

BEFORE THE GEORGIA STATE BOARD OF ACCOUNTANCY

IN THE MATTER OF:

KURT SIEGENTHALER,
License No. CPA011870,

Respondent.

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DOCKET NO. 2015-0013

Dated: October 8, 2015

CONSENT ORDER

By agreement of the Georgia State Board of Accountancy ("Board") and Kurt Siegenthaler, CPA, Respondent, the following disposition of this disciplinary matter is entered pursuant to the provisions of the Georgia Administrative Procedure Act, O.C.G.A § 50-13-13(a)(4).

MATTERS ASSERTED

1.

Respondent is currently licensed to practice public accountancy in the State of Georgia and was so licensed at all times relevant to the matters herein.

2.

Respondent was hired by A.B. to prepare and file A.B.'s 2010 Georgia and federal tax returns. Respondent failed to file said returns or notify A.B. of this failure. A.B. was subsequently assessed \$1,424 in interest and penalties.

3.

Respondent was also hired to prepare and file A.B.'s 2011 corporate tax returns. Respondent failed to file said returns or request an extension by the filing deadline. Respondent was subsequently assessed a penalty of \$2,730. A.B. was forced to hire another accounting firm to handle this penalty and other deficiencies in the 2011 tax returns prepared by Respondent.

4.

In or around early 2015, A.B. filed suit against respondent in the Magistrate Court of Cherokee County, Georgia. On February 11, 2015, the Court entered a default judgment against Respondent after finding that he acted negligently in failing to file A.B.'s tax returns and extensions resulting in additional CPA fees, penalties, and interest. Respondent was commanded to pay A.B. \$6,079.43. To date, Respondent has not paid this judgment. An order for civil contempt was issued to Respondent on July 1, 2015 for failing to reply to post-judgment interrogatories.

5.

Respondent waives any further findings of fact in this matter.

CONCLUSIONS OF LAW

Respondent's conduct and the above Findings of Fact constitute sufficient grounds for the discipline of Respondent's license to practice public accountancy in the State of Georgia under the Public Accountancy Act of 2014, O.C.G.A. T. 43, Ch. 3.

ORDER

The Georgia State Board of Accountancy, having considered all the facts and circumstances surrounding this case, hereby orders, and the Respondent hereby agree to the following:

1.

Within **ninety (90) days** of the docket date of this Consent Order, the Respondent shall submit to the Board a fine in the amount of **\$1000.00**. Such fine shall be payable by cashier's check or money order made payable to the Georgia State Board of Accountancy and shall be sent to: **Georgia State Board of Accountancy 200 Piedmont Avenue, Suite 1604 West Tower,**

Atlanta, GA 30334. Failure to pay this fine within the stated time period shall be deemed a violation of this Consent Order and may subject Respondent's license to further disciplinary action.

2.

Respondent shall complete and provide the Board proof of successful completion of **(8) hours** of Continuing Professional Education ("CPE") in the area of Professional Ethics by **December 31, 2015**. CPE hours earned by Respondent pursuant to this paragraph may not be used to satisfy Respondent's CPE requirements for renewal. Failure to obtain and provide proof of this coursework within the stated time period shall be deemed a violation of this Consent Order and may subject Respondent's license to further disciplinary action.

3.

In addition to and in conjunction with any other sanction contained herein, this Consent Order and dissemination thereof shall serve as a **public reprimand** to the Respondent for Respondent's conduct.

4.

Approval of this Consent Order by the Board shall in no way be construed as condoning Respondent's conduct and shall not be construed as a waiver of any of the lawful rights possessed by the Board. This Consent Order shall not become effective until approved and docketed by the Board.

5.

Respondent has read this Consent Order and understands its contents. Respondent understands that Respondent has the right to a hearing in this matter and Respondent freely, knowingly, and voluntarily waives such right by entering into this Consent Order. Respondent understands that this Consent Order will not become effective until approved and docketed by the Board. Respondent further understands and agrees that the Board shall have the authority to review the investigative file and all relevant evidence in considering this Consent Order. Respondent understands that this Consent Order, once approved and docketed, shall constitute a public record, evidencing disciplinary action by the Board. However, if the Consent Order is not approved, it shall not constitute an admission against interest in this proceeding or prejudice the Board's ability to adjudicate this matter. The Respondent hereby consents to the terms and sanctions contained herein.

Approved this 8TH day of OCTOBER, 2015.



GEORGIA STATE BOARD OF ACCOUNTANCY

BY:

Paul Ziga
PAUL ZIGA, EXECUTIVE DIRECTOR

JULIAN DEAL, CPA

Chair

CONSENTED TO:

KA

KURT SIEGENTHALER, CPA

Respondent

Respondent Kurt A Siegenthaler swore to
and subscribed before me this 21 day
of September, 2015.

Linda Morrow
NOTARY PUBLIC

My commission expires:



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