

**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:

Sara Dickinson
License No. 31662

Respondent.

No. ACB-1513

CONSENT AGREEMENT
AND AGREED ORDER

The Washington State Board of Accountancy (Board) and Sara Dickinson (Respondent), stipulate and agree as follows:

Section 1: Procedural Stipulations

- 1.1 The parties wish to enter into this Consent Agreement and Agreed Order (Consent Agreement) 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 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.
- 1.3 Respondent has the right to defend against a Statement of Charges issued by the Board 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.

- 1.4 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.

The parties further stipulate to the following Stipulated Facts, Conclusions of Law, and Agreed Order:

Section 2: Stipulated Facts

- 2.1 On July 10, 2013, Sara Dickinson, the Respondent herein, was issued an individual Certified Public Accountant (CPA) certificate and individual license to practice as a CPA in the state of Washington, License No. 31662.
- 2.2 On June 30, 2016, Respondent's license lapsed due to non-renewal.
- 2.3 In 2018, while Respondent's license was lapsed, she applied for and was hired as a Corporate Controller position with a company based in Washington state ("Company"). The resume presented to the Company stated that she was a CPA.
- 2.4 During the course of her employment, specifically between January 15, 2019, and February 28, 2019, Respondent was in a position to make payments on behalf of the Company. She received three bonus payments and a raise. Respondent stated that these were all approved by the Company's CEO. Respondent was unable to provide adequate documentation to eliminate or reduce a self-interest threat, such as written approval by the CEO. The CEO subsequently disputed the approvals. The disputed amount has been repaid in full.
- 2.5 On February 25, 2019, Respondent applied for reinstatement of her lapsed CPA license. The application was approved on February 27, 2019. She is currently licensed.

Section 3: Conclusions of Law

- 3.1 The Board has jurisdiction over the Respondent and the subject matter of this proceeding.
- 3.2 Holding out as a CPA with a lapsed license, as described in paragraph 2.3 above, constitutes unlicensed practice, and constitutes cause for Board sanction under RCW 18.04.295 and RCW 18.04.345.
- 3.3 Failure to apply safeguards to eliminate or reduce a self-interest threat, as set out in paragraph 2.4 above, constitutes cause for Board Sanction under the Professional Code of Conduct issued by the AICPA Code Section 2.100.001 and Section 2.100.005 and is cause for Board sanction under RCW 18.04.295 and WAC 4-30-048.

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's individual CPA license shall be suspended for two (2) years.
 - 4.2.2 The license suspension shall be stayed. If Respondent fails to comply with the terms of this Consent Agreement, the stay shall be lifted, and Respondent shall serve a two year suspension period, starting from the day the stay was lifted.
 - 4.2.3 Respondent shall complete the Ethical Leadership Training Program as administrated by NASBA Center for the Public Trust, within 60 days of the acceptance of the Consent Agreement. Respondent is responsible for any costs. This course will not count towards any continuing professional education requirements for license renewal.
 - 4.2.4 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.

- 4.2.5 Respondent shall pay the Board the amount of five hundred dollars (\$500) 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, Sara Dickinson, 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 _____ day of _____, 2020.

RESPONDENT

Sara Dickinson

The Board accepts and enters this Consent Agreement.

DATED this _____ day of _____, 2020.

WASHINGTON STATE
BOARD OF ACCOUNTANCY

Mark Hugh, CPA
Chair