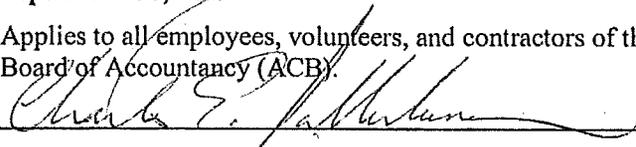


# Board of Accountancy

WASHINGTON STATE

## Ethics

**Policy Number:** #101  
**Effective Date:** September 30, 2019  
**Application:** Applies to all employees, volunteers, and contractors of the Washington State Board of Accountancy (ACB).  
**Approved by:**   
**Charles E. Satterlund, CPA, Executive Director**  
**Washington State Board of Accountancy**

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### PURPOSE:

To provide direction to Washington State Board of Accountancy (ACB) employees in making ethical choices, acting in a manner that demonstrates high ethical standards, and complying with the provisions of the Ethics in Public Service Act, RCW 42.52.

Ensuring ethical conduct in the workplace requires that we all know what ethical conduct is and then fully embrace this concept in every aspect of our work. ACB employees are expected to conduct themselves and their business affairs in a manner that is consistent with the ACB's values and ethical standards, as well as the Ethic in Public Service Act, RCW 42.52.

### POLICY STATEMENT:

All ACB employees are expected to maintain high professional and ethical standards at all times. The Executive Director or designee are responsible for and shall exercise personal leadership in establishing, maintaining, and carrying out ACB's ethical standard.

### General Expectations:

The Ethics in Public Service Act, RCW 42.52 applies to all state employees and officers. Each ACB employee is expected to read and understand this Act and to know and understand ACB's policies regarding certain sections of the Act. These policies may be stricter than the Act and the employees must also comply with the stricter limitations.

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](http://www.ethics.wa.gov).

The following expectations are not intended to be all inclusive:

1. Assessing the application of conflict of interest laws and regulations to the information reported and counsel those officers or employees with regard to resolving actual or potential conflicts of interest, or appearance thereof;
2. Counseling ACB personnel concerning ethics standards and programs;

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3. Counseling departing and former ACB officials on post-employment conflict of interest standards;
4. Providing state ethics education to new ACB personnel, including a newly appointed Executive Director, within the first month of taking office or employment;
5. Ensuring that all ACB personnel are provided updated state ethics education at least every two years;
6. All ACB employees are responsible for knowing and adhering to the Ethics Act, RCW 42.52 and rules, WAC 292-110, applicable ACB policies and procedures and for making choices that exemplify and adherence to the highest ethical standards;
7. Employees are to avoid actions that create even the appearance of using their position for personal gain or private advantage for themselves or another person;
8. Employees should notify their supervisors of any actual or potential violations of this policy. When in doubt employees should consult with the designated Ethics advisor and/or the Human Resource advisor;
9. Violations of the State Ethics Act and/or policy may lead to corrective or disciplinary action, up to and including termination;
10. 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, including imposing a civil penalty for violations. Anyone may file an ethics complaint against a state employee or officer. Complaint forms are available on the Executive Ethics Board's website. Per RCW 42.52.410 a state employee who files a complaint with the appropriate ethics board shall be afforded the protection afforded to a whistleblower under RCW 42.40.050 and 49.60.210(2), subject to the limitation of RCW 42.40.035 and 42.40.910;
11. 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;

12. ACB will take reasonable steps to achieve compliance with applicable laws and ruled by monitoring and auditing systems designed to detect unethical conduct and by publicizing a reporting system for employees and other agents to use to report ethical violations.

**Employees shall not:**

1. Have a financial or other interest or engage in any business, including personal business, or professional activity that conflicts with their official duties;
2. Use their position to secure a special privilege for themselves, their families, friends or any other person. A "person" is also considered to be an outside business or organization.
3. Receive any compensation (including gift cards) from any source, except the state for performing or not performing their official duties;
4. Accept any gifts, except as allowed under RCW 42.52.140 and 150. Gifts include food and beverages in most situations;
5. Disclose confidential information to an unauthorized person, use confidential information for personal benefit or to benefit another. No state officer or state employee may intentionally conceal a record if the officer or employee knew the record was required to be released under RCW 42.56 and was under a personal obligation to release the record and failed to do so;
6. Use state resources for personal benefit or to benefit another except as allowed under ACB polices and WAC 292-110-010;

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7. Use state resources to campaign for the election of a person or a ballot initiative or to lobby an elected representative;
8. Assist another person in a transaction involving the state if they have participated in the transaction or the transaction was part of their job responsibilities.

There are post-state employment restrictions placed on former employees. Should you leave state service refer to RCW 42.52.080 to determine if any of these restrictions apply to your situation *before* accepting a post-state employment job. The Executive Ethics Board has jurisdiction over former employees regarding this section of the Act.

**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 advisor 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 to 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	

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