

**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:

License No. [REDACTED]

Firm No. [REDACTED] PLLC

Respondent.

No. ACB-[REDACTED]

CONSENT AGREEMENT

The Washington State Board of Accountancy (Board) and [REDACTED] PLLC
(Respondent), stipulate and agree as follows:

Section 1: Procedural Stipulations

- 1.1 Respondent understands that the Board may issue a statement of charges in this matter and proceed to a hearing before the Board upon the merits of said charges. The Board has not done so 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 understands that should the Board prevail at hearing based on a 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 Board'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.
- 1.3 Respondent has the right to defend against a statement of charges 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.

- 1.4 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.
- 1.6 Should this Consent Agreement be rejected by the Board and the Board proceeds to issue a statement of charges, the Respondent waives any objection to the participation of any members of the Board at a hearing on this matter, other than the consulting Board member in this proceeding.

The parties further stipulate to the following Stipulated Facts, Conclusions of Law, and Agreed Order:

Section 2: Stipulated Facts

- 2.1 Respondent holds a valid Certified Public Accountant (CPA) firm license to practice public accounting (Firm [REDACTED] issued on [REDACTED]) in Washington State.
- 2.2 Respondent holds a valid Individual Certified Public Accountant (CPA) license to practice public accounting (License No. [REDACTED], issued on [REDACTED]) in Washington State.
- 2.3 On [REDACTED], 2016, Respondent was contacted by the Washington State Board of Accountancy regarding a complaint filed for failure to timely file her tax return.
- 2.4 On [REDACTED] 2016, Respondent attested by letter that the firm was not provided complete or correct information on the initial visit. Complainant's documentation was incomplete and disorganized. Respondent states that complainant had faxed miscellaneous documentation of parts of her returns for submission, but did not submit Form 8879 IRS e-file Signature Authorization.
- 2.5 On [REDACTED] 2016, Complainant responded to the board by e-mail to follow-up from the Respondent's letter, stating that [REDACTED] was certain it was sent.
- 2.6 Respondent received an e-mail from the board addressing its concern regarding the lack of documentation to prove that [REDACTED] had or had not submitted Form 8879. The firm could not confirm if it had or had not received the document. The firm offered to write a letter to the IRS on the client's behalf.

Section 3: Conclusions of Law

- 3.1 The Board has jurisdiction over the Respondent and the subject matter of this proceeding.
- 3.2 The conduct described above constitutes cause for Board discipline under RCW 18.04.295, for violation of WAC 4-30-04811. WAC 4-30-048(11) requires compliance with the Professional Code of Conduct (“the Code”) issued by the AICPA including interpretations and ethics rulings. The Code section 2.300.001.01b states a member shall exercise due professional care in the performance of professional services.

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 that:
 - 4.2.1 Pay the Board a fine in the amount of five hundred dollars (\$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 Pay the Board the amount of two hundred fifty dollars (\$250) 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 Complete 8 hours of CPE covering Business Management within 90 days of the service of this agreement.

I, [REDACTED] 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 [REDACTED] day of [REDACTED], 2017.

RESPONDENT

[REDACTED]

The Board accepts and enters this Consent Agreement.

DATED this [REDACTED] day of [REDACTED], 2017.

WASHINGTON STATE
BOARD OF ACCOUNTANCY

[REDACTED]