



STATE OF WASHINGTON
Board of Accountancy
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ATTORNEY GENERAL
STATE OF WASHINGTON
GSE/OLYMPIA

October 22, 2020

The Honorable Bob Ferguson
Washington State Attorney General
Post Office Box 40100
Olympia, Washington 98504-0100

RE: Request for a Formal Opinion

Dear Attorney General Ferguson,

The Washington State Board of Accountancy (Board) is requesting guidance from you in the form of a formal opinion on the authority of the Board as it relates to public employees who are licensed Certified Public Accountants.

Under the provisions of Chapter 18.04 RCW, the Public Accountancy Act, the Board, among other things, ensures that those engaging in certain accounting activities are licensed and that work performed by licensed individuals meets the standards for professional accountancy. The Board's rules are codified at Chapter 4-30 WAC.

The Board has authority over licensees to revoke or suspend licenses, impose conditions on practice, and to impose fines for a variety of causes under RCW 18.04.295 and RCW 18.04.345. However, RCW 18.04.350(12) provides that "nothing in this chapter prohibits any act of or the use of any words by a public official or a public employee in the performance of his or her duties."

Therefore, we pose the following question to you:

- Does the Board have disciplinary authority, for violations of the Public Accountancy Act and Board rules, over a Certified Public Accountant licensee who is an employee of a state agency, for acts performed within the scope of employment?

Thank you for your formal opinion in this matter. Please let me know if there is any further information that we can provide that will assist you in rendering an opinion.

Sincerely,

Mark Hugh, CPA
Board Chair

