

Board of Accountancy

WASHINGTON STATE

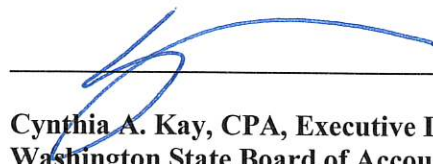
Ethics

Policy Number: #101

Effective Date: August 28, 2025

Application: Applies to all employees, volunteers, contractors, and board members of the Washington State Board of Accountancy (ACB).

Approved by:


Cynthia A. Kay, CPA, Executive Director
Washington State Board of Accountancy

PURPOSE:

This policy provides clear guidance to all employees, volunteers, contractors, and board members of the Washington State Board of Accountancy (ACB) on making ethical decisions, demonstrating integrity, and complying with the Ethics in Public Service Act (RCW 42.52). It reinforces the agency's commitment to ethical conduct in all aspects of its operations.

POLICY STATEMENT:

Ethical behavior is fundamental to public trust and the effective functioning of our agency. ACB employees, volunteers, contractors and board members are expected to uphold the highest standards of honesty, fairness, and accountability in their professional conduct. This includes:

- Acting in accordance with the letter and spirit of the Ethics in Public Service Act (RCW 42.52)
- Avoiding conflicts of interest, both real and perceived
- Using public resources responsibly and only for official purposes
- Treating colleagues, agency partners, and the public with respect and professionalism
- Reporting unethical behavior or violations of this policy through appropriate channels

Detailed information on issues related to state ethics, including interpretations and clarifying examples of the Ethics Act and rules, are available at the Executive Ethics Board's website www.ethics.wa.gov.

General Expectations:

The Ethics Act applies to all state employees, volunteers, contractors and board members. All are expected to read and understand the Ethics Act and to know and understand ACB's policies regarding certain sections of the Ethics Act. These policies may be stricter than the Ethics Act, and all must comply with the stricter policy.

Expectations:**All employees must:**

Familiarize themselves with the Ethics in Public Service Act and understand how it applies to their role
Seek guidance when faced with ethical dilemmas or uncertainty
Participate in ethics training and refreshers as required
Model ethical behavior in daily decision-making and interactions

Leadership and Board Members Responsibility:

Supervisors and managers are expected to lead, by example, promote a culture of integrity, and ensure their teams understand and adhere to ethical standards. Leadership must also respond promptly and appropriately to any concerns or violations.

Compliance and Enforcement:

Failure to comply with this policy or the Ethics in Public Service Act may result in disciplinary action, up to and including termination, and may be subject to legal consequences. ACB is committed to investigating all reports of unethical conduct fairly and confidentially. The Executive Ethics Board has the authority and responsibility for investigating alleged violation(s) of the Ethics Act and may take administrative action against an ACB employee,

Ethics complaints may be filed directly with this Board at:

Executive Ethics Board
PO Box 40149
Olympia, WA 98504-0149
Or, via the website at:
www.ethics.wa.gov;

Response and Prevention:

After a violation has been reported, ACB will take all reasonable steps to respond to the violation and to prevent further similar offenses.

Formal Advisory Opinions:

The Executive Ethics Board has the authority and responsibility to render formal advisory opinions. This service is available to any person who has a question about a matter over which the Board has jurisdiction.

Formal advisory opinions are usually not used for general advice concerning a specific individual's present or proposed activities or financial transactions. Such questions should be directed at ACB's Executive Director or designee or the Executive Director of the Executive Ethics Board.

WAC's and references that apply to this policy:

RCW 42.52.140	WAC 292-110-010
RCW 42.52.080	RCW 42.52.160
RCW 42.56	