

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

In the matter of:

Larry Wayne Harmon

Respondent.

NO. ACB-1490

MOTION FOR ENTRY OF
FINDINGS OF FACT,
CONCLUSIONS OF LAW,
AND DEFAULT ORDER

COMES NOW the Washington State Board of Accountancy, appearing by and through its attorneys, ROBERT W. FERGUSON, Attorney General, and Elizabeth Thompson-Lagerberg, Assistant Attorney General, and moves the Board for entry of a default order against Respondent. This motion is based on Respondent's failure to attend the prehearing conference on July 10, 2018, on the records and files herein, and on the accompanying Declaration of Charles E. Satterlund, which provide prima facie proof of due service, and failure to attend the prehearing conference, which provide the basis Findings of Fact, Conclusions of Law and Default Order proposed by this motion.

Respectfully submitted this 19th day of July, 2018.

ROBERT W. FERGUSON
Attorney General


ELIZABETH THOMPSON-LAGERBERG
WSBA # 25159

Assistant Attorney General
Attorneys for Washington State Board of Accountancy

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1 INTRODUCTION

THIS MATTER, arises out of the denial by the Washington State Board of Accountancy (hereinafter Board) of an application to renew a license out of retirement (reactivation) submitted by Larry Wayne Harmon (hereinafter Respondent) on February 2, 2018. Respondent requested a hearing before the Board under RCW 34.05. Respondent has failed to appear to a settlement conference arranged for July 10, 2018.

THIS MATTER having come before the Board upon the motion of Elizabeth Thompson-Lagerberg, Assistant Attorney General; Respondent having failed to appear; 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 On December 20, 1994, Respondent was issued a CPA License No. 17345 by ACB.

Respondent submitted an application to retire his license, effective June 30, 2007.

- 2.2 On November 12, 2003, the California Board of Accountancy (CBA) issued Respondent a CPA Certificate No. CPA 87502. On April 18, 2013, the California Office of Administrative hearings suspended the license. On July 19, 2013, CBA accepted the surrender of Respondent's license as imposition of discipline.
- 2.3 On February 2, 2018, Respondent submitted a reactivation application to the Board. In the application, Respondent failed to disclose all disciplinary matters against him as required in the application, which Respondent certified was true and correct. Respondent failed to report the suspension of his California CPA license by the California Board of Accountancy.
- 2.4 On February 12, 2018, the Board denied Respondent's reactivation application, due to disciplinary action taken against Respondent by the California Board of Accountancy.
- 2.5 Respondent requested a hearing to be approved for reactivation.
- 2.6 On May 2, 2018, the prehearing conference was held. Respondent participated in the telephonic conference. A continuance was implemented and all parties agreed to a date and time on July 10, 2018.
- 2.7 On May 3, 2018, the Board provided Respondent with written confirmation concerning the prehearing on July 10, 2018.
- 2.8 On July 10, 2018, the prehearing conference was held. Respondent failed to appear.

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 failed to attend or participate in a hearing.
- 3.4 The failure of Respondent to attend or participate in a hearing or other state of an adjudicative proceeding permits the presiding officer to serve upon all parties a default or other dispositive order. RCW 34.05.440(2).
- 3.5 Suspension of the right to practice before any state agency, federal agency, or the PCAOB is prima facie evidence that Respondent has engaged in dishonesty, fraud, or negligence while representing oneself as a licensee, and is basis for Board sanction under RCW 18.04.295, and WAC 4-30-142(6)(b) and (c).
- 3.6 Such conduct constitutes grounds for Board discipline under RCW 18.04.295 and chapter 18.04 RCW, including but not limited to refusal to renew or reinstate a license.

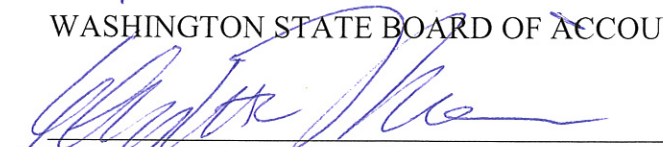
4 **FINAL ORDER**

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

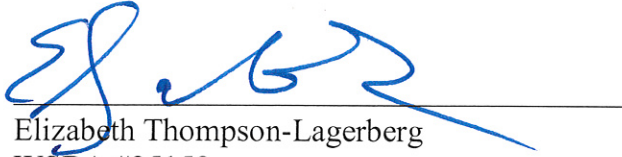
- 4.1 The decision to deny Respondent's application is affirmed.

DATED this 19 day of July 2018.

WASHINGTON STATE BOARD OF ACCOUNTANCY


Elizabeth D. Masnari, CPA
Vice Chair

Presented by,



Elizabeth Thompson-Lagerberg
WSBA #25159

Assistant Attorney General
Attorneys for Washington State Board of Accountancy

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In the matter of:

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Respondent.

NO. ACB-1490

DECLARATION OF
CHARLES E.
SATTERLUND

I, CHARLES E. SATTERLUND declare under penalty of perjury under the Laws of Washington that the matters set forth below are based upon my own personal knowledge and on the files and records of the Washington State Board of Accountancy (Board).

1. I am the Executive Director for the Board of Accountancy in the State of Washington.
2. The Washington State Board of Accountancy has jurisdiction over the certification, licensing, and discipline of CPAs, and individuals providing services restricted by RCW 18.04.345 in the state of Washington.
3. On December 20, 1994, Respondent was issued a CPA License No. 17345 by ACB. Respondent submitted an application to retire his license, effective June 30, 2007.
4. On November 12, 2003, the California Board of Accountancy (CBA) issued Respondent a CPA Certificate No. CPA 87502. On April 18, 2013, the California Office of Administrative hearings suspended the license. On July 19, 2013, CBA accepted the surrender of Respondent's license as imposition of discipline.
5. On February 2, 2018, Respondent submitted a reactivation application to the Board. In the application, Respondent failed to disclose all disciplinary matters against him as required in the application, which Respondent certified was true and correct. Respondent failed to report the suspension of his California CPA license by the California Board of Accountancy.

6. On February 12, 2018, the Board denied Respondent's reactivation application, due to disciplinary action taken against Respondent by the California Board of Accountancy.
7. Respondent requested a hearing to be approved for reactivation.
8. On May 2, 2018, the prehearing conference was held. Respondent participated in the telephonic conference. A continuance was implemented and all parties agreed to a date and time on July 10, 2018.
9. On May 3, 2018, the Board provided Respondent with written confirmation concerning the prehearing on July 10, 2018.
10. On July 10, 2018, the prehearing conference was held. Respondent failed to appear.
11. The facts of this matter form the basis for the sanctions as proposed, and are submitted in support of the Board's proposed Findings of Fact, Conclusions of Law and Default Order.

DATED this 19th day of July 2018, in Olympia, Washington.

WASHINGTON STATE BOARD OF ACCOUNTANCY



CHARLES E. SATTERLUND, CPA
Executive Director

Board of Accountancy

ATTN: Kirsten Donovan, Board Clerk
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Presiding Officer:

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Respondent:

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Board Staff Executive Director

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I certify that I mailed a copy of this document, postage prepaid, to all parties or their counsel of record. I certify under penalty of perjury, under the laws of the State of Washington, that the foregoing is true and correct.

Dated: 7, 20-18 at: Olympia, WA

By: Kirsten Donovan
Kirsten Donovan, Board Clerk
Washington State Board of Accountancy