

BOARD OF PUBLIC ACCOUNTANCY \*

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v..

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CASE NO.: CPAS 11-0038

MARTIN P. HAINES, JR.,

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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 Martin P. Haines, Jr. (“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 November 22, 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. 785) on or about February 1, 1982.
3. On or about November 22, 2009, the Respondent filed a license renewal application with the Board for the period November 22, 2009 through January 7, 2012.
4. On the renewal application the Respondent claimed 11 hours of continuing professional education credit that was earned 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 or about April 9, 2010, the Respondent was notified that his application was selected for audit and to provide documentation of the 11 hours of the continuing professional education that was claimed in the application.

7. On or about April 21, 2010, the Respondent submitted documentation of the 11 hours of continuing professional education that he claimed in his November 22, 2009 renewal application to the Board.

8. On or about September 8, 2010, the audit determined that the Respondent did not complete 4 hours of continued professional education in Ethics prior to the submission of his December 23, 2009 license renewal application.

9. On or about October 13, 2010, the Respondent provided documentation that he completed a four-credit course, titled "*Ethics and Professional Conduct for Maryland CPA's*", on October 13, 2010. The Respondent contends that he inadvertently failed to take the course prior to the submission of his renewal application.

10. 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.

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**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 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.

13. 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".

14. 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.

15. 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>d</sup> DAY OF March, 2011, BY THE BOARD OF PUBLIC ACCOUNTACY:

**ORDERED** that the Respondent 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); 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'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 upon the Respondent's execution of this Consent Order;

**ORDERED** that the Board's records and publications reflect the violations, the reprimand and the civil penalty of \$250.00 imposed on the Respondent.

RESPONDENT'S SIGNATURE  
APPEARS ON ORIGINAL ORDER

Date 3/15/2011

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