



Washington State Board of Accountancy

Policy Number: 2004-1

Title: Administrative Violations Guidelines

Revised: July 28, 2017

Approved: Thomas G. Neill, CPA
Thomas G. Neill, CPA, Chair

*This policy rescinds and supersedes any previous Board policy.

Purpose:

The purpose of this policy is to authorize the Washington State Board of Accountancy's (Board) Executive Director to resolve certain violations through a Remedial Resolution resulting in an administrative process of voluntary settlements without Board approval.

Authority and Delegation:

The Board delegates to the Executive Director the authority to administer Remedial Resolutions. The Board does not intend these guidelines to be mandatory; nor does the Board wish to exclude or limit other sanctions or considerations in other disciplinary action.

Guiding Principles:

These guidelines will be used when the Executive Director has sufficient evidence of an administrative violation. These guidelines only apply to first time administrative violations; repeat or non-administrative violations shall be subject to the Board's formal disciplinary process. At any time, the respondent may refuse the Remedial Resolution and request a formal hearing before the Board in accordance with the Administrative Procedure Act RCW 34.05.

A Remedial Resolution is an informal settlement between the Executive Director on behalf of the Board and the respondent and must be signed by both parties. As part of the Remedial Resolution, the Executive Director may include cost recovery. All terms must be satisfied within 90 days of service unless otherwise specified. Failure to comply with the terms may result in commencement of formal disciplinary action.

	Administrative Violation:	Remedial Resolution terms:
1.	Use of a restricted title with a lapsed license/certificate.	<ul style="list-style-type: none">• \$500 fine• Obtain a license or cease use of title

2.	Failure to obtain a firm license by a firm required to do so.	<ul style="list-style-type: none"> • \$750 fine (\$1,500 if attest services were offered to or performed for a client in Washington State) • Completion of Board approved Washington State Ethics course
3.	Use of title(s) in violation of RCW 18.04.345(5) by an un-credentialed individual.	<ul style="list-style-type: none"> • \$1,500 fine
4.	Failure to provide records in compliance with WAC 4-30-051, so long as the failure does not result in client financial harm.	<ul style="list-style-type: none"> • \$1,500 fine • Completion of Board approved Washington State Ethics course
5.	Failure to timely inform the Board of matters in compliance with WAC 4-30-030, or to respond to a request for administrative information or documentation.	<ul style="list-style-type: none"> • \$750 fine • Completion of Board approved Washington State Ethics course
6.	<p>CPE deficiencies up to 60 CPE hours in total, including Washington ethics, may be addressed through Remedial Resolution.</p> <p>CPE deficiencies exceeding 60 CPE hours in total, including Washington ethics, will result in disciplinary action.</p>	<ul style="list-style-type: none"> • \$250 fine for failure to complete the required CPE in ethics and regulations in Washington State ("Washington ethics") • \$150 fine for deficiencies up to and including 16 CPE credit hours, not including Washington ethics • \$100 additional fine for deficiencies over 16 hours but not exceeding 60 hours, not including Washington ethics • Completion of qualifying course(s) to satisfy the CPE deficiency. The course(s) shall be applied to the deficient period, and may not be recounted in another period • Inclusion in the next CPE audit

Non-Administrative Violations:

Misconduct that is not listed above are acts that the Board finds too significant to be handled through a Remedial Resolution. The Executive Director may open an investigation into the alleged conduct. Board Policy 2017-1 provides guidance on the Board's investigative and disciplinary process.

Effective: October 29, 2004

*Revised: July 28, 2017; October 24, 2014; April 23, 2013; April 26, 2012; April 25, 2011; October 17, 2008; April 28, 2006; January 28, 2005