

**VERMONT SECRETARY OF STATE  
OFFICE OF PROFESSIONAL REGULATION  
BOARD OF PUBLIC ACCOUNTANCY**

<i>In re</i>	Ronald Robbins	}	Docket Nos.	AC01-0806
License Nos.	001-0000471	}		AC02-0806
	092-0000627	}		

**DEFAULT ORDER**

Upon the filing of a *Notice of Hearing for Default Judgment* by the Secretary of State, the Board of Public Accountancy Board heard this matter on Tuesday 22 May 2007 at the Secretary of State's office, Redstone Building, Montpelier, Vermont.

Findings of Fact

1. Respondent is subject to the regulatory authority of this Board. 3 V.S.A. §§ 129 and 129a; 26 V.S.A. Chapter 1; Board of Public Accountancy Administrative Rules and Office of Professional Regulation Administrative Rules.
2. The State filed a Specification of Charges (attached) against the Respondent Ronald E. Robbins and his registered firm Ronald E. Robbins CPA on 19 March 2007 alleging unprofessional conduct and unlicensed practice of the profession of public Accountancy.
3. The Office of Professional Regulation ("OPR") served Respondent with notice of the charges by certified mail and first class mail to the Respondent's last known address as provided by the Respondent to OPR. The notice of charges contained instructions detailing the Respondent's legal obligation to answer the charges and explaining the consequences of failure to file a timely response. OPR served a notice of this default hearing to the Respondent by certified mail.
4. The Respondent did not answer the charges within the legally prescribed time as required by OPR Admin. Rule 3.3 or at any time thereafter.
5. Upon hearing the State's presentation and taking notice of its own file pursuant to 3 V.S.A. § 810(4), the Board finds the Respondent to be in default. The factual allegations contained in the State's specification of charges (copy attached) are therefore treated as proven and serve as the basis for the Board's order. OPR Admin. Rule 3.4; 3 V.S.A. §809(d) and 3 V.S.A. § 814(c).

*In re Ronald E. Robbins  
& Ronald E Robbins, CPA*

### Conclusions of Law

The Respondent received adequate and legal notice of the charges as indicated by the Board's file and the State's presentation of the case to the Board. Because the Respondent failed to answer the charges of unprofessional conduct, the Board finds the Respondent in default and will treat the State's factual allegations as established pursuant to OPR Admin. Rule 3.4. The Board concludes, in this default hearing held pursuant to 3 V.S.A. § 809(d), that the Respondent has engaged in unprofessional conduct as alleged by the State of Vermont.

### Order

In accordance with the above findings of fact and conclusions of law and effective the date of the entry of this order, the Board of Public Accountancy ORDERS that any rights or privileges Respondent Ronald Robbins may have to renew his public accountancy license or his firm registration are **SUSPENDED INDEFINITELY**; and

The Board further ORDERS that the Respondent Ronald E. Robbins immediately notify in writing all persons for whom the Respondent or his firm provided any accounting service after the 1<sup>st</sup> of August 2005 of the fact that the Respondent was not a Vermont licensed accountant in good standing beginning on the 1<sup>st</sup> of August 2005 and that his accountancy firm registration expired on the 1<sup>st</sup> of August 2005; and

The Board further ORDERS that the Respondent's written notification to all persons, for whom the Respondent or his firm provided any accounting service, occur no later than forty-five (45) days after the entry of this Order; and

The Board further STATES that it will not entertain a petition for reinstatement from the Respondent or his firm absent evidence that the Respondent made a full disclosure of the Respondent's unlicensed practice and his firm's lapse of registration to all clients for whom the Respondent or his firm have provided accounting services since the 1<sup>st</sup> of August 2005; and


The Board further WARNS the Respondent and his firm that it may consider a fine or administrative penalty imposed upon either or both of them, in accordance with 3 V.S.A. §§ 127 or 129a for any public accounting service, as defined in 1 V.S.A., Chapter 1, Respondent or his firm perform or offer to perform, subsequent to the entry date of this Order.

- END -

*(signature page to follow)*

*In re Ronald E. Robbins  
& Ronald E Robbins, CPA*

Vermont Board of  
Public Accountancy

By:   
Pamela J. Douglass  
Board Chairperson

Dated at Montpelier, Vermont: 22 May 2007

OFFICE OF PROFESSIONAL REGULATION

DATE OF ENTRY: 5/23/07

### Appeal Rights

This is a final administrative determination by the Vermont Board of Public Accountancy.

A party aggrieved by a final decision of a board may appeal this decision by filing a written Notice of Appeal with the Director of the Office of Professional Regulation, Vermont Secretary of State, 26 Terrace Street, Drawer 09, Montpelier, Vermont 05609-1106 within 30 days of the entry of this order.

If an appeal is filed, the Director of the Office of Professional Regulation shall assign the case to an appellate officer. The review shall be conducted on the basis of the record created before the board. In cases of alleged irregularities in procedure before the board, not shown in the record, proof on that issue may be taken by the appellate officer. 3 V.S.A. §§ 129(d) and 130a.

**STATE OF VERMONT  
SECRETARY OF STATE  
OFFICE OF PROFESSIONAL REGULATION  
BOARD OF PUBLIC ACCOUNTANCY**

**IN RE: RONALD E. ROBBINS )  
          RONALD E. ROBBINS, CPA )     Docket Nos. AC01-0806  
License Nos. 001-0000471     )     AC02-0806  
          092-0000627**

**SPECIFICATION OF CHARGES**

NOW COMES the State of Vermont, by and through its State Prosecuting Attorney Edward G. Adrian, and hereby makes the following Charges against the Respondents, Ronald E. Robbins, and Ronald E. Robbins, CPA in the above captioned case:

**Board Authority**

- 1) The Vermont Board of Public Accountancy has jurisdiction to investigate and adjudicate complaints of unprofessional conduct, to license and renew licensees, pursuant to 3 V.S.A. §§ 129, 129a and 814; 26 V.S.A. §§ 54, 72a, 73, 74, 75, 76, 78 and 82 and the Rules of the Board of Public Accountancy (the "Rules") and of the Office of Professional Regulation ("OPR").
- 2) Failing to comply with provisions of federal or state statutes or rules governing the practice of the profession is unprofessional conduct. 3 V.S.A. § 129a(a)(3).
- 3) Failure to practice competently by reason of any cause on a single occasion or on multiple occasions may constitute unprofessional conduct. Failure to practice competently includes: (1) performance of unsafe or unacceptable patient or client care; or (2) failure to conform to the essential standards of acceptable and prevailing practice. 3 V.S.A. § 129a(b).
- 4) No individual person may use the title "certified public accountant", "CPA", "registered public accountant", "RPA" or "auditor" or any other title tending to indicate that he is a public accountant, unless he is licensed as a public accountant under this chapter. 26 V.S.A. § 14(b).
- 5) No firm may use the title "certified public accountant", "CPA", "registered public accountant", "RPA", "auditor" or any other title tending to indicate that it is composed of public accountants, unless the firm is registered under this chapter. 26 V.S.A. § 14(c).
- 6) As a demonstration of a firm's competence, each application for renewal under Part 8 of these rules by a firm shall be accompanied by evidence that the firm, within the three years immediately preceding the application, had been subjected to a satisfactory

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peer review conducted in accordance with a peer review program approved by the Board. Rule 10.7(B).

- 7) For purposes of this rule the peer review must cover at least one office of a firm and one attest engagement of the firm within the state of Vermont. The proof of such peer review shall be the report and any letter(s) of comment(s), responses or remedial actions and subsequent follow-ups by the licensee submitted to the individual or firm by the professional organization. Rule 10.7(E)
- 8) A licensee shall not use or participate in the use of any form of advertising having reference to the licensee's professional services which contains a false, fraudulent, misleading, deceptive or unfair statement or claim. A false, fraudulent, misleading, deceptive or unfair statement or claim includes but is not limited to a statement or claim which. . . . Contains other representations or implications that in reasonable probability will cause an ordinarily prudent person to misunderstand or be deceived. Rule 10.10(6).
- 9) "Attest Services" means providing the following financial statement services: any audit or other engagement to be performed with the Statements on Auditing Standards (SAS); any review of a financial statement or compilation for a financial statement to be performed in accordance with the Statement on Standards for Accounting and Review Services (SSARS); and any examination of prospective financial information to be performed in accordance with the Statements on Standards for Attestation Engagements (SSAE). The statements on standards specified in this definition shall be adopted by reference by the Board pursuant to rulemaking and shall be those developed for general application by the American Institute of Certified Public Accountants. 26 V.S.A. § 13(1).
- 10) "Practice of public accounting" means the performance or the offering to perform by a person or firm holding itself out to the public as being licensed or registered under this chapter, for a client or potential client, of one or more kinds of services involving the use of accounting or auditing skills, including the issuance of reports on financial statements, or of one or more kinds of management advisory, financial advisory or consulting services, or the preparation of tax returns or the furnishing of advice on tax matters. 26 V.S.A. § 13(7).

#### Statement of Facts

- A) Ronald E. Robbins (the "Respondent") was licensed as a certified public accountant, holding license number 001-0000471, issued by the State of Vermont on or about May 4, 1983. The Respondent's license lapsed on August 1, 2005.
- B) Ronald E. Robbins, CPA (the "Respondent Firm") was registered as an accounting

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firm, holding registration number 092-0000627, issued by the State of Vermont on or about May 14. The Respondent Firm's license lapsed on or about August 1, 2005.

- C) On or about May 17, 2006 (over 9 months after the license and registration lapsed) the Respondent and the Respondent Firm requested licensure and registration renewal. In the Renewal material the Respondent indicated that he had performed attest functions from August 1, 2003 to July 31, 2005.
- D) On or about March 3, 2006 the Respondent and Respondent Firm were reminded that their license and registration both lapsed on July 31, 2005 and both entities were supplied with the relevant rules and laws governing the practice of the profession.
- E) On or about July 12, 2006 the Respondent and Respondent Firm were sent certified mail again reminding of the lapsed license/registration and professional obligations as well as a warning that the CPA designation cannot be utilized by unlicensed individuals.
- F) On or about May 15, 2006 the Respondent indicated through written correspondence that he was waiting to complete the peer review process before applying for a license. He indicated in this correspondence that since his license had expired he had not held himself out as a CPA and had "not engaged in any CPA type engagements".
- G) On or about October 11, 2006 Investigator Steve Kennedy left a phone message for the Respondent to contact him. The Respondent did not return the phone call. On or about October, 2006 Investigator Kennedy sent a certified letter to the Respondent that was signed for on November 1, 2006. The Respondent did not answer the letter and did not respond to another phone message left by the Investigator on November 6, 2006. The Respondent's answering machine at this time identified him as a CPA.
- H) On or about February 10, 2007 Investigator Kennedy met with the Respondent. The Respondent indicated that he had used the CPA designation on several tax returns since his license lapsed. The Respondent indicated that "Certified Public Accountant" appears on his stationary, but refused to provide Investigator Kennedy a copy of the stationary.
- I) When asked why he did not respond to Investigator Kennedy's inquiries, the Respondent indicated that he had never gotten around to it.

### Charges

By committing the above act(s), circumstance(s) and/or omission(s), the Respondent has engaged in unprofessional conduct by violating the Vermont Statutes and Rules of the Board, as enumerated above in paragraphs 2-10.

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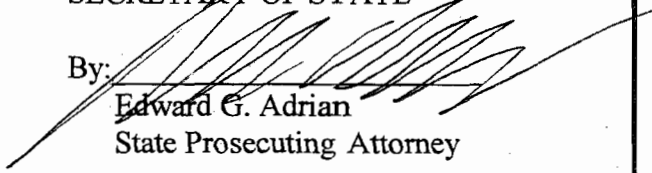


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**WHEREFORE**, the license of Ronald E. Robbins and the registration Ronald E. Robbins, CPA should be revoked, suspended or otherwise disciplined.

DATED at Montpelier, Vermont this 19<sup>th</sup> day of March 2007.

STATE OF VERMONT  
SECRETARY OF STATE

By:   
Edward G. Adrian  
State Prosecuting Attorney

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