

NEW JERSEY STATE
BOARD OF ACCOUNTANCY

NOVEMBER 14, 2006

ZULIMA V. FARBER
ATTORNEY GENERAL OF NEW JERSEY
Division of Law - 5th Floor
124 Halsey Street
P.O. Box 45029
Newark, New Jersey 07101

FILED

By: Marianne W. Greenwald
Deputy Attorney General
Tel. No. (973) 648-4876

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

IN THE MATTER OF THE LICENSE OF

CARLETTA O. SMITH, C.P.A.
License No. 20CC02690500

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") upon receipt of information that on or about September 28, 2005 in the Superior Court of New Jersey, Mercer County, Carletta Smith (respondent) plead guilty to the following charge: Theft By Deception, (3rd Degree), in violation of N.J.S.A. 2C:20-4 and N.J.S.A. 2C:2-6. Specifically respondent participated in creating and reinforcing the false impression that individuals were victims of fires and therefore were eligible for benefits under the Homeless Prevention Program, administered by the Department of Community Affairs. As part of that plea agreement respondent was to forfeit all professional licenses and/or certificates held in the accounting field and enter into a consent Order to that effect.

It appearing that respondent has agreed to resolve this matter consistent with the plea agreement and without formal proceedings pursuant to N.J.S.A. 45:1-21, and for good cause shown,

ACCORDINGLY, IT IS on this 14th day of November, 2006,

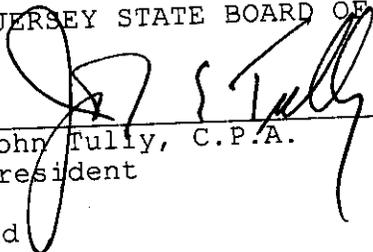
ORDERED AND AGREED,

1. That respondent shall voluntarily surrender her New Jersey license to practice accountancy to be deemed a revocation.

2. That respondent shall have leave to surrender at the Office of the State Board of Accountancy, 124 Halsey Street, Newark, New Jersey, her license to practice accountancy in the State of New Jersey, both the original certificate and the most current renewal. Such surrender shall be made contemporaneously with the entry of the within Order.

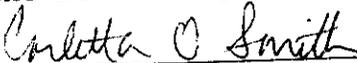
3. That upon the surrender of her license to practice accounting, respondent shall cease and desist the practice of accounting in the State of New Jersey and shall not hold herself out as a CPA of this State.

NEW JERSEY STATE BOARD OF ACCOUNTANCY

By: 

John Tully, C.P.A.
President

I have read the within Order and understand it. I agree to be bound by its terms and hereby consent to it being entered by the New Jersey Board of Accountancy.



Carletta O. Smith
Respondent