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ATTORNEY GENERAL OF NEW JERSEY

**FILED**

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*May 22, 1996*  
NEW JERSEY STATE BOARD  
OF ACCOUNTANCY

STATE OF NEW JERSEY  
DEPARTMENT OF LAW & PUBLIC SAFETY  
DIVISION OF CONSUMER AFFAIRS  
STATE BOARD OF ACCOUNTANCY

IN THE MATTER OF THE SUSPENSION	:	
OR REVOCATION OF THE LICENSE OF:	:	Administrative Action
	:	
THERESA VILLARI, C.P.A. <i>1996</i>	:	
	:	CONSENT ORDER
TO PRACTICE ACCOUNTANCY IN THE	:	
STATE OF NEW JERSEY	:	
	:	

This matter was opened to the New Jersey Board of Accountancy by receipt of information that Respondent has entered a plea of guilty on February 22, 1996 to a fourteen (14) count indictment in Camden County Superior Court charging respondent with thirteen (13) counts of theft, in the third degree and one count of theft in the second degree, in violation of N.J.S.A. 2C:20-3, representing a total of \$124,144.97. She has been ordered to make restitution in full during a five (5) year probationary term, 364 days to be served in a work release program.

Respondent wishing to voluntarily surrender her license to practice accountancy and acknowledging that the above described conduct constitutes a conviction of a crime involving moral

turpitude and/or of a crime relating adversely to the accounting profession and constitutes professional misconduct and the use of fraud, dishonesty, deception and misrepresentation contrary to N.J.S.A. 45:1-21(e) and (b), and the parties having agreed and consented to the resolution of this matter without the necessity of formal administrative proceedings available to the Board, and respondent understanding the terms and impact of the within Order, and it therefore appearing that due cause exists for the entry of the within Order.

IT IS ON THIS *20<sup>th</sup>* DAY OF *May*, 1996,

ORDERED:

1. That respondent shall have leave to surrender at the Office of the State Board of Accountancy, 124 Halsey Street, Newark, New Jersey, her license to practice accountancy in the State of New Jersey, both the original certificate and the most current renewal. Such surrender shall be made contemporaneously with the entry of the within Order and shall be with prejudice to seeking the reinstatement thereof for five (5) years from the entry of the within Order.

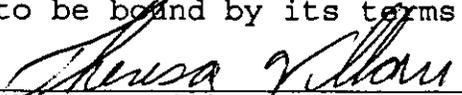
2. That upon the surrender of her license to practice accounting, respondent shall cease and desist the practice of any accounting in the State of New Jersey and shall not hold herself

out as a certified public accountant of this State.

STATE BOARD OF ACCOUNTANCY

By:   
Edward Bond, C.P.A., President

I have read the within Order  
and understand its terms. I  
consent to its entry and agree  
to be bound by its terms.

  
Theresa Villari, C.P.A., President