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Board of Certified
Public Accountancy

BOARD OF PUBLIC ACCOUNTANCY *

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v.

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CASE NO.: CPAS 11-0014

SUSAN LENTZNER CUNNINGHAM,

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Respondent

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* * * * *

CONSENT ORDER

This matter comes before the Maryland Board of Public Accountancy (“Board”) as a result of a complaint filed by the Board’s continuing professional education auditor against Susan Lentzner Cunningham (“Respondent”), a licensed certified public accountant. The auditor conducted an audit of the continuing professional education courses claimed by the Respondent in the Respondent’s license renewal application that was filed with the Board on May 29, 2009. Upon a review of the complaint, the Board has determined that administrative charges against the Respondent should be held. In an effort to resolve this matter without a formal hearing, the Respondent and the Board have agreed to enter into this Consent Order as the final settlement of this matter.

THE PARTIES AGREE AND STIPULATE:

1. At all times relevant to the matters set forth in this Consent Order, the Board had jurisdiction over the subject matter and the Respondent.
2. The Respondent became licensed as a certified public accountant (License No. 9150) on January 16, 1986.
3. On May 29, 2009 the Respondent filed a license renewal application with the Board for the period May 28, 2009 through June 16, 2011
4. On the renewal application the Respondent claimed 51 hours of continuing professional education credit hours during the previous license term.

5. The Board's license renewal application requires an applicant to certify to the accuracy of the information contained in the application. This certification states, in pertinent part:

"I hereby certify, under penalty of perjury, that the information contained herein is true and correct to the best of my knowledge, information, and belief..."

6. In a letter dated December 30, 2009 the Respondent provided documents to Board for audit review of the continuing professional education hours she earned during the period June 17, 2003 through June 16, 2007.

7. On August 19, 2010, the following audit determination was made regarding the Respondent's documentation of the continuing education credits claimed in the Respondent's May 29, 2009 renewal application as follows:

- a) The Respondent did not provide documentation of the 51 continuing professional education hours claimed in her renewal application dated May 29, 2009;
- b) The Respondent did not document the completion of four (4) hours in professional ethics;
- c) The Respondent was eligible to apply 59 continuing professional education hours that she previous reported in her 2007 renewal application; and
- d) The respondent was deficient by 21 continuing professional education hours of qualifying for the renewal of her license.

8. During the period June 1 through August 20, 2010, the Respondent completed the necessary continuing professional education hours to satisfy the deficiency cited Stipulation #7 b), including 4 hours of professional ethics.

9. Based on the aforementioned facts, the Respondent acknowledges that she has violated Business Occupations and Professions Article Regulation Article §§2-312(a) (2) and (3) Annotated Code of Maryland; and Code of Maryland Regulations COMAR 09.24.02.02 (A) and (B), which state:

§ 2-312. Continuing education.

(a) *In general.* - (1) The Board shall adopt regulations that set, in accordance with this section, continuing education requirements as a condition to the renewal of licenses under this subtitle.

(2) A continuing education requirement does not apply to the first renewal of a license.

(3) (i) To qualify for any further renewal of a license under this subtitle, a licensee shall complete, for each 2-year license term, at least 80 hours in programs that the Board approves.

09.24.02.02 Basic Requirement.

A. The applicant shall complete a minimum of 80 hours of acceptable continuing education in each 2-year license term after initial renewal.

B. A minimum of 4 hours of the continuing education for each 2-year license term shall be in professional ethics with no carry forward provision for excess hours.

9. Based on the aforementioned violations, the Respondent agrees to pay to the Board a civil penalty of \$1,000.00 upon the Respondent's execution of this Consent Order.

10. The Respondent agrees to obtain 8 hours of continuing education in professional ethics within 90 days of the execution of this Consent Order.

11. The Respondent shall not claim the continuing professional education credits obtained to satisfy the requirements of this Consent Order in the Respondent's next license renewal application.

12. The Respondent agrees to submit documentation of the continuing professional education hours claimed in the Respondent's next license renewal application, upon request of the Board.

13. The Respondent shall abide by the provisions of the Maryland Public Accountancy Act, § 2-101 et. seq., Business Occupations and Professions Article, Annotated Code of Maryland, and COMAR 09.24.01, et. seq.

14. The Respondent, by entering into this Consent Order, expressly waives the right to have the pending allegations by the Board reduced to written charges, the right to an administrative hearing on the charges and the making of Findings of Fact and Conclusions of Law, and any and all further proceedings before the Board to which the Respondent may be entitled to in this matter, and any rights to appeal from this Order.

15. The Respondent enters into this Consent Order freely, knowingly and voluntarily.

BASED ON THESE STIPULATIONS, IT IS, THIS 10th DAY OF November, 2010, BY THE BOARD OF PUBLIC ACCOUNTANCY:

ORDERED that the Respondent has violated Business Occupations and Professions Article Regulation Article §§2-312(a) (2) and (3) Annotated Code of

Maryland; and Code of Maryland Regulations COMAR 09.24.02.02 (A) and (B); and it is further

ORDERED that the Respondent is, hereby, reprimanded;

ORDERED that the Respondent be assessed a civil penalty of \$1,000.00 for the violation, which amount is payable to the Board upon the Respondent's execution of this Consent Order;

ORDERED that the Respondent's complete the continuing professional education credits as set forth in Stipulation #10 of this Order;

ORDERED that the Respondent's license is converted to inactive status until such time as the Respondent obtains the continuing education required under this Order;

ORDERED that the Respondent will provide documentation of the continuing professional education credits claimed in the first subsequent renewal of the license upon the request of the Board; and

ORDERED that the Board's records and publications reflect the violations, the reprimand and the civil penalty of \$1,000.00 imposed on the Respondent.

(RESPONDENT'S SIGNATURE
APPEARS ON ORIGINAL ORDER)

Susan Lentzner Cunningham

Oct. 31, 2010

Date

(BOARD CHAIR'S SIGNATURE
APPEARS ON ORIGINAL ORDER)

H. Terry Hancock
Chairman