

DEPARTMENT OF ADMINISTRATIVE SERVICES
DIVISION OF PROFESSIONAL REGULATION
100 Board of Accountancy
Statutory Authority: 24 Delaware Code Section 105 (1), (24 Del.C. §105(1)) 24 DE Admin.
Code 100

PROPOSED

PUBLIC NOTICE

The Delaware Board of Accountancy in accordance with 24 **Del.C.** §105(a)(1) has proposed changes to its rules and regulations as mandated by SB 229. The proposal identifies crimes that are substantially related to the practice of accountancy.

A public hearing will be held on February 16, 2005 at 9:00 a.m. in the second floor conference room B of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware where members of the public can offer comments. Anyone wishing to receive a copy of the proposed rules and regulations may obtain a copy from the Delaware Board of Accountancy, 861 Silver Lake Blvd, Cannon Building, Suite 203, Dover DE 19904. Persons wishing to submit written comments may forward these to the Board at the above address. The final date to receive written comments will be at the public hearing.

The Board will consider promulgating the proposed regulations at its regularly scheduled meeting following the public hearing.

15.0 Crimes substantially related to the practice of accountancy:

15.1 Conviction of any of the following crimes, or of the attempt to commit or of a conspiracy to commit or conceal or of solicitation to commit any of the following crimes, is deemed to be substantially related to the practice of accountancy in the State of Delaware without regard to the place of conviction:

- 15.1.1 Aggravated menacing. 11 Del.C. §602 (b)**
- 15.1.2 Reckless endangering in the first degree. 11 Del.C. §604**
- 15.1.3 Abuse of a pregnant female in the second degree. 11 Del.C. §605.**
- 15.1.4 Abuse of a pregnant female in the first degree. 11 Del.C. §606.**
- 15.1.5 Assault in the second degree. 11 Del.C. §612**
- 15.1.6 Assault in the first degree. 11 Del.C. §613.**
- 15.1.7 Assault by abuse or neglect. 11 Del.C. §615.**
- 15.1.8 Gang participation. 11 Del.C. §616.**
- 15.1.9 Terroristic threatening; felony. 11 Del.C. §621(a) and (b).**
- 15.1.10 Unlawfully administering controlled substance or counterfeit substance or narcotic drugs. 11 Del.C. §626.**
- 15.1.11 Murder by abuse or neglect in the second degree. 11 Del.C. §633**
- 15.1.12 Murder by abuse or neglect in the first degree. 11 Del.C. §634.**
- 15.1.13 Murder in the second degree. 11 Del.C. §635.**
- 15.1.14 Murder in the first degree. 11 Del.C. §636.**
- 15.1.15 Promoting suicide. 11 Del.C. §645.**
- 15.1.16 Unlawful sexual contact in the second degree. 11 Del.C. §768.**
- 15.1.17 Unlawful sexual contact in the first degree. 11 Del.C. §769.**
- 15.1.18 Rape in the fourth degree. 11 Del.C. §770.**
- 15.1.19 Rape in the third degree. 11 Del.C. §771.**
- 15.1.20 Rape in the second degree. 11 Del.C. §772.**
- 15.1.21 Rape in the first degree. 11 Del.C. §773.**
- 15.1.22 Sexual extortion. 11 Del.C. §776.**
- 15.1.23 Continuous sexual abuse of a child. 11 Del.C. §778.**
- 15.1.24 Dangerous crime against a child. 11 Del.C. §779.**
- 15.1.25 Unlawful imprisonment in the first degree. 11 Del.C. §782.**
- 15.1.26 Kidnapping in the second degree. 11 Del. C. §783.**
- 15.1.27 Kidnapping in the first degree. 11 Del.C. §783A.**
- 15.1.28 Arson in the second degree. 11 Del.C. §802.**
- 15.1.29 Arson in the first degree. 11 Del.C. §803.**

15.1.30 Burglary in the third degree. 11 Del.C. §824.
15.1.31 Burglary in the second degree. 11 Del.C. §825.
15.1.32 Burglary in the first degree. 11 Del.C. §826.
15.1.33 Possession of burglar's tools or instruments facilitating theft. 11 Del.C. §828.
15.1.34 Robbery in the second degree. 11 Del.C. §831.
15.1.35 Robbery in the first degree. 11 Del.C. §832.
15.1.36 Carjacking in the second degree. 11 Del.C. §835.
15.1.37 Carjacking in the first degree. 11 Del.C. §836.
15.1.38 Shoplifting; felony. 11 Del.C. §840.
15.1.39 Use of illegitimate retail sales receipt or Universal Product Code Label; felony. 11 Del.C. §840A.
15.1.40 Theft. 11 Del.C. §841.
15.1.41 Theft; lost or mislaid property; mistaken delivery. 11 Del.C. §842.
15.1.42 Theft; false pretense. 11 Del.C. §843.
15.1.43 Theft; false promise. 11 Del.C. §844.
15.1.44 Theft of services. 11 Del.C. §845.
15.1.45 Extortion. 11 Del.C. §846.
15.1.46 Misapplication of property; felony. 11 Del.C. §848.
15.1.47 Receiving stolen property. 11 Del.C. §851.
15.1.48 Identity theft. 11 Del.C. §854.
15.1.49 Forgery. 11 Del.C. §861.
15.1.50 Possession of forgery devices. 11 Del.C. §862.
15.1.51 Falsifying business records. 11 Del.C. §871.
15.1.52 Tampering with public records in the second degree. 11 Del.C. §873.
15.1.53 Tampering with public records in the first degree. 11 Del.C. §876.
15.1.54 Offering a false instrument for filing. 11 Del.C. §877.
15.1.55 Issuing a false certificate. 11 Del.C. §878.
15.1.56 Defrauding secured creditors. 11 Del.C. §891.
15.1.57 Fraud in insolvency. 11 Del.C. §892.
15.1.58 Interference with levied-upon property. 11 Del.C. §893.
15.1.59 Issuing a bad check; felony. 11 Del.C. §900.
15.1.60 Unlawful use of credit card; felony. 11 Del.C. §903.
15.1.61 Reencoder and scanning devices. 11 Del.C. §903A.
15.1.62 Deceptive business practices. 11 Del.C. §906.
15.1.63 Criminal impersonation. 11 Del.C. §907.
15.1.64 Criminal impersonation, accident related. 11 Del.C. §907A.
15.1.65 Criminal impersonation of a police officer. 11 Del.C. §907B.
15.1.66 Unlawfully concealing a will. 11 Del.C. §908.
15.1.67 Securing execution of documents by deception. 11 Del.C. §909.
15.1.68 Debt adjusting. 11 Del.C. §910.
15.1.69 Fraudulent conveyance of public lands. 11 Del.C. §911.
15.1.70 Fraudulent receipt of public lands. 11 Del.C. §912.
15.1.71 Insurance fraud. 11 Del.C. §913.
15.1.72 Health care fraud. 11 Del.C. §913A.
15.1.73 Home improvement fraud. 11 Del.C. §916.
15.1.74 New home construction fraud. 11 Del.C. §917.
15.1.75 Unauthorized access. 11 Del.C. §932.
15.1.76 Theft of computer services. 11 Del.C. §933.
15.1.77 Interruption of computer services. 11 Del.C. §934.
15.1.78 Misuse of computer system information. 11 Del.C. §935.
15.1.79 Destruction of computer equipment. 11 Del.C. §936.
15.1.80 Unrequested or unauthorized electronic mail or use of network or software to cause same. 11 Del.C. §937.
15.1.81 Failure to promptly cease electronic communication upon request. 11 Del.C. §938.
15.1.82 Dealing in children. 11 Del.C. §1100.

15.1.83 Sexual exploitation of a child. 11 Del.C. §1108.
15.1.84 Unlawfully dealing in child pornography. 11 Del.C. §1109.
15.1.85 Possession of child pornography. 11 Del.C. §1111.
15.1.86 Sexual offenders; prohibitions from school zones. 11 Del.C. §1112.
15.1.87 Sexual solicitation of a child. 11 Del.C. §1112A.
15.1.88 Criminal non-support and aggravated criminal non-support. 11 Del.C. §1113.
15.1.89 Bribery; felony. 11 Del.C. §1201
15.1.90 Receiving a bribe; felony. 11 Del.C. §1203.
15.1.91 Giving unlawful gratuities. 11 Del.C. §1205.
15.1.92 Receiving unlawful gratuities. 11 Del.C. §1206.
15.1.93 Improper influence. 11 Del.C. §1207.
15.1.94 Official misconduct. 11 Del.C. §1211.
15.1.95 Profiteering. 11 Del.C. §1212.
15.1.96 Perjury in the second degree. 11 Del.C. §1222.
15.1.97 Perjury in the first degree. 11 Del.C. §1223.
15.1.98 Making a false written statement. 11 Del.C. §1233.
15.1.99 Terroristic threatening of public officials or public servants; felony. 11 Del.C. §1240.
15.1.100 Hindering prosecution; felony. 11 Del.C. §1244.
15.1.101 Falsely reporting an incident; felony. 11 Del.C. §1245.
15.1.102 Promoting prison contraband; felony. 11 Del.C. §1256.
15.1.103 Bribing a witness. 11 Del.C. §1261.
15.1.104 Bribe receiving by a witness. 11 Del.C. §1262.
15.1.105 Tampering with a witness. 11 Del.C. §1263.
15.1.106 Interfering with child witness. 11 Del.C. §1263A.
15.1.107 Bribing a juror. 11 Del.C. §1264.
15.1.108 Bribe receiving by a juror. 11 Del.C. §1265.
15.1.109 Tampering with a juror. 11 Del.C. §1266.
15.1.110 Misconduct by a juror. 11 Del.C. §1267.
15.1.111 Tampering with physical evidence. 11 Del.C. § 1269.
15.1.112 Unlawful grand jury disclosure. 11 Del.C. §1273.
15.1.113 Hate crimes; felony. 11 Del.C. §1304.
15.1.114 Stalking; felony. 11 Del.C. §1312A.
15.1.115 Violation of privacy; felony. 11 Del.C. §1335.
15.1.116 Bombs, incendiary devices, Molotov cocktails and explosive devices. 11 Del.C. §1338.
15.1.117 Adulteration. 11 Del.C. §1339.
15.1.118 Possessing a destructive weapon. 11 Del.C. §1444.
15.1.119 Unlawfully dealing with a dangerous weapon; felony. 11 Del.C. §1445.
15.1.120 Possession of a deadly weapon during commission of a felony. 11 Del.C. §1447.
15.1.121 Possession of a firearm during commission of a felony. 11 Del.C. §1447A.
15.1.122 Possession and purchase of deadly weapons by persons prohibited. 11 Del.C. §1448.
15.1.123 Engaging in a firearms transaction on behalf of another. 11 Del.C. §1455.
15.1.123 Organized Crime and Racketeering. 11 Del.C. §1504.
15.1.125 Victim or Witness Intimidation 11 Del.C. §3532 & 3533.
15.1.126 Financial exploitation of residents or patients; felony 16 Del.C. §1136 (b).
15.1.127 Prohibited acts A under the Uniform Controlled Substances Act. 16 Del.C. §4751(a), (b) and

(c).

15.1.128 Prohibited acts B under the Uniform Controlled Substances Act. 16 Del.C. §4752(a) and (b).
15.1.129 Trafficking in marijuana, cocaine, illegal drugs, methamphetamines, Lysergic Acid

Diethylamide (L.S.D.), designer drugs, or 3,4-methylenedioxymethamphetamine (MDMA). 16 Del.C. §4753A
(a)(1)-(9).

15.1.130 Prohibited acts under the Uniform Controlled Substances Act. 16 Del.C. §4756(a)(1)-(5) and

(b).

15.1.131 Distribution to persons under 21 years of age. 16 Del.C. §4761.

15.1.132 Distribution, delivery, or possession of controlled substance within 1,000 feet of school
property. 16 Del.C. §4767

15.1.133 Drug paraphernalia; felony. 16 Del.C. §4771 (b) and (c) [manufacture and sale, delivery to a
minor].

- 15.1.134 Attempt to evade or defeat tax. 30 **Del.C.** §571.
- 15.1.135 Failure to collect or pay over tax. 30 **Del.C.** §572.
- 15.1.136 Failure to file return, supply information or pay tax. 30 **Del.C.** §573.
- 15.1.137 Fraud and false statements. 30 **Del.C.** §574.
- 15.1.138 Misdemeanors [tax related]. 30 **Del.C.** §576.
- 15.1.139 Obtaining benefit under false representation; felony. 31 **Del.C.** §1003.
- 15.1.140 Reports, statements and documents; felony. 31 **Del.C.** §1004.
- 15.1.141 Kickback schemes and solicitations. 31 **Del.C.** §1005.
- 15.1.142 Conversion of payment. 31 **Del.C.** §1006.
- 15.1.143 Violations of the Securities Act. 6 **Del. C.** §7322.
- 15.1.144 Attempt to Intimidate. 11 **Del.C.** §3534.
- 15.1.145 Alteration, Theft or Destruction of Will. 12 **Del.C.** §210.
- 15.1.146 Financial exploitation of infirm adult; felony. 31 **Del.C.** §3913.

15.2 Crimes substantially related to the practice of accountancy shall be deemed to include any crimes under any federal law, state law, or valid town, city or county ordinance, that are substantially similar to the crimes identified in this rule.

***Please Note: As the rest of the sections were not amended they are not being published. A complete set of the rules and regulations for the Board of Accountancy is available at:**

<http://www.professionallicensing.state.de.us/boards/accountancy/index.shtml>

8 DE Reg. 944 (1/1/05)