

BOARD OF PUBLIC ACCOUNTANCY *

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JUN 11 2014

v.

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BOARD OF
PUBLIC ACCOUNTANCY

ROBIN L. BOOTH,

*

CASE NO.: CPAS 14-0035

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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 Robin L. Booth (the “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 September 16, 2013. 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. 01-200246) on September 17, 1999.
3. On September 16, 2013, the Respondent filed a license renewal application with the Board through the Board’s online licensing system for the period September 19, 2011 through September 16, 2013.
4. On the renewal application the Respondent claimed 71 hours of continuing professional education credit that was earned 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. Following the Respondent's submittal of the license renewal application and payment of the license renewal fee, the Respondent was advised that the application was selected for an audit of the continuing professional education credits that were reported.

7. The Board, on September 16, 2013, sent a reminder e-mail to the Respondent advising that the license renewal application was selected for audit and that supporting documents for the CPE hours claimed were required to be received by the Board not later than October 16, 2013.

8. A review of the documentation submitted by the Respondent verified and qualified 57 of the 71 continuing education credit hours that were claimed in the license renewal application.

9. The Respondent claimed eight continuing professional education hours earned that were duplicates; the Respondent did not respond to inquiries from the Board on March 19, 2014 to disagree with the assessment that the eight hours were duplicate.

10. The Respondent completed a 4 hour course in ethics on January 22, 2014.

11. The Respondent knew or should have known the requirements for reporting the completion of continuing professional education hours that are required by the Maryland Public Accountancy Act and Code of Maryland Regulations COMAR 09.24.02(A) and (B).

12. Based on the aforementioned facts, the Respondent acknowledges that he has violated Business Occupations and Professions Article Regulation Article §§2-312(a) (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.

13. 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.

14. The Respondent agrees to complete eight hours of continuing professional education in ethics and submit documentation of the completion of these hours to the Board within 90 days following the execution of this Consent Order.

15. 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.

16. 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.

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

BASED ON THESE STIPULATIONS, IT IS, THIS 5th DAY OF June, 2014, BY THE BOARD OF PUBLIC ACCOUNTANCY:

ORDERED that the Respondent has violated Business Occupations and Professions Article Regulation Article §§2-312(a) (3) (i), 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 Respondents complete the eight additional hours continuing education in ethics and submit documentation of the completion of these hours to the Board within 90 days within 90 days of the execution of this Consent Order;

ORDERED that the continuing professional education hours completed to satisfy the requirements of this Consent Order shall not be eligible to be claimed in the Respondent's next license renewal application;

ORDERED that the Respondent shall submit documentation of the continuing professional education hours claimed in the Respondent's next renewal application, upon the request of the Board;

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)

(BOARD CHAIR'S SIGNATURE APPEARARS
ON ORIGINAL ORDER)

Robin L. Booth

Elizabeth S. Gantnier
Chairman

Date

6/5/14