

CERTIFIED TRUE COPY

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



**FILED**

JANUARY 20, 1999

**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:  
:  
:  
Allan Smallheer, CPA  
LICENSED NO. CC 05905  
:  
:  
TO PRACTICE ACCOUNTANCY IN THE  
STATE OF NEW JERSEY  
:  
:  
:  
:

Administrative Action

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 is a Certified Public Accountant in the State of New Jersey and has been a licensee at all times relevant hereto.
2. The records of this agency reflect that Alan Smallheer is presently licensed as a Certified Public Accountant with an address of record as 34 Carlos Drive, Fairfield, New Jersey 07004.

3. On March 23, 1998 correspondence was directed to the above captioned licensee, notifying him that he would be required to report his continuing professional education credits obtained during the two year period ending June 30, 1997. That correspondence was sent certified mail, return receipt requested. The return receipt contained in the Board's files indicates a delivery date of April 6, 1998 signed by a Joan P. Smallheer. No response was received pursuant to that correspondence.

4. On August 6, 1998 a Uniform Penalty letter in lieu of Formal Disciplinary Proceedings was forwarded to Mr. Smallheer at the above address set forth in paragraph 2. That correspondence, citing the licensee for failure to respond to the Board of Accountancy's request for information concerning continuing professional education, was sent certified mail, return receipt requested. The return receipt contained in the Board's files indicated a date of delivery of April 11, 1998. The individual who signed for this correspondence is noted as "Roy Stevens". No response was received pursuant to this correspondence.

5. On September 15, 1998 a letter was sent to Mr. Smallheer at the above address set forth in paragraph 2 requesting his personal appearance before a Committee of the Board of Accountancy on Tuesday October 13, 1998 at 11:00 A.M. That correspondence was sent certified mail, return receipt requested. The return receipt contained in the Board's files indicated a date of delivery of September 23, 1998. Respondent failed to appear on October 13, 1998.

(Copy of Certification of Executive Director annexed hereto and made a part hereof)

6. Respondent has repeatedly failed to respond to the Board's request made pursuant to N.J.A.C. 13:39-6.9 to provide records demonstrating his completion of the 48 required continuing education credits mandated by N.J.S.A. 45:2B-17.1 for biennial registration. Moreover respondent has failed to respond to the Uniform Penalty Letter citing him for the aforementioned conduct, and has failed to appear at an investigative inquiry regarding this matter, as directed by the Board.

CONCLUSIONS OF LAW

1. Respondent's failure to respond to Board inquiries and comply with Board directives made pursuant to the Board's act and regulations promulgated thereunder is deemed a failure to cooperate in violation of N.J.A.C. 13:45C-1.3(2)and(3) and professional misconduct and serves as good cause for revocation of respondent's license to engage in the practice of accountancy pursuant to N.J.S.A. 45:1-21 (e) and N.J.S.A. 45:2B-59(18) (6).

ACCORDINGLY, IT IS ON THIS 19<sup>th</sup> DAY OF Jan, 1998,

ORDERED that:

1. Respondent's license to practice Accountancy in the State of New Jersey shall be and hereby is suspended until further Order of the Board.

2. Prior to resuming active practice in New Jersey respondent shall be required to appear before the Board (or a committee thereof) to demonstrate his fitness to do so, and any practice in this State prior to said appearance shall constitute

grounds for the a charge of unlicensed practice. In addition, the Board reserves the right to place restrictions on respondent's practice should his license be reinstated.

STATE BOARD OF ACCOUNTANCY

By: Constance Ferrigno  
Constance Ferrigno, Board President

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

**FILED**

JANUARY 20, 1999

**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
	:	
Allan Smallheer, CPA	:	
LICENSED NO. CC 05905	:	
	:	
TO PRACTICE ACCOUNTANCY IN THE	:	FINAL ORDER
STATE OF NEW JERSEY	:	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 is a Certified Public Accountant in the State of New Jersey and has been a licensee at all times relevant hereto.
2. The records of this agency reflect that Alan Smallheer is presently licensed as a Certified Public Accountant with an address of record as 34 Carlos Drive, Fairfield, New Jersey 07004.

3. On March 23, 1998 correspondence was directed to the above captioned licensee, notifying him that he would be required to report his continuing professional education credits obtained during the two year period ending June 30, 1997. That correspondence was sent certified mail, return receipt requested. The return receipt contained in the Board's files indicates a delivery date of April 6, 1998 signed by a Joan P. Smallheer. No response was received pursuant to that correspondence.

4. On August 6, 1998 a Uniform Penalty letter in lieu of Formal Disciplinary Proceedings was forwarded to Mr. Smallheer at the above address set forth in paragraph 2. That correspondence, citing the licensee for failure to respond to the Board of Accountancy's request for information concerning continuing professional education, was sent certified mail, return receipt requested. The return receipt contained in the Board's files indicated a date of delivery of April 11, 1998. The individual who signed for this correspondence is noted as "Roy Stevens". No response was received pursuant to this correspondence.

5. On September 15, 1998 a letter was sent to Mr. Smallheer at the above address set forth in paragraph 2 requesting his personal appearance before a Committee of the Board of Accountancy on Tuesday October 13, 1998 at 11:00 A.M. That correspondence was sent certified mail, return receipt requested. The return receipt contained in the Board's files indicated a date of delivery of September 23, 1998. Respondent failed to appear on October 13, 1998.

(Copy of Certification of Executive Director annexed hereto and made a part hereof)

6. Respondent has repeatedly failed to respond to the Board's request made pursuant to N.J.A.C. 13:39-6.9 to provide records demonstrating his completion of the 48 required continuing education credits mandated by N.J.S.A. 45:2B-17.1 for biennial registration. Moreover respondent has failed to respond to the Uniform Penalty Letter citing him for the aforementioned conduct, and has failed to appear at an investigative inquiry regarding this matter, as directed by the Board.

CONCLUSIONS OF LAW

1. Respondent's failure to respond to Board inquiries and comply with Board directives made pursuant to the Board's act and regulations promulgated thereunder is deemed a failure to cooperate in violation of N.J.A.C. 13:45C-1.3(2) and (3) and professional misconduct and serves as good cause for revocation of respondent's license to engage in the practice of accountancy pursuant to N.J.S.A. 45:1-21 (e) and N.J.S.A. 45:2B-59(18) (6).

ACCORDINGLY, IT IS ON THIS 19<sup>th</sup> DAY OF Jan., 1998,

ORDERED that:

1. Respondent's license to practice Accountancy in the State of New Jersey shall be and hereby is suspended until further Order of the Board.

2. Prior to resuming active practice in New Jersey respondent shall be required to appear before the Board (or a committee thereof) to demonstrate his fitness to do so, and any practice in this State prior to said appearance shall constitute

grounds for the a charge of unlicensed practice. In addition, the Board reserves the right to place restrictions on respondent's practice should his license be reinstated.

STATE BOARD OF ACCOUNTANCY

By: Constance Ferrigno  
Constance Ferrigno, Board President



**State of New Jersey**  
DEPARTMENT OF LAW AND PUBLIC SAFETY  
DIVISION OF CONSUMER AFFAIRS  
NEW JERSEY STATE BOARD OF ACCOUNTANCY  
124 HALSEY STREET, 6TH FLOOR, NEWARK NJ

CHRISTINE TODD WHITMAN  
Governor

PETER VERNIERO  
Attorney General  
MARK S. HERR  
Director

November 24, 1998

Mailing Address:  
P.O. Box 45000  
Newark NJ 07101  
(973) 504-6380

**CERTIFICATION**

Re: Alan Smallheer, CPA  
Lic. # CC 05905  
34 Carlos Drive  
Fairfield, NJ 07004

I, Kevin B. Earle, being of full age, do hereby certify as follows:

1. I am the Executive Director of the State Board of Accountancy. In that position, I am the custodian of records for that agency.
2. The records of this agency reflect that Alan Smallheer is presently licensed as a Certified Public Accountant with an address of record as noted above.
3. On March 23, 1998 correspondence was directed to the above captioned licensee, notifying him that he would be required to report his continuing professional education credits obtained during the two year ending June 30, 1998. That correspondence was sent certified mail, return receipt requested. The return receipt contained in the Board's files indicates a delivery date of April 6, 1998 signed by a Joan P. Smallheer. No response was received pursuant to that correspondence.
4. On August 6, 1998 a Uniform Penalty letter in lieu of Formal Disciplinary Proceedings was forwarded to Mr. Smallheer at the above referenced address. That correspondence, citing the licensee for failure to respond to the Board of Accountancy's request for information concerning continuing professional education, was sent certified mail, return receipt requested. The return receipt contained in the Board's files indicates a date of delivery of April 11, 1998. The individual signed for this correspondence is noted as "Roy Stevens". No response was received pursuant to this correspondence.
5. On September 15, 1998 a letter was sent to Mr. Smallheer at the above captioned address requesting his personal appearance before a Committee of the Board of Accountancy on Tuesday October 13, 1998 at 11:00 A.M. That correspondence was sent certified mail, return receipt requested. The return receipt contained in the Board's files indicated a date of delivery of September 23, 1998.