

BOARD OF PUBLIC ACCOUNTANCY \*

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v..

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CASE NO.: CPAS 11-0021

LLEWELLYN A. COOMBS,

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Respondent

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**CONSENT ORDER**

This matter comes before the Maryland Board of Public Accountancy (“Board”) as a result of a complaint filed by the Board’s continuing professional education auditor against Llewellyn A. Coombs (“Respondent”), a licensed certified public accountant. The auditor conducted an audit of the continuing professional education courses claimed by the Respondent in the Respondent’s license renewal application that was filed with the Board on February 18, 2009. Upon a review of the complaint, the Board has determined that administrative charges against the Respondent should be held. In an effort to resolve this matter without a formal hearing, the Respondent and the Board have agreed to enter into this Consent Order as the final settlement of this matter.

THE PARTIES AGREE AND STIPULATE:

1. At all times relevant to the matters set forth in this Consent Order, the Board had jurisdiction over the subject matter and the Respondent.
2. The Respondent became licensed as a certified public accountant (License No. 23267) on December 28, 1995.
3. On February 18, 2009, the Respondent filed a license renewal application with the Board for the period February 18, 2009 through February 23, 2011.
4. On the renewal application the Respondent claimed 72 hours of continuing professional education credit hours 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. On June 20, 2010, the Respondent provided documents to Board for audit review of the 72 continuing professional educations credits that he claimed in the renewal application.

7. On September 9, 2010, the following audit determination was made regarding the Respondent's documentation of the continuing education credits claimed in the Respondent's February 18, 2009 renewal application as follows:

- a) The Respondent did not complete 4 hours of continuing professional education in ethics; and
- b) The Respondent provided documentation of the completion 13 of the 72 continuing professional education hours that were claimed.

8. The Respondent was eligible to apply 68 hours of continuing professional education hours that he reported in his last renewal application.

9. On June 11, 2010 the Respondent provided documentation that he had completed 4 hours of continuing professional education in ethics.

10) Based on the aforementioned facts, the Respondent acknowledges that she has violated Business Occupations and Professions Article Regulation Article §§2-312(a) (2) and (3) Annotated Code of Maryland; and Code of Maryland Regulations COMAR 09.24.02.02 (A) and (B), which state:

**§ 2-312. Continuing education.**

(a) *In general.* - (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.

**09.24.02.02 Basic Requirement.**

A. The applicant shall complete a minimum of 80 hours of acceptable continuing education in each 2-year license term after initial renewal.

B. A minimum of 4 hours of the continuing education for each 2-year license term shall be in professional ethics with no carry forward provision for excess hours.

11. Based on the aforementioned violations, the Respondent agrees to pay to the Board a civil penalty of \$1,000.00 upon the Respondent's execution of this Consent Order.

12. The Respondent agrees to complete an additional eight (8) hours of continuing professional education in ethics and provide documentation of their completion to the Board within 90 days of this Consent Order.

13. The Respondent shall not claim the continuing professional education credits obtained to satisfy the requirements of this Consent Order in the Respondent's next license renewal application.

14. The Respondent agrees to submit documentation of the continuing professional education hours claimed in the Respondent's next license renewal application upon the request of the Board.

15. The Respondent shall abide by the provisions of the Maryland Public Accountancy Act, § 2-101 et. seq., Business Occupations and Professions Article, Annotated Code of Maryland, and COMAR 09.24.01, et. seq.

16. The Respondent, by entering into this Consent Order, expressly waives the right to have the pending allegations by the Board reduced to written charges, the right to an administrative hearing on the charges and the making of Findings of Fact and Conclusions of Law, and any and all further proceedings before the Board to which the Respondent may be entitled to in this matter, and any rights to appeal from this Order.

17. The Respondent enters into this Consent Order freely, knowingly and voluntarily.

BASED ON THESE STIPULATIONS, IT IS, THIS 20<sup>th</sup> DAY OF October, 2010, BY THE BOARD OF PUBLIC ACCOUNTANCY:

**ORDERED** that the Respondent has violated Business Occupations and Professions Article Regulation Article §§2-312(a) (2) and (3) Annotated Code of Maryland and Code of Maryland Regulations COMAR 09.24.02.02 (A) and (B); and it is further

**ORDERED** that the Respondent is, hereby, reprimanded;

**ORDERED** that the Respondent be assessed a civil penalty of \$1,000.00 for the violation, which amount is payable to the Board upon the Respondent's execution of this Consent Order;

**ORDERED** that the Respondent's complete the continuing professional education hours as set forth in Stipulation #12 of this Order;

**ORDERED** that the Respondent will provide documentation of the continuing professional education credits claimed in the first subsequent renewal of the license after the date of the execution of this Order, upon the request of the Board; and

**ORDERED** that the Board's records and publications reflect the violations, the reprimand and the civil penalty of \$1,000.00 imposed on the Respondent.

(RESPONDENT'S SIGNATURE  
APPEARS ON ORIGINAL ORDER)

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Llewellen A. Coombs

(BOARD CHAIR'S SIGNATURE  
APPEARS ON ORIGINAL ORDER)

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H. Terry Hancock  
Chairman

10/12/10

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Date