

SEP 11 2015

OFFICE OF THE
ATTORNEY GENERAL

BOARD OF PUBLIC ACCOUNTANCY * BEFORE THE MARYLAND BOARD OF
v. * PUBLIC ACCOUNTANCY
RANDY CARL STEWART, *
Respondent * CASE NO.: CPAS 15-0022
*
* * * * *

CONSENT ORDER

This matter comes before the Maryland Board of Public Accountancy (the "Board") as a result of a complaint opened by the Board against Randy Carl Stewart (the "Respondent"), a licensed certified public accountant. The Respondent was notified that he was selected for an audit in connection with Continuing Professional Education ("CPE") credits claimed in his license renewal application that was filed with the Board on or about June 9, 2014. The Respondent failed to provide any documentation supporting claimed CPE credits to the Board after he was notified of the audit. Upon review of the matter, 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 November 4, 1982 (License No. 01-29191).
3. On or about June 9, 2014, the Respondent filed a license renewal application with the Board for the period June 9, 2014 through May 30, 2016 by means of the Board's online licensing system.
4. On the renewal application, the Respondent claimed 180 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 his 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. The Respondent failed to submit documentation in accordance with the Board's request.

7. The Board sent additional written communications on August 11, 2014 and October 23, 2014 again requesting supporting documentation for the claimed CPE credits. The Respondent failed to provide proper responses to these requests for documentation by the Board.

8. On or about September 1, 2015, in anticipation of an administrative hearing, the Respondent submitted documentation reflecting his activities as a Special Assistant to the National Secretary-Treasurer of the American Federation of Government Employees during which he provided approximately 820 hours of training in financial disciplines to local and Council financial officers.

9. The Respondent acknowledges that Board regulations require that credit hours claimed for services as a teacher, lecturer, or discussion leader may not exceed 45 credit hours per individual for any license period.

10. The Respondent admits that, by failing to obtain the proper number of CPE credit hours in accordance with the Board's requirements prior to renewal, including 4 credit hours in Ethics, he did not meet the CPE requirements to renew the license at the time the renewal application was filed with the Board on June 9, 2014. The Respondent further admits that he failed to properly respond to the above described written communications from the Board within the required time frame.

11. Based on the aforementioned facts, the Respondent admits that he has violated Business Occupations and Professions Art. (BOP), §§ 2-312(a)(3) and 2-315(a)(1)(xii), Ann. Code of Maryland, and Code of Maryland Regulations (COMAR) 09.24.01.06(I)(5) and COMAR 09.24.02.02 (A) and (B), which state, in pertinent part:

BOP § 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.

(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.

**§2-315. Denials, reprimands, suspensions, and revocations -
Grounds; license certificate**

(a) Grounds -

(1) Subject to the hearing provisions of §2-317 of this subtitle, the Board, on the affirmative vote of a majority of its members, may deny a license to any applicant, reprimand any licensee, or suspend or revoke a license if the applicant or licensee:

(xii) violates a rule of professional conduct adopted by the Board.

COMAR 09.24.01.06 Code of Professional Conduct

I. Other Responsibilities and Practices.

(5) A licensee shall respond in writing to any communications from the Board requesting a response, within 30 days of the mailing of these communications, by registered or certified mail, to the last address furnished to the Board by the licensee.

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.

12. Based on the aforementioned violations, the Respondent agrees to pay a total civil penalty to the Board in the amount of \$3500.00 in accordance with the following schedule:

a) The first payment shall be in the amount of \$1000.00 and shall be due within 30 days of the date of this Consent Order;

b) The second payment shall be in the amount of \$1000.00 and shall be due within 60 days of the date of this Consent Order; and

c) The third and final payment shall be in the amount of \$1500.00 and shall be due within 90 days of the date of this Consent Order.

13. The Respondent further agrees to complete forty (40) hours of CPE credits in topics approved by the Board, which shall include at least 4 credit hours in the field of Ethics, within 90 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.

14. 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.* with regard to all pertinent future activities.

15. 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.

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

BASED ON THESE STIPULATIONS, IT IS, THIS ^{16th} ~~8~~ DAY OF September, 2015, BY THE BOARD OF PUBLIC ACCOUNTANCY:

ORDERED that the Respondent has violated BOP § 2-312(a)(3), §2-315(a)(1)(xii), COMAR 09.24.01.06(I)(5) and COMAR 09.24.02.02 (A) and (B);

AND IT IS FURTHER ORDERED that the Respondent shall pay a **civil penalty in the amount of \$3500.00** to the Board in accordance with the provisions set forth in paragraph 12 of this Consent Order;

AND IT IS FURTHER ORDERED that the Respondent shall **complete forty (40) additional CPE credit hours** in accordance with the provisions set forth in paragraph 13 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.

AND IT IS FURTHER ORDERED that this Consent Order shall constitute a Final Order of the Board.

(RESPONDENT'S SIGNATURE
APPEARS ON ORIGINAL DOCUMENT)

↳ _____
Randy Carl Stewart

9/8/15

Date

ESG/kmk

(BOARD CHAIR'S SIGNATURE
APPEARS ON ORIGINAL DOCUMENT)

Elizabeth S. Gantnier, CPA
Chairperson