

RCW 18.04.295 Actions against CPA license. The board shall have the power to: Revoke, suspend, or refuse to issue, renew, or reinstate a license; impose a fine in an amount not to exceed thirty thousand dollars plus the board's investigative and legal costs in bringing charges against a certified public accountant, a licensee, a licensed firm, an applicant, a non-CPA violating the provisions of RCW 18.04.345, or a nonlicensee holding an ownership interest in a licensed firm; may impose full restitution to injured parties; may impose conditions precedent to renewal of a license; or may prohibit a nonlicensee from holding an ownership interest in a licensed firm, for any of the following causes:

- (1) Dishonesty, fraud, or deceit in obtaining a license, or in any filings with the board;
 - (2) Dishonesty, fraud, or negligence while representing oneself as a nonlicensee owner holding an ownership interest in a licensed firm or a licensee;
 - (3) A violation of any provision of this chapter;
 - (4) A violation of a rule of professional conduct promulgated by the board under the authority granted by this chapter;
 - (5) Conviction of a crime or an act constituting a crime under:
 - (a) The laws of this state;
 - (b) The laws of another state, and which, if committed within this state, would have constituted a crime under the laws of this state; or
 - (c) Federal law;
 - (6) Cancellation, revocation, suspension, or refusal to renew the authority to practice as a certified public accountant by any other state for any cause other than failure to pay a fee or to meet the requirements of CPE in the other state;
 - (7) Suspension or revocation of the right to practice matters relating to public accounting before any state or federal agency;
- For purposes of subsections (6) and (7) of this section, a certified copy of such revocation, suspension, or refusal to renew shall be prima facie evidence;
- (8) Failure to maintain compliance with the requirements for issuance, renewal, or reinstatement of a license, or to report changes to the board;
 - (9) Failure to cooperate with the board by:
 - (a) Failure to furnish any papers or documents requested or ordered by the board;
 - (b) Failure to furnish in writing a full and complete explanation covering the matter contained in the complaint filed with the board or the inquiry of the board;
 - (c) Failure to respond to subpoenas issued by the board, whether or not the recipient of the subpoena is the accused in the proceeding;
 - (10) Failure by a nonlicensee owner of a licensed firm to comply with the requirements of this chapter or board rule;
 - (11) Failure to comply with an order of the board;
 - (12) Performance of any fraudulent act while holding a license or privilege issued under this chapter; and
 - (13) Making any false or misleading statement or certification, in support of an application for a license filed by another. [2024 c 13 s 9; 2022 c 85 s 11; 2004 c 159 s 4; 2003 c 290 s 3; 2001 c 294 s 14; 2000 c 171 s 1; 1992 c 103 s 11; 1986 c 295 s 11; 1983 c 234 s 12.]

Effective date—2001 c 294: See note following RCW 18.04.015.