



DEPT. OF COMMERCE
AND CONSUMER AFFAIRS

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HEARINGS OFFICE

BOARD OF PUBLIC ACCOUNTANCY
OFFICE OF ADMINISTRATIVE HEARINGS
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS
STATE OF HAWAII

In the Matter of the License)	ACC-2008-14-L
to Practice Public Accountancy of)	
)	BOARD'S
BRYAN T. MEURER,)	FINAL ORDER
)	
Respondent.)	
_____)	

BOARD'S FINAL ORDER

On April 14, 2011, the duly appointed Hearings Officer submitted his Findings of Fact, Conclusions of Law and Recommended Order in the above-captioned matter to the Board of Public Accountancy ("Board"). Copies of the Hearings Officer's recommended decision were also transmitted to the parties. Neither party filed exceptions to the recommended order.

Upon review of the entire record of this proceeding, the Board adopts the Hearings Officer's recommended decision as the Board's Final Order. Accordingly, the Board finds and concludes that the preponderance of the evidence established that Respondent Bryan T. Meurer ("Respondent") violated Hawaii Revised Statutes §§466-7(e) and 466-9(b)(3).

For the violations found, Respondent shall pay a fine in the total sum of \$500.00 within sixty (60) days of the Board's Final Order by sending a certified check or money order made payable to the DCCA Compliance Resolution Fund to the Regulated

Industries Complaints Office, 235 South Beretania Street, 9th Floor, Honolulu, Hawaii 96813 within the specified time. In the event Respondent seeks to have his license to practice public accountancy in the State of Hawaii restored, Respondent shall reapply for licensure as a new applicant. In that event, payment of the fine shall be made a condition for relicensure.

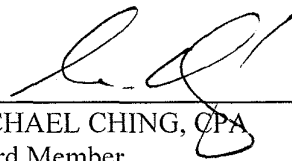
DATED: Honolulu, Hawaii, August 5, 2011.



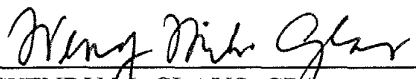
THOMAS T. UENO, CPA
Chairperson



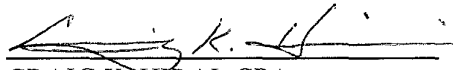
KENT K. TSUKAMOTO, CPA
Vice-Chairperson



MICHAEL CHING, CPA
Board Member



WENDY M. GLAUS, CPA
Board Member



CRAIG K. HIRAI, CPA
Board Member

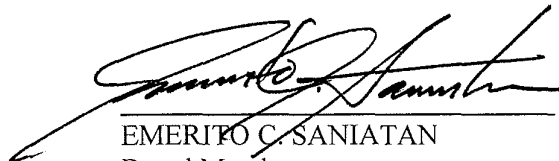


NELSON K.M. LAU, CPA
Board Member



STEVEN R. OBERG, CPA
Board Member

KEITH A. REGAN
Board Member



EMERITO C. SANIATAN
Board Member

Board's Final Order; In Re Bryan T. Meurer; ACC-2008-14-L.



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HEARINGS OFFICE

BOARD OF PUBLIC ACCOUNTANCY
OFFICE OF ADMINISTRATIVE HEARINGS
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS
STATE OF HAWAII

In the Matter of the License to Practice)	ACC-2008-14-L
Public Accountancy of)	
)	HEARINGS OFFICER'S FINDINGS
BRYAN T. MEURER)	OF FACT, CONCLUSIONS OF LAW,
)	AND RECOMMENDED ORDER
Respondent.)	

HEARINGS OFFICER'S FINDINGS OF FACT,
CONCLUSIONS OF LAW AND RECOMMENDED ORDER

I. INTRODUCTION

On June 28, 2010, the Department of Commerce and Consumer Affairs, through its Regulated Industries Complaints Office ("Petitioner") filed a petition for disciplinary action against the license to practice public accountancy of Bryan T. Meurer ("Respondent"). The matter was set for hearing pursuant to Hawaii Revised Statutes ("HRS") Chapters 91, 92 and 466, and the Notice of Hearing and Pre-Hearing Conference ("Notice") was transmitted to the parties.

On December 2, 2010, the hearing was conducted by the undersigned Hearings Officer. Diane R. Corn, Esq. represented Petitioner. Respondent failed to appear in person or by representation.

Having reviewed and considered the evidence and arguments presented at the hearing, together with the entire record of this proceeding, the Hearings Officer hereby renders the following findings of fact, conclusions of law and recommended order.

II. FINDINGS OF FACT

1. The Board of Public Accountancy (“Board”) issued Respondent a license to practice public accountancy on July 7, 2006, License No. CPA 4365. Respondent’s license expired on and has been on forfeiture status since December 31, 2009.

2. Respondent’s license has not been renewed or otherwise restored by the Board since it expired on December 31, 2009.

3. On or about November 19, 2007, Respondent submitted to the Board a renewal application for his 2008 Permit to Practice (“application”) via the online renewal process.

4. In his application, Respondent claimed 104.00 hours of continuing professional education (“CPE”) credits.

5. On or about February 22, 2008, the Board sent to Respondent a notice that Respondent’s application had been randomly selected for audit by the Board. The notice required Respondent to provide the Board, “all original certificates of completion or certified copies of certificates of completion for the CPE credits that were claimed on your permit to practice application.”

6. The requested documents were required to be submitted to the Board by May 15, 2008.

7. Respondent failed to claim or otherwise accept delivery of the notice from the Board and failed to comply with the Board’s request to provide a certificate of continuing education.

III. CONCLUSIONS OF LAW

Petitioner has charged Respondent with violating the following statutory provisions of the Hawaii Revised Statutes (“HRS”):

§466-7 Permits to practice.

* * * *

(e) Failure to submit the required fees, continuing education hours, or other requirements for renewal as specified in this section by December 31 of every odd-numbered year, shall constitute forfeiture of the permit. Continued performance in the practice of public accountancy without a permit shall constitute unlicensed activity and the individual or firm shall be subject to sections 466-9, 466-11, 487-13, and 26-9.

* * * *

§466-9 Disciplinary action.

* * * *

(b) In addition to any other grounds for disciplinary action authorized by law, any one or more of the following shall constitute grounds for disciplinary action:

* * * *

(3) Failure, on the part of a holder of a license or a permit under section 466-5, 466-6, or 466-7, to maintain compliance with the requirements for issuance of a license or a permit, or renewal of a license or permit, or to report changes to the board;

* * * *

The preponderance of the evidence presented established that Respondent violated the foregoing sections.

IV. RECOMMENDED ORDER

Based on the above, the Hearings Officer recommends that the Board find and conclude that Respondent violated HRS §§466-7(e) and 466-9(b)(3).

For the violations found, the Hearings Officer recommends that Respondent be ordered to pay a fine in the total sum of \$500.00 within sixty (60) days of the Board's Final Order by sending a certified check or money order made payable to the DCCA Compliance Resolution Fund to the Regulated Industries Complaints Office, 235 South Beretania Street, 9th Floor, Honolulu, Hawaii 96813 within the specified time. The Hearings Officer further recommends that if Respondent seeks to have his license to practice public accountancy in the State of Hawaii restored, the Board, in the exercise of its discretion pursuant to HRS §436B-14, require Respondent to reapply for licensure as a new applicant. In that event, payment of the fine shall be made a condition for relicensure.

DATED: Honolulu, Hawaii, APR 14 2011.



CRAIG H. UYEHARA
Administrative Hearings Officer
Department of Commerce
and Consumer Affairs