

BEFORE THE MARYLAND BOARD OF PUBLIC ACCOUNTANCY

MARYLAND BOARD OF
PUBLIC ACCOUNTANCY

v.

NICHOLAS J. TALIAN,
Respondent

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* CASE NO.: CPAS-2023-0067

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SETTLEMENT AGREEMENT AND CONSENT ORDER

This matter comes before the Maryland Board of Public Accountancy (“Board”) based on a Complaint filed by the Board against Nicholas J. Talian (“Respondent”), a Certified Public Accountant licensed in Maryland. Upon review of the Complaint and investigation, the Board determined that administrative charges against the Respondent were appropriate for alleged violations of the Maryland Public Accountancy Act (“Act”), codified at Maryland Code Annotated, Business Occupations and Professions Article (“Bus. Occ. & Prof.”) § 2-101 *et. seq.* Prior to the issuance of formal charges, the Board and the Respondent (collectively “Parties”) agreed to enter into this Settlement Agreement and Consent Order (“Consent Order”) as a full and final resolution to this matter and agree and stipulate that:

1. The Respondent is licensed by the Board to provide services as a Certified Public Accountant (“CPA”) in Maryland (Registration No. 01-44617), and at all relevant times, the Board had jurisdiction over the Respondent and related subject matter.
2. Upon investigation, the Board determined that, on or about April 26, 2022, the Respondent agreed to a Consent Order with the Virginia Board of Accountancy (“Virginia Board”) based on a failure to comply with the Virginia Board’s Continuing Professional Education (“CPE”) requirements. The Virginia Board found that the Respondent failed to take the approved Ethics course for the years 2018-2020, failed to obtain the annual minimum CPE hours for the years 2018-2020, and failed to obtain a total of 120 CPE hours for the reporting period 2018-2020.
3. As a result of his violations in Virginia, the Respondent was sanctioned by the Virginia Board. The sanctions included, among other things, the suspension of the Respondent’s Virginia CPA license for a period of one year and the imposition of civil monetary penalties totaling \$1500.00.
4. Based upon the aforementioned facts, the Respondent admits that he is in violation of, and subject to, Bus. Occ. & Prof. §2-315(a)(1)(viii), which provides:

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

(a)(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:

(viii) has been sanctioned in another state in a matter relating to the practice of public accountancy; ...

5. As a result of his violations, the Respondent agrees to pay a civil penalty to the Board in the amount of **\$250.00** at the time of execution of this Consent Order. If the Respondent fails to make the required payment in accordance with the terms of this Consent Order, his Maryland CPA license (Registration number 01-44617) shall be immediately and automatically suspended until such time as the required payment is made.

6. The Respondent shall abide by the provisions of the Act and applicable regulations in all relevant future activities.

7. By entering this Consent Order the Respondent, in relation to this matter, expressly waives the right to any further written notification of administrative charges, an administrative hearing before the Board or its designee on any charges, to the making of Findings of Fact and Conclusions of Law, to all other proceedings before the Board or its designee on this matter, and to any rights to appeal from this Consent Order to any court of competent jurisdiction.

8. The Parties agree that a waiver of any of the rights or duties provided herein must be explicit and in writing, and that any waiver constitutes a one-time waiver on a case-by-case basis and not a waiver of this entire Consent Order or the subject provision(s) unless otherwise explicitly stated in writing.

9. The Parties agree that this Consent Order represents the final expression of their intent and agreement relating to the subject matter of this Consent Order, that this Consent Order contains all the terms the Parties agreed to on the subject matter of this Consent Order and intend for this Consent Order to replace all the Parties' previous discussions, understandings, and agreements relating to the subject matter.

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

11. The Respondent knowingly, freely, and voluntarily enters this Consent Order having had the opportunity to consult, or after having consulted, with counsel.

12. The Parties agree that this Consent Order will serve as the Final Order in Case No. CPAS-2023-0067 and the Board's records and publications will reflect its terms.

**BASED ON THE AGREEMENTS AND STIPULATIONS SET FORTH
HEREIN, IT IS, THIS _____ DAY OF _____, 2023, BY THE
MARYLAND BOARD OF PUBLIC ACCOUNTANCY HEREBY:**

ORDERED, that the Respondent, Nicholas J. Talian, has violated Bus. Occ. & Prof. §2-315(a)(1)(viii); and it is further

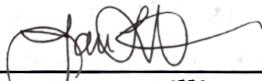
ORDERED, that the Board hereby imposes on the Respondent a **(\$250.00)** civil monetary penalty that the Respondent shall pay to the Board at the time of execution of this Consent Order; and it is further

ORDERED, that the Respondent shall pay the civil monetary penalty by certified check, cashier's check, or money order made payable to the "Maryland Board of Public Accountancy; and it is further

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

ORDERED, that this document shall constitute a Final Order of the Board, and the Board may consider this 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 Consent Order may, if relevant, be admitted into evidence in any matter before the Board, its designee, and/or any court.

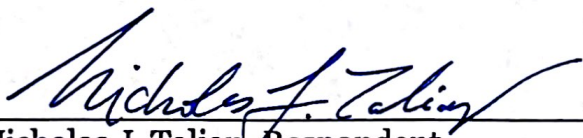
**MARYLAND BOARD OF
PUBLIC ACCOUNTANCY**



By: Jan L. Williams, Ph.D., CPA, Chair

AGREED:

9/12/2023
Date



Nicholas J. Talian, Respondent