

13a-13 and Respondent was found to have engaged in improper professional conduct. Respondent's Order with the SEC denies him the privilege of appearing or practicing before the SEC as an accountant, however, after a minimum of five (5) years, Respondent may petition the SEC for reinstatement.

Respondent appeared before a Committee of the Board on February 4, 2010, regarding the order with the SEC discussed above. The Board finding Respondent's suspension from practice before the SEC constitutes the suspension of his authority to engage in accountancy by another agency or authority pursuant to N.J.S.A. 45:1-21(g) and that the underlying facts constitute unprofessional conduct pursuant to N.J.S.A. 45:1-21(e) thus providing grounds for disciplinary action; and in addition, the Board considering Respondent's testimony before the Committee on February 4, 2010 and relevant submissions; and the parties having agreed and consented to the resolution of this matter without the necessity of the Board instituting formal proceedings; and the Board finding that the within Order is adequately protective of the public and that good cause exists for its entry;

IT IS THEREFORE on this 21ST day of September, 2010,

ORDERED that;

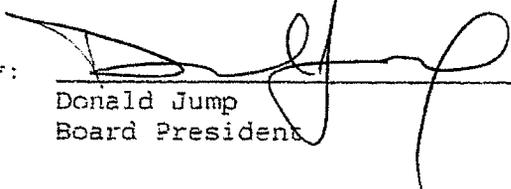
1. The license of Frank LaForgia to practice accountancy in the State of New Jersey is hereby suspended for five (5) years, such suspension shall be stayed and shall be served as a period of probation; and

2. Respondent is hereby reprimanded for departing from the applicable professional standards and for conducting improper audits and reviews of Certified Service's financial statements for

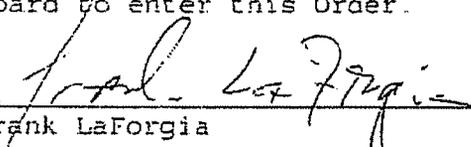
the years ended December 31, 2002 and December 31, 2003 and the first three quarters of 2004.

NEW JERSEY STATE BOARD OF ACCOUNTANCY

By:


Donald Jump
Board 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.


Frank LaForgia

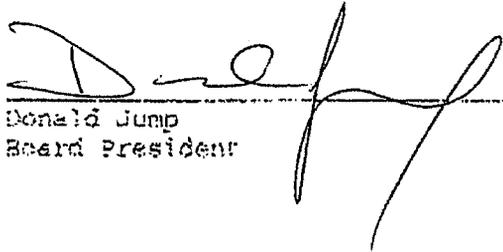
I consent to the entry of this Order as to form.

Scott Thompson, Esq.
Lowenstein Sandler

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Frank LaForgia

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Scott Thompson, Esq.
Lowenstein Sandler