

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

<i>In re</i>	Connie J. Anania	}
License Nos.	001-0001714	}
	092-0000654	}
Docket Nos.	AC05-0807	}
	AC06-0807	}

DEFAULT ORDER

Upon the filing of a "Notice of Hearing for Default Judgment" by the State of Vermont, the Board of Public Accountancy (the "Board") heard this matter on Tuesday 21 August 2008 at the Secretary of State's Office of Professional Regulation, in the National Life Building at Montpelier, Vermont.

Board members Claire LaVoie, Secretary; John C. Borch, Lee Spivey, Vice Chairperson and Cairn Cross participated in the hearing and decision. Board member Pamela J. Douglass, Chairperson, recused from the proceedings.

The Respondent did not appear. Gregg Meyer represented the State of Vermont. Board counsel Kevin F. Leahy presided.

**Findings of Fact and
Conclusions of Law:**

1. Respondent is subject to the regulatory authority of this Board. 3 V.S.A. §§ 129 and 129a; 26 V.S.A. Chapter 1 and Rules of the Board of Public Accountancy ("Accountancy Rules") and the Administrative Rules of the Office of Professional Regulation ("OPR Rules").
2. The State filed a Specification of Charges dated 1 May 2008 ("Charges") alleging that the Respondent engaged in unprofessional conduct.
3. The Office of Professional Regulation served Respondent with notice of the charges via certified and first class mail at the address Respondent provided to OPR.
4. The notice of charges contained instructions detailing the Respondent's obligation as a licensee to answer the charges and explaining the legal consequences of failure to file a timely response. OPR also served a notice of this default hearing to the Respondent by certified mail.
5. Following receipt of the Charges, the Respondent did not answer them. However, Respondent did negotiate a proposed consent order with the State of Vermont.
6. The Board considered the parties proposed disposition order at its July 2008 meeting and declined to adopt the proposed order. The Board's decision was based partially on the

testimony of complainant Kenneth Puzzey of QuantaSpec, Inc. who received notification of the proposed stipulation as required by 3 V.S.A. §129(d) and appeared before the Board to voice his concern over the language of the parties' stipulation under review.

7. The Respondent did not answer the Charges within the twenty day period required by OPR Rule 3.3, and she did not file an Answer after the Board rejected the parties' proposed consent order
8. The Respondent did not appear for the default hearing.
9. Upon consideration of the State's presentation of the case and after taking official notice, pursuant to 3 V.S.A. § 810(4), of the contents of the case file in this matter as maintained by the OPR Docket Clerk in accordance with OPR Rules Part 3, the Board finds the Respondent to be in default for failure to answer and failure to deny the State's Charges.
10. Finding the Respondent in default, the Board therefore treats the factual allegations contained in the State's specification of charges (copy attached) as proven. The allegations in the Charges will serve as the factual basis for the following order. OPR Rule 3.4; 3 V.S.A. § 809(d) and 3 V.S.A. § 814(c).
11. During all relevant periods the Respondent was working at QuantaSpec, Inc., (the "Company") located in Essex Junction, Vermont as a part-time accountant.
12. During the time in question, the Respondent had access to the Company financial system software. This access allowed Respondent to print and negotiate checks from the Company's checking account.
13. From February 2005 to July 2007, approximately 26 unauthorized checks were disbursed to the Respondent and printed in the Respondent's name. A review of banking records confirms that the checks were made payable to the Respondent. These unauthorized checks totaled approximately \$29,250.77
14. The Respondent utilized the Company's financial software to issue checks in her name.
15. On or about September 5, 2007 the Respondent advised Investigative Coordinator Greg Kelly that she had taken money from the Company. The Respondent said she intended to pay back the money.
16. On or about December 27, 2007, the Respondent was convicted of five (5) misdemeanor accounts of false pretenses of \$900 or less based in part based on the facts stated above. The Respondent received a sentence of 1-5 years that was suspended except for 40 days. As part of the probated sentence, the court ordered Respondent to surrender her accounting license for five (5) years.
17. The Board finds that the Respondent engaged in unprofessional conduct in violation of 3 V.S.A. §129a (a)(7) (willfully making false reports) 3 V.S.A. §129a (a)(10) (conviction of a crime related to the profession) and 26 V.S.A. §76 (Dishonesty and false representations in the practice of public accountancy).

ORDER

Considering these findings and due to Respondent's violations of the conduct statutes (3 V.S.A. §129a and 26 V.S.A. §76) governing the practice of the profession, the Board ORDERS the following:

The Respondent's license is REVOKED; and

The Respondent may not apply for reinstatement of her public accountancy license for a MINIMUM PERIOD OF ELEVEN (11) YEARS, beginning at the date of entry of the Board's Summary Suspension Order; and the Board ORDERS that

With any petition for reinstatement submitted after the mandatory minimum eleven year revocation period, the Respondent shall have the burden to demonstrate to the Board substantial rehabilitation. As part of the Respondent's burden of demonstrating rehabilitation, the Respondent must prove that she has made restitution for damages caused by any violations of the laws governing the practice of the profession of accountancy; and the Board further ORDERS that

Prior to, or contemporaneously with, a petition for reinstatement, the Respondent shall notify the complainants in this case, Kenneth Puzzey and QuantaSpec, Inc. or their successors or assigns, that the Respondent is petitioning for reinstatement. Kenneth Puzzey and QuantaSpec, Inc., or their successors or assigns, will have permissive party status to any future reinstatement proceedings if they request it from the Board; and

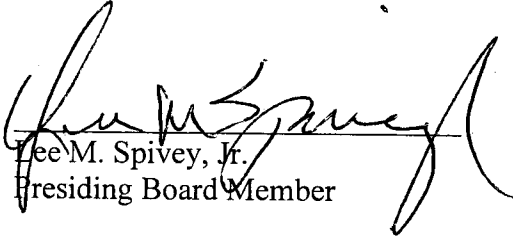
Any future reinstatement petition shall require an evidentiary hearing. In addition to any matters relevant to Respondent's petition, the Respondent shall be required to demonstrate rehabilitation. Respondent shall also be required to meet all applicable requirements for reinstatement set forth in the laws governing the practice of the profession of accountancy that are in effect at the time of petitioning.

- END -

(Signature page to follow)

Vermont Board of
Public Accountancy

By:



Lee M. Spivey, Jr.
Presiding Board Member

Dated at Montpelier: 28 April 2009

Date of Entry 5/5/09

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 the decision by filing a written Notice of Appeal with the Director of the Office of Professional Regulation, Secretary of State's Office, National Life Building, FL2, 1 National Life Drive, Montpelier, Vermont 05602-3402 within 30 days of the entry of the order.

For more information about the procedure for filing an appeal, please see the Administrative Rules for the Office of Professional Regulation, which you can find at: <http://www.vtprofessionals.org/opr1/opr/admnrule.pdf> and the Rules are also available at the Office of Professional Regulation.

If you file an appeal, the Director of the Office of Professional Regulation shall assign the case to an appellate officer. The appellate officer will review the record (the tape recording, exhibits etc.) created before the board during the hearing of your case. In cases of alleged irregularities in procedure before the board, not shown in the record, proof related to that issue may be taken by the appellate officer. 3 V.S.A. §§ 129(d) and 130a.