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BOARD OF  
PUBLIC ACCOUNTANCY

OFFICE OF THE  
ATTORNEY GENERAL

BOARD OF PUBLIC ACCOUNTANCY \* BEFORE THE MARYLAND BOARD OF  
 v. \* PUBLIC ACCOUNTANCY  
 TRACY L. PRUITT, \*  
 Respondent \* CASE NO.: CPAS 16-0002  
 \*

\* \* \* \* \*

**CONSENT ORDER**

This matter comes before the Maryland Board of Public Accountancy (the "Board") as a result of a complaint filed by the Board's continuing professional education ("CPE") auditor against Tracy L. Pruitt (the "Respondent"), a licensed certified public accountant. The auditor conducted an audit of the CPE courses claimed by the Respondent in her license renewal application that was filed with the Board on or about May 4, 2015. Upon a review of the complaint, the Board determined that administrative charges against the Respondent were appropriate. The parties enter into this Consent Order as a full and final resolution of this matter, with terms as follows:

**THE PARTIES AGREE AND STIPULATE:**

1. At all times relevant to the matters set forth in this Consent Order, the Respondent was licensed by the Board as a certified public accountant ("CPA") and/or the Board had jurisdiction over the subject matter.

2. The Respondent became licensed as a CPA on or about May 17, 2001 (License No. 01-200012).

3. On or about May 4, 2015, the Respondent filed a license renewal application with the Board for the period May 4, 2015 through May 17, 2017 by means of the Board's online licensing system.

4. On the renewal application, the Respondent claimed 85 hours of CPE 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. Following the Respondent's submission of the license renewal application and payment of the license renewal fee, the Respondent was advised that her application was selected for an audit

of the CPE credits that were reported and that supporting documents for the 85 CPE hours claimed were required to be submitted to the Board. The Respondent submitted documentation to support 114 CPE hours earned.

7. The Board's audit review of the documentation submitted by the Respondent established that the Respondent failed to meet the basic requirement for license renewal by failing to complete 4 CPE hours in Ethics prior to the renewal date. The Respondent submitted documentation which established that she did subsequently complete 4 CPE hours in Ethics on May 6, 2015.

8. The Respondent acknowledges that she did not meet the CPE requirements to renew the license at the time the renewal application was filed with the Board on May 4, 2015.

9. Based on the aforementioned facts, the Respondent admits that she has violated Business Occupations and Professions Art. (BOP), §§ 2-312(a)(3), Ann. Code of Maryland, and Code of Maryland Regulations (COMAR) 09.24.02.03 (C), which state, in pertinent part:

**§ 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.

(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.

**09.24.02.03 Basic Requirement.**

**C. Professional Ethics.**

(1) A minimum of 4 credit hours of the continuing education for each 2-year license term shall be in professional ethics.

10. Based on the aforementioned violations, the Respondent agrees to pay a total civil penalty to the Board in the amount of \$750.00 within 30 days of the date of this Consent Order.

11. The Respondent shall abide by the provisions of the Maryland Public Accountancy Act, BOP § 2-101, *et. seq.* and COMAR 09.24.01, *et. seq.*

12. The Respondent, by entering into this Consent Order, expressly waives the right to have the pending allegations by the Board reduced to written charges, an administrative hearing on the charges and the making of Findings of Fact and Conclusions of Law, any and all further proceedings

before the Board to which the Respondent may otherwise be entitled in this matter, and any rights to appeal from this Order.

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

BASED ON THESE STIPULATIONS, IT IS, THIS <sup>20<sup>th</sup> EST</sup> 3 DAY OF October 2015, BY THE BOARD OF PUBLIC ACCOUNTANCY:

**ORDERED** that the Respondent has violated BOP, §2-312(a)(3) and COMAR 09.24.02.03(C);

**AND IT IS FURTHER ORDERED** that the Respondent shall pay a **civil penalty in the amount of \$750.00** to the Board within 30 days of the date of this Consent Order;

**AND IT IS FURTHER ORDERED** that, if the Respondent fails to comply with the terms of this Consent Order, including the failure to make a required payment, the Respondent's license shall be immediately and automatically suspended until such time as compliance occurs;

**AND IT IS FURTHER ORDERED** that the Respondent shall submit documentation supporting the CPE credit hours claimed in connection with the Respondent's next renewal application upon the request of the Board;

**AND IT IS FURTHER ORDERED** that this matter shall be resolved in accordance with the terms of this Consent Order, and that the same shall be reflected among the records of the Board.

(RESPONDENT'S SIGNATURE  
APPEARS ON ORIGINAL DOCUMENT)

\_\_\_\_\_  
Tracy L. Pruitt

10/3/2015

Date

ESG/kmk

(BOARD CHAIR'S SIGNATURE  
APPEARS ON ORIGINAL DOCUMENT)

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Elizabeth S. Gantnier, CPA  
Chairperson