

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

In the matter of:

[REDACTED]

Respondent.

NO. [REDACTED]

**FINDINGS OF FACT,
CONCLUSIONS OF LAW
AND DEFAULT ORDER**

1 INTRODUCTION

THIS MATTER, arises out of the Statement of Charges issued by the Executive Director of the Washington State Board of Accountancy (hereinafter Board) on [REDACTED]. The Statement of Charges alleges that [REDACTED] (hereinafter 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; 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 At all times material hereto, [REDACTED] the Respondent herein, held an individual Certified Public Accountant (CPA) license to practice as a CPA in the state of Washington, license number [REDACTED].
- 2.2 On [REDACTED] Respondent submitted an online application for the renewal of an individual Certified Public Accountant (CPA) License.
- 2.2.1 The online application requires the applicant to verify/update their mailing address, e-mail address, and other contact information.

- 2.2.2 The renewal was automatically approved by the online application system.
- 2.2.3 The system's automatic approval makes the renewal eligible for the CPE Audit.
- 2.3 Respondent was included in the Board's [REDACTED] CPE Audit.
- 2.4 On [REDACTED] Board staff sent the official notification of audit selection to the Respondent by mail. The due date for response to the audit was [REDACTED].
- 2.4.1 The mailed notice was returned to the Board as "Bad Address" [REDACTED].
- 2.5 On [REDACTED], [REDACTED]; and [REDACTED]; the Board sent reminder notices to Respondent by e-mail.
- 2.6 On [REDACTED], the Board sent the Final Notice for the CPE Audit by mail.
- 2.7 The Board received no response from the Respondent.
- 2.8 On [REDACTED], a Statement of Charges was issued to the Respondent.
- 2.9 The Board received no response from the Respondent.

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 is completed when mail is 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 or agency rule 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 Failure to respond to in writing Board communications requesting a response within 20 days, as set out in Findings of Fact 2.1 through 2.9, constitutes cause for Board sanction under RCW 18.04.295, WAC 4-30-034 and WAC 4-30-142(13)(b) and (c).
- 3.6 Such conduct constitutes grounds for Board discipline under RCW 18.04.295 and chapter 18.04 RCW.

4 FINAL ORDER

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

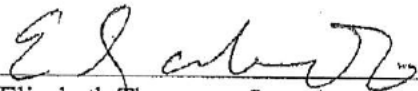
- 4.1 Respondent's CPA license to practice public accounting is hereby suspended.
- 4.2 The Board will not consider Respondent's applicant for reinstatement of licensure unless, prior to the time of application for reinstatement, Respondent:
- 4.2.1 Pays a fine in the amount of two hundred fifty dollars (\$250) to the Board.
 - 4.2.2 Reimburses the Board in the amount of two hundred fifty dollars (\$250) for legal and investigative costs.
 - 4.2.3 Satisfies all applicable provisions of WAC 4-30-126, and any other requirement imposed by the Board as a condition for licensure.
 - 4.2.4 Has not otherwise violated any provisions of chapters 18.04 RCW and/or Title 4 WAC during the suspension period.

- 4.3 Respondent 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.
- 4.4 Any and all costs involved in complying with this order shall be borne by Respondent.

DATED this _____ day of _____

WASHINGTON STATE BOARD OF ACCOUNTANCY

Presented by,



Elizabeth Thompson-Lagerberg
WSBA #25159

Assistant Attorney General
Attorneys for Washington State Board of Accountancy