,
CONCLUSIONS OF LAW
AND DEFAULT ORDER

1 INTRODUCTION

THIS MATTER, arises out of the Statement of Charges issued by the Charles E. Satterlund, Executive Director (Director) of the Washington State Board of Accountancy (Board) on January 6, 2020. The Statement of Charges alleges that Bill G. Frazier (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 on behalf the Director; 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 Bill G. Frazier, the Respondent herein, has never held an individual Certified Public Accountant (CPA) license to practice as a CPA in the state of Washington, or any other jurisdiction.

- 2.2 On August 19, 2019, the Board Staff accessed Respondent’s website. On the website, Respondent listed himself as: “Bill Frazier, MBA, JD, LL.M, Ed.M, Ed.D., CCM, CFA, CFP, CPA, CCFC – Accountancy, ADR, Business Economics, Financial Planning, Org. Development, SEC, Taxation.” On Respondent’s LinkedIn profile, used as recently as October 29, 2018, he holds himself out as a “Certified Public Accountant (CPA)” in Federal Way, Washington.
- 2.3 On August 16, 2019, the Director sent an inquiry to Respondent requiring a response by September 9, 2019.
- 2.4 On September 10, 2019, Respondent contacted the Director by phone and email to request an extension to respond until September 16, 2019. The extension was granted.
- 2.5 The Board Staff attempted to contact Respondent by email on September 24, September 29, and October 1, 2019.
- 2.6 On January 6, 2020, the Executive Director issued a Statement of Charges against Respondent which mail was properly stamped, addressed, and deposited in the United States mail to the last known address of the licensee on January 6, 2020. RCW 34.05.010(19). The due date for Respondent to answer was January 27, 2020.
- 2.7 The Director did not receive a response from Respondent on or before January 27, 2020.

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 was completed when it was 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 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 Holding out as a CPA when not licensed to do so, as described in paragraphs 2.1 through 2.4, constitutes a violation of RCW 18.04.345(2). Advertising falsely by the display of of a person's name in conjunction with CPA, as described in paragraphs 2.1 through 2.4, constitutes prima facie evidence under RCW 18.04.380(1) that Respondent held himself out as a licensee.

4 FINAL ORDER

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


- 4.1 Respondent committed a violation of RCW 18.04.345(2).
- 4.2 Respondent shall pay the Board a fine in the amount of four thousand dollars (\$4,000) 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.

- 4.3 Respondent shall pay the Board the amount of one thousand dollars (\$1,000) to reimburse the Director'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.
- 4.4 Respondent shall remove any representation that he is a "CPA" from all electronic media and other forms of communication such as business cards, stationery and signage and 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.
- 4.5 Any and all costs involved in complying with this order shall be borne by Respondent.

DATED this 5 day of May 2020.

WASHINGTON STATE BOARD OF ACCOUNTANCY



Mark Hugh, CPA
Chair

Presented by,

Elizabeth Lagerberg

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