

BOARD OF PUBLIC ACCOUNTANCY *

BEFORE THE MARYLAND BOARD OF

v. *

PUBLIC ACCOUNTANCY

BRUCE E. LEONARD, *

Respondent *

CASE NO.: CPAS 15-0017 *

* * * * *
CONSENT ORDER

This matter comes before the Maryland Board of Public Accountancy (the "Board") as a result of a complaint filed by the Board's continuing professional education ("CPE") auditor against Bruce E. Leonard (the "Respondent"), a licensed certified public accountant. The auditor conducted an audit of the CPE courses claimed by the Respondent in his license renewal application that was filed with the Board on or about July 23, 2014. Upon review of the complaint, the Board determined that administrative charges against the Respondent were appropriate and a charge letter was issued on or about July 17, 2015. The parties enter into this Consent Order as a full and final resolution of this matter, with terms as follows:

THE PARTIES AGREE AND STIPULATE:

1. At all times relevant to the matters set forth in this Consent Order, the Respondent was licensed by the Board as a certified public accountant ("CPA") and/or the Board had jurisdiction over the subject matter.

2. The Respondent became licensed as a CPA on or about April 14, 1987 (License No. 01-13059).

3. On or about July 23, 2014, the Respondent filed a license renewal application with the Board for the period from July 23, 2014 through August 4, 2016 by means of the Board's online licensing system.

4. On the renewal application, the Respondent claimed 80 hours of CPE 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 submission 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 CPE credits that were reported and that supporting documents for the CPE hours claimed were required to be submitted to the Board.

7. The Respondent submitted documentation to support the 80 CPE hours that were claimed in the license renewal application.

8. The Board's audit review of the documentation submitted by the Respondent verified that only 22 of the 80 hours claimed were applicable to the renewal reporting period which ended on July 23, 2014. The audit review further established that the Respondent completed an additional 58 hours of CPE by July 25, 2014, after the renewal date. In addition, the Respondent had 19 carry forward CPE credits from the prior license term.

9. The Respondent acknowledges that he did not meet the CPE requirements to renew the license at the time the renewal application was filed with the Board on July 23, 2014.

10. Based on the aforementioned facts, the Respondent admits that he has violated Business Occupations and Professions Art. (BOP), §§ 2-312(a)(3), Ann. Code of Maryland, and Code of Maryland Regulations (COMAR) 09.24.02.02 (A), which state, in pertinent part:

§ 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.

11. Based on the aforementioned violations, the Respondent agrees to pay a civil penalty to the Board in the amount of \$1000.00 within 30 days of the date of this Consent Order.

12. The Respondent further agrees to complete four (4) hours of CPE credits in Ethics within 60 days of the date of this Consent Order. These credits shall be in addition to, and shall not count toward the fulfillment of, the normal CPE requirements.

13. The Respondent shall abide by the provisions of the Maryland Public Accountancy Act,

BOP § 2-101, *et. seq.* and COMAR 09.24.01, *et. seq.*

14. The Respondent, by entering into this Consent Order, expressly waives the right to an administrative hearing on the charges and the making of Findings of Fact and Conclusions of Law, any and all further proceedings before the Board to which the Respondent may otherwise be entitled 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 _____ DAY OF _____, 2015, BY THE BOARD OF PUBLIC ACCOUNTANCY:

ORDERED that the Respondent has violated BOP, §2-312(a)(3) and COMAR 09.24.02.02(A);

AND IT IS FURTHER ORDERED that the Respondent shall pay a **civil penalty in the amount of \$1000.00** to the Board within 30 days of the date of this Consent Order;

AND IT IS FURTHER ORDERED that the Respondent shall **complete four (4) additional CPE credits in Ethics** as set forth in Paragraph 12 of this Consent Order;

AND IT IS FURTHER ORDERED that the additional CPE credit hours completed to satisfy the requirements of this Consent Order shall not be eligible to be claimed in connection with the Respondent's next license renewal application;

AND IT IS FURTHER ORDERED that, if the Respondent fails to comply with the terms of this Consent Order, including the failure to make a required payment or complete additional CPE credits, the Respondent's license shall be immediately and automatically suspended until such time as compliance occurs;

AND IT IS FURTHER ORDERED that the Respondent shall submit documentation supporting the CPE credit hours claimed in connection with the Respondent's next renewal application upon the request of the Board;

AND IT IS FURTHER ORDERED that this matter shall be resolved in accordance with the terms of this Consent Order, and that the same shall be reflected among the records of the Board.

(RESPONDENT'S SIGNATURE APPEARS
ON ORIGINAL ORDER)

Bruce E. Leonard

8-28-15
Date

ESG/kmk

MARYLAND STATE BOARD OF
PUBLIC ACCOUNTANCY

(BOARD CHAIR'S SIGNATURE
APPEARS ON ORIGINAL DOCUMENT)

Chairperson