

**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:

Gaylon D. Boley  
License No. 06884

Individually and as owner of:

Gaylon Boley CPA  
Firm License No. 5930

Respondent.

No. ACB-1536

CONSENT AGREEMENT  
AND AGREED ORDER

The Washington State Board of Accountancy (Board) and Gaylon D. Boley  
(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 Executive Director of 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 Executive Director of the Board prevail at hearing based on the Statement of Charges, 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, impose a fine plus the Board's investigative and legal costs in bringing charges, 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, Gaylon D. Boley, the Respondent herein, held an individual Certified Public Accountant (CPA) license to practice as a CPA in the state of Washington, No. 06884, issued on August 22, 1980.
- 2.2 At all times material hereto, Respondent held a CPA firm license for Gaylon Boley CPA in the state of Washington, No. 5930, issued on October 23, 2013.
- 2.3 On July 7, 2020, the Board received complaints against Respondent from Complainant #1 and Complainant #2. Both complaints alleged that Respondent failed to provide records that were requested. Complainant #1 originally requested records on March 31, 2020. Complainant #2 originally requested records on April 29, 2020.

- 2.4 On September 4, 2020, the Board received a response from Respondent. Respondent stated that he would provide the requested documents to both complainants.
- 2.5 As of December 3, 2020, both complainants state that they have not received their complete records from Respondent.
- 2.6 On or around March 26, 2021, Respondent provided the requested records to the complainants.

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

- 4.1. The Board has jurisdiction over the Respondent and the subject matter of this proceeding pursuant to chapters 18.04 RCW and 34.05 RCW.
- 4.2. The facts set out in paragraphs 2.1 through 2.5 constitute a failure to provide records to the client as soon as possible but, absent extenuating circumstances, no later than forty-five days after the request was made, which is a violation of RCW 18.04.295 and WAC 4-30-051(9).

### **Section 4: Agreed Order**

Respondent consents to the entry of this Agreement and has waived any right to a hearing.

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:

- 4.4. Respondent shall submit to the Board quarterly written statements for one year stating whether Respondent has complied with all records requests from clients as required by WAC 4-30-051. The first statement shall be due ninety days after the date of this Agreement.
- 4.5. Respondent shall complete four (4) hours of continuing professional education covering records, including requests by clients and/or records management. Respondent shall submit a course completion certificate to the Board within ninety (90) days of the date of this Agreement.

- 4.6. Respondent shall update or create a firm policy addressing client records requests, and send a copy to the Board within ninety (90) days of the date of this Agreement.
- 4.7. Respondent shall pay the Board a fine in the amount of one thousand dollars (\$1,000) within ninety (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.
- 4.8. Respondent shall pay the Board the amount of one thousand dollars (\$1,000) to reimburse the Board's investigative and legal costs within ninety (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.
- 4.9. Should Respondent fail to comply with any of the terms of this Consent Agreement then:
  - 4.9.1 A suspension of ninety (90) days will be automatically imposed from the date the Board provides notice to Respondent of failure to meet the specific terms, and an additional fine of \$1,500 will be imposed for failing to comply with this Order.
  - 4.9.2 The ninety (90) day suspension will be extended until the Respondent completes all items in this Order.

I, Gaylon D. Boley, 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 \_\_\_\_\_, 2021.

RESPONDENT

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Gaylon D. Boley

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

WASHINGTON STATE  
BOARD OF ACCOUNTANCY

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Joel Cambern  
Chair