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BOARD OF  
PUBLIC ACCOUNTANCY

BOARD OF PUBLIC ACCOUNTANCY \*

BEFORE THE MARYLAND BOARD OF

v.

\*

PUBLIC ACCOUNTANCY

BARBARA J. TROMBLEY, \*

Respondent

\*

CASE NO.: CPAS 16-0003

\* \* \* \* \*

**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 Barbara J. Trombley (the "Respondent"), a licensed certified public accountant. The auditor conducted an audit of the CPE courses claimed by the Respondent in her license renewal application that was filed with the Board on or about April 29, 2015. Upon a review of the complaint, the Board determined that administrative charges against the Respondent were appropriate. 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 30, 1991 (License No. 01-17371).

3. On or about April 29, 2015, the Respondent filed a license renewal application with the Board for the period April 29, 2015 through June 3, 2017 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 her application was selected for an audit

of the CPE credits that were reported and that supporting documents for the 80 CPE hours claimed were required to be submitted to the Board. The Respondent submitted documentation to support 80 CPE hours earned.

7. The Board's audit review of the documentation submitted by the Respondent verified that only 48 of the CPE hours claimed were applicable to the renewal reporting period which ended on April 29, 2015. The audit review further established that the Respondent completed an additional 32 hours of CPE after the renewal reporting period, by June 3, 2015.

8. The Respondent acknowledges that she did not meet the CPE requirements to renew the license at the time the renewal application was filed with the Board on April 29, 2015.

9. Based on the aforementioned facts, the Respondent admits that she has violated Business Occupations and Professions Art. (BOP), §§ 2-312(a)(3), Ann. Code of Maryland, and Code of Maryland Regulations (COMAR) 09.24.02.03(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.

(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.

**09.24.02.03 Basic Requirement.**

A. An applicant for license renewal shall complete, prior to submitting an application, a minimum of 80 credit hours of qualifying continuing education in each 2-year license term.

10. Based on the aforementioned violations, the Respondent agrees to pay a total civil penalty to the Board in the amount of \$750.00 in accordance with the following schedule:

a. The first payment shall be in the amount of \$250.00 and shall be due within 30 days of the date of this Consent Order;

b. The second payment shall be in the amount of \$250.00 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 \$250.00 and shall be due within 90

days of this Consent Order.

11. The Respondent further agrees to complete four (4) hours of CPE credits in the field of 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.

12. 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.*

13. The Respondent, by entering into this Consent Order, expressly waives the right to have the pending allegations by the Board reduced to written charges, 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.

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

BASED ON THESE STIPULATIONS, IT IS, THIS 3 DAY OF November, 2015, BY THE BOARD OF PUBLIC ACCOUNTANCY:

**ORDERED** that the Respondent has violated BOP, §2-312(a)(3) and COMAR 09.24.02.03(A);

**AND IT IS FURTHER ORDERED** that the Respondent shall pay a **civil penalty in the amount of \$750.00** to the Board in accordance with the provisions of Paragraph 10 of this Consent Order;

**AND IT IS FURTHER ORDERED** that the Respondent shall **complete four (4) additional CPE credits in Ethics** in accordance with the provisions of Paragraph 11 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 DOCUMENT)

Barbara J. Trombley

10-20-15  
Date

ESG/kmk

(BOARD CHAIR'S SIGNATURE  
APPEARS ON ORIGINAL DOCUMENT)

Elizabeth S. Gantnier, CPA  
Chairperson