

**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:

John B. Church  
License No. 12936

Respondent.

No. ACB-1499

CONSENT AGREEMENT

The Washington State Board of Accountancy (Board) and John Church (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 and may proceed to a hearing before the Board upon the merits of said charges. The Board has not proceeded to a hearing 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 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 the 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.

- 1.4 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 with the issued 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 At all times material hereto, John B. Church, the Respondent herein, held an individual Certified Public Accountant (CPA) license to practice as a CPA in the state of Washington, No. 12936.
- 2.2 On June 25, 2018, Respondent submitted an application for the renewal of his Certified Public Accountant (CPA) license. In the application, Respondent acknowledged that he completed 120 hours of CPE required for renewal between January 1, 2015, and December 31, 2017.
- 2.3 Respondent was included in the Board's 2018 CPE Audit.

- 2.4 On November 24, 2018, Respondent provided documentation for 120 hours of CPE. 10 CPE hours were completed within Respondent's reporting period. 110 hours of CPE were completed in November 2018, outside of Respondent's reporting period.

### **Section 3: Conclusions of Law**

- 3.1 The Board has jurisdiction over the Respondent and the subject matter of this proceeding.
- 3.2 Failure to complete a total of 120 CPE hours within the reporting period for renewal of a CPA license, as set out above, constitutes cause for Board sanction under RCW 18.04.295 and WAC 4-30-134(2).

### **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 Respondent shall:
- 4.2.1 Participate in, and pass, the next CPE audit. Should Respondent fail to pass the CPE audit, the Board, upon due notice and opportunity for a hearing, may suspend Respondent's CPA license for one year.
- 4.2.2 Complete a minimum of 60 hours of CPE in each of 2019 and 2020.
- 4.2.3 Pay the Board a fine in the amount of one thousand five hundred (\$1500) 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.

4.2.4 Pay the Board the amount of seven hundred fifty dollars (\$750) 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.

I, John B. Church, 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 25th day of March, 2019.

RESPONDENT

  
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John B. Church

The Board accepts and enters this Consent Agreement.

DATED this 5 day of April, 2019.

WASHINGTON STATE  
BOARD OF ACCOUNTANCY

  
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Mark Hugh, CPA  
Chair