

BOARD OF PUBLIC ACCOUNTANCY \*

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v.

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CASE NO.: CPAS 11-0028

EARLENE M. SEIDEL

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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 Earlene M. Seidel (“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 October 13, 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. 1606) on or about September 1, 1979.
3. On October 13, 2009, the Respondent filed a license renewal application with the Board for the period October 13, 2009 through November 28, 2011.
4. On the renewal application the Respondent claimed 20 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 April 9, 2010, the Board issued a Notice of Audit for the continuing professional education hours claimed by the Respondent.

7. On May 7, 2010, the Respondent provided documents to Board for audit review of the 20 hours of continuing professional education credits that she claimed in the renewal application.

8. In the May 7, 2010, the Respondent admitted that she failed to obtain four (4) hours of continuing professional education in the subject matter of ethics.

9. On September 8, 2010, the following audit determination was made regarding the Respondent's documentation of the continuing education credits claimed in the Respondent's renewal application as follows:

(a) at the time the Respondent renewed her license, she had not earned four (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 \$250.00 upon the Respondent's execution of this Consent Order.

12. The Respondent agrees to complete eight hours of continuing professional education in professional ethics within 90 days of the effective date 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 an audit of the continuing professional education hours claimed in the Respondent's next license renewal application upon the request of the Board.

15. The Respondent agrees to an audit of the continuing professional education hours claimed in an application in the event the Respondent fails to renew her license prior to November 28, 2011 and, subsequently, files for license reinstatement.

16. 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.

17. 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.

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

BASED ON THESE STIPULATIONS, IT IS, THIS 22<sup>nd</sup> DAY OF November, 2011, 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 \$250.00 for the violation, which amount is payable to the Board upon the Respondent's execution of this Consent Order;

**ORDERED** that the Respondent comply with Stipulations # 12 through 15 of this Consent Order;

**ORDERED** that the Respondent will provide documentation of the continuing professional education hours claimed in the Respondent's next license renewal application, upon request of the Board; and.

**ORDERED** that the Board's records and publications reflect the violations, the reprimand and the civil penalty of \$250 imposed on the Respondent.

(RESPONDENT'S SIGNATURE  
APPEARS ON ORIGINAL ORDER)

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Earlene M. Seidel

11/12/10  
Date

(BOARD CHAIR'S SIGNATURE  
APPEARS ON ORIGINAL ORDER)

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H. Terry Hancock  
Chairman