

BOARD OF PUBLIC ACCOUNTANCY \*

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v..

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CASE NO.: CPAS 11-0022

BENJAMIN BAHMAN ABEDINE,

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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 Benjamin Bahman Abedine (“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 January 11, 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. 22382) on October 21, 1994.
3. On January 11, 2009, the Respondent filed a license renewal application with the Board for the period January 11, 2009 through February 11, 2011.
4. On the renewal application the Respondent claimed 80 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. In a letter dated April 6, 2010, the Respondent advised the Board’s continuing professional education auditor that he failed to obtain and maintain documentation of the continuing professional education hours that were claimed in the Respondent’s license renewal application.

7. On May 20, 2010, the Respondent provided documentation of the completion of 81 hours of continuing professional education, including four hours in the subject matter of ethics, that the Respondent earned after January 11, 2009.

8. In a letter dated October 16, 2010, the Respondent provided documentation for 53 of the 80 hours of qualifying continuing professional education that Respondent earned prior to January 11, 2009, the date the Respondent filed the license renewal application.

9. On December 2, 2010, the following audit determination was made regarding the Respondent’s documentation of the continuing education credits claimed in the Respondent’s January 11, 2009 renewal application as follows:

- a) The Respondent did not provide documentation that the Respondent completed 4 hours of continuing professional education in the subject matter of ethics prior to the submission the Respondent’s license renewal application.
- b) In addition to failing to provide documentation of four hours of ethics, the Respondent also did not provide documentation or certification of attendance of for 23 of the 80 of continuing professional education hours that the Respondent claimed in the renewal application.
- c) At the time the Respondent filed his license renewal application, the Respondent was deficient by 27 hours of the 80 hours of continuing professional education necessary to renew the Respondent’s license.

10. Based on the aforementioned facts, the Respondent acknowledges that he 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 Board shall credit 23 hours of continuing professional education, which includes four hours in subject matter of ethics that were documented in the Respondent's May 20, 2010 letter to the Board, toward satisfying the deficiency of specified in Stipulation #8.

14. The Respondent shall not claim the continuing professional education credits obtained to satisfy the requirements of Stipulation #11 in the Respondent's next license renewal application.

15. 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.

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 9<sup>th</sup> DAY OF December, 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 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 #8 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.

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

(RESPONDENT'S SIGNATURE  
APPEARS ON ORIGINAL ORDER)  
Benjamin Bahman Abedine

12/9/2010  
Date

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