

CERTIFIED TRUE COPY

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NEW JERSEY STATE
BOARD OF ACCOUNTANCY

JANUARY 8, 2004

FILED

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

ROBERT GENERALE, C.P.A.

TO PRACTICE ACCOUNTANCY IN THE
STATE OF NEW JERSEY

Administrative Action

CONSENT ORDER

This matter was opened to the New Jersey State Board of Accountancy ("Board") by receipt of an application for reinstatement of respondent's lapsed license. Respondent submitted certificates representing the completion of 125 continuing education credits for the years 2000-2002 when in fact all credits had been obtained during the years 1997-1999 and the documents submitted were admittedly altered by respondent.

Respondent wishing to voluntarily surrender his right to reinstate his license to practice accountancy in that the herein described conduct constitutes acts of fraud, misrepresentation and

professional misconduct in violation of N.J.S.A. 45:1-21(b) and (e) and the respondent having waived his right to a hearing in this matter and agreed and consented to the resolution of this matter without the necessity of formal administrative proceedings available to the Board, and it therefore appearing that due cause exists for the entry of the within Order;

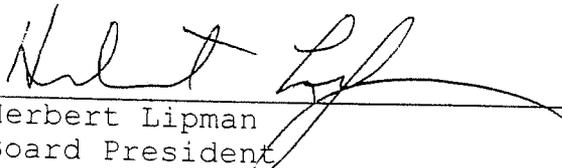
IT IS THEREFORE on this day of , 2003,

ORDERED:

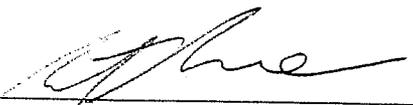
1. That respondent's right to reinstate his license to practice accountancy in the State of New Jersey, is hereby revoked.

2. Respondent shall pay a civil penalty in the amount of \$2,500.00 and costs of \$200.00 to the Board of Accountancy by certified check or money order contemporaneously with the entry of this Order.

NEW JERSEY STATE BOARD OF ACCOUNTANCY

By: 
Herbert Lipman
Board President

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


Robert Generale
Respondent