

BOARD OF PUBLIC ACCOUNTANCY	*	BEFORE THE MARYLAND BOARD
v.	*	OF PUBLIC ACCOUNTANCY
JENNIFER T. TRUONG,	*	
Respondent	*	CASE NO.: CPAS-18-0013
	*	

\* \* \* \* \*

**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 Jennifer T. Truong (the "Respondent"), a licensed certified public accountant. The Respondent was notified that she was selected for an audit in connection with Continuing Professional Education ("CPE") credits claimed in her license renewal application that was filed with the Board on or about June 30, 2017. The Respondent failed to provide documentation to the Board supporting certain claimed CPE credits after she was notified of the audit. Upon review of the matter, the Board determined that administrative charges against the Respondent were appropriate. Prior to the issuance of formal administrative charges, the parties agreed to 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 in Maryland on or about June 30, 2013 (Registration No. 39359). The license was renewed for subsequent periods and is currently due to expire on or about June 30, 2019.
3. On or about June 30, 2017, the Respondent filed a license renewal application with the Board for the period June 30, 2017 through June 30, 2019 by means of the Board's online licensing system.
4. On the renewal application, the Respondent claimed 36 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 CPE hours claimed were required to be submitted to the Board.

7. The Respondent subsequently submitted documentation to support 36 CPE hours earned. Upon review, it was determined that only 30 CPE hours were earned by the Respondent during the applicable period and that the Respondent had 44 carry forward CPE hours. Therefore, the Respondent was 6 hours short of the 80 hour requirement for renewal of her license. The Respondent obtained 8 additional CPE hours in or around August of 2017.

8. The Respondent admits that she did not meet the requirements to renew the license at the time the renewal application was filed with the Board on or about June 30, 2017 because she failed to obtain the proper number of CPE credit hours.

9. Based on the aforementioned facts, the Respondent admits that she has violated Business Occupations and Professions Art. (BOP), §§ 2-312(a)(3), 2-315(a)(1)(xii), Ann. Code of Maryland, and Code of Maryland Regulations (COMAR) 09.24.01.06(I)(1), 09.24.02.03 (A), and 09.24.02.05(C), which state, in pertinent part:

**BOP § 2-312. Continuing education.**

(a) *In general.* -

(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.**

(1) A licensee may not commit any act that reflects adversely on the licensee's fitness to engage in the practice of public accountancy.

**COMAR 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.

**COMAR 09.24.02.05 Controls and Reporting.**

C. The Board, at its discretion, may verify the information and documentation supporting the certification of continuing education credit hours reported. Upon request, the individual who reported the continuing education credit hours shall submit to the Board, or its designees, copies of the original documentation.

10. Based on the aforementioned violations, the Respondent agrees to pay a total civil penalty to the Board in the amount of \$1000.00 within 30 days of the date of this Consent Order. In the event that the Respondent fails to make payment in full in accordance with the terms of this Consent Order, her license to practice certified public accountancy in Maryland shall be immediately and automatically suspended until such time as the required payment is made.

11. 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.

12. The Respondent, by entering into this Consent Order, expressly waives the right to any further written notification of administrative 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 he may otherwise be entitled in this matter, and any rights to appeal from this Order.

13. The Respondent agrees that this Consent Order shall constitute a Final Order of the Board and shall be enforceable as such.

14. The Respondent enters into this Consent Order freely, knowingly and voluntarily, and with the opportunity to seek advice of counsel.

BASED ON THESE STIPULATIONS, IT IS, THIS 9<sup>th</sup> DAY OF August, 2018, BY THE BOARD OF PUBLIC ACCOUNTANCY:

**ORDERED** that the Respondent has violated 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)(1), 09.24.02.03 (A), and 09.24.02.05(C);

**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, if the Respondent fails make payment in accordance with the terms of this Consent Order, the Respondent's license shall be immediately and automatically suspended until such time as the required payment is made;~~

**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.

**SIGNATURE ON  
ORIGINAL DOCUMENT**

Jennifer T. Truong

*JT*

5/10/2018

Date

**SIGNATURE ON  
ORIGINAL DOCUMENT**

Arthur E. Flach, CPA, Chair  
Maryland Board of Public Accountancy

2/9/19

Date