

BEFORE THE GEORGIA STATE BOARD OF ACCOUNTANCY

IN THE MATTER OF:

CHARLES KEIN III,

Respondent.

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DOCKET NO. 2015-0027  
June 24, 2016

**VOLUNTARY CEASE & DESIST ORDER**

By agreement of the Georgia State Board of Accountancy ("Board") and Charles Kiene III, Respondent, the following disposition of this matter is entered pursuant to the Georgia Administrative Procedure Act, O.C.G.A. § 50-13-13(a)(4), and the Public Accountancy Act of 2014, Title 43, Chapter 3.

**MATTERS ASSERTED**

1.

On or about December 31, 1993, Respondent's license to practice public accountancy in the State of Georgia lapsed and, to date, has not been renewed.

2.

In or about July 2015, Respondent used the abbreviation "CPA" on a business card while soliciting clients for his investment firm.

3.

Respondent admits to the above-styled Findings of Fact and waives any further findings of fact not already contained in this Order.

**CONCLUSIONS OF LAW**

Respondent's conduct and the above Findings of Fact constitute sufficient grounds for action by the Board under the Public Accountancy Act of 2014, O.C.G.A. Title 43, Chapter 3. Respondent hereby waives any further conclusions of law with regard to the above-styled matter.

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## ORDER

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

1.

Respondent shall voluntarily cease and desist from any act or practice which would violate O.C.G.A. Title 43, Chapter 3 and the rules of the Board, including, but not limited to: any use of the abbreviation "CPA" or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that Respondent is a certified public accountant.

2.

Any violation of this Order shall subject Respondent to further proceedings before the Board and a fine not to exceed \$500.00 for each violation thereof. Each day Respondent practices in violation of Title 43, Chapter 3 shall constitute a separate violation. The Board may also refer any such violation for criminal prosecution.

3.

Approval of this 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. If Respondent shall fail to abide by all laws and rules relating to the practice of public accountancy in the State of Georgia, Respondent may be subject to additional action by the Board.

4.

This Order shall not become effective until approved and docketed by the Board. Respondent understands that this document will be considered to be a public record entered as the final disposition of this proceeding.

5.

Respondent has read this 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 Order. Respondent understands that this 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 Order. Respondent understands that this Order, once approved and docketed, shall constitute a public record, evidencing action by the Board. However, if the 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. Respondent hereby consents to the terms and conditions contained herein.

Approved this 24<sup>th</sup> day of JUNE, 2016.

GEORGIA STATE BOARD OF ACCOUNTANCY

JULIAN DEAL, CPA  
Chair



ACCEPTED BY:

Paul Ziga  
PAUL ZIGA, CPA  
Executive Director

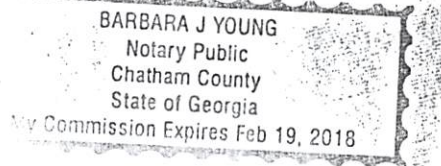
CONSENTED TO:

Charles Kiene III  
CHARLES KIENE III  
Respondent

Respondent Charles Kiene III  
swore to and subscribed before me this 6<sup>th</sup> day  
of June, 2016.

Barbara J Young  
NOTARY PUBLIC

My commission expires:



#879461

RECEIVED

JUN 07 2016

Department of Law  
DIRECTOR TAX

