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PETER VERNIERO
ATTORNEY GENERAL OF NEW JERSEY
Division of Law - 5th Floor
124 Halsey Street
P.O. Box 45029
Newark, New Jersey 07101

FILED

December 8th, 1998
NEW JERSEY STATE BOARD
OF ACCOUNTANCY

By: Marianne W. Greenwald
Deputy Attorney General
Tel. (973) 648-4738

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
CHARLES ORLANDO	:	-
TO PRACTICE ACCOUNTANCY IN THE STATE OF NEW JERSEY	:	-FINAL ORDER OF DISCIPLINE

This matter was opened to the New Jersey State Board of Accountancy upon receipt of information which the Board has reviewed and on which the following findings of fact and conclusions of law are made:

FINDINGS OF FACT

1. Respondent was not currently licensed in the State of New Jersey, but failed to renew his license as a Certified Public Accountant in 1993.

2. On April 8, 1998, respondent was convicted of the crime of using the certified public accountant designation when he did not have a current certification, a fourth degree offense, N.J.S.A. 2C:1-4d, N.J.S.A. 45:2B-23 in Superior Court of New Jersey,

Hunterdon County. Specifically respondent failed to renew his license to practice as a Certified Public Accountant in New Jersey in 1993. Nonetheless he continued to use the CPA designation on campaign cards for a school board election and in ads in the telephone book in 1994 and 1995. As part of his plea agreement, he admitted his guilt and was required to pay \$15,000 to his victims, the D'Andrades, prior to his sentencing. (Copy of Indictment, plea agreement, and judgment of conviction annexed hereto and made a part hereof).

3. The following sentence was ordered: two years probation and 200 hours of community service.

4. A Provisional Order of Discipline was entered by this Board on October 8, 1998 and served upon counsel for respondent on October 15, 1998.

5. The Provisional Order was subject to finalization by the Board at 5:00p.m. on the 30th business day following entry unless respondent requested a modification or dismissal of the stated Findings of Fact or Conclusions of Law by submitting a written request for modification or dismissal setting forth in writing any and all reasons why said findings and conclusions should be modified or dismissed and submitting any and all documents or other written evidence supporting respondent's request for consideration and reason therefor.

6. Respondent's submissions were reviewed by the Board and the Board determined the modifications respondent requested were appropriate ie, that the conviction was not one of moral turpitude but did reflect adversely on the practice of accountancy and

further, that the Board restate the charge as set forth in Count 7 of the indictment and allow respondents request for reinstatement upon completion of a two year term of probation.

CONCLUSIONS OF LAW

1. The conviction provides grounds for the disciplinary sanction relating to his license to practice accountancy in New Jersey pursuant to N.J.S.A. 45:1-21(f), in that the crime of which respondent was convicted, relates adversely to the practice of accountancy.

ACCORDINGLY, IT IS ON THIS 8th DAY OF *December*, 1998,

ORDERED that:

1. Respondent's right to reinstatement of his license to practice accountancy in the State of New Jersey is hereby revoked, with prejudice to seeking reinstatement prior to completion of respondent's (2) year term of probation in the criminal matter.

STATE BOARD OF ACCOUNTANCY

By: *Geul Ruffin, CPA* *V.P.*
~~Constance Ferrigno, Board President~~