

**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:

Joyce Olson, CPA  
License No. 14086

Respondent.

No. ACB-1507

CONSENT AGREEMENT

The Washington State Board of Accountancy (Board) and Joyce Olson, CPA  
(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, Joyce Olson, the Respondent herein, held an individual Certified Public Accountant (CPA) license to practice as a CPA in the state of Washington, No. 14086, issued on January 14, 1991.
- 2.2 On November 13, 2018, the Board received a complaint against Respondent alleging that Respondent failed to file certain federal tax returns and state filings between the years 2010 and 2018. This is a potential violation of WAC 4-30-046 and WAC 4-30-048(11).

- 2.3 On November 13, 2018, the Board mailed a letter of inquiry to Respondent requesting a full and complete explanation related to a complaint. Respondent's response was due December 4, 2018. No response was received.
- 2.4 On December 11, 2018, the Board left a phone message on Respondent's phone number of record. No response was received.
- 2.5 On December 12, 2018, the Board emailed Respondent's address of record. No response was received.

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

- 3.1 The Board has jurisdiction over the Respondent and the subject matter of this proceeding.
- 3.2 Respondent's failure to respond to an inquiry of the Board within twenty days of the date of the Board's communication, as set out above, constitutes cause for Board sanction under RCW 18.04.295 and WAC 4-30-034.
- 3.3 Respondent's failure to furnish in writing a full and complete explanation related to a complaint as requested by the Board, as set out above, constitutes cause for Board sanction under RCW 18.04.295 and WAC 4-30-142(13)(b).
- 3.4 Respondent's failure to respond to an inquiry of the Board, as set out above, constitutes cause for Board sanction under RCW 18.04.295 and WAC 4-30-142(13)(c).

### **Section 4: Agreed Order**

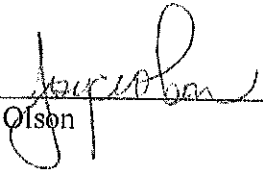
- 4.1 Respondent consents to the entry of this Agreement and has waived any right to a hearing.
- 4.2 Pursuant to RCW 18.04.295, the Board has the power to impose discipline. Based on the preceding Stipulated Facts and Conclusions of Law, the Board and Respondent agree to the following:

- 4.2.1 Respondent shall provide a full, written response to the complaint received by the Board.
- 4.2.2 Respondent shall pay the Board a fine in the amount of one thousand dollars (\$1,000) 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.
- 4.2.3 Respondent shall 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.
- 4.2.4 Prior to the Board considering any license application from Respondent, Respondent must satisfy all terms of this Consent Agreement.

I, Joyce Olson, 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 20<sup>th</sup> day of May, 2019.

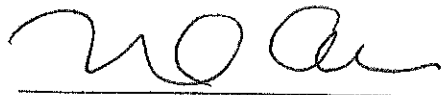
RESPONDENT

  
\_\_\_\_\_  
Joyce Olson

The Board accepts and enters this Consent Agreement.

DATED this 24 day of May, 2019.

WASHINGTON STATE  
BOARD OF ACCOUNTANCY

  
\_\_\_\_\_  
Mark Hugh, CPA  
Chair