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NEW JERSEY STATE BOARD OF ACCOUNTANCY

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NOVEMBER 29, 2005

FILED

By: Doreen A. Hafner
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STATE OF NEW JERSEY
DEPARTMENT OF LAW AND PUBLIC SAFETY
DIVISION OF CONSUMER AFFAIRS
STATE BOARD OF ACCOUNTANCY

IN THE MATTER OF THE SUSPENSION OR
REVOCAION OF THE LICENSE OF

Administrative Action

HAROLD J. DISCHINO, C.P.A.
LICENSE No. 20 CC 01670900

CONSENT ORDER

TO PRACTICE ACCOUNTING IN THE
STATE OF NEW JERSEY

This matter was initially opened to the New Jersey State Board of
Accountancy ("Board") upon the filing of an Administrative Complaint on
June 15, 2005, by Peter C. Harvey, Attorney General of New Jersey, by
Doreen A. Hafner, Deputy Attorney General. Said complaint alleges that
Harold J. Dischino, C.P.A. ("Respondent") made numerous false and
misleading statements reflecting adversely upon his practice of
accounting. The complaint alleges that, despite numerous written and
oral assurances that his client, Roschana Elmendorf, D.D.S. ("Dr.
Elmendorf"), was due repayment of her \$4,500 retainer, Respondent failed
to remit payment. In addition, it is alleged that Respondent in
settlement of a civil lawsuit made false and misleading statements to his

adversary with reference to a settlement check issued on an account with "insufficient funds".

On December 9, 2004, Respondent appeared for an Investigative Inquiry and testified before a Committee of the Board. Respondent admitted that Dr. Elmendorf had given him a \$4,500 retainer for work to be performed in 2003. He testified that Dr. Elmendorf subsequently told him that she no longer wanted to use his accounting services in 2003 and had requested the return of the \$4,500 retainer. Respondent admitted that he had written Dr. Elmendorf a letter stating that the \$4,500 retainer would be repaid in full. Respondent further testified that he had repaid the \$4,500 retainer to Dr. Elmendorf.

Based upon the testimony elicited from Respondent and the undisputed fact that the \$4,500 retainer has not been repaid to Dr. Elmendorf, the Board finds that Respondent made false and misleading statements during the December 9, 2004 Investigative Inquiry.

The hearing in this matter is scheduled for December 1, 2005.

The parties being desirous of resolving this matter without the necessity of further proceedings, and it appearing that Mr. Dischino has read the terms of the within Order and understands their meaning and effect and consents to be bound by same, and it further appearing that the Board finds that the within Order is adequately protective of the public health, safety, and welfare,

IT IS, therefore, on this 29<sup>th</sup> day of November, 2005,

ORDERED THAT:

1. The license of Respondent, Harold J. Dischino C.P.A., to practice accounting in this State is hereby suspended for a period of four (4) years. This four (4) year period of suspension shall be stayed and served as a period of probation.
2. Respondent is hereby reprimanded for professional misconduct for making false and misleading statements.
3. Respondent will employ a Board-approved Client Relations Manager during the entire period of probation. Within 10 days of the entry of this Order, Respondent will submit a curriculum vitae setting forth the experience and credentials of the current Client Relations Manager. The Board will review the curriculum vitae to determine whether the individual possesses the appropriate experience and credentials needed to ensure client billings are accurate and any client concerns are handled in a timely and professional manner. The Board will not unreasonably withhold approval of an appropriately qualified individual.
4. Respondent will complete by December 31, 2006 the four (4) Law & Ethics credit hours of the required 120 continuing professional education credit hours for the triennial period ending December 31, 2008.
5. On or before January 31, 2006, Respondent will provide documentation of his completion of the required 120 continuing professional education credit hours for the triennial period ending December 31, 2005.
6. Within ten (10) days of the signing of this Order, Respondent will provide the Board with a copy of his most recent Peer Review report.

7. Respondent will pay \$4,500 to Roschana Elmendorf, D.D.S. by January 31, 2006. On or before January 31, 2006, Respondent will provide the Board with proof that Dr. Elmendorf has been paid in full.

8. Respondent will pay a civil penalty in the amount of \$15,000 which will be memorialized by a Certificate of Debt duly recorded with the State of New Jersey, and paid by Respondent as follows: One thousand two hundred and fifty dollars (\$1,250) will be paid by certified check or money order on or before the first day of the month, commencing January 1, 2006 and ending December 1, 2006. All certified checks or money orders shall be made payable to New Jersey State Board of Accountancy, 124 Halsey Street, P.O. Box 45000, Newark, NJ 07101. Any failure by Respondent to make payments under the terms of this Order shall accelerate Respondent's total debt to the Board, and shall itself, constitute professional misconduct pursuant to N.J.S.A. 45:2B-59(a)(7).

9. Respondent will pay costs and attorneys fees in the amount of \$4,607.52 which will be memorialized by a Certificate of Debt duly recorded with the State of New Jersey, and paid by Respondent as follows: Three hundred and eighty-three dollars and ninety-six cents (\$383.96) will be paid by certified check or money order on or before the first day of the month, commencing January 1, 2006 and ending December 1, 2006. All certified checks or money orders shall be made payable to New Jersey State Board of Accountancy, 124 Halsey Street, P.O. Box 45000, Newark, NJ 07101. Any failure by Respondent to make payments under the terms of this Order shall accelerate Respondent's total debt to the Board, and shall itself, constitute professional misconduct pursuant to N.J.S.A. 45:2B-59(a)(7).

10. Respondent hereby consents to the entry of an Order of automatic suspension of license without notice, upon the Board's receipt of any information which the Board, in its sole discretion, deems reliable demonstrating that Respondent has failed to comply with any of the conditions herein, including but not limited to, the payment obligations set forth in Paragraphs 7, 8, or 9.

11. Respondent shall have the right to apply for removal of the automatic suspension on two (2) days notice but in such event shall be limited to a showing that the information the Board relied upon was false.

12. The parties hereby stipulate that the enhanced penalties associated with the four (4) year period of probation, including the automatic suspension of license without notice, only applies to complaints arising out of Respondent's conduct during the four (4) year period of probation.

13. The parties hereby stipulate that entry of this Order is without prejudice to further action by this Board or other law enforcement entities resulting from Respondent's conduct prior to the entry of this Order.

NEW JERSEY STATE BOARD OF ACCOUNTANCY

By:

  
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Andrew DuBoff, C.P.A.  
President

I have read and understood  
the above Consent Order and  
I agree to abide by its terms.  
I understand that this Consent  
Order has serious legal  
consequences and have decided to  
enter into this agreement with  
the Board without counsel.  
Consent is hereby given to the  
Board to enter this Order.

*Harold J. Dischino C.P.A.*

Harold J. Dischino, C.P.A.

Dated: 11/29/05