

BOARD OF PUBLIC ACCOUNTANCY \*

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v..

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CASE NO.: CPAS 11-0029

LAWRENCE JAY MYERS,

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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 Lawrence Jay Meyers (“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 December 28, 2009. Upon a review of the complaint, the Board has determined that administrative charges against the Respondent should be issued. 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. 2237) on or about March 19, 1998.

3. On December 24, 2009, the Respondent filed a license renewal application with the Board for the period December 24, 2009 through December 26, 2011.

4. On the renewal application the Respondent claimed 107 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 May 6, 2010, the Respondent submitted documentation of the continuing professional education hours reported in the December 24, 2009 license 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 December 24, 2009 renewal application:

a) The Respondent did not complete 4 hours of continuing professional education in Ethics prior to the submission his license renewal application.

8. The Respondent later completed a four hour course, titled "Ethics and Professional Conduct for Maryland CPAs", on September 21, 2010.

9. Based on the aforementioned facts, the Respondent acknowledges that he has violated Business Occupations and Professions 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.

10. Based on the aforementioned violations, the Respondent agrees to pay a total civil penalty to the Board in the amount of **\$500.00**. Payments shall be made in the amount of \$100.00 per month, with the first payment due within 30 days of the date of this Consent Order, and each subsequent payment in the amount of \$100.00 due within 30 days of the date of the previous payment, until the balance is paid in full.

11. The Respondent agrees that his license status shall be transferred from "active" to "inactive", and that he shall pay the required \$40.00 transfer fee associated with the change in status.

12. The Respondent agrees that he shall meet all continuing professional education requirements, and provide documentation in support thereof, prior to any future transfer of his license status from "inactive" to "active".

13. 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.

14. 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.

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

BASED ON THESE STIPULATIONS, IT IS, THIS 23<sup>rd</sup> DAY OF March, 2011, BY THE BOARD OF PUBLIC ACCOUNTACY:

**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 \$500.00 for the violation, which amount is payable to the Board in accordance with the provisions of Stipulation # 10 of this Consent Order;

**ORDERED** that the Respondent's license shall be transferred from "active" status to "inactive" status, and that the Respondent shall pay the associated fee in the amount of \$40.00;

**ORDERED** that the Board's records and publications reflect the violations, the reprimand and the civil penalty of \$500.00 imposed on the Respondent.

RESPONDENT'S SIGNATURE  
APPEARS ON ORIGINAL ORDER

(BOARD CHAIR'S SIGNATURE  
APPEARS ON ORIGINAL ORDER)  
rt. Terry Hancock  
Chairman

Date 3/20/11