



## 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

David and Mary Ann Niland,  
Complainant

Case # 2012-103778

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 the Respondent. 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

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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:** # 2012-103778

**Parties:** David and Mary Ann Niland vs. James R. Levy

**In the Matter of a Complaint by:** David and Mary Ann Niland (Complainants)

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

**Complainant:** David and Mary Ann Niland (hereinafter “The Complainants”)

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

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### 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 #1-9) 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 11:00 A.M. at the Connecticut State Board of Accountancy, Secretary of the State, 30 Trinity Street, 3<sup>rd</sup> 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



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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.

2. The Connecticut State Board of Accountancy received notice of potential violation on November 29, 2012 from David and Mary Ann Niland, (Exhibit #1).
3. Connecticut State Board of Accountancy sent the following notices of violations and hearing to the Respondent:
  - a. On November 29, 2013, the board sent a Notice of Violation, via certified mail #7008 1830 0000 8204 5945, (Exhibit #2);
  - b. On January 31, 2013, Respondent faxed a request for extension of time to respond to Complainant's allegations which was granted, (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 26, 2013, the board sent Respondent's response to the Complainants via certified mail #7008 1830 0000 8204 7499, which was undelivered, (Exhibit #6);
  - e. On March 26, 2013, the board sent Respondent's response to the Complainant via regular mail, (Exhibit #7);
  - f. On December 15, 2014, the board sent an Issuance of Formal Charges and Notice of Hearing to Respondent via certified mail #7008 1830 0000 8205 3650, (Exhibit #8), and
  - g. On December 11, 2014, notice of hearing was sent via certified mail #7008 1830 0000 8205 2684 t Complainants, (Exhibit #9).
4. 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.



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5. It is concluded that Respondent has violated 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 sections 20-281k failure to return client records, “A licensee shall return a client's original records to his client or former client upon the client's request and reasonable notice in accordance with the regulations of the board and any accounting or other records belonging to, or obtained from or on behalf of, the client that the licensee removed from the client's premises or received for the client's account.”;
  - §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”;
  - § 20-281a(a)(10) acts reflecting adversely on the profession of public accountancy, “Any conduct reflecting adversely upon the licensee's fitness to engage in the practice of public accountancy...”;
  - And Connecticut State Board of Accountancy Regulation § 20-280-15c(l) Acts Discreditable, “A licensee shall not commit any act that reflects adversely on his fitness to engage in the practice of public accountancy.”.
  - With the grant of authority prescribed in Connecticut General Statute § 20-281a(a) and Connecticut State Board of Accountancy Regulation § 20-280-15a(a), the Connecticut Board of Accountancy may discipline the Respondent for such violations including revocation, suspension, ensure, practice limitations, and civil penalties.

### DECISION OF THE BOARD

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;



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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

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 Officer

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Mr. Peter J. Niedermeyer, CPA  
As Hearing Officer