

**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:

W. Daniel Cox III  
Certificate No. 19396

Respondent.

No. ACB-1458

CONSENT AGREEMENT

The Washington State Board of Accountancy (Board) and W. Daniel Cox III  
(Respondent), stipulate and agree as follows:

**Section 1: Procedural Stipulations**

- 1.1 Respondent understands that the Board has issued a statement of charges in this matter on June 28, 2016.
- 1.2 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.
- 1.3 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 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.

- 1.4 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 a hearing, 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 On June 2, 1997, Respondent was issued a Certified Public Accountant (CPA) Inactive Certificate, No. 19396.
- 2.2 On June 30, 2003, Respondent's CPA Inactive Certificate lapsed.
- 2.3 On December 15, 2014, Respondent entered into a Stipulation and Agreed Order ACB-1402, for the use of the title CPA. Therein, Respondent agreed not to use the designation CPA unless licensed to do so.
- 2.4 On March 22, 2015, Respondent sent an email to an individual, which included the "CPA" title in his email signature in violation of ACB-1402.
- 2.5 On August 25, 2015, Respondent sent an email to Complainant to solicit business of the potential customer, which included the title "CPA" in his email signature in violation of ACB-1402.

- 2.6 On May 5, 2016, Respondent sent an email to a different individual, which included the title "CPA" in his email signature in violation of ACB-1402.
- 2.7 On February 9, 2017, Respondent paid the fines and costs associated with ACB-1402.

### **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 violations of RCW 18.04.345. RCW 18.04.345 prohibits an individual from using the title CPA unless the individual holds a license under RCW 18.04.105 and 18.04.215. The display or presentation by a person of any device bearing a person's name in conjunction with "CPA" shall be prima facie evidence under Chapter 18 RCW that the person whose name is so displayed caused or procured the display, and that the person is holding himself out to be a licensee, under RCW 18.04.380(1).
- 3.3 The conduct described above constitutes cause for Board discipline under RCW 18.04.295, for violations of WAC 4-30-142. WAC 4-30-142(14) states that failure to comply with an order of the board is basis for board disciplinary action.

### **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 Respondent agrees that he shall not submit any application to the Board within two years of the effective date of this agreement.

- 4.2.2 The Executive Director shall withdraw the statement of charges issued on June 28, 2016, upon the effective date of this agreement.
- 4.2.3 Prior to the Board accepting any application from Respondent:
- 4.2.3.1 Respondent must comply with the terms of this Consent Agreement, Chapter 18 RCW, and Title 4 WAC.
- 4.2.3.2 Respondent must comply with the specific requirements of WAC 4-30-126 in any future effort to reinstate his CPA-Inactive certificate.
- 4.2.3.3 Respondent must provide two supporting recommendations from licensees who have personal knowledge of Respondent's activities since the date of this agreement.
- 4.2.4 Respondent shall not use the title Certified Public Accountant, CPA, or any other title likely to be confused with CPA, or offer or perform any attest or compilation services, in Washington State unless Respondent holds a valid individual CPA license issued by this Board.
- 4.2.5 Respondent shall not use the title Certified Public Accountant Inactive, CPA-Inactive, or any other title likely to be confused with CPA-Inactive, in Washington State unless Respondent holds a valid CPA-Inactive certificate issued by this Board.

I, W. Daniel Cox III, 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 14 day of February, 2017.

RESPONDENT



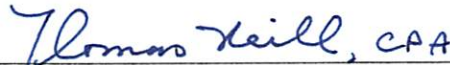
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W. Daniel Cox III

The Board accepts and enters this Consent Agreement.

DATED this 16<sup>th</sup> day of February, 2017.

WASHINGTON STATE  
BOARD OF ACCOUNTANCY



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Thomas G. Neill, CPA  
Chair