

BEFORE THE MARYLAND STATE BOARD OF PUBLIC ACCOUNTANCY

MARYLAND STATE BOARD OF
PUBLIC ACCOUNTANCY,

v.

Natalie T. Besanson, CPA

Respondent

Case no. CPAS-2024-39

* * * * *

FINAL ORDER

The above-captioned case was heard before the Maryland State Board of Public Accountancy ("the Board") on May 6, 2025 ("May 6th hearing"). The allegations against Respondent Natalie T. Besanson, CPA, as set forth in the Board's charge letter dated March 6, 2025, were as follows:

During all relevant period [*sic*], you were licensed as a Certified Public Accountant. On or about August 13, 2023, you submitted an application through the Board's online licensing system for the renewal of your license as a Certified Public Accountant in the State of Maryland for the period of August 14, 2023 through August 12, 2025. In your application, you claimed that you had completed 84 continuing education hours, including 4 continuing education hours in professional ethics, during the period from August 11, 2021 through August 12, 2023. Further, on the license renewal application, you certified the accuracy of the information contained therein. The 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. . ."

Upon receipt of your application, the Board notified you that you were randomly selected for an audit of the claimed CPE hours, and that you were required to submit supporting documentation to the Board. The audit determined the following:

1. You completed 80 total CPE hours through CPE Depot.
2. You completed 4 CPE hours in professional ethics and 76 CPE hours in general continuing education between August 15, 2023 and August 20, 2023, after your [*s/c*] renewed your license on August 13, 2023.
3. Your August 13, 2023 renewal application reported that you had completed 84 hours of continuing education, including the 4 CPE hours in ethics, during the prior license period of August 11, 2021 through August 12, 2023.

It is alleged that your failure to accrue a total of 80 hours of CPE credits (four of which must be in ethics) during the renewal term of your license constitutes a violation of the Maryland Public Accountancy Act and the Code of Professional Conduct.

Based on the above-described circumstances, you are charged with violating the following laws of the State of Maryland and provisions of the Code of Maryland Regulations (COMAR):

BOP Section 2-312. Continuing education requirements.

In general.

(a) (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.

BOP Section 2-315. Denial, suspension, or revocation of license.

Grounds for discipline

(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:

(i) fraudulently or deceptively obtains or attempts to obtain a license for the applicant or licensee or for another;

(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.

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.

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.

In its charge letter, the Board informed Ms. Besanson that a hearing on the charges would be held, in accordance with the Business Occupations and Professions Article ("BOP") of the *Annotated Code of Maryland*, §2-317 *et seq.*, the Maryland Administrative Procedure Act as set forth in the State Government Article of the *Annotated Code of Maryland*, Title 10, Subtitle 2, and the Board's hearing rules set forth at COMAR 09.24.01.07. Ms. Besanson was also informed that should the charges be proven, she would be subject to a possible reprimand, suspension or revocation of her license, and/or the imposition of a penalty in the amount of \$5,000.00 per violation. At the May 6th hearing, Ms. Besanson appeared on her own behalf. Catherine Villareale, Assistant Attorney General, presented evidence to the Board in support of the allegations.

The following exhibits were admitted into evidence: the Board's notice of a continuing education audit (CPA Exhibit 1); copies of CE certificates of completion (CPA Ex. 2); the Board's notice of referral of the results of its continuing education audit (CPA Ex. 3); a copy of Ms. Besanson's response to the Board's complaint (CPA Ex. 4); and a copy of the Board's statement of charges and hearing order (CPA Ex. 5)

FINDINGS OF FACT

The Board hereby adopts and incorporates in its factual findings the facts set forth in the Board's charge letter dated March 6, 2025. After examining all the evidence, including both the testimony and the documentary evidence submitted at the hearing, and

having assessed the demeanor and credibility of those offering testimony, the Board makes the following findings of fact:

1) During all relevant times, Natalie T. Besanson has been licensed by the Board as a certified public accountant under registration number 6198.

2) After submitting an online application to renew her license on or about August 13, 2023, Ms. Besanson was notified that her license renewal application had been selected for audit.

3) An audit of Ms. Besanson's CE was conducted on or about December 18, 2023.

4) The audit revealed that Ms. Besanson had not completed the required 80 hours of CE, including four hours in professional ethics, at the time she renewed her license.

5) The audit further revealed that Ms. Besanson completed 76 hours of general CE and four in professional ethics after renewing her license, between August 15, 2023, and August 20, 2023.

6) As of the date of her renewal application, Ms. Besanson had completed none of the CE required to renew her license.

DISCUSSION

After reviewing the evidence, the Board finds that charges against Ms. Besanson are supported. At the time she submitted her application for renewal, Ms. Besanson did not meet the Board's continuing education requirements and had no reasonable basis to expect that she did meet those requirements. At the May 6th hearing and in her written explanation to the Board, she explained that during the period leading up to her renewal

she was attending to an immediate family member facing a serious health crisis. She explained that she had printed out the CE materials and tests, completed them on paper during lengthy periods of time spent at the hospital, and then later entered the material online. But contrary to her assertions, this does not equate to completing the required continuing education, which is completed only after being submitted to and graded by the CE provider. A test that is neither submitted nor graded is incomplete. The evidence is clear: regardless of when she may have read the materials or answered questions on a printed test, Ms. Besanson did not complete the CE until after submitting her renewal. The certificates show that all the CE was completed between August 15, 2023, and August 20, 2023. Moreover, she provided no evidence to support her assertions of having completed the courses or taken the tests earlier. Accordingly, the Board finds that Ms. Besanson: 1) failed to comply with the 80 hour continuing education requirement set forth in BOP § 2-312(a)(3)(i) and COMAR 09.24.02.03A at the time of her application for license renewal; 2) failed to complete four hours of CE in ethics at the time of her application for license renewal in violation of COMAR 09.24.02.03C(1) and BOP § 2-315(a)(1)(xii); and 3) fraudulently or deceptively attempted to obtain a license in violation of BOP § 2-315(a)(1)(i) and COMAR 09.24.01.06I(1).

Accordingly, the sole remaining issue before the Board is what, if any, sanction it must impose against Ms. Besanson under these circumstances. In addition to the authority granted by BOP § 2-315(a)(1) to reprimand a licensee or suspend or revoke a license, the Board also has the authority under BOP § 2-315(a)(2) to impose a penalty not exceeding

\$5,000.00 per violation. In evaluating whether or not to impose a civil monetary penalty, BOP § 2-315(a)(2)(ii) provides that the Board shall consider the following factors: 1) the seriousness of the violation; 2) the harm caused by the violation; 3) the good faith of the violator; 4) any history of previous violations by the violator; and 5) any other relevant factors.

With respect to the seriousness of and harm caused by the violation, Ms. Besanson claimed she had earned continuing education credits which she knew, or should have known, she had not completed at the time of her application in order to renew her license. The continuing education requirements exist to ensure that licensees maintain a requisite level of competence to justify the public's reliance on the CPA designation. Additionally, the Board relies on the honesty of its licensees with respect to reporting continuing education. The Board does not have the staff and resources to audit every renewal application for continuing education compliance. Ms. Besanson abused the trust placed in her by the Board. The Board thus considers this to be a significant violation.

With respect to good faith on the part of Ms. Besanson, the Board notes she completed the 80 hours of continuing education required for the renewal of her license shortly *after* renewing her license. Thus, this is not the case of a licensee waiting until an audit revealed a CE deficiency before completing the CE. Nevertheless, she did not contact the Board to explain that compelling personal circumstances would prevent her from completing the CE on time or to ask for an extension.

Under the circumstances, the Board chooses to take action to protect the public and

the profession from any further harm. Although Ms. Besanson has no prior disciplinary history with the Board, this factor is outweighed by the others and cannot preclude the imposition of a sanction by the Board.

CONCLUSIONS OF LAW

Based on the Findings of Fact, and using the specialized knowledge, training, and experience of its members, the Maryland State Board of Public Accountancy hereby concludes as a matter of law that the Respondent, Natalie T. Besanson, violated Business Occupations and Professions Article, Ann. Code of Maryland, §§ 2-312(a)(3)(i), 2-315(a)(1)(i), and 2-315(a)(1)(xii), and COMAR 09.24.01.06I(1), 09.24.02.03A, and 09.24.02.03C(1).

ORDER

In consideration of the Maryland State Board of Public Accountancy's Findings of Fact and Conclusions of Law in this matter, it is this 4th day of August, 2025, **ORDERED:**

- 1) That Ms. Besanson is hereby officially **REPRIMANDED**;
- 2) That Ms. Besanson pay to the Board, within 30 days of the date of this order, a civil monetary penalty in the amount of \$500.00;
- 3) That the license issued to Ms. Besanson is hereby officially **SUSPENDED** until such time as Ms. Besanson pays the civil monetary penalty; and
- 4) That the records, files, and documents of the Maryland Board of Public Accountancy reflect this decision.

MARYLAND STATE BOARD OF

PUBLIC ACCOUNTANCY

SIGNATURE ON ORIGINAL
DOCUMENT

By:

Joseph Petito, Esq.
Chair

Note: A judicial review of this Final Order may be sought in the Circuit Court for the Maryland County in which the Appellant resides or has her principal place of business, or in the Circuit Court for Baltimore City. A petition for judicial review must be filed with the court within 30 days after the mailing of this Order.