

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

In the matter of:

Miriam Temple
License No. 06337

Respondent.

NO. ACB-1520

FINDINGS OF FACT,
CONCLUSIONS OF LAW
AND DEFAULT ORDER

1 INTRODUCTION

THIS MATTER, arises out of the Statement of Charges issued by the Charles E. Satterlund, Executive Director (Executive Director) of the Washington State Board of Accountancy (Board) on March 27, 2020. The Statement of Charges alleges that Miriam Temple (Respondent) violated the provisions of RCW 18.04. Respondent has failed to answer or otherwise respond to the Statement of Charges.

THIS MATTER having come before the Board upon the motion of Elizabeth Thompson-Lagerberg, Assistant Attorney General on behalf the Director; Respondent having failed to answer or otherwise respond to the Statement of Charges; 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 At all times material hereto, Miriam Temple, the Respondent herein, held a lapsed individual Certified Public Accountant (CPA) license in the state of Washington, No. 06337, issued on October 24, 1979.

- 2.2 On October 24, 1979, Miriam Temple, the Respondent herein, was issued an individual Certified Public Accountant (CPA) license in the state of Washington, No. 06337.
- 2.3 On June 30, 2012, Respondent's individual CPA license lapsed because Respondent did not submit a renewal application. Her license has remain lapsed since that date.
- 2.4 On October 28, 2019, the Board received a complaint alleging that Respondent was using the term CPA without an active license.
- 2.5 On October 29, 2019, Board staff sent a letter to Respondent asking about the allegations of the complaint. Upon investigation, the Board discovered that Respondent continued to hold out and use the CPA title as follows:
 - 2.5.1 Between 2012 and 2018, Respondent signed tax returns as "Miriam Temple, CPA" and "Temple & Associates, P.S., CPA's," when not licensed to use the restricted CPA title.
 - 2.5.2 On November 4, 2019, in a letter of response to the Board staff's inquiry of October 29, 2019, Respondent used below the signature line "Attorney at Law and Certified Public Accountant."
 - 2.5.3 On January 9, 2020, Board staff discovered that Respondent maintained and used a website and email address that contained "CPA," including in emails with Board staff.
 - 2.5.4 As of March 13, 2020, as discovered by Board staff on at least two social media platforms, Respondent listed herself as "Certified Public Accountant and Attorney at Law - Specialize in Taxation and Estate Planning" and "Attorney/CPA."
- 2.6 On March 27, 2020, the Executive Director issued a Statement of Charges against Respondent. Included with the Statement of Charges was a form Answer to Statement of

Charges, Notice of Opportunity to Defend and Proposed Consent Agreement, collectively referred to as the Statement of Charges Packet. The Statement of Charges Packet was properly stamped, addressed, and deposited in the United States mail to the last known address of Respondent on March 27, 2020. The due date for Respondent to answer was April 17, 2020.

- 2.7 On April 20, 2020, the Board received a letter in the mail from Respondent dated April 16, 2020, requesting an extension to respond.
- 2.8 On April 29, 2020, the Executive Director granted an extension to May 8, 2020. A letter was sent by United States mail, and an email to the Respondent's last known email address.
- 2.9 The Respondent has neither provided the Answer to Statement of Charges nor requested a hearing on the matters set forth in the Statement of Charges within the prescribed time.

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 was completed when it was properly stamped, addressed, and deposited in the United States mail to the last known address of the Respondent. RCW 34.05.010(19).
- 3.3 Based on the above Findings of Fact, and Conclusions of Law, Respondent has been served with the Statement of Charges, Answer to Statement of Charges, and Notice of Opportunity to Defend.
- 3.4 The failure of Respondent to file a request for a hearing in this matter within the time limit established by statute constitutes a default, resulting in the loss of Respondent's right to a

hearing. The Board is legally entitled to proceed to resolve the matter without further notice to, or hearing for the benefit of Respondent, except that a copy of this order shall be served upon Respondent. RCW 34.05.440.

- 3.5 Holding out as a CPA when not licensed to do so, as described in paragraphs 2.1 through 2.3.4, constitutes a violation of RCW 18.04.345(2). Advertising falsely by the display of a person's name in conjunction with CPA, as described in paragraphs 2.1 through 2.4, constitutes prima facie evidence under RCW 18.04.380(1) that Respondent held herself out as a licensee.

4 FINAL ORDER

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

- 4.1 Respondent committed a violation of RCW 18.04.345(2).
- 4.2 Respondent shall pay the Board a fine in the amount of two thousand dollars (\$2,000) 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.
- 4.3 Respondent shall pay the Board the amount of one thousand dollars (\$1,000) to reimburse the 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.

- 4.4 Respondent shall remove any representation that she is a “CPA” from all electronic media and other forms of communication such as business cards, stationery and signage and shall not use the designation “CPA” or “certified public accountant” or hold out as a “CPA” or “certified public accountant” in violation of RCW 18.04.345, unless Respondent holds a license under RCW 18.04.105 and 18.04.215.
- 4.5 Any and all costs involved in complying with this order shall be borne by Respondent.
- 4.6 Should Respondent fail to comply with all terms of this Order, Respondent’s individual CPA license shall be immediately revoked. Prior to the Board considering any application, Respondent must:
- 4.6.1 Serve at least three years of revocation.
- 4.6.2 Retake and pass the CPA examination.
- 4.6.3 Pay the monetary amounts described in paragraphs 4.2 and 4.3.

DATED this _____ day of _____ 2020.

WASHINGTON STATE BOARD OF ACCOUNTANCY

Mark Hugh, CPA
Chair

Presented by,

Elizabeth Lagerberg

Elizabeth Thompson-Lagerberg
WSBA #25159
Assistant Attorney General
Attorneys for Washington State Board of Accountancy