

**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:

License No. [REDACTED]

Respondent.

No. ACB- [REDACTED]

CONSENT AGREEMENT

The Washington State Board of Accountancy (Board) and [REDACTED]
(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 on [REDACTED], 2015.
- 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 which 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 a 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 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 a hearing, 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 Respondent held a valid Certified Public Accountant (CPA) license to practice public accounting (License No. [REDACTED], issued on [REDACTED]) in Washington State. Respondent's renewal application submitted on [REDACTED], was denied on [REDACTED], 2016. On [REDACTED] 2016, the license lapsed.
- 2.2 Respondent held a valid Certified Public Accountant (CPA) license to practice public accounting (Certificate No [REDACTED]) in Arizona.
- 2.3 Respondent holds a firm license and is the sole owner of [REDACTED] (License No. [REDACTED], issued on [REDACTED]) in Washington State.

2.4 On [REDACTED] 2016, Respondent signed a Plea Agreement, [REDACTED]. Respondent pled guilty to three counts of an indictment dated [REDACTED], charging Respondent with violations of 26 U.S.C. § 7206(1) Making and Subscribing a False Corporate Income Tax Return for tax years 20 [REDACTED], 20 [REDACTED], and 20 [REDACTED] each of which are Class E felonies. On [REDACTED] 2016, a United States District Judge entered the Order Accepting Guilty Plea before the United States District Court, Eastern District Court of Washington. [REDACTED]

Section 3: Conclusions of Law

- 3.1 The Board has jurisdiction over the Respondent and the subject matter of this proceeding.
- 3.2 The conduct described above constitutes cause for Board discipline under RCW 18.04.295(5). WAC 4-30-142(6)(a) states as prima facie evidence and basis for discipline: an order of a court of competent jurisdiction finding that the person committed an act of negligence, fraud, or dishonesty or other act reflecting adversely on the person's fitness to represent himself as a licensee. WAC 4-30-142(8) states as basis for discipline: any state or federal criminal conviction or commission of any act constituting a crime under the laws of this state, or of another state, or of the United States.

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 This Consent Agreement resolves all issues between the Board and the Respondent, known by the Board at the time of its acceptance.
- 4.2.2 Respondent's individual CPA license is hereby revoked.
- 4.2.3 Respondent shall relinquish his CPA firm license.
- 4.2.4 Respondent shall not offer any attest or compilation services in Washington State, and shall not use the title CPA or Certified Public Accountants, CPA firm or any other title tending to indicate the firm is a CPA firm.
- 4.2.5 Respondent shall not use the title Certified Public Accountant, CPA, or any other title likely to be confused with CPA unless Respondent holds a valid CPA license in Washington State.
- 4.2.6 Prior to any application for an individual or firm CPA license in this state, or application as a non-licensee firm owner, Respondent must:
- 4.2.6.1 Serve at least seven (7) years of the revocation.
- 4.2.6.2 Pay the Board a fine of five thousand dollars (\$5,000).
- 4.2.6.3 Reimburse the Board's estimated legal and investigative costs of one thousand dollars (\$1,000).
- 4.2.6.4 Apply for an individual license as an initial license applicant and comply with all the then current requirements as an initial license applicant, including but not limited to retaking and passing the CPA examination, and meeting the education requirement, experience, and ethics.

I, [REDACTED] 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 [REDACTED] day of [REDACTED]

RESPONDENT

[REDACTED]

The Board accepts and enters this Consent Agreement.

DATED this [REDACTED] day of [REDACTED]

WASHINGTON STATE
BOARD OF ACCOUNTANCY

[REDACTED]

Chair