

BEFORE THE STATE OF MARYLAND BOARD OF PUBLIC ACCOUNTANCY

BOARD OF PUBLIC ACCOUNTANCY *

v. *

Agency Case No.: CPAS-2020-0041 *

MICHAEL STEFAN JOSEF MAURER, *
Respondent *

* * * * *

SETTLEMENT AGREEMENT AND CONSENT ORDER

This matter comes before the Maryland Board of Public Accountancy ("Board") as the result of the Board conducting a random audit of Michael Stefan Josef Maurer's ("Respondent") license renewal application filed with the Board on September 2, 2019, to determine if the Respondent met the Board's license renewal continuing professional education ("CPE") requirements. As a result of the random audit and subsequent investigation, the Board initiated a Complaint. Upon review of the matter, the Board determined that administrative charges against the Respondent were appropriate. Prior to issuance of formal administrative charges, the Board and the Respondent (collectively "Parties") have agreed to enter into this Settlement Agreement and Consent Order ("Consent Order") as full and final resolution of this matter, and agree and stipulate as follows:

1. At all times relevant to the Complaint, the Board had jurisdiction over the Respondent, who holds a license issued by the Board to practice certified public accountancy ("license") under number 01-35264, and the subject matter of this Complaint.
2. The Respondent's current license is due to expire on November 1, 2021.
3. The Code of Maryland Regulations ("COMAR") 09.24.02.03A-C provide:
 - 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.

4. On or about September 2, 2019, the Respondent filed a license renewal application with the Board for the period September 2, 2019, through November 1, 2021, by means of the Board's online licensing system.
5. The Board's license renewal application requires an applicant to certify to the accuracy of the information provided 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. On the renewal application, the Respondent certified completion of the required 80 hours of CPE's as of the application date. The Board approved the renewal based upon that certification.
7. When the Respondent submitted the license renewal application, the Board initiated a random audit to confirm that the Respondent had completed the CPE requirements. The Board then requested that the Respondent provide documentation for the CPEs that the Respondent had certified completing.
8. In response to the audit, the Respondent provided documentation acceptable to the Board for the required hours with the exception of the four (4) required hours in ethics.
9. The Respondent had taken four (4) ethics hours outside the required renewal period.
10. The Respondent agrees and acknowledges that the Respondent violated the Board's CPE requirements by certifying completion without having completed the required CPEs.
11. Based on the aforementioned facts, the Respondent admits to violating Bus. Occ. & Prof. § 2-312(a)(3), 2-315(a)(1)(xii), and COMAR 09.24.01.06(I)(1), 09.24.02.03A, and 09.24.02.05C, 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.

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

(a) Grounds. --

(1) Subject to the hearing provisions of Section 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 designee, copies of the original documentation.

12. Pursuant to BOP § 2-315(a)(2)(i), "[i]nstead of or in addition to reprimanding a licensee or suspending or revoking a license under this subsection, the Board may impose a penalty not exceeding \$ 5,000 for each violation."
13. Based on the aforementioned violations, the Respondent agrees to immediately upon executing this Consent Order, pay a civil monetary penalty made payable to the "Maryland Board of Public Accountancy" in the amount of TWO HUNDRED FIFTY DOLLARS (\$250) by certified check, cashier's check, or money order.
14. The Respondent agrees that if the Respondent fails to comply with the terms of this Consent Order, the Respondent's license will immediately and automatically be suspended without a hearing on the suspension, and that the suspension will

- IV. **ORDERED**, that unless otherwise specified in this Consent Order, each provision herein shall remain in effect and enforceable as herein agreed unless the Board in writing stays, modifies, terminates, or suspends it; and it is further
- V. **ORDERED**, that this document shall constitute a Final Order of the Board, and the Board may consider this Settlement Agreement and Consent Order and the facts set forth herein in connection with, and in deciding, any subsequent action or proceeding before the Board, and that this Settlement Agreement and Consent Order may, if relevant, be admitted into evidence in any matter before the Board, its designee, and/or any court; and it is further
- VI. **ORDERED**, that the Board's records and publications shall reflect that the Respondent and the Board resolved this matter through this Settlement Agreement and Consent Order.

AGREED:

Michael Stefan Josef Maurer
MICHAEL STEFAN JOSEF MAURER
Respondent

James E Marshall
JAMES E. MARSHALL, JR., CPA, Chair
Maryland Board of Public Accountancy

DEC. 9, 2020
Date

2/26/21
Date