

BEFORE THE WASHINGTON STATE
EXECUTIVE ETHICS BOARD

In the Matter of:

Matthew Ping

Respondent.

No. 2024-057

STIPULATED FACTS,
CONCLUSIONS OF LAW AND
AGREED ORDER

THIS STIPULATION is entered into by Respondent, Matthew Ping and Board Staff of the WASHINGTON STATE EXECUTIVE ETHICS BOARD (Board) through KATE REYNOLDS, Executive Director, pursuant to chapter 42.52 RCW, chapter 34.05 RCW, and WAC 292-100-090(1). The following stipulated facts, conclusions of law, and agreed order will be binding upon the parties if fully executed, and if accepted by the Board without modification(s), and will not be binding if rejected by the Board, or if the Respondent does not accept the Board's proposed modification(s), if any, to the stipulation. This stipulation is based on the following:

A. STIPULATED FACTS

1. On August 5, 2024, the Executive Ethics Board (Board) received a fraud report from the State Auditor's Office (SAO) alleging that Matthew Ping, a former employee of the Washington State Office of Administrative Hearings (OAH), may have violated the Ethics in Public Service Act. The complaint alleged that Matthew Ping violated RCW Chapter 42.52, by using state resources for non-work related activities.

2. According to the OAH fraud report, Matthew Ping allegedly used their position within OAH to misappropriate over \$800,000 to fraudulent businesses they had created, along

with using an OAH credit card for personal expenses, such as their personal cell phone. The alleged activity occurred between June 14, 2019 and April 21, 2023.

3. Based in Thurston County, OAH is an independent state agency that conducts impartial administrative hearings for people and governments across the state. These hearings happen when people disagree with and appeal a government's decision that affects them. In fiscal year 2022, for example, the OAH expensed roughly \$31.9 million, including \$402,470 in credit card payments.

4. OAH employs about 120 administrative law judges and 110 legal support and administrative staff. A chief administrative law judge directs OAH's overall operations, and seven executive administrative staff carry out and monitor them. The Chief Financial Officer (CFO) is the executive administrative position responsible for overseeing the Agency's fiscal operations, including managing four fiscal department employees. One of those employees, Management Analyst Matthew Ping, was OAH's designated credit card custodian. As the credit card custodian, Matthew Ping oversaw card use, collected supporting receipts, reconciled monthly statements, and prepared payments to the credit card company.

5. According to OAH, Matthew Ping was hired on February 1, 2009 as an Office Assistant 3 (OA3). On January 1, 2010, Matthew Ping became an Administrative Assistant 2. On March 16, 2010, Matthew Ping became a Legal Secretary 3. On March 16, 2012, Matthew Ping was reallocated to an Administrative Assistant 4. On March 1, 2013, Matthew Ping was reallocated to Fiscal Analyst 3. On January 1, 2017, Matthew Ping was reallocated to a Management Analyst 3. On August 1, 2018, Matthew Ping was reallocated to a Management Analyst 4. On June 30, 2023, Matthew Ping resigned from state service.

6. On May 23, 2023, OAH flagged certain credit card charges that had been paid to an unknown consulting business and requested Matthew Ping provide supporting documentation to support the charges. The following day, Matthew Ping unexpectedly took extended leave from work.

7. On June 10, 2023, after several attempts to find supporting records, the OAH CFO came to the conclusion that the charges had been misappropriated. After further research of the consulting business in question, the business was registered to Matthew Ping using their home address. The CFO immediately pulled a list of all payments made to the consulting business and discovered that a total of \$529,051 in OAH credit card charges had been made between the dates of August 26, 2021 and May 11, 2023.

8. Matthew Ping resigned from OAH on June 30, 2023 and failed to cooperate with any investigation or questioning.

9. OAH opened a full investigation and analyzed all credit card charges for the period of July 1, 2017 to June 30, 2023, which represented the timeframe in which Matthew Ping had unchecked spending approval of the OAH credit card. OAH discovered \$860,756 in misappropriated credit card charges between July 29, 2019 and May 11, 2023.¹ The charges were to four different businesses all created by Matthew Ping and there were no credible records that existed to show any legitimate business activity for them, other than charging OAH for no clear purpose. The OAH investigation additionally showed \$17,359 in personal charges between June 14, 2019 and April 21, 2023, which included gift card purchases and payments for Matthew Ping's personal cellphone expenses.

¹ According to documents provided by OAH, \$220,962.88 was misappropriated prior to September 1, 2020 with the remainder occurring post September 2020. Board statute of limitations is five years from date of incident.

10. In addition to the OAH internal review and audit, the State Auditor's Office (SAO) conducted a thorough review of this matter. Upon review of the SAO Accountability Audit Report provided to Board staff, the same issues were noted involving the misappropriation of SAO funds for Matthew Ping's personal financial benefit. Upon review, SAO discovered that Matthew Ping was the credit card custodian, and as such they were the only employee with access to the monthly online statements for the credit card. Additionally, Matthew Ping concealed the misappropriation by requesting another employee to review only legitimate purchases on the credit card activity, rather than full monthly statements, and their direct supervisor did not request the original monthly statements for review either.

11. At the conclusion of the OAH investigation, they made multiple attempts by both phone and email to contact Matthew Ping but received no response. Board staff notified Matthew Ping of this investigation and offered them the opportunity to respond, Matthew Ping failed to respond to Board staff prior to reasonable cause.

12. On September 11, 2025, Matthew Ping was sentenced to 18 months in prison and \$1,118,362 in restitution and pled guilty to wire fraud and filing a false tax return.

B. CONCLUSIONS OF LAW

1. The Ethics in Public Service Act, Chapter 42.52 RCW, prohibits state employees from Use of persons, money or property for private gain. RCW 42.52.160 states:

No state officer or state employee may employ or use any person, money, or property under the officers or employees official control or direction, or in his or her official custody, for the private benefit or gain of the officer, employee or another.

WAC 292-110-010 Use of state resources, states, in part:

.....
(3) Permitted personal use of state resources. This subsection applies to any use of state resources not included in subsection (2) of this section.

(a) A state officer or employee's use of state resources is de minimis only if each of the following conditions are met:

- (i) There is little or no cost to the state;
- (ii) Any use is brief;
- (iii) Any use occurs infrequently;
- (iv) The use does not interfere with the performance of any state officer's or employee's official duties;
- (v) The use does not compromise the security or integrity of state property, information systems, or software;
- (vi) The use is not for the purpose of conducting an outside business, in furtherance of private employment, or to realize a private financial gain; and
- (vii) The use is not for supporting, promoting the interests of, or soliciting for an outside organization or group.

RCW 42.52.540 – Limitations period, which states:

Any action taken under this chapter must be commenced within five years from the date of violation. However, if it is shown that the violation was not discovered because of concealment by the person charged, then the action must be commenced within two years from the date the violation was discovered or reasonably should have been discovered: (1) By any person with direct or indirect supervisory responsibilities over the person who allegedly committed the violation; or (2) if no person has direct or indirect supervisory authority over the person who committed the violation, by the appropriate ethics board.

2. The Board is authorized to impose sanctions for violations to the Ethics Act pursuant to RCW 42.52.360. The Board has set forth criteria in WAC 292-120-030 for imposing sanctions and consideration of any mitigating or aggravating factors.

C. AGGRAVATING AND MITIGATING FACTORS

In determining the appropriateness of the civil penalty, the Board reviewed the criteria in WAC 292-120-030. In the matter at hand, it is an aggravating factor these types of violations significantly reduce the public respect and confidence in state government employees and was motivated by financial gain. In the matter at hand, it is a mitigating factor that Matthew Ping was

ordered to pay approximately \$1.2 million in restitution and was sentenced to serve 18 months in prison.

D. STIPULATION AND AGREED ORDER

1. Pursuant to chapter 42.52 RCW, the Executive Ethics Board has jurisdiction over Matthew Ping and over the subject matter of this complaint.
2. Under RCW 34.05.060, the Board can establish procedures for attempting and executing informal settlement of matters in lieu of more formal proceedings under the Administrative Procedures Act, including adjudicative hearings. The Board has established such procedures under WAC 292-100-090.
3. Pursuant to WAC 292-100-090(1), the parties have the authority to resolve this matter under the terms contained herein, subject to Board approval.
4. Matthew Ping agrees that if any or all of the alleged violations were proven at a hearing, the Board may impose sanctions, including a civil penalty under RCW 42.52.480(1)(b) of up to \$5,000, or the greater of three times the economic value of anything received or sought in violation of chapter 42.52 RCW, for each violation found. The Board may also order the payment of costs, including reasonable investigative costs, under RCW 42.52.480(1)(c).
5. Matthew Ping further agrees that the evidence available to the Board is such that the Board may conclude they violated the Ethics in Public Service Act. Therefore, in the interest of seeking an informal and expeditious resolution of this matter, the parties agree to entry of the stipulated findings of fact, conclusions of law and agreed order.
6. Matthew Ping waives the opportunity for a hearing, contingent upon acceptance of this stipulation by the Board, or their acceptance of any modification(s) proposed by the Board, pursuant to the provisions of WAC 292-100-090(2).

7. If the Board accepts this stipulation, the Board agrees to release and discharge from all further ethics proceedings under chapter 42.52 RCW for any allegations arising out of the facts in this matter, subject to payment of the full amount of the civil penalty due and owing, any other costs imposed, and compliance with all other terms and conditions of the stipulation. Matthew Ping in turn agrees to release and discharge the Board, its officers, agents and employees from all claims, damages, and causes of action arising out of this complaint and this stipulation.

8. If the Board accepts this stipulation, it does not purport to settle any other claims between Matthew Ping and the Washington State Executive Ethics Board, the State of Washington, or other third party, which may be filed in the future. No other claims of alleged violations are pending against Matthew Ping at this time.

9. If the Board accepts this stipulation, it is enforceable under RCW 34.05.578 and any other applicable statutes or rules.

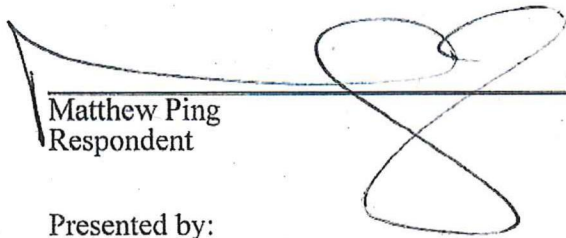
10. If the Board rejects this stipulation, or if Matthew Ping does not accept the Board's proposed modification(s), if any, this matter will be scheduled for an administrative hearing before the Board. If an administrative hearing is scheduled before the Board, Matthew Ping waives any objection to participation by any Board member at the hearing to whom this stipulation was presented for approval under WAC 292-100-090(2). Further, Matthew Ping understands and agrees that this stipulation as well as information obtained during any settlement discussions between the parties shall not be admitted into evidence during the administrative hearing, unless otherwise agreed by the parties.

11. Matthew Ping agrees to pay a civil penalty in the amount of twenty-eight thousand dollars (\$28,000) associated with violations of RCW 42.52.

12. The civil penalty in the amount of twenty-eight thousand dollars (\$28,000) is payable in full to the Washington State Executive Ethics Board within forty-five (45) days after this stipulation is signed and accepted by the Board, or as otherwise agreed to by the parties.

I. CERTIFICATION

I, Matthew Ping, hereby certify that I have read this stipulation in its entirety, that my counsel of record, if any, has fully explained the legal significance and consequence of it. I further certify that I fully understand and agree to all of it, and that it may be presented to the Board without my appearance. I knowingly and voluntarily waive my right to a hearing in this matter and if the Board accepts the stipulation, I understand that I will receive a signed copy.



Matthew Ping
Respondent
10/20/25
Date

Presented by:



KATE REYNOLDS
Executive Director
11/10/25
Date

II. ORDER

Having reviewed the proposed stipulation, WE, THE STATE OF WASHINGTON EXECUTIVE ETHICS BOARD, pursuant to WAC 292-100-090, HEREBY ORDER that the Stipulation is

✓

ACCEPTED in its entirety;

REJECTED in its entirety;

MODIFIED. This stipulation will become the order of the Board if the

Respondent approves* the following modification(s):

DATED this 14th day of November 2025.

Kelli Hooke / RB
Kelli Hooke, Chair

Rocced
Megan Abel, Vice Chair

G. out
Cam Comfort, Member

David Hankins
David Hankins, Member

Mark Rapozo / RB
Mark Rapozo, Member

* I, Matthew Ping, accept/do not accept (circle one) the proposed modification(s).

Matthew Ping, Respondent

Date