

**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:

Donald Bell, CPA
License No. 02729

Individually and as owner of,

Donald W. Bell, CPA
Firm License No. 5524

Respondent.

No. ACB-1544

CONSENT AGREEMENT
AND AGREED ORDER

The Washington State Board of Accountancy (Board) and Donald Bell (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 has the right to defend against a Statement of Charges issued by the Executive Director of 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.

- 1.3 Respondent understands that should the Executive Director of the Board prevail at hearing based on the Statement of Charges, 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, impose a fine plus the Board's investigative and legal costs in bringing charges, 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.

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, Donald Bell, the Respondent herein, held an individual Certified Public Accountant (CPA) license to practice as a CPA in the state of Washington, No. 02729, issued on March 22, 1968.
- 2.2 At all times material hereto, Respondent owned and operated Donald W. Bell, CPA, and held a CPA firm license to practice as a CPA firm in the state of Washington, Firm No. 5524, issued December 9, 2010.



- 2.3 On April 30, 2019, Respondent submitted a CPA firm license renewal application. In the application, Respondent reported that the firm failed to undergo peer review for the May 2016 through April 2019 period.
- 2.4 Respondent states that he began a peer review process in 2019, which was not completed due to extenuating circumstances.
- 2.5 At this time, Respondent states that he does not intend to practice any further attest or compilation services and will allow his CPA firm license to be dissolved.

Section 3: Conclusions of Law

- 3.1 The Board has jurisdiction over the Respondent and the subject matter of this proceeding.
- 3.2 Peer Review is required pursuant to RCW 18.04.055 and WAC 4-30-130 when a CPA Firm is performing attest or compilation services.
- 3.3 The facts set out above are constitute a failure to participate in a peer review program and have a peer review in accordance with the peer review program standards, which is a violation of RCW 18.04.295, RCW 18.04.305, WAC 4-30-130(3) and (4).

Section 4: Agreed Order

- 4.1 Respondent consents to the entry of this Agreement and has waived any right to a hearing.
- 4.2 Based on the preceding Stipulated Facts and Conclusions of Law, the Board and Respondent agree that Respondent shall:
- 4.2.1 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.
- 4.2.2 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

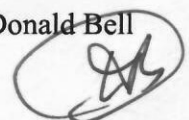


Agreement. Such reimbursement shall be made payable to the Washington State Board of Accountancy and remitted to the Washington State Board of Accountancy at PO Box 9131, Olympia, WA 98507-9131.

- 4.2.3 Agree not to perform attest or compilation services for a minimum of three years.
- 4.2.4 Allow the CPA firm license no. 5524 for Donald W. Bell, CPA, to be administratively dissolved by the Board.
- 4.2.5 Not apply for another firm license for a minimum of three years. from the date of this Consent Agreement.
- 4.2.6 The parties agree that Donald W. Bell shall keep his Individual CPA License no. 02729 and the Board is taking no action against said license in this Agreed Order.
- 4.3 In exchange for compliance with the terms of this Consent Agreement, the Board will waive Respondent's requirement to complete the 2016-2019 Peer Review.
- 4.4 Should Respondent fail to meet the terms of this Consent Agreement, the Board may take further action against the Respondent's CPA license.

I, Donald Bell, 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.

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DATED this 3rd day of March, 2022.

RESPONDENT



Donald Bell

The Board accepts and enters this Consent Agreement and Agreed Order.

DATED this 8th day of March, 2022.

WASHINGTON STATE
BOARD OF ACCOUNTANCY



Rajib Doogar
Vice Chair

