

**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:

Sonya Vazquez
License No. 18715

Individually and as Owner of:

Vazquez and Company Inc
Firm License No. 5671

Respondent.

No. ACB-1532

CONSENT AGREEMENT
AND AGREED ORDER

The Washington State Board of Accountancy (Board) and Sonya Vazquez (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 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 Executive Director'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, Sonya Vazquez, the Respondent herein, held an individual Certified Public Accountant (CPA) license to practice as a CPA in the state of Washington, No. 18715, issued on August 5, 1996.
- 2.2 At all times material hereto, Respondent held a CPA firm license to practice as a CPA firm in the state of Washington. Vazquez & Co., CPA, PC held license no. 3834, issued on November 21, 1997, and expired June 30, 2007. Vazquez and Company Inc holds a license no. 5671, issued on October 10, 2011. Vazquez and Company Inc is wholly owned by Respondent.
- 2.3 Respondent failed to timely file a client's 2005 tax return. Respondent was unable to locate an electronic copy of the return or any confirmation of its filing that Respondent

believed occurred in 2006. In 2012, when Respondent was notified that the IRS did not receive the return, Respondent filed it on December 18, 2012.

- 2.4 Respondent failed to file the same client's completed 2018 tax return. As of June 2020, the return remained unfiled.

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 paragraphs 2.3 through 2.4 constitute a failure to properly maintain due care, which is a violation of RCW 18.04.295(4) and WAC 4-30-048(11). WAC 4-30-048(11) requires compliance with the Professional Code of Conduct issued by the AICPA (“the Code”). Section 0.300.040.05 requires that members observe the principles of due care.
- 3.3 The facts set out in paragraphs 2.3 and 2.4 constitute negligently failing to file a report or record required by local, state, or federal law, which is a violation of RCW 18.04.295(3) and WAC 4-30-142(5)(f).

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 Respondent shall pay the Board a fine in the amount of one thousand five hundred dollars (\$1,500) 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.

- 4.2.2 Respondent shall pay the Board the amount of seven hundred fifty hundred dollars (\$750) 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 complete four (4) hours of CPE covering practice management, and four (4) hours covering professional development. This CPE must be completed and documentation submitted to the Board within 90 days. This CPE may not be counted towards CPE renewal requirements.

I, Sonya Vazquez, 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

Sonya Vazquez

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

DATED this _____ day of _____, 2020.

WASHINGTON STATE
BOARD OF ACCOUNTANCY

Mark Hugh, CPA
Chair