

**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:

Brylie Broos  
License No. 32959

Individually and as owner of:

Accounting with Purpose, LLC  
Firm License No. 6212

Respondent.

No. ACB-1539

CONSENT AGREEMENT AND  
AGREED ORDER

The Washington State Board of Accountancy (Board) and Brylie Broos (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 an Amended 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 Amended 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 an Amended 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, Brylie Broos, the Respondent herein, held an individual Certified Public Accountant (CPA) license to practice as a CPA in the state of Washington, No. 32959, issued on September 11, 2014.
- 2.2 At all times material hereto, Respondent held a CPA firm license for Accounting with Purpose, PLLC, in the state of Washington, No. 6212, issued on July 3, 2019.
- 2.3 The Board received three complaints against Respondent alleging that Respondent: failed to file tax returns; failed to file tax return extensions; failed to communicate; and failed to provide requested records.
- 2.4 The Board sent inquiries to Respondent requiring a response within twenty days. Respondent failed to respond within the required twenty days, and failed to adequately respond to Board inquiries within the extended due dates requested by Respondent.

- 2.5 Subsequent to the issuance of a Statement of Charges, Respondent has communicated adequately with her clients, provided the records she had available to the clients, and provided responses to the Board regarding the complaints.
- 2.6 Respondent provided a letter explaining the circumstances that lead to her performance issues as well as the steps she has taken to enable her to serve her clients fully and professionally at present and into the future.

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

- 3.1. The Board has jurisdiction over Respondent and the subject matter of this proceeding.
- 3.2. The facts set out in the paragraphs above constitute a failure to maintain due professional care by failing to file tax returns for clients, failing to timely provide records upon request, and failing to communicate with clients, which is a violation of RCW 18.04.295, WAC 4-30-048(11), WAC 4-30-051, and the AICPA Code of Professional Conduct section 2.300.001.01.
- 3.3. The facts set out in paragraphs above constitute a failure to promptly furnish in writing a full and complete explanation as requested by the Board and failure to promptly respond to written inquiries of the Board, which is a violation of RCW 18.04.295, WAC 4-30-034, and WAC 4-30-142(13)(b).
- 3.4. Respondent submitted information which was considered in mitigation of the above violations.

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

- 4.1 Respondent consents to the entry of this Consent 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 Respondent shall pay the Board a fine in the amount of four thousand dollars (\$4,000).

4.2.2 Respondent shall pay the Board the amount of two thousand dollars (\$2,000) to reimburse the Board's investigative and legal costs.

4.2.3 The amounts due from Paragraphs 4.2.1 and 4.2.2 shall be made in twelve installments of five hundred dollars (\$500) per month, to be received no later than the last date of each month. Each payment 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.

4.2.4 Respondent shall complete a four hour Washington State board approved ethics course within 90 days. A certificate of completion must be provided to the Board within 30 days of course completion. This course may not count towards any CPE requirements with the Board, and must be a different provider than the ethics course used to meet CPE requirements.

4.2.5 Respondent shall complete eight hours covering practice management within 90 days. A certificate of completion must be provided to the Board within 30 days of course completion.

4.2.6 Respondent's individual CPA license shall be suspended for three years.

4.2.6.1 The individual CPA license suspension shall be stayed.

4.2.6.2 Should Respondent fail to comply with all terms of this Agreement, or

commit further violations of Chapter 18.04 RCW and/or Title 4 WAC, then

the stay shall be lifted, and the three year suspension imposed beginning on the date the stay was lifted.

4.2.7 Respondent's firm CPA license shall be revoked through dissolution.

4.2.7.1 Respondent shall not perform or offer to perform attest or compilation services as defined by RCW 18.04.025 for three years from the date of this agreement.

I, Brylie Broos, 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 24th day of January, 2022.

RESPONDENT

  
Brylie Broos

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

DATED this 2nd day of February, 2022.

WASHINGTON STATE  
BOARD OF ACCOUNTANCY



Rajib Doogar  
Vice Chair