

CERTIFIED TRUE COPY

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FILED

JANUARY 22 0, 1999

**NEW JERSEY STATE BOARD
OF ACCOUNTANCY**

By: Marianne W. Greenwald
Deputy Attorney General
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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
	:	
ROBERT G. FERNANDEZ, CPA	:	
LICENSE NO. CC019452	:	
	:	
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 has been a certified public accountant in the State of New Jersey at all times relevant hereto.
2. The records of this agency reflect that Robert G. Fernandez is presently licensed as a Certified Public Accountant with an address of record as 15 First Street, Englewood Cliffs, New Jersey.

3. On March 23, 1998 a letter was sent to Mr. Fernandez at the address set forth in paragraph 2 reporting that he had been selected to report his continuing professional education credits for the two year period ending June 30, 1997. That correspondence was sent certified mail, return receipt requested. The return receipt was contained in the Board's files indicates a date of delivery on August 8, 1998. The return receipt was signed by an individual by the name of Victoria McDonald. No response was received to that correspondence.

4. On August 6, 1998 a Uniform Penalty Letter in lieu of Formal Disciplinary Proceedings was sent to Mr. Fernandez at the 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 indicates a date of delivery on August 8, 1998. The return receipt was signed by an individual by the name of Victoria McDonald. No response was received to that correspondence.

5. On September 15, 1998 correspondence was sent to Mr. Fernandez at the address set forth in paragraph 2 requesting his appearance on Tuesday, October 13, 1998 at 10:30 A.M. before a Committee of the Board of Accountancy. No return receipt is in possession of the Board (Executive Director's certification attached 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.

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 therefore 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 19th 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: Connie Ferrigno
Connie 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: Robert G. Fernandez, CPA
Lic. # CC019452
15 First Street
Englewood Cliffs, NJ 07632

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 Robert G. Fernandez is presently licensed as a Certified Public Accountant with an address of record as noted above..
3. On March 23, 1998 a letter was sent to Mr. Fernandez at the above captioned address reporting that he has been selected to report his continuing professional education credits for 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 has a signature indicating that the mail was received at that address, however, there is no date of delivery noted on the return receipt. No response was received to that correspondence.
4. On August 6, 1998 a Uniform Penalty letter in lieu of Formal Disciplinary Proceedings was sent to Mr. Fernandez at the above captioned 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 on August 8, 1998. The return receipt signed by an individual by the name of Victoria McDonald. No response was received to that correspondence.

5. On September 15, 1998 correspondence was sent to Mr. Fernandez at the above captioned address requesting his appearance on Tuesday October 13, 1998 at 10:30 A.M. before a Committee of the Board of Accountancy. No return receipt is in possession of the Board.

I do hereby certify that the foregoing statements made by me are true. I understand that if any of the statements contained above are willfully false, I will be subject to punishment.

New Jersey State Board of Accountancy

By:


Kevin B. Earle, Executive Director

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