

BOARD OF PUBLIC ACCOUNTANCY

v.

KEVIN GERARD BRADLEY,
Respondent

BEFORE THE MARYLAND BOARD OF
PUBLIC ACCOUNTANCY

CASE NO.: CPAS 15-0037

* * * * *

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 Kevin Gerard Bradley (the "Respondent"), a licensed certified public accountant. The auditor conducted an audit of the CPE courses claimed by the Respondent in his license renewal application that was filed with the Board on or about October 15, 2014. Prior to the issuance of a Statement of Charges and Order for Hearing in this matter, the Board and the Respondent agreed to enter into this Consent Order as the full and final settlement of Complaint No. 15-0037, 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 August 3, 1994 (License No. 01-1941).
3. On or about October 15, 2014, the Respondent filed a license renewal application with the Board for the period October 16, 2014 through November 6, 2016 by means of the Board's online licensing system.
4. On the renewal application, the Respondent claimed 80 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 the application was selected for an audit of the CPE credits that were reported.

7. The Board's audit review established and the Respondent agrees that he had sufficient carry forward hours to satisfy his required CPE hours of the renewal period, with the exception of the four (4) hours of required Ethics. The Respondent admitted in his letter to the Board dated January 13, 2015 that he did not take the ethics class during the required period.

8. The Respondent acknowledges that he did not meet the CPE requirements to renew the license at the time the renewal application was filed with the Board on October 15, 2014.

9. Based on the aforementioned facts, the Respondent acknowledges that he 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 (A) and (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.

(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.

(ii) If a licensee completes more than 80 hours during a 2-year license term, the Board shall credit the excess hours to the requirements for the following term.

* * *

09.24.02.03 Basic Requirement.

A. An applicant for license renewal shall complete, prior to submitting an application, a minimum of 80 credit hours of qualifying continuing education in each 2-year license term.

B. The requirement in §A of this regulation does not apply to the first renewal of a license.

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.

(2) Credit hours in professional ethics in excess of 4 hours in

a 2-year license term may not be carried forward to satisfy this requirement.

(3) Credit hours in professional ethics in excess of 4 hours in a 2-year license term may be carried forward to meet the requirement of §A of this regulation.

D. Except as provided in §C of this regulation, qualifying credit hours in excess of the 80 credit hours required for a 2-year license term, up to a maximum of 80 credit hours, may be carried forward to apply to the following 2-year license term.

E. Qualifying credit hours reported in a license renewal application in excess of the 80 credit hour requirement in §A of this regulation may only be carried forward to apply to the following 2-year license term.

F. The Board shall allow a maximum of 80 credit hours of qualifying continuing education earned in the initial license term to be carried forward if the credit hours are properly reported on the first renewal application.

10. Based on the aforementioned violations, the Respondent agrees to pay a civil penalty to the Board in the amount of \$1,000.00, in accordance with the following schedule:

a) a first payment in the amount of \$333.34 shall be due within 30 days of the date of this Consent Order;

b) a second payment in the amount of \$333.33 shall be due within 60 days of the date of this Consent Order; and

c) a third and final payment in the amount of \$333.33 shall be due within 90 days of the date of this Consent Order.

11. The Respondent agrees to the imposition of a reprimand against his Maryland CPA license based on his violations.

12. The Respondent agrees to complete eight (8) hours of CPE credits in Ethics within 90 days of the date of this Consent Order. These credits shall be in addition to, and shall not count toward the fulfillment of, the normal CPE requirements.

13. 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.*

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, 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.

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

BASED ON THESE STIPULATIONS, IT IS, THIS 2 DAY OF June, 2015, BY THE BOARD OF PUBLIC ACCOUNTANCY:

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

AND IT IS FURTHER ORDERED that the Respondent is, hereby, **reprimanded**;

AND IT IS FURTHER ORDERED that the Respondent shall pay a **civil penalty in the amount of \$1000.00** to the Board for his violations, which amount is payable in accordance with the schedule set forth at Paragraph 10 of this Consent Order;

AND IT IS FURTHER ORDERED that the Respondent shall **complete eight (8) additional CPE credits in Ethics** as set forth in Paragraph 12 of this Consent Order;

AND IT IS FURTHER ORDERED that the additional CPE credit hours completed to satisfy the requirements of this Consent Order shall not be eligible to be claimed in connection with the Respondent's next license renewal application;

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 or complete additional CPE credits, 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)

Kevin Gerard Bradley

(BOARD CHAIR'S SIGNATURE
APPEARS ON ORIGINAL DOCUMENT)

Elizabeth S. Gantnier, CPA
Chairperson

5/18/15
Date