STATE OF CONNECTICUT
BEFORE THE BOARD OF ACCOUNTANCY

In the Matter of
Mark B. Bushka
114 Oakbrook Lane
Torrington, CT 06790

Case No. 2022-1

FINAL DECISION AND ORDER

I. INTRODUCTION

This action was brought before the Connecticut Board of Accountancy ("Board"), via administrative complaint issued by the Connecticut Department of Consumer Protection ("Department" or "DCP"), pursuant to the provisions of sections 4-166 *et seq*. and 20-280b of the Connecticut General Statutes ("C.G.S.").

The administrative complaint charged Mark B. Bushka ("Respondent") with violating C.G.S. §§20-281g(j), 20-281g(d), 20-281g(c), 20-281e(g), 20-281a(a)(5) and §§20-280-15c(m) and 20-280-15c(k) of the Regulations of Connecticut State Agencies.

Respondent was given proper notice of an administrative hearing scheduled concerning alleged charges against him. On May 6, 2022 the Board held a formal administrative hearing via the Zoom online platform to hear factual allegations and testimony and to take evidence related to the violations set forth in the administrative complaint regarding Case No. 2022-1. Attorney Cat Arsenault represented the Department. Witnesses for the Department included Douglas Ross of 79 Garden Street, Bristol CT 06010, and Tasha Scotland, DCP Special Investigator. After notifying the Department the day before the hearing that he would not attend the hearing, Respondent did not attend the hearing.

At said administrative hearing, and after a review of the entire record, Board members rendered a decision to make the within FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDERS, to wit:

II. FINDINGS OF FACT

1. Respondent, at all times relevant herein, holds a certified public accountant ("CPA") license # CPAL.004115, which was first issued on December 8, 1982 and expired on December 31, 2013, and CPA certificate # CPAC.0004892, which has not been registered since at least 2007, and has never obtained a CPA firm permit.

2. On April 4, 2022, pursuant to C.G.S. §4-182(c), Respondent was provided an opportunity to show compliance with all lawful requirements for the retention of his license # CPAL.004115 and certificate # CPAC.0004892; however, Respondent waived the opportunity in writing.

3. Since the lapse of his CPA license in 2013 to the present, Respondent has been actively using the "Certified Public Accountant" and "CPA" designations.

4. Since the lapse of his CPA license in 2013 to the present, Respondent has actively practiced public accountancy in Connecticut.

5. Since 2011 to the present, Respondent has operated a public accounting firm located in The Shops at McDermott, at 16 McDermott Avenue in Torrington, Connecticut.

6. Respondent has displayed multiple prominent "Mark B. Bushka, CPA, CERTIFIED PUBLIC ACCOUNTANT" signs at The Shops at McDermott Plaza and at the entrance of his business office, and claimed to be a "CPA" and "Certified Public Accountant" on his social media and in his business correspondence.

7. Respondent admitted that since January 1, 2014 he has prepared hundreds of tax returns for compensation for Connecticut consumers without having ever obtained or used a Preparer Tax Identification Number (PTIN) as required by the IRS.

8. In December 2015 Respondent entered into a Settlement Agreement with the Board which required him to pay a civil penalty of $2,375, complete four hours of ethics courses, complete 40 hours of CPE for the renewal year of 2013, and which prohibited the renewal of license # CPAL.004115 and Certificate # CPAC.0004892 until the fulfillment of the terms of the Settlement Agreement. Respondent did not fulfill any of the terms of the Settlement Agreement.

III. CONCLUSIONS OF LAW

The Board agrees that the allegations set forth by the Department have been proven based upon a preponderance of the evidence at the hearing, and finds that the Respondent violated:

a. C.G.S. §20-281g(j) in that Respondent has been practicing public accountancy without a CPA license from January 1, 2014 to the present;
b. C.G.S. §20-281g(d) in that Respondent has been using the designations "CPA" and "Certified Public Accountant" without a license from January 1, 2014 to the present;
c. C.G.S. §20-281g(e) in that Respondent has been operating a public accounting firm without a firm permit since 2011;
d. C.G.S. §20-281e(g) in that Respondent's business has been using the designations "CPA" and "Certified Public Accountant" without a firm permit;
e. R.C.S.A. §20-280-15c(m) in that Respondent has engaged in deceptive advertising; and
f. C.G.S. §20-281a(a)(5) in that Respondent has engaged in dishonesty and fraud in the practice of public accountancy.

IV. ORDERS

Pursuant to the authority granted within C.G.S. §§20-280b and 20-281a, the Board issues the following orders:

1. The Respondent is ordered to immediately cease-and-desist from violating the provisions of C.G.S. Chapter 389, including but not limited to, immediately ceasing and desisting from practicing public accountancy, as defined in C.G.S. §20-279b(7), and using the designations "CPA" or "Certified Public Accountant" in Connecticut.

2. The Respondent is ordered to remove, within thirty (30) days of the issuance of the Final Decision and Order, all public displays, signs or designations of "CPA" or "Certified Public Accountant" from all locations including the Shops at McDermott, his social media, letterheads and signature blocks. Within five (5) days of removing said public displays, signs and designations, the Respondent shall report back to the Department with a sworn affidavit attesting to have completed said removal.

3. The Respondent is ordered to hand deliver or send by certified mail, within ten (10) days of the issuance of the Final Decision and Order, a copy of the Final Decision and Order to the Mayor of the City of Torrington. Within five (5) days of delivery confirmation, the Respondent shall report back to the Department with a sworn affidavit attesting to have completed said delivery or mailing, along with proof of delivery or receipt acknowledgement of the document.

4. The Respondent is ordered to send by regular U.S. mail, within thirty (30) days of the issuance of the Final Decision and Order, a copy of the Final Decision and Order to every person or entity for whom he had prepared a tax return or provided professional accounting services during the period January 1, 2020 through May 1, 2022. Within five (5) days of the completion of the mailing, the Respondent shall report back to the Department with a sworn affidavit attesting to have completed said mailing, along with a list containing the name and address of each person or entity to which the document was sent.

5. The Respondent is ordered to provide the Department with a sworn affidavit attesting that he has not prepared any financial statements (audited, reviewed or compiled) during the period January 1, 2014 through May 1, 2022 within thirty (30) days of the issuance of the Final Decision and Order.

6. The Respondent is ordered to pay a civil penalty in the total amount of **Fifty Thousand** dollars **($50,000)** for the following violations:

    - **$9,000** for violation of C.G.S. §20-281g(j) (practicing public accountancy without a CPA license for nine years);
    - **$9,000** for violation of C.G.S. §20-281g(d) (using the designations "CPA" and "Certified Public Accountant" without a license for nine years);
    - **$11,000** for violation of C.G.S. §20-281g(e) (operating a public accounting firm without a firm permit for 11 years);
    - **$11,000** for violation of C.G.S. §20-281e(g) (firm using the designations "CPA" and "Certified Public Accountant" without a firm permit for 11 years);

- **$5,000** for violation of R.C.S.A. §20-280-15c(m) (deceptive advertising);
- **$5,000** for violation of C.G.S. §20-281a(a)(5) (dishonesty and fraud in the practice of public accountancy, including failure to comply with the terms of a Settlement Agreement entered into with the Board);

By no later than thirty (30) days after the date of this Final Decision and Order, the Respondent shall make the **$50,000** civil penalty payment online at https://elicense.ct.gov by logging into Respondent's existing account using Respondent's personal login information, then clicking on "pay outstanding fees." Such payment shall be deposited in the Consumer Protection Enforcement Account, 35125.

7. It is hereby ordered that Respondent's License # CPAL.004115 and Certificate # CPAC.0004892 be immediately revoked.

8. It is hereby ordered that Respondent or any entity that Respondent holds a position of ownership, control or management be barred from applying for or obtaining a CPA firm permit in the future.

HEREOF FAIL NOT, UNDER PENALTY OF LAW

Dated at Simsbury, Connecticut this 22nd day of June, 2022.

BY AUTHORITY OF THE CONNECTICUT BOARD OF ACCOUNTANCY

John Schuyler, Chairperson
Board of Accountancy

Acknowledged and agreed to pursuant to Connecticut General Statutes Section 21a-9 on this the 24th day of June, 2022.

Michelle Seagull

Michelle H. Seagull - Commissioner
Department of Consumer Protection
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