

procedures, and has failed to respond to the repeated requests of the client regarding documentation of the completion of the District's audit. Sterling High School District was required to engage another firm to perform the 2002 audit. Respondent was paid \$16,000 for the engagement in advance, and has failed to make any attempt to return the fee.

Respondent has failed to renew his license to practice accountancy, and under oath before a committee of the full Board, has represented that he has no intention of resuming the practice of accountancy. Therefore, to adequately protect the public, the Board has determined, should respondent request reinstatement in the future, that safeguards be put in place to ensure that his practice meet acceptable professional standards.

IT IS THEREFORE on this 8 day of JULY , 2003,

ORDERED AND AGREED:

1. Respondent shall have no right to make application to reinstate his license to practice accountancy in the State of New Jersey until further order of the Board.

2. Upon application for reinstatement, respondent shall have the burden to demonstrate his fitness and competency to resume practice as a public school accountant and registered municipal accountant and that he has repaid the Sterling High School District the \$16,000 fee.

3. The Board may require continuing education credits in excess of the 120 hour per triennial requirement as a condition precedent to reinstatement, and further, pre-issuance review of all engagements, the costs of which shall be borne by respondent as a condition subsequent to reinstatement.

NEW JERSEY STATE BOARD OF ~~PHARMACY~~ ACCOUNTANCY

By: Herbert L. Lipman
~~Anthony Alexander, D.P.~~ HERBERT L. LIPMAN
President

I have read the above Order and understand its terms. I consent to the entry of this Order by the State Board of Pharmacy.

Robert A. Bolton
Robert A. Bolton, Respondent