

NEW JERSEY STATE
BOARD OF ACCOUNTANCY

CERTIFIED TRUE COPY

MARCH 18, 2004

STATE OF NEW JERSEY
DEPARTMENT OF LAW & PUBLIC SAFETY
DIVISION OF CONSUMER AFFAIRS
STATE BOARD OF ACCOUNTANCY

FILED

IN THE MATTER OF THE SUSPENSION
OR REVOCATION OF THE LICENSE OF

C. KENNETH HILL, CPA

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. Respondent has been issued letters by the Board on May 20, 2003, August 18, 2003, September 19, 2003, October 3, 2003 and October 23, 2003 requiring respondent to submit Quality Enhancement Review documentation and Continuing Professional Education documentation. All correspondence was served by regular and certified mail. No regular mail was returned; the October 3, 2003 letter was personally signed for by "C. K. Hill." (All correspondence and receipts annexed hereto and made a part hereof).

3. Respondent has failed to appear as directed by the September 19, 2003 letter, failed to produce all required documentation as set forth in the correspondence attached, and further made no contact with the Board office or the Division of Law regarding this matter.

CONCLUSIONS OF LAW

1. The above-described conduct provides grounds for the suspension of his license to practice accountancy in New Jersey pursuant to N.J.S.A. 45:1-21(e) in that it is based on failure to cooperate with an investigation of the Board by repeatedly ignoring Board directives to appear and give testimony and produce records, in violation of N.J.A.C. 13:45C-1.3.

Based on the foregoing findings and conclusions, a Provisional Order of Discipline suspending respondent's license to practice accounting in the State of New Jersey was entered on January 23, 2004 and a copy was forwarded to respondent's last known address by means of both regular and certified mail. The Provisional Order was subject to finalization by the Board at 5:00 p.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 and submitting any and all documents or other written evidence supporting respondent's request for consideration and reasons therefor.

Although the record reflects that the Provisional Order was served upon respondent given that respondent signed the green card receipt for certified mail on February 4, 2004, no response has been received to date. Accordingly the Board considered the matter, determined that further proceedings were not necessary and that the Provisional Order should be made final.

IT IS THEREFORE on this 18 day of March, 2004,

ORDERED that:

1. Respondent's license to practice accounting in the State of New Jersey is hereby suspended until respondent cooperates with the Board's inquiry and until further order of the Board of Accountancy.

2. Prior to resuming active practice in New Jersey, respondent shall be required to appear before the Board (or a committee thereof) to demonstrate fitness to resume practice. Any practice in this State prior to formal reinstatement of license by the Board shall constitute grounds for a charge of unlicensed practice. In addition, the Board reserves the right to place restrictions on respondent's practice should his license be reinstated.

NEW JERSEY STATE BOARD OF ACCOUNTANCY

By: Herbert Lipman
Herbert Lipman, CPA
Board President

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