

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

In the matter of the Certified Public  
Accountant (CPA) License(s) to practice as a  
CPA of:

Kyle Jordan  
License No. 31844

Individually and as Owner of,

Kirchner & Jordan CPAs  
License No. 6628

Respondent.

No. ACB-1566

CONSENT AGREEMENT  
AND AGREED ORDER

The Washington State Board of Accountancy (Board) and Kyle Jordan (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 Acting 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 Acting 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 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 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, Kyle Jordan, the Respondent herein, held an individual Certified Public Accountant (CPA) license to practice as a CPA in the state of Washington, license number 31844, issued on September 5, 2013.
- 2.2 At all times material hereto, Respondent held a CPA firm license, Kirchner & Jordan CPAs, license number 6628, issued on September 9, 2019. Respondent is the sole owner.
- 2.3 The Board received a complaint from a client of Respondent's firm (Complainant). The complaint alleged that after Complainant notified Respondent of a change in address, Respondent failed to update Complainant's records. As a result, Complainant's records confidential client information were sent to previous address on record with the firm.
- 2.4 Respondent prepares tax organizer forms (forms) to assist clients in preparing the necessary information for completing a tax return.

- 2.5 These forms, once prepared, typically client confidential information, which includes first and last names, addresses, telephone numbers, email addresses, dates of birth, and past tax return information including employer names and income.
- 2.6 Respondent provided the Board with a copy of the organizer sent to complainant, which contained Complainant's Personally Identifiable Information (PII) and confidential client information listed above.
- 2.7 Complainant's 2023 forms were sent to their previous address that Respondent's firm failed to correctly update, and thereby disclosed client confidential information and PII to third parties without permission of the client.
- 2.8 Complainant also received the forms for a different client. The address information on the envelope were for Complainant, but the enclosed paperwork the contained confidential information of another client.

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

- 1.1 The Board has jurisdiction over the Respondent and the subject matter of this proceeding.
- 1.2 RCW 18.04.405 and WAC 4-30-050 prohibit a licensee or licensed firm, or any of their employees from disclosing any confidential information obtained in the course of a professional transaction except with the consent of the client or former client.
- 1.3 The AICPA Code of Professional Conduct, incorporated into Board rules through WAC 4-30-050, sets out what constitutes confidential client information in section 0.400.09: "Any information obtained from the client that is not available to the public." AICPA Code of Professional Conduct 1.700.001.01 states: "A member in public practice shall not disclose any confidential client information without specific consent of the client."

- 1.4 The facts set out in paragraphs 2.4 through 2.7 above are two incidents of wrongful disclosure of confidential client information without the specific consent of the clients, each of which constitutes a violation of RCW 18.04.405, and WAC 4-30-050.
- 1.5 The facts set forth in paragraphs 1.3 through 1.7 above constitute failure to meet the standards of due professional care as required by WAC 4-30-046.
- 1.6 These violations constitute grounds for sanctions pursuant to RCW 18.04.295 and RCW 18.04.395. including but not limited to the denial, revocation, suspension, or refusal to renew or reinstate any license of the Respondent, the imposition of a fine up to thirty thousand dollars plus the Board's investigative and legal costs, and imposition of full restitution to injured parties.

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

- 1.1 Respondent consents to the entry of this Agreement and has waived any right to a hearing.
- 1.2 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:
  - 1.2.1 Respondent shall pay the Board a fine in the amount of one thousand dollars (\$1,000).
  - 1.2.2 Respondent shall pay the Board the amount of seven hundred fifty dollars (\$750) to reimburse the Board's investigative and legal costs.
  - 1.2.3 The payments in paragraphs 4.2.1 and 4.2.2 are due within 30 days of the service of this Agreement. They shall be made payable to the Washington State Board of Accountancy and remitted to PO Box 24281, Seattle, WA, 98124-0281.
  - 1.2.4 All employees of Respondent's firm, CPAs and non-CPAs, shall complete a professional education course no shorter than one (1) credit hour that covers the

confidentiality, client records, and personal client information as applicable to the practice of public accounting. All individuals must complete the course within 90 days of the service of this Agreement. Documentation of completion shall be submitted to the Board no later than 120 days after the service of this Agreement.

1.2.4.1 Within 30 days of the service of this Agreement, Respondent shall submit a list of people at the firm subject to the above.

1.2.5 Respondent shall submit a letter to the Board outlining the steps taken by the firm to protect personal identifiable information and confidential client records and ensure the information is not inappropriately disclosed. This letter must be submitted within 30 days after the service of this Agreement.

I, Kyle Jordan, 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 \_\_\_\_\_, 2024.

RESPONDENT

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Kyle Jordan

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

WASHINGTON STATE  
BOARD OF ACCOUNTANCY

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Kate Dixon  
Chair