

BOARD OF PUBLIC ACCOUNTANCY \* BEFORE THE MARYLAND BOARD OF  
 v. \* PUBLIC ACCOUNTANCY  
 ALAN REED HIMES, \*  
 Respondent \* CASE NO.: CPAS 2017-25  
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\* \* \* \* \*

**CONSENT ORDER**

This matter comes before the Maryland Board of Public Accountancy (the "Board") as a result of a complaint filed by the Board against Alan Reed Himes (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 April 10, 2016. Upon a review of the complaint, the Board determined that administrative charges against the Respondent were appropriate. Prior to the issuance of a Statement of Charges and Order for Hearing in this matter, the Board and the Respondent agreed to enter into this Consent Order as the final settlement of Complaint No. CPAS 2017-25. 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 May 3, 1990. The Respondent had an active license for most of the time from May 1990 until April 2004. The Respondent was licensed again from August 10, 2005 until April 10, 2008. The Respondent did not hold an active license from April 10, 2008 until January 14, 2015. The Respondent was licensed again from January 14, 2015 until April 10, 2016. (License registration No. 16103).
3. On or about April 10, 2016, the Respondent filed a license renewal application with the Board for the period April 10, 2016 through April 10, 2018 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 from January 15, 2015 through April 10, 2016.
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.

7. On or about April 10, 2016, the Board sent an 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 May 10, 2016.

8. The Respondent submitted documentation of 78 CPE hours to support the 80 CPE hours that were claimed in the license renewal application.

9. The Board's audit review of the documentation submitted by the Respondent established the following:

a. 8 hours were from the period prior to the Respondent's license reactivation from inactive status on January 15, 2015 and were disallowed; and

b. 4 hours of CPE in Ethics were completed on April 8, 2016, these hours were allowed as timely; and

c. 33 additional hours of CPE were completed on April 6, 2016 and April 8, 2016, these hours were allowed as timely; and

d. 33 additional hours of CPE were completed on April 11, 2016, the day after the audit date. However, based on a letter dated July 20, 2016 from David Coscarella at TeachUcomp, Inc., the provider stated that these courses were submitted on April 9, 2016, before the renewal. For the purpose of this Consent Order, the Board accepts these hours as timely; and

e. the Respondent was 10 additional CPE hours short of meeting the requirements at the time the license renewal application was filed.

10. The Respondent did not complete the required 10 CPE hours needed for renewal until sometime around July 20, 2016.

11. The Respondent acknowledges that he did not meet the CPF requirements to renew the license at the time the renewal application was filed with the Board on April 10, 2016.

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

(ii) If a licensee completes more than 80 hours during a 2-year license term, the Board shall credit the excess hours to the requirements for the following term.

\* \* \*

#### **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.

B. The requirement in §A of this regulation does not apply to the first renewal of a license.

#### **C. Professional Ethics.**

(1) A minimum of 4 credit hours of the continuing education for each 2-year license term shall be in professional ethics.

(2) Credit hours in professional ethics in excess of 4 hours in a 2-year license term may not be carried forward to satisfy this requirement.

(3) Credit hours in professional ethics in excess of 4 hours in a 2-year license term may be carried forward to meet the requirement of §A of this regulation.

D. Except as provided in §C of this regulation, qualifying credit hours in excess of the 80 credit hours required for a 2-year license term, up to a maximum of 80 credit hours, may be carried forward to apply to the following 2-year license term.

E. Qualifying credit hours reported in a license renewal application in excess of the 80 credit hour requirement in §A of this regulation may only be carried forward to apply to the following 2-year license

term.

F. The Board shall allow a maximum of 80 credit hours of qualifying continuing education earned in the initial license term to be carried forward if the credit hours are properly reported on the first renewal application.

13. Based on the aforementioned violations, the Respondent agrees to pay a civil penalty to the Board in the amount of \$750.00, due within 30 days of the date of this Consent Order.

14. The Respondent agrees to the imposition of a reprimand against his Maryland CPA license based on his violations.

15. The Respondent agrees to complete four (4) hours of CPE credits in 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.

16. 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.*

17. 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, 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.

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

BASED ON THESE STIPULATIONS, IT IS, THIS 7<sup>th</sup> DAY OF March, 2017, 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 (C);

**AND IT IS FURTHER ORDERED** that the Respondent is, hereby, **reprimanded**;

**AND IT IS FURTHER ORDERED** that the Respondent shall pay a civil penalty in the amount of \$750.00 to the Board for his violations, which amount is payable 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 15 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 the CPE credit hours completed in April 2016 and July 2016 to satisfy this renewal 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)

\_\_\_\_\_  
Alan Reed Himes

(BOARD CHAIR'S SIGNATURE  
APPEARS ON ORIGINAL DOCUMENT)

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Arthur E. Flach, CPA  
Chairperson

3-1-2017  
Date