



Connecticut Secretary of the State

State Board of Accountancy
30 Trinity Street
Hartford, Connecticut 06106
Direct: (860) 509-6183 – Fax: (860) 509-6247
sonia.asare@ct.gov

Darla Henggeler,
Complainant

Case # 2012-103777

against

James R. Levy,
Respondent

June 2, 2015

TRANSMITTAL OF FINAL DECISION

In accordance with §4-179, G.S., the Connecticut State Board of Accountancy hereby transmits to you the final decision prepared by Mr. John H. Schuyler, CPA, Chairman and Mr. Peter J. Niedermeyer, CPA, Hearing Officers, in the above captioned matter.

This will notify you that the board held a hearing on February 13, 2015 and considered the disposition of the above-captioned matter at its meeting following the hearing. Prior to that date, an Issuance of Formal Charges and Notice of Hearing setting forth the date, time, place and subject matter of said hearing was sent to you by certified and regular mail. The Board did not receive a response from you or anyone on your behalf in advance of or on February 13, 2015, nor did you or anyone on your behalf appear at the hearing on that date. As stipulated in the Notice of Hearing, failure to attend the hearing constitutes an admission of guilt. Based on the foregoing and the evidence as presented during the hearing, the Board voted regarding the disposition of this matter on June 2, 2015 at the board's meeting held at Marcum LLP, City Place, 185 Asylum Street, Hartford, Connecticut, at 10:00 A.M.

Please find the enclosed final decision regarding this matter. Should you have any questions or concerns, please feel free to contact the Connecticut State Board of Accountancy, Sonia Worrell Asare, Legal Counsel, at 860-509-6183 or at the address provided above.

By Order of Connecticut State Board of Accountancy

Sonia Worrell Asare, Esq., Legal Counsel
Connecticut State Board of Accountancy



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Hearing Officers: Mr. John H. Schuyler, CPA, Chairman and Mr. Peter J. Niedermeyer, CPA

Case Number: # 2012-103777

Parties: Darla Henggeler vs. James R. Levy

In the Matter of a Complaint by: Darla Henggeler

Report of Hearing Officer: Mr. John H. Schuyler, CPA, Chairman and Mr. Peter J. Niedermeyer, CPA

Complainant: Ms. Darla Henggeler (hereinafter “The Complainant”)

Against: Mr. James R. Levy (hereinafter “Respondent”)

MEMORANDUM OF DECISION

On February 13, 2015, Attorney Sonia Worrell Asare, Legal Counsel for the Connecticut State Board of Accountancy, presented to the Connecticut State Board of Accountancy with allegations brought against the Respondent, Mr. James R. Levy, who holds a Connecticut License to Practice Public Accountancy, License Number 5131, and a Connecticut Certificate of Public Accountancy, Certificate Number 5264. The State Board of Accountancy received facts regarding the allegations and proof of proper notice from its Attorney, Sonia Worrell Asare, (Exhibits #1-12). The contested case was heard on Friday, February 13, 2015, at which time the Complainant did not appear, and the Respondent did not appear after receiving proper notice of hearing. The hearing commenced at 9:20 A.M. at the Connecticut State Board of Accountancy, Secretary of the State, 30 Trinity Street, 3rd Floor, Hartford, CT 06106.

After consideration of the entire record, the following facts are found and conclusions of law are reached:

1. The Connecticut State Board of Accountancy takes administrative notice and Respondent consents that the Connecticut State Board of Accountancy has jurisdiction over Mr. James R. Levy, the Respondent, by virtue of Respondent’s Connecticut Certificate to Practice Public Accountancy, Certificate Number 5264, and Respondent’s Connecticut License to Practice Public Accountancy, License Number 5131. Based on the foregoing, the Respondent is a licensee within the meaning of Chapter 389 of the Connecticut General Statutes.



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2. The Connecticut State Board of Accountancy received notice of potential violation on November 28, 2012 from Ms. Darla Henggeler (Complainant), wherein Complainant alleges possible violation of the Connecticut Accountancy Act, Conn. Gen. Stat. §§ 20-279b, et. sec., and the regulations promulgates thereunder. The potential violations include fraud and embezzlement; discreditable acts; and failure to return client record; (Exhibit #1)
3. Connecticut State Board of Accountancy sent the following notices of violations and hearing to the Respondent:
 - a. On November 29 , 2012, the board sent a Notice of Violation, via certified mail #7008 1830 0000 8204 5563, (Exhibit #2)
 - b. On January 31, 2013, the office received via fax, Respondent's request for extension of time to respond to Complainant's complaint; (Exhibit #3)
 - c. On February 22, 2013, the board received a letter from Respondent requesting an opportunity to address the board, (Exhibit #4)
 - d. On February 27, 2013, the board sent Respondent's response to Complainant via certified mail #7008 1830 0000 8204 7482 which was delivered and signed by Complainant, (Exhibit #5);
 - e. On March 6, 2013, the Board received Complainant's rebuttal to Respondent's response; Exhibit 6;
 - f. On June 3, 2013, the board sent a compliance meeting notice via certified mail # 7008 1830 0000 8205 2592, (Exhibit #7)
 - g. On July 3, 2014, the board sent a letter to Complainant informing her that a copy of her complaint has been forwarded to the Dept. of Banking and Consumer Financial Protection Bureau, via certified mail #7004 1350 0005 4175 8488, (Exhibit #8)
 - h. On December 15, 2014, the board sent an Issuance of Formal Charges and Notice of Hearing to Respondent, via certified and standard mail #7008 1830 0000 8205 3650, which was delivered and signed by Respondent on December 16, 2014, (Exhibit #9).
 - i. On December 11, 2014, hearing notice mailed to Complainant via certified mail #7008 1830 0000 8205 2653, (Exhibit #10)
 - j. USPS Tracking for certified mail #7008 1830 0000 8205 2653 (Exhibit 8) undelivered; Complainant moved, left no forwarding address, (Exhibit #11); and



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- k. On February 5, 2015, the board sent a second Issuance of Formal Charges and Notice of Hearing to Respondent, via certified and standard mail #7008 1830 0000 8204 9066, (Exhibit #12)
4. To date, the Respondent has been unresponsive. The board takes administrative notice that, to date, the Respondent has not responded. The board also takes administrative notice that Respondent is in receipt of all mailings of Notice of Violation, Notice of Hearing, and Request for Response. The board accepted testimony from office staff confirming that the Board has not received any return mail from Respondent. Further, the board received verification from Attorney Asare that all mailings were delivered to Respondent, as provided proof was submitted via United States Postal Service tracking (Exhibit #8), which displayed that notice had been delivered to Respondent via certified mail.
5. It is concluded that Respondent has violate the Connecticut General Statutes and Regulations governing the Connecticut State Board of Accountancy, specifically;
 - §20-281a (8); §20-280-16 and §53-122(a) (2) of Chapter 389 of the Connecticut General Statutes.
 - The Respondent has been accused of violations under Connecticut General Statutes § 20-281a (a) (5) fraud and embezzlement, “Dishonesty, fraud or negligence in the practice of public accountancy or in the filing or failure to file his own income tax returns”; and

DECISION OF THE BOARD

The Connecticut Certified Public Accountant License revoked for a period of 10 years effective the date of the signed agreement;

The Connecticut Certified Public Accountant Certificate is hereby revoked for a period of 10 years effective the date of the signed agreement;

Immediately upon the approval of this Agreement, Respondent shall deliver his physical Connecticut Certificate of Public Accountancy Number 5264 and License Number 5131 or a signed affidavit stating that the certificate, firm permit, and/or license is lost;



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The Respondent MAY apply for reinstatement of Respondent's license and certificate 10 years after the date of this signed Settlement Agreement pending satisfaction of the following Orders:

Respondent has complied with the terms of this settlement agreement;

Respondent submits a signed affidavit affirming that the Respondent has not plead guilty or been convicted of any criminal activity constituting a felony or an element of which dishonest or fraud other than those enumerated in the proposed agreement;

Respondent submits 5 letters of recommendation from personal and professional references affirming Respondents rehabilitation;

At the time of reinstatement, Respondent Reports 40 hours of Accounting CPEs in each of the 2 calendar years preceding reinstatement;

At the time of the application for reinstatement, Respondent reports 20 hours of ethics courses in each of the 2 calendar years preceding; and

Respondent reports passage of the AICPA ethics exams with a grade of at least 75%.

The Respondent shall pay \$5,000 in civil penalties, paid via check made payable to the Treasurer of the State of Connecticut, no later than December 31, 2015, which shall be delivered to the Connecticut State Board of Accountancy, 30 Trinity Street, Hartford, Connecticut 06106.

ORDERS

It is hereby ORDERED, by vote of the Connecticut State Board of Accountancy that the Respondent is hereby ordered to return the Connecticut State Board of Accountancy License Number 5131, no later than July 31, 2015. Further, the Respondent is hereby ordered to return the Connecticut State Board of Accountancy Certificate Number 5264 or submit a sworn affidavit stating that the certificate has been lost, damaged, or stolen, no later than July 31, 2015. Respondent shall submit the license number 5131 and certificate number 5264 or a sworn affidavit to the Connecticut State Board of Accountancy at 30 Trinity Street, Hartford, Connecticut 06106 upon notification of this Order.



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Mr. John H. Schuyler, CPA, Chairman
As Hearing Officers

Mr. Peter J. Niedermeyer, CPA
As Hearing Officers