**BEFORE THE MARYLAND BOARD OF PUBLIC ACCOUNTANCY**

**MARYLAND BOARD OF PUBLIC \***

**ACCOUNTANCY**

 **\* CASE NO. CPAS-2021-3**

 **v.**

 **\***

**GEORGE WONG,**

 **Respondent \***

**\* \* \* \* \* \* \* \* \* \* \* \* \*    \***

**OPINION AND FINAL ORDER**

 Respondent, George Wong, is licensed by the Maryland Board of Public Accountancy (the “Board”). On or about July 2, 2020, a Complaint was filed against Respondent with the Board. Although the underlying allegations against Respondent were eventually determined to lack support and the Complaint dismissed, Respondent failed to timely answer the Complaint and charges related to that failure were issued against him.

On June 6, 2023, a hearing on the allegations against Respondent was held by the Board. Catherine Villareale, Assistant Attorney General, appeared as the presenter of evidence for the Board. Mr. Wong appeared. A translator appeared and participated on behalf of Mr. Wong. The proceedings were electronically recorded. Mr. Wong and Christopher Dorsey, the Board’s Executive Director, were placed under oath.

**SUMMARY OF EVIDENCE**

On behalf of the Board, twelve exhibits were submitted, all but two were admitted.

CPA Exhibit 1 – Respondent’s Licensing Record.

CPA Exhibit 2 – July 16, 2020, Notice of Complaint, *not admitted*.

CPA Exhibit 3 – September 22, 2020, Second Notice of Complaint, *not admitted*.

CPA Exhibit 4 – February 25, 2021, email from Board investigator to Respondent.

CPA Exhibit 5 – September 9, 2021, memo from Board investigator to Board’s Executive Director.

CPA Exhibit 6 – September 24, 2021, Notice of Charges & Order for Hearing.

CPA Exhibit 7 – October 10, 2021, letter from Respondent to Board.

CPA Exhibit 8 – October 18, 2021, memo from Board investigator to Board’s Executive Director.

CPA Exhibit 9 – October 4, 2022, hearing notice letter.

CPA Exhibit 10 – February 1, 2023, hearing notice letter.

CPA Exhibit 11 – April 3, 2023, hearing notice letter.

CPA Exhibit 12 – May 2, 2023, hearing notice letter.

Respondent submitted one exhibit (R. Exhibit 1), a letter from him to the Board dated July 20, 2022. It was admitted.

**FINDINGS OF FACT**

 From the testimony and exhibits presented, and with an opportunity to observe the demeanor of Mr. Wong and Mr. Dorsey and to assess their credibility, the Board finds the relevant facts to be these:

1. On or about July 2, 2020, a consumer filed a Complaint against Respondent with the Board.
2. The requisite notice letters were initially sent to Mr. Wong at 4641 Montgomery Avenue, Suite 516, Bethesda, MD 20814 (the “Montgomery Ave Address”). The Montgomery Ave Address was on the Complaint but was not the address Mr. Wong had on file with the Board.
3. Mr. Wong explained during his testimony at the June 6th hearing that the Montgomery Ave Address was used during the pandemic when his staff was uncomfortable at his main office.
4. On or about October 7, 2020, the investigator in charge of the case hand delivered the Complaint to Mr. Wong’s wife, Nancy Wong, at 8800 Connecticut Ave, Chevy Chase, MD (the “Connecticut Ave Address”). That address, as of May 1, 2023, is associated with Respondent’s license record. *See* CPA Exs. 1, 4, and 5.
5. On February 25, 2021, the investigator emailed Respondent at gwongcpa@yahoo.com,  the email address that is associated with Respondent’s license record, to note the hand delivery to Mrs. Wong and the fact that he had yet to respond to the Complaint. CPA Exs. 1 and 4.
6. As of September 9, 2021, Mr. Wong had failed to respond to the Complaint. CPA Ex. 4.
7. On September 24, 2021, a Notice of Charges and Order for Hearing was issued against Respondent for his failure to respond to the Complaint under Code of Maryland Regulations (“COMAR”) 09.24.01.06 (I)(5)(a) which provides:

If an applicant or licensee receives from the Board a written communication requesting a response, the applicant or licensee shall respond in writing within 30 days of the date of the mailing.

1. On October 15, 2021, the Board received a letter, dated October 10, 2021, from Mr. Wong with a subject line that included the Board’s case number, CPAS-2021-3, requesting that further correspondence be sent to the Connecticut Ave Address, but not responding to the Complaint.
2. The Hearing was set to go forward in November of 2021, but Mr. Wong and the Board agreed to postpone to discuss a settlement. The matter was not settled, and after numerous postponements, the hearing eventually proceeded on June 6, 2023. CPA Exs. 9; 10; 11; and 12.

**DISCUSSION**

 The purpose of licensure by the Board is to protect the public by allowing only those individuals with good character and reputation, as well as sufficient age and education, to obtain a license to practice certified public accountancy. Md. Code Ann., Bus. Occ. & Prof. (“BOP”) § 2-302.Once licensed, an individual is required to comply with several statutory and regulatory provisions. Included among these are timely responses to the Board pursuant to COMAR 09.24.01.06 (I)(5)(a).

 In testimony, Respondent focused solely on the two addresses and failed to answer to the allegation that he never responded to the Complaint. It is clear to the Board from the evidence presented and the testimony provided that Mr. Wong was in proper receipt of the Complaint, on several occasions in fact, and failed to respond, a violation of COMAR 09.24.01.06 (I)(5)(a).

 First, on October 7, 2020, the Board’s investigator hand delivered a copy of the Complaint to Mr. Wong’s wife at his residence at the Connecticut Avenue Address, the address Mr. Wong had on file with the Board. CPA Exs. 1, 4, 5, and 8. Then, on February 25, 2021, the same investigator sent an email to the account Mr. Wong had on file with the Board to report the hand delivery and advise that no response had been received. Finally, Mr. Wong sent a letter to the Board acknowledging the Board’s case number; and every correspondence thereafter was sent to the Connecticut Avenue Address. CPA Exs. 7-12. No response was ever received.

Respondent violated COMAR 09.24.01.06 (I)(5)(a), one of the Board’s rules of professional conduct. Under BOP § 2-315(a)(1)(xii) “the Board … may … reprimand any licensee, or suspend or revoke a license… if the… licensee: violates a rule of professional conduct adopted by the Board.” Furthermore:

(2) (i) Instead of or in addition to reprimanding the licensee or suspending or revoking a license under this subsection, the Board may impose a penalty not exceeding $5,000 for each violation.

(ii) To determine the amount of the penalty imposed under this subsection, the Board shall consider:

1. the seriousness of the violation;

2. the harm caused by the violation;

3. the good faith of the licensee; and

4. any history of previous violations by the licensee.

When the Board determines a person fit for licensure, they also expect that person to maintain said fitness. Compliance with the Board’s rules of professional conduct is a foundational element of licensure. Timely response to the Board is paramount. The Board acknowledges they first attempted service at the incorrect address, but that error was corrected. Mr. Wong was given numerous chances to come into compliance with the Board’s timely response requirements. He failed to do so.

It is the Board’s position that the violation of COMAR 09.24.01.06 (I)(5)(a) and BOP § 2-315 requires a suspension and a civil penalty. Respondent’s actions, or lack thereof, are serious. His refusal to timely respond is harmful to the community and to the reputations of other licensees. At best, the Board does not believe Respondent acted in good faith; at worst he has acted in bad faith. Given the Board’s conclusions on the first three factors of BOP § 2-315(a)(2)(ii), they have determined a civil penalty is in order. However, given the Respondent’s lack of a disciplinary record, the imposition of the maximum amount is unnecessary.

**CONCLUSIONS OF LAW**

 Based on the Findings of Fact, and for the reasons set forth in the above Discussion, the Board concludes that Respondent is in violation of BOP § 2-315. The Board further concludes that a suspension until August 17, 2024 is an appropriate sanction and that the Respondent is subject to the imposition of a $5,000.00 penalty for failure to respond when the Complaint was delivered to his wife, a $3,000.00 penalty for failure to respond after he was reminded via email, and finally a $1,000.00 penalty for failure to respond to the Complaint in his letter dated October 10, 2021 and in response to the numerous letters sent from the Board to him thereafter, for a total $9,000.00 civil penalty.

**ORDER**

 In consideration of the Findings of Fact, Discussion, and Conclusions of Law it is this \_\_\_\_\_day of August 2022, by the Maryland Board of Public Accountancy, **ORDERED** that:

 1. The charges of the Board against Respondent, George Wong, are **UPHELD**;

2. A civil penalty in the amount of $9,000.00 shall be assessed against Respondent, George Wong;

3. An administrative fee in the amount of $100.00 shall be assessed against Respondent, George Wong;

4. All licenses to practice certified public accountancy held by the Respondent, George Wong, shall be **SUSPENDED** until August 17, 2024, and the civil penalties and administrative fee are paid, whichever date is later; and

 5. The records and publications of the Maryland Board of Public Accountancy shall reflect this decision.

MARYLAND BOARD OF PUBLIC ACCOUNTANCY

By: Signature on file \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Board Member

**NOTE:** A judicial review of this Final Order may be sought in the Circuit Court of Maryland in which the Appellant resides or has his principal place of business, or in the Circuit Court for Baltimore City. A petition for judicial review must be filed with the court within 30 days after the mailing of this Order.