

BEFORE THE MARYLAND BOARD OF PUBLIC ACCOUNTANCY

MARYLAND BOARD OF PUBLIC
ACCOUNTANCY

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COMPLAINT No.: CPAS 2024-0009

V.

EVAN J. HACKER, CPA
Respondent

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SETTLEMENT AGREEMENT AND CONSENT ORDER

This matter comes before the Maryland Board of Public Accountancy (the "Board") as a result of a complaint filed by Genet Amare (the "Complainant") against Evan J. Hacker, CPA (the "Respondent") in case number CPAS 2024-0009 for violations of the Maryland Public Accountancy Act (the "Act", Md. Code Ann., Business Occupations and Professions Article ("Bus. Occ. & Prof."), §2-101 *et seq.*). To resolve this matter without a formal hearing, the Board, and the Respondent (collectively "Parties") have agreed to enter into this Settlement Agreement and Consent Order ("Consent Order") to provide for the imposition of disciplinary measures that are fair and equitable in these circumstances and that are consistent with the best interests of Maryland's citizens.

THE PARTIES AGREE AND STIPULATE THAT:

1. **Nature of the Violation:** The Respondent is licensed in Maryland as a Certified Public Accountant (registration number 01-38157). At all times relevant hereto, the Board had jurisdiction over the Respondent and the relevant subject matter.

2. **Clerical Error:** In or around March of 2022, while employed with the firm, Norberg, Davis, Bourne & Painter, LLP, CPAS, the Respondent prepared and filed the Complainant's Federal and District of Columbia Individual Income Tax returns for the year 2021. In preparing these returns, the Respondent made a clerical error which resulted in the understatement of the Complainant's Adjusted Gross Income by \$90,437.00. The Respondent's firm discovered the error the following year and, as the original returns were not accurate, amended returns for the Complainant, and were filed by the Respondent's firm. Upon the filing of the amended returns, it was determined that the Complainant owed tax amounts that were \$21,740.00 higher than what was anticipated at the time of the Respondent's filing of the original returns. The Respondent's clerical error in the above-described circumstances did not comply with applicable industry standards.

3. **Complaint Filed:** On or about August 7, 2023, the Complainant filed a complaint against the Respondent with the Board citing financial difficulties because of unanticipated tax liabilities (it should be noted that the Complainant had a wind fall of \$21,740.00 in 2022 to 2023, and at all times the \$21,740.00 was in the custody and control, the funds referred to in the complaint, of the complainant) associated with the Respondent's clerical error .

4. **Violation of Professional Standards:** Based on the above-described circumstances, the Respondent admits that his clerical error in the above captioned case, and is subject to, the following provisions of the Act and its corresponding regulations, which provide, in pertinent part:

Bus. Occ. & Prof. §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:

(xii) violates a rule of professional conduct adopted by the Board.

COMAR 09.24.01.06 Code of Professional Conduct

G. Competence and Technical Standards

(4) A licensee in the performance of accounting and review services or management advisory services, consulting, financial planning, or tax services shall conform to the professional standards applicable to these services at the time the services are performed.

Accordingly, the Respondent agrees to the entry of this Consent Order by the Board finding that he committed a clerical error and imposing sanctions.

5. **Civil Penalty:** Pursuant to Bus. Occ. & Prof. § 2-315(a)(2), the Board has the authority to impose a civil penalty of up to \$5,000 for each violation of the Act. However, in light of the Respondent's agreement to the terms of this Consent Order, based on all required and relevant considerations, the Board will assess, and the Respondent agrees to pay, a total civil penalty in the amount of **\$250.00** which shall be due at the time of execution of this Consent Order. If the Respondent fails to pay the full \$250.00 penalty amount when due, the Respondent's license, registration number 01-38157, shall be immediately and automatically suspended until such time as the required payment is made in full.

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

7. **Future Waivers:** The Parties agree that a future waiver of any of the rights or duties provided herein must be in writing. Any such 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.

8. **Entire Agreement:** The Parties intend that this Consent Order represents the final

expression of the Parties' intent and agreement between the Parties relating to the subject matter of this Consent Order. The Parties further intend 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 of the Parties' previous discussions, understandings, and agreements relating to the subject matter.

9. **Governing Law:** The Parties agree that this Consent Order shall be construed in accordance with laws of Maryland.

10. **Private and Unpublished Discipline:** The Parties agree that the discipline imposed in this matter shall remain private and unpublished. The Board's records of this matter shall not be disclosed publicly, except as necessary to enforce the terms of this Consent Order or as otherwise required by law.

11. **Final Order:** The Parties agree that this Consent Order shall constitute a Final Order of the Board, shall be enforceable as such, and the Board's records will reflect the Consent Order's terms.

12. **Acknowledgment of Voluntary Agreement:** The Respondent agrees that he is knowingly, freely, voluntarily, and intelligently entering this Consent Order after having had the opportunity to consult with a licensed attorney of his choosing and at his expense.

BASED ON THE AGREEMENTS AND STIPULATIONS SET FORTH HEREIN, IT IS, THIS 12th DAY OF December, 2024, BY THE MARYLAND BOARD OF PUBLIC ACCOUNTANCY:

ORDERED that the Respondent, Evan J. Hacker, licensed Maryland Certified Public Accountant, registration number 01-38157, clerical error is subject to Bus. Occ. & Prof. §2-315(a)(1)(xii) and COMAR 09.24.01.06(G)(4); and it is further.

ORDERED that the Respondent shall pay a civil penalty to the Board in the amount of \$250.00 in accordance with the provisions of paragraph 5 of this Consent Order; 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 matter shall remain private and unpublished, and the Board's records of this matter shall not be disclosed publicly, except as necessary to enforce this Consent Order or as required by law; 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 for purposes of enforcing this Settlement Agreement and Consent Order ; and it is further

MARYLAND BOARD OF PUBLIC ACCOUNTANCY

SIGNATURE ON ORIGINAL
DOCUMENT


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

AGREED:

12/18/2024
Date

SIGNATURE ON ORIGINAL
DOCUMENT


Evan J. Hacker, CPA, Respondent