

**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:

Michael Harman  
License No. 30491

Respondent.

No. ACB-1559

CONSENT AGREEMENT  
AND AGREED ORDER

The Washington State Board of Accountancy (Board) and Michael Harman  
(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 Michael Harman, the Respondent herein, held an individual Certified Public Accountant (CPA) license to practice as a CPA in the state of Washington, No. 30491, issued on June 7, 2012. The license lapsed on July 1, 2021, because Respondent did not submit a renewal application.
- 2.2 On June 26, 2023, Respondent was sentenced to 43 months in prison after he pleaded guilty to a six-count indictment that charged him with wire fraud, making and subscribing false tax returns, and money laundering. The Plea Agreement is incorporated as Exhibit 1.

### **Section 3: Conclusions of Law**

- 1.1 The Board has jurisdiction over the Respondent and the subject matter of this proceeding.
- 1.2 The facts set out above constitute a conviction of a crime or an act constituting a crime, which is a violations of RCW 18.04.295(5) and WAC 4-30-142(8).

### **Section 4: Agreed Order**

- 1.1 Respondent consents to the entry of this Agreement and has waived any right to a hearing. 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:
  - 1.1.1 Respondent's CPA license shall be revoked.
  - 1.1.2 Prior to the Board considering any future application from Respondent, he must:
    - 1.1.2.1 Not apply for a license for a minimum of three years from the date of this order.
    - 1.1.2.2 Pay the Board a fine in the amount of fifteen thousand dollars (\$15,000).
    - 1.1.2.3 Satisfy the requirements set forth in WAC 4-30-126, including subsections (4) and (5).
    - 1.1.2.4 Qualify for the CPA exam as an initial candidate.
    - 1.1.2.5 Retake and pass the CPA exam.
  - 1.1.3 Respondent shall make the payment below within 30 days of service of this Agreement, made payable to the Washington State Board of Accountancy and remitted to PO Box 24281, Seattle, WA, 98124-0281.
    - 1.1.3.1 Reimbursement of the Board's legal and investigative costs in the amount of one thousand five hundred dollars (\$1,500).

1.1.4 The payments in paragraphs 4.2.1 and 4.2.2 are due within 30 days of service of this Agreement. They shall be made payable to the Washington State Board of Accountancy and remitted to PO Box 24281, Seattle, WA, 98124-0281.

1.1.5 Respondent may not hold out as a CPA in Washington State unless he holds a Washington State CPA license.

I, Michael Harman, 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 \_\_\_\_\_ day of \_\_\_\_\_, 2024.

RESPONDENT

\_\_\_\_\_  
Michael Harman

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

WASHINGTON STATE  
BOARD OF ACCOUNTANCY

\_\_\_\_\_  
Kate Dixon  
Chair