

NEW JERSEY STATE  
BOARD OF ACCOUNTANCY

April 11, 2012

JEFFREY S. CHIESA  
ATTORNEY GENERAL OF NEW JERSEY  
124 Halsey Street  
P.O. Box 45029  
Newark, New Jersey 07101

FILED

By: Tobey Palan  
Deputy Attorney General  
(973) 648-3808

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

IN THE MATTER OF :  
: Administrative Action  
CHRISTOPHER ABRUZZO :  
(Unlicensed) : CONSENT ORDER  
: TO PRACTICE ACCOUNTANCY :  
IN THE STATE OF NEW JERSEY :

This matter was opened to the New Jersey State Board of Accountancy (Board) upon receipt of a Complaint that Christopher Abruzzo, Respondent, allegedly engaged in the unlicensed practice of public accountancy in the State of New Jersey.

Respondent appeared with counsel, Edward David, Esq., before a Committee of the Board on March 8, 2012. As a result of this inquiry and the Board's review of other relevant information, the Board determined at its March 15, 2012 meeting that (1) Respondent has been a licensed C.P.A. in the state of New York in good standing since 2004, (2) Respondent has never held a New Jersey license to practice

public accountancy, (3) from approximately January 2004 through June 2009, Respondent engaged in the unlicensed practice of public accountancy in the State of New Jersey, and (4) Respondent is currently seeking licensure in New Jersey as a Certified Public Accountant.

The Board finding Respondent's unlicensed practice of public accountancy in New Jersey is a violation of N.J.S.A. 45:2B-62(a), 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 11<sup>th</sup> day of April, 2012,  
ORDERED that;

1. Respondent is hereby "reprimanded" for having engaged in the unlicensed practice of public accountancy in the state of New Jersey from 2004 through June 30, 2009 in violation of N.J.S.A. 45:2B-62(a);

2. Respondent is hereby assessed a civil penalty in the amount of \$5,000.00 for the above referenced violation. The penalty shall be paid within thirty (30) days from the filing date of this Consent Order. Payment of the penalty shall be submitted by certified check or money order made payable to the State of New Jersey and shall be sent to William Mandeville, Executive Director, New Jersey State

Board of Accountancy, P. O. Box 45009, 124 Halsey Street.  
Sixth Floor, Newark, New Jersey 07101.

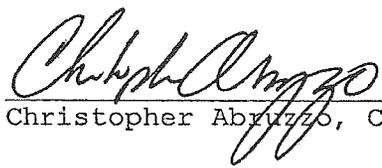
3. Failure to remit any payment as required by this  
Consent Order will result in the filing of a Certificate of  
Debt.

NEW JERSEY STATE BOARD OF  
ACCOUNTANCY

By:

  
Keith Balla, C.P.A.  
Board President

I have read and understood  
the above Consent Order and  
I agree to abide by its terms.  
Consent is hereby given to the  
Board to enter this Order.

  
Christopher Abruzzo, C.P.A. (NY)

Consent as to the form of  
this Order is given.

  
Edward David, Esq.  
Counsel for Christopher Abruzzo, C.P.A. (NY)