

TITLE 4: ECONOMIC RESOURCES
DIVISION 3: BUSINESSES AND PROFESSIONS

§ 3433. Enforcement Against Holders of Certificates, Permits, and Registrations.

(a) After notice and hearing pursuant to section 3432 of this Act, the Board may revoke any certificate, permit, or registration issued under sections 3422 or 3423 of this Act, suspend any such certificate, permit, or registration or refuse to renew any such certificate, permit, or registration for a period of not more than five years; reprimand, censure, or limit the scope of practice of any licensee; impose an administrative fine not exceeding \$1,000, or place any licensee on probation, all with or without terms, conditions, and limitations, for any one or more of the following reasons:

(1) Fraud or deceit in obtaining a certificate, permit or registration;

(2) Cancellation, revocation, suspension or refusal to renew authority to engage in the practice of public accountancy in any other state for any cause;

(3) Failure, on the part of a holder of a certificate or permit under sections 3422 or 3423, to maintain compliance with the requirements for issuance or renewal of such certificate, permit or registration or to report changes to the Board under section 3422(f) or 3423(f);

(4) Revocation or suspension of the right to practice before any state or federal agency;

(5) Dishonesty, fraud, or gross negligence in the practice of public accountancy or in the filing or failure to file the licensee's own income tax returns;

(6) Violations of any provision of this Act or rule promulgated by the Board under this Act;

(7) Violations of any rules of professional conduct promulgated by the Board under section 3402(h)(4) of this Act;

(8) Conviction of a felony, or of any crime an element of which is dishonesty or fraud, under the laws of the United States, of the CNMI, or of any other state if the acts involved would have constituted a crime under the laws of the CNMI;

(9) Performance of any fraudulent act while holding a certificate or permit issued under this Act or prior law; and

(10) Any conduct reflecting adversely upon the licensee's fitness to engage in the practice of public accountancy.

(b) In lieu of or in addition to any remedy specifically provided in subsection (a) of this section, the Board may require of a licensee:

(1) A quality review conducted in such fashion as the Board may specify; and/or

(2) Satisfactory completion of such continuing professional education programs as the Board may specify.

(c) In any proceeding in which a remedy provided by subsections (a) or (b) of this section is imposed, the Board may also require the respondent licensee to pay the costs of the proceeding.

Source: PL 13-52, § 9, modified.

Commission Comment: The Commission made conforming changes to the above subsection pursuant to 1 CMC § 3806. See the comment to 4 CMC § 3401 regarding PL 13-52.