

## Authority

The Washington State Board of Accountancy (ACB) is the licensing and regulating board for Certified Public Accountants (CPAs) and CPA firms in the State of Washington. ACB's authority is established by statute under Chapter 18.04 Revised Code of Washington (RCW) and rules contained in Chapter 4-30 Washington Administrative Code (WAC). One of our roles is to receive and investigate complaints against CPAs, CPA firms, and those falsely holding themselves out as CPAs. Complaints are typically received from members of the public. You may reach us by phone at (360) 664-9266 to ask about the complaint process.

ACB may impose any of the following disciplinary measures on a respondent for a violation of RCW 18.04 or WAC 4-30: revoke, suspend, or refuse to renew a license; administratively penalize, reprimand, restrict, or place on probation the holder of a certificate or license; refuse to issue a license to an applicant; impose conditions precedent to renewal of a certificate or license; impose a fine; and/or recover investigative costs.

## Complaint Process

All received complaints are reviewed. If the subject or content of your complaint is outside ACB's authority, then the complaint will be closed.

If your complaint is within the authority of ACB, the enforcement team may initiate an investigation. As a part of the process, a copy of your complaint, including your name, may be provided to the subject of your complaint. The subject of the complaint will have a chance to respond to the complaint.

ACB's primary duty is to protect the public. Once a complaint is received, ACB has the responsibility to determine how to proceed based upon what is in the public's best interest. If it is determined that there is not sufficient evidence of a violation of RCW 18.04 or WAC 4-30, the complaint may be closed.

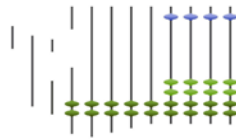
## Enforcement Process

ACB follows the Administrative Procedure Act, Chapter 34.05 RCW, for its enforcement process. If the enforcement team determines there is sufficient evidence of the alleged violation of law, ACB may issue charges against the respondent. The respondent has an opportunity for an administrative hearing, pursuant to the Administrative Procedure Act. At any time during this process, a respondent may choose to enter into a settlement agreement.

You may find additional information in [Board Policy 2017-1](#), available on the ACB website.

## Public Records

The Board is required to comply with the Public Records Act, Chapter 42.56 RCW. Information that you submit to the Board, including your name, complaint, and documentation, is subject to public disclosure.



**Part 1: Other Authorities**

If you are uncertain whether ACB is the appropriate agency for your complaint, please contact us at (360) 664-9266. If ACB does not have authority over the respondent and content of your complaint, please consider the following, which is not a complete list of your options or legal rights:

- [Attorney General's Office – Consumer Protection Division.](#)
- [IRS, for complaints against tax preparers.](#)
- [Consult an attorney for legal advice and/or representation.](#)
- More at our website: <http://cpaboard.wa.gov/consumer-protection/complaints>

If you believe ACB may still have authority over the respondent and content of your complaint, please proceed to file your complaint and we will review all information received.

**Part 2: Subject of Complaint**

CPAs and CPA firms, as well as those falsely holding out as CPAs, are subject to the jurisdiction and authority of ACB. If we do not have jurisdiction over the subject of your complaint, then we are unable to take action. The following questions help to establish whether the subject of your complaint is within ACB's jurisdiction.

Yes  No Is your complaint against a CPA or CPA firm practicing in the State of Washington?

Yes  No Is your complaint against someone falsely holding out as a CPA in the State of Washington?

*If you answered No to both of the questions in Part 2, then ACB may not have authority over your complaint. See [Part 1: Other Authorities](#).*

**Part 3: Content of Complaint**

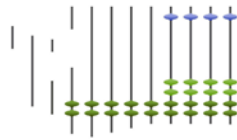
ACB has authority over a CPA's license or someone falsely holding out as a CPA, but does not have authority over all types of complaints against a CPA. For example, ACB is not authorized to resolve fee disputes, award damages, prosecute in a criminal action, settle disputes over tax code interpretation, or otherwise settle claims between parties. The following questions help to establish whether the content of your complaint is within ACB's jurisdiction.

Yes  No Is your complaint about a case in or preparing for litigation, or under review by a state or federal agency? If so, ACB is likely not the primary authority and may defer to the primary authority.

Yes  No Is your complaint about tax issues that have not been ruled on by the Internal Revenue Service (IRS)? The IRS is the primary authority on the tax code. ACB does not settle disputes over tax code interpretation.

Yes  No Is your complaint about a dispute over fees? ACB does not have authority over fee disputes.

*If you answered Yes to any of the questions in Part 3, then ACB may not have authority over your complaint. See [Part 1: Other Authorities](#).*



**Part 4: Respondent (Complaint Against)**

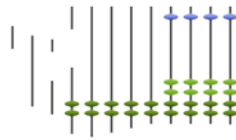
Full Name: \_\_\_\_\_ License No.: \_\_\_\_\_  
Firm Name: \_\_\_\_\_ Firm No.: \_\_\_\_\_  
Address: \_\_\_\_\_ Telephone: (\_\_\_\_) \_\_\_\_\_  
\_\_\_\_\_  
Email: \_\_\_\_\_

**Part 5: Complainant (Your Information)**

Full Name: \_\_\_\_\_ Telephone: (\_\_\_\_) \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
Email: \_\_\_\_\_

**Part 6: Your Complaint**

Please detail your complaint, and list available documentation relevant to your complaint against the respondent, such as letters, tax returns, financial statements, or contracts/engagement letters. Do not send in documentation until requested to do so by ACB's enforcement team. The enforcement staff will evaluate the complaint and, if needed, request documentation from you.



**Part 7: Certification**

By signing below, you:

- Acknowledge that you have completed each part of the complaint form.
- Understand that ACB is required to comply with the Public Records Act, Chapter 42.56 RCW.
- Understand that ACB will contact the person you are complaining about and may provide them with a copy of your complaint.
- Understand that if the Board does not have jurisdiction over your complaint or sufficient evidence to demonstrate a violation that your complaint may be closed without further action.
- Declare under penalty of perjury under the laws of the State of Washington that the information contained in this complaint is true and accurate.

Print name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Please complete all pages of the complaint form and submit to one of the following:

**Mail:** PO Box 9131, Olympia, WA 98507

**Fax:** (360) 664-9190

**Email:** [investigations@acb.wa.gov](mailto:investigations@acb.wa.gov)

If you have any questions, please contact us:

**Phone:** (360) 664-9266

YOU ARE ADVISED TO KEEP FOR YOUR RECORDS ALL DOCUMENTS YOU COPIED AND SUBMITTED TO THE BOARD.

Please be advised: The Washington State Board of Accountancy is required to comply with the Public Records Act, Chapter 42.56 RCW. The information you submit to the Board may ultimately be subject to disclosure as a public record.