

NEW JERSEY STATE  
BOARD OF ACCOUNTANCY

ANNE MILGRAM  
ATTORNEY GENERAL OF NEW JERSEY  
Division of Law - 5<sup>th</sup> Floor  
124 Halsey Street  
P.O. Box 45029  
Newark, New Jersey 07101

July 17, 2008

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

**FILED**

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

_____	:	
IN THE MATTER OF THE SUSPENSION	:	Administrative Action
OR REVOCATION OF THE LICENSE OF	:	
	:	<b>CONSENT ORDER</b>
FRANCIS CERNY	:	
Public Accountant	:	
	:	
TO PRACTICE ACCOUNTANCY	:	
IN THE STATE OF NEW JERSEY	:	
_____	:	

This matter was opened to the New Jersey State Board of Accountancy ("Board") by the receipt of information that respondent had failed to file federal tax returns for the complainants for the years 1996 through 2006, despite assurances to the clients that their filings were in order. The Board finding, after reviewing the available information, that respondent has in fact failed to file on behalf of his clients for a ten year period and as such, is in violation of N.J.S.A. 45:1-21(e).

Respondent wishing to voluntarily surrender his license to practice accountancy with prejudice and admitting that the herein described conduct constitutes professional misconduct in violation of N.J.S.A. 45:1-21(e), and the parties having 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 17<sup>th</sup> day of July, 2008,

ORDERED:

1. That respondent shall have leave to surrender at the Office of the State Board of Accountancy, 124 Halsey Street, 6<sup>th</sup> Floor, Newark, New Jersey, his most current renewal of his license to practice public accountancy in the State of New Jersey. Such surrender shall be with prejudice to be deemed a revocation and shall be made contemporaneously with his tendering of the within Order to the Board.

2. That contemporaneously with the surrender of his license to practice accountancy, respondent shall cease and desist the practice of accountancy in the State of New Jersey, and shall not hold himself out as a public accountant or as an accountant.

3. Respondent shall pay a civil penalty in the amount of \$5,000.00 by certified check or money order payable to the State of New Jersey, contemporaneously with the surrender of his license to practice accountancy.

NEW JERSEY STATE BOARD OF ACCOUNTANCY

By: Albertus Jenkins  
Albertus Jenkins  
Board President

I have read the within Order and understand its terms. I consent to its entry by the Board of Accountancy.

Francis J. Cerney  
Francis J. Cerney  
Public Account  
Respondent

Maurice W. McLaughlin, Esq.  
Maurice W. McLaughlin, Esq.  
Attorney for Respondent