

**COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE
BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS**

BEFORE THE STATE BOARD OF ACCOUNTANCY

**COMMONWEALTH OF PENNSYLVANIA,
BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS**

v.

EMMANUEL MOSES

CASE NOS. 22-55-014428

FINAL ADJUDICATION AND ORDER

**ARION R. CLAGGETT, ACTING COMMISSIONER
BUREAU OF PROFESSIONAL AND
OCCUPATIONAL AFFAIRS**

**MICHAEL D. OCKER, CPA, CHAIRPERSON
STATE BOARD OF ACCOUNTANCY**

**P.O. Box 69523
Harrisburg, PA 17106-9523**

RKR

Prothonotary Filed On:
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Department of State

HISTORY

This matter comes before the State Board of Accountancy (Board) to determine whether Emmanuel Moses (Respondent) is subject to disciplinary action under the CPA Law, December 8, 1976, P.L. 1280, No. 286, (Act), *as amended*, and/or subject to civil penalty under Section 16(c) of the Act, 63 P.S. § 9.16(c), and/or 63 Pa. C.S. § 3108(b)(4), and the costs of investigation under 63 Pa. C.S. § 3108(b)(5).

The matter commenced on July 24, 2023 with the issuance of a two-count Order to Show Cause which alleged that Respondent violated section 12(l) of the Act, 63 P.S. § 9.12(l), by holding himself out to the public as or otherwise using the title or designation “certified accountant,” “chartered accountant,” “enrolled accountant,” “licensed public accountant,” “registered public accountant” or “accredited accountant” or any other title or designation likely to be confused with “certified public accountant” or “public accountant,” or any abbreviation of any of those prohibited titles or designations or similar abbreviations likely to be confused with “CPA.” Additionally, Respondent was charged with violating section 12(a) of the Act, 63 P.S. § 9.12(a), by holding himself out as or otherwise using the title or designation “certified public accountant,” or the abbreviation “CPA” or any other title, designation, words, letters or abbreviation tending to indicate that he is a certified public accountant or engaged in the practice of public accounting.

Although the Order to Show Cause was served upon Respondent by certified mail on March 20, 2024, Respondent did not file an Answer. On October 28, 2024, the Commonwealth filed a Motion to Deem Facts Admitted and Enter Default, requesting that the Board deem Respondent to have admitted all of the factual allegations of the Order to Show Cause. The Board¹

¹ All Board members participating in the deliberation or decision in this matter have reviewed the entire record.

considered the Commonwealth's Motion at its November 19, 2024 meeting, voted to grant the Motion, and then immediately deliberated on this matter. On November 26, 2024, the Board provided Respondent with notice that it had granted the Commonwealth's Motion. The Board now issues this Adjudication and Order as a final determination of the charges against Respondent.

FINDINGS OF FACT

1. Respondent has never held a license to practice as a certified public accountant (CPA) in the Commonwealth of Pennsylvania. (Order to Show Cause at ¶1; Board records).
2. CPAVerify.org is an online central repository of information about licensed CPAs and public accounting firms maintained by the National Association of State Boards of Accountancy (NASBA). (Order to Show Cause at ¶2).
3. CPAVerify.org contains data from the District of Columbia, four (4) United States territories, and forty-nine states; all states except Hawaii. (Order to Show Cause at ¶3).
4. A search of CPAVerify.org for Respondent provided no results indicating that Respondent is licensed to practice public accounting in any participating jurisdiction. (Order to Show Cause at ¶¶4-5, Exhibit A).
5. As of the date of filing of the Order to Show Cause, Respondent owned a domestic business corporation, Moses Tax and Financial Services, Inc., with a business entity number of 6720711, which was formed on May 24, 2018 and is actively registered with the Department of State Bureau of Corporations and Charitable Organizations. (Order to Show Cause at ¶6)
6. Moses Tax and Financial Services, Inc. is located at [REDACTED]
[REDACTED]. (Order to Show Cause at ¶7)
7. On August 25, 2022, Respondent pled guilty in the Court of Common Pleas of Chester County at Docket Number [REDACTED]
[REDACTED]. (Order to Show Cause at ¶¶10, 13; Exhibit B)
8. Respondent's conviction was the result of Respondent stealing the company name and tax

identification number of an accounting client of Respondent's business, Moses Tax and Financial Services, Inc., in order to open business bank accounts without his client's permission or knowledge. (Order to Show Cause at ¶¶11, 13; Exhibit B)

9. After pleading guilty to [REDACTED], a first-degree misdemeanor, Respondent was sentenced to three years of probation and the Court ordered Respondent to self-report his conviction to the State Board of Accountancy and the Bureau of Professional and Occupational Affairs. (Order to Show Cause at ¶¶12-13; Exhibit B)
10. On April 13, 2023, the Department of State's Bureau of Enforcement and Investigation (BEI) Professional Conduct Investigator (PCI) Lawrence Rawle traveled to Moses Tax and Financial Services, Inc. in an attempt to interview Respondent regarding his criminal conviction. (Order to Show Cause at ¶14)
11. While at Moses Tax and Financial Services, Inc., PCI Rawle obtained one of Respondent's business cards which contained the business name of Moses Tax and Financial Services, Inc., Respondent's name, and identified Respondent as a "Certified Accountant." (Order to Show Cause at ¶¶15-16; Exhibit C)
12. In addition to using the title "Certified Accountant" on his business card, Respondent also identifies himself as a "Certified Accountant" on his online LinkedIn profile. (Order to Show Cause at ¶¶17-18; Exhibit D)
13. The costs of investigation in this matter were four hundred, ten dollars and ninety-four cents (\$410.94). (Order to Show Cause at ¶8)
14. On July 24, 2023, the Commonwealth filed and, on July 25, 2023, sent the Order to Show Cause to Respondent by certified mail, return receipt requested, and by first class mail, postage prepaid to [REDACTED]

- [REDACTED]. (Order to Show Cause at Certificate of Service)
15. The Order to Show Cause that was sent via certified mail, return receipt requested, Certified Mail Item # 9489 0090 0027 6546 9120 63, to [REDACTED] [REDACTED] was returned to the Commonwealth marked “Unclaimed.” (Motion to Deem Facts Admitted at ¶¶3-4; Exhibit A)
16. The Order to Show Cause that was sent to Respondent on July 25, 2023 by first-class mail [REDACTED] was not delivered. (Motion to Deem Facts Admitted at ¶8)
17. The Order to Show Cause that was mailed to Respondent at [REDACTED] [REDACTED] [REDACTED] was returned to the Commonwealth marked “Undeliverable.” (Motion to Deem Facts Admitted at ¶3)
18. On March 18, 2024, the Commonwealth sent the Order to Show Cause to Respondent by certified mail to [REDACTED] (Motion to Deem Facts Admitted at ¶5; Amended Certificate of Service filed March 18, 2024²).
19. The Order to Show Cause that was sent via certified mail, Certified Mail Item # 9489 0090 0027 6567 9853 74, to Respondent at [REDACTED] was marked “Delivered” on March 20, 2024; the signature and address of the recipient was noted as “E Moses, [REDACTED].” (Motion to Deem Facts Admitted at ¶¶6-7; Exhibit B).
20. The Order to Show Cause directed Respondent to file an Answer thereto within thirty (30) days of the most recent certificate of service associated therewith. (Order to Show Cause).

² There is a typo in the Amended Certificate of Service. Although the Amended Certificate of Service states that “I have this 18th day of *January* 2024 caused a true and correct copy of the foregoing Notice and Order to Show Cause to be served upon all parties of record...,” the filing date of the Amended Certificate of Service was *March* 18, 2024. Paragraph 5 of the Motion to Deem Facts Admitted confirms that March 18, 2024 (not January 18, 2024) was the date that the Order to Show Cause was sent out a second time by certified mail to Respondent at [REDACTED]

21. As of October 28, 2024, Respondent had not filed an Answer to the Order to Show Cause.
(Motion to Deem Facts Admitted at ¶11; Docket entries, Case No. 22-55-014428).
22. On October 28, 2024, the Commonwealth filed and, on October 29, 2024, sent a Motion to Deem Facts Admitted and Enter Default to Respondent by first class mail, postage pre-paid to Respondent at [REDACTED] (Motion to Deem Facts Admitted at Certificate of Service).
23. By Order dated November 26, 2024, the Board granted the Commonwealth's Motion.
(Order Granting Commonwealth's Motion to Deem Facts Admitted and Enter Default issued November 26, 2024).
24. On November 26, 2024, a copy of the Order Granting Commonwealth's Motion to Deem Facts Admitted and Enter Default was sent to Respondent at [REDACTED]
[REDACTED]. (Board records; Case # 22-55-014428).
25. Respondent did not file a response to the Order to Show Cause or Motion to Deem Facts Admitted nor did Respondent request a hearing. (Docket entries, Case # 22-55-014428).

CONCLUSIONS OF LAW

1. The Board has jurisdiction in this matter. (Findings of Fact Nos. 1-5).
2. Respondent has been afforded reasonable notice of the charges and an opportunity to be heard, in accordance with section 504 of the Administrative Agency Law, 2 Pa. C.S. § 504. (Findings of Fact Nos. 6, 14-25).
3. Respondent is subject to civil penalty under Section 16(c) of the Act, 63 P.S. § 9.16(c), and/or 63 Pa. C.S. § 3108(b)(4), and the costs of investigation under 63 Pa. C.S. § 3108(b)(5), because Respondent violated section 12(l) of the Act, 63 P.S. § 9.12(l), by holding himself out to the public as or otherwise using the title or designation “certified accountant,” “chartered accountant,” “enrolled accountant,” “licensed public accountant,” “registered public accountant” or “accredited accountant” or any other title or designation likely to be confused with “certified public accountant” or “public accountant,” or any abbreviation of any of those prohibited titles or designations or similar abbreviations likely to be confused with “CPA.” Count One is SUSTAINED. (Findings of Fact Nos. 7-13).
4. Respondent is subject to civil penalty under Section 16(c) of the Act, 63 P.S. § 9.16(c), and/or 63 Pa. C.S. § 3108(b)(4), and the costs of investigation under 63 Pa. C.S. § 3108(b)(5), because Respondent violated section 12(l) of the Act, 63 P.S. § 9.12(l), by holding himself out as or otherwise use the title or designation “certified public accountant,” or the abbreviation “CPA” or any other title, designation, words, letters or abbreviation tending to indicate that he is a certified public accountant or engaged in the practice of public accounting. Count Two is SUSTAINED. (Findings of Fact Nos. 7-13).
5. Respondent is not subject to disciplinary action under section 9.1(a) of the Act, 63 P.S. § 9.9a(a), because he has never held a license to practice as a CPA in the Commonwealth of Pennsylvania. (Findings of Fact No. 1)

DISCUSSION

In its two-count Order to Show Cause, the Commonwealth charged that Respondent is subject to disciplinary action under Section 9.1 of the CPA Law (Act), 63 P.S. § 9.9a(a), and/or subject to civil penalty under Section 16(c) of the Act, 63 P.S. § 9.16(c), and/or 63 Pa. C.S. § 3108(b)(4), and the costs of investigation under 63 Pa. C.S. § 3108(b)(5) because Respondent violated Section 12(f) of the Act, 63 P.S. § 9.12(f), by holding himself out to the public as or otherwise using the title or designation “certified accountant” or similar designations or abbreviations likely to be confused with “CPA.” Respondent was charged as being subject to disciplinary action, and/or civil penalty, and/or the costs of investigation for violating Section 12(a) of the Act, 63 P.S. § 9.12(a), by holding himself out as or otherwise using the title or designation “certified public accountant,” or the abbreviation “CPA” or any other title, designation, words, letters or abbreviation tending to indicate that he is a certified public accountant or engaged in the practice of public accounting.

Due process requires that “[p]arties whose rights are to be affected are entitled to be heard and, in order that they may enjoy that right, they must first be notified.” *Celane v. Insurance Commissioner*, 415 A.2d 130, 132 (Pa. Cmwlth. 1980) (citation omitted). Service by mail is specifically authorized by the General Rules of Administrative Procedure, as set forth at 1 Pa. Code § 33.31. Notice should be reasonably calculated to inform a respondent of the pending action and to provide the information necessary to present objections. *Celane*, 415 A.2d at 132. Personal receipt is not required where notice has been mailed to the appropriate address. *Kobylski v. Commonwealth Milk Marketing Bd.*, 516 A.2d 75, 77 (Pa. Cmwlth. 1986).

At the time of the filing of the Order to Show Cause, and all periods of time relevant to the Order to Show Cause, Respondent owned Moses Tax and Financial Services, Inc., which is located at [REDACTED] On July 25, 2023, the Commonwealth sent the

Order to Show Cause to Respondent by certified mail, return receipt requested, and by first-class mail, postage prepaid to [REDACTED]. The Order to Show Cause that was sent via certified mail, return receipt requested, Certified Mail Item 0090 63, [REDACTED] a return Com 1 ma Unc m d.” The Order to Show Cause that was sent to Respondent on July 25, 2023 by first-class mail to [REDACTED] was not returned to the Commonwealth and is presumed to have been delivered to and received by Respondent. The Order to Show Cause that was mailed to [REDACTED] was returned to the Commonwealth marked “Undeliverable.”

On March 18, 2024, the Commonwealth again sent the Order to Show Cause to Respondent by certified mail to [REDACTED]. The Order to Show Cause that was sent via certified mail, Certified Mail Item # 9489 0090 0027 6567 9853 74, to Respondent at [REDACTED] was marked “Delivered” on March 20, 2024; the signature and address of the recipient was noted as “E Moses, [REDACTED].”

The Notice accompanying the Order to Show Cause directs Respondent to file a written answer within thirty (30) days of the most recent certificate of service associated with the Order to Show Cause and sets forth the potential consequences for failure to timely file a written answer. Specifically, the factual allegations in the Order to Show Cause may be deemed admitted and the Board will issue an Order which may impose penalties, as authorized by § 35.37 of the General Rules of Administrative Practice and Procedure, 1 Pa. Code § 35.37. The Order to Show Cause also sets forth with particularity the steps necessary to request an administrative hearing.

On October 28, 2024, the Commonwealth filed and, on October 29, 2024, sent a Motion to

Deem Facts Admitted and Enter Default to Respondent by first class mail, postage pre-paid to Respondent at [REDACTED] Respondent did not respond to the Motion and the Board properly granted said Motion by Order dated November 26, 2024. The Board deems Respondent to have admitted the allegations in the two-count Order to Show Cause. The Board is satisfied from this procedural history that Respondent has been afforded adequate notice of the charges and Respondent have been afforded an opportunity to answer the charges in writing and/or through an administrative hearing. Respondent did not request the opportunity to be heard regarding the charges such that the Board may now proceed to enter a final order in this disciplinary proceeding without a hearing. *See Celane*, 415 A.2d 130.

Count One of the Order to Show Cause (OSC) charges that Respondent is subject to disciplinary action under Section 9.1(a) of the Act, 63 P.S. § 9.9a(a), civil penalty under Section 16(c) of the Act, 63 P.S. § 9.16(c), and/or 63 Pa. C.S. § 3108(b)(4), and the costs of investigation under 63 Pa. C.S. § 3108(b)(5), because Respondent violated Section 12(l) of the Act, 63 P.S. § 9.12(l).

Section 12(l) of the Act states the following:

Section 12. Unlawful acts

(l) It is *unlawful for any person*, partnership or corporation *to hold himself or itself out as or otherwise use the title or designation “certified accountant,” “chartered accountant,” “enrolled accountant,” “licensed public accountant,” “registered public accountant” or “accredited accountant” or any other title or designation likely to be confused with “certified public accountant” or “public accountant,” or any abbreviation of any of those prohibited titles or designations or similar abbreviations likely to be confused with “CPA,”* except that a person who is a licensee may hold himself out to the public as an “accountant,” “auditor” or “accountant and auditor[]”...

63 P.S. § 9.12(l) (emphasis added).

As established by the Findings of Fact, Respondent has never held a license to practice as

a certified public accountant (CPA) in the Commonwealth of Pennsylvania. Additionally, Respondent is not licensed as a CPA in another U.S. jurisdiction. As of the date of filing of the Order to Show Cause, Respondent owned Moses Tax and Financial Services, Inc., which is a domestic business that was formed on May 24, 2018 and is actively registered with the Pennsylvania Department of State Bureau of Corporations and Charitable Organizations.

On August 25, 2022, Respondent pled guilty in the Court of Common Pleas of Chester County at Docket Number [REDACTED]

[REDACTED] Respondent's conviction for [REDACTED] was the result of Respondent stealing the company name and tax identification number of an accounting client of Respondent's business, Moses Tax and Financial Services, Inc. Respondent used his client's stolen information to open business bank accounts without his client's permission or knowledge. After pleading guilty to [REDACTED], Respondent was sentenced to three years of probation. As part of the sentence, the Court ordered Respondent to self-report his conviction to the State Board of Accountancy.

On April 13, 2023, the Department of State's Bureau of Enforcement and Investigation (BEI) Professional Conduct Investigator (PCI) Lawrence Rawle traveled to Moses Tax and Financial Services, Inc. in an attempt to interview Respondent regarding his criminal conviction. While at Moses Tax and Financial Services, Inc., PCI Rawle obtained one of Respondent's business cards which stated the business name of Moses Tax and Financial Services, Inc. as well as Respondent's name and the title "Certified Accountant" underneath Respondent's name. In addition to using the title "Certified Accountant" on his business card, Respondent identifies himself as a "Certified Accountant" on his online LinkedIn profile. Respondent, as a person who is not licensed to practice as a CPA in the Commonwealth or another U.S. jurisdiction, used the

title “Certified Accountant” on a business card and on his publicly accessible LinkedIn profile. Respondent’s usage of “Certified Accountant” in this manner is a violation of 63 P.S. § 9.12(f). Count One of the OSC is sustained.

Count Two of the OSC charges that Respondent is subject to disciplinary action under Section 9.1(a) of the Act, 63 P.S. § 9.9a(a), civil penalty under Section 16(c) of the Act, 63 P.S. § 9.16(c), and/or 63 Pa. C.S. § 3108(b)(4), and the costs of investigation under 63 Pa. C.S. § 3108(b)(5), because Respondent violated Section 12(a) of the Act, 63 P.S. § 9.12(a).

Section 12(a) of the Act states the following:

Section 12. Unlawful acts

- (a) Except as provided in sections 5.2 and 5.4 of this act, *it is unlawful for any person to hold himself out as or otherwise use the title or designation “certified public accountant,” or the abbreviation “CPA,” or any other title, designation, words, letters or abbreviation tending to indicate that the person is a certified public accountant or engaged in the practice of public accounting unless the person has received or has been notified in writing by the board that he has qualified to receive a certificate of certified public accountant issued by this Commonwealth,* which is not revoked or suspended.

63 P.S. § 9.12(a) (emphasis added).

As reflected in Exhibit D of the OSC and the Findings of Fact, Respondent identifies himself as a “Certified Accountant and Business Owner” in his publicly accessible LinkedIn profile. Additionally, as reflected in Exhibit C of the OSC and the Findings of Fact, Respondent’s business card states the business name, “Moses Tax and Financial Services, Inc.,” the business address of [REDACTED] as well as the office phone and fax numbers. The name of Respondent’s business, which includes the terms “tax” and “financial services,” suggests that professional services involving the use of accounting skills are offered at Moses Tax and Financial Services, Inc. Respondent’s business card also includes Respondent’s name and the

title “Certified Accountant,” as well as Respondent’s cell phone number and email address. A client hired Respondent and his business to perform accounting work. Respondent’s conduct while providing services to the client ultimately resulted in Respondent’s conviction for [REDACTED]. By using the title or designation “Certified Accountant,” in conjunction with the other information contained on Respondent’s business card, Respondent held himself out³ to the public as a certified public accountant or as someone who engaged in the practice of public accounting.⁴ Respondent is not a CPA and as such Respondent violated the CPA Law. Count Two is, therefore, sustained.

Although Respondent violated Sections 12 (a) and (l) of the Act, Respondent is not subject to having his certificate and license revoked, suspended, limited, or otherwise restricted under Section 9.1(a) of the Act because Respondent has never held a CPA certificate and license issued by the Board. Respondent is, however, subject to being assessed a civil penalty of up to \$10,000.00 for each violation under Section 16(c) of Act, 63 P.S. §9.16(c), and/or 63 Pa. C.S. § 3108(b)(4). Under 63 Pa. C.S. § 3108(b)(5), Respondent is subject to the costs of investigation. In determining a sanction, the Board weighs the seriousness of the violation and any mitigating facts. Because Respondent did not answer the Order to Show Cause or request a hearing, Respondent has not presented any mitigating factors to consider.

³ Under Section 2 of the Act, “holding out” or “hold out” is defined as:

Any representation of the fact that the person, or an individual associated in any way with a person, holds a certificate of certified public accountant..., made in connection with the performance of, or an offer to perform, services for the public. A representation shall be deemed to include any oral or written communication conveying the fact that the person or individual holds a certificate, registration or license, including, without limitation, the use of titles or legends on letterheads, business cards, office doors, advertisements and listings or the displaying of a certificate, registration or license.

63 P.S. § 9.2.

⁴Public accounting is defined as “Offering to perform or performing for a client or potential client: (i) Attest activity. (ii) Other professional services involving the use of accounting skills, including advisory or consulting services, business valuations, financial planning preparation or tax returns or furnishing of advice on tax matters by a person holding out as a CPA, public accountant or firm.” 49 Pa. Code § 11.1.

Acquiring a CPA license is a distinct achievement that sets a person apart from others who perform accounting functions. Having a CPA license signifies that an accountant can perform attest activity and other services involving the use of accounting skills. 63 P.S. § 9.2. Clients base their use of such professional services not only upon the education and extensive training of a CPA, but also the trust and security inherent in a professional's status as a CPA. As stated in *Ake v. Bureau of Professional and Occupational Affairs, State Board of Accountancy*, "the character qualities the legislature has identified as central to holding a CPA certificate" are the qualities of "honesty, integrity and being able to practice accounting in a non-negligent manner." *Ake v. Bureau of Professional and Occupational Affairs, State Board of Accountancy*, 974 A.2d 514, 520 (Pa. Cmwlth. 2009)

The factual allegations in the Order to Show Cause, which have been deemed admitted, evidence an abuse of public trust. Respondent, the owner of Moses Tax and Financial Services, Inc., identified himself as a "Certified Accountant" on business cards and on the publicly accessible social media platform, LinkedIn. Certainly, using the title "Certified Accountant" would lead many in the public to assume that Respondent was a certified public accountant. Consequently, this assumption would lead the public to attribute to Respondent all the qualities of honesty, integrity, and competent accounting practice that are placed on duly state-licensed CPAs. While providing accounting services to a client of Moses Tax and Financial Services, Inc., Respondent stole a client's company name and tax identification number in order to open business bank accounts without the client's permission or knowledge. In 2022, Respondent pled guilty to [REDACTED] a first-degree misdemeanor, and was sentenced to three years of probation.

While statutory and regulatory licensing standards are in place to safeguard the public from unsafe professional practice, Respondent's misuse of the title "Certified Accountant" placed the

public at significant risk of fraud and substandard performance of professional services. Respondent is neither licensed as a CPA nor does he have the qualities of a CPA. Yet, by misusing the title “Certified Accountant,” Respondent was able to attract clients, gain trust, and eventually commit a criminal act by opening business bank accounts through the unauthorized use of his client’s business information. The temptation for people to mislead the public by using the title “Certified Accountant” without being state licensed as a certified public accountant must be discouraged by imposing a significant sanction which will deter future misconduct by Respondent as well as others while also protecting the public. After considering the evidence, the Board finds that it must levy a \$1,500⁵ civil penalty and assess \$410.94 in the costs of investigation against Respondent for violating Sections 12(a) and (l) of the Act. In addition, Respondent must cease and desist from identifying himself as a “Certified Accountant.”

Accordingly, the Board enters the following order:

⁵The sum of \$1,500 represents a \$750 civil penalty for each of the two counts sustained by the Board.

**COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE
BEFORE THE STATE BOARD OF ACCOUNTANCY**

Commonwealth of Pennsylvania,	:	
Bureau of Professional and	:	
Occupational Affairs	:	
	:	Case No. 22-55-014428
	:	
v.	:	
	:	
Emmanuel Moses,	:	
Respondent	:	

FINAL ORDER

AND NOW, this 18th day of April 2025, the State Board of Accountancy, having duly met and considered the entire record and based upon the foregoing Findings of Fact, Conclusions of Law and Discussion, hereby **levies a CIVIL PENALTY** in the amount of **ONE THOUSAND, FIVE HUNDRED DOLLARS (\$1,500)** and **assesses the COSTS INVESTIGATION** in the amount of **FOUR HUNDRED, TEN DOLLARS AND NINETY-FOUR CENTS (\$410.94)** against Respondent, **Emmanuel Moses**.

Respondent shall **CEASE-AND-DESIST** from identifying himself as a “Certified Accountant.”

Respondent shall pay the civil penalty and costs of investigation in the form of a certified check, cashier’s check, money order, or attorney’s draft payable to “Commonwealth of Pennsylvania.” The full amount of the civil penalty, costs of investigation shall be delivered to:

Board Counsel
State Board of Accountancy
P.O. Box 69523
Harrisburg, PA 17106-9523

If Respondent fails to pay the civil penalty and costs of investigation, the Board will refer

the matter to Office of Attorney General for appropriate action. The Board will not grant, renew, reactivate, reissue, or reinstate any license, certificate or other authorization to Respondent, or any entity of which he is a principal if Respondent has not paid the civil penalty and costs of investigation.

This Order is effective immediately. The sanction imposed is effective May 19, 2025 (30 days after the mailing of this Order).

**BUREAU OF PROFESSIONAL AND
OCCUPATIONAL AFFAIRS**



**ARION R. CLAGGETT
ACTING COMMISSIONER**

Respondent:
9489 0090 0027 6628 3991 71

Commonwealth's Attorney

Board Counsel:

Date of Mailing:

**BY ORDER:
STATE BOARD OF ACCOUNTANCY**



**MICHAEL D. OCKER, CPA
CHAIRPERSON**

Emmanuel Moses



Ashley P. Murphy, Esquire

Ronald K. Rouse, Esquire

April 18, 2025

NOTICE

The attached Final Order represents the final agency decision in this matter. It may be appealed to the Commonwealth Court of Pennsylvania by the filing of a Petition for Review with that Court within 30 days after the entry of the order in accordance with the Pennsylvania Rules of Appellate Procedure. See Chapter 15 of the Pennsylvania Rules of Appellate Procedure entitled "Judicial Review of Governmental Determinations," Pa. R.A.P 1501 – 1561. Please note: An order is entered on the date it is mailed. If you take an appeal to the Commonwealth Court, you must serve the Board with a copy of your Petition for Review. The agency contact for receiving service of such an appeal is:

Board Counsel
P.O. Box 69523
Harrisburg, PA 17106-9523

The name of the individual Board Counsel is identified on the Final Order.