

**BEFORE THE WEST VIRGINIA BOARD OF ACCOUNTANCY**

**WEST VIRGINIA BOARD OF  
ACCOUNTANCY,**

**Complainant,**

**v.**

**Case No. 2017-08**

**GREGORY N. CASON, C.P.A.,  
Respondent.**

**CONSENT AGREEMENT AND ORDER**

After due investigation of information received regarding possible statutory and rule violations, the West Virginia Board of Accountancy ("Board") determined that there was probable cause to believe that Gregory N. Cason ("Respondent") has exhibited unprofessional and unethical conduct in the practice of accountancy, in violation of the provisions of W. Va. Code § 30-9-1 *et seq.* and the Rules of the Board, 1 C.S.R. § 1 *et seq.* The Respondent was provided with written notice of the allegations against him pursuant to the rules of the Board and the laws of this State. Now, in lieu of hearing, the parties agree to entry of the following Order in disposition of this matter.

**FINDINGS OF FACT**

The Board adopts the following findings in this matter:

1. The Board is a state entity created by W. Va. Code § 30-9-1 *et seq.*, and is a regulatory board created for the purpose of regulating the practice of accounting.  
W. Va. Code § 30-9-1.

2. In order to carry out its regulatory duties, the Board is empowered to suspend, revoke or otherwise discipline an individual's license or practice privilege because of authority granted to it by W. Va. Code § 30-9-20.
3. That Gregory N. Cason is a licensee of the Board and is subject to the jurisdiction and license requirements of said Board.
4. That the Respondent was convicted of two counts of Aid[ing] and Assist[ing] in the Preparation and Filing of False Tax Form on May 10, 2017, in the United States District Court for the Northern District of West Virginia.
5. That the Board initiated a complaint based upon this information on May 17, 2017, pursuant to W. Va. Code R. § 1-3-5.1.
6. After an extension was granted to the Respondent to respond to the Board initiated complaint, Respondent filed his response via attorney, John A. Carr, on July 7, 2017.
7. Respondent denied the underlying charges of the criminal conviction itself by stating that he believed that the tax returns he prepared and filed to be accurate based upon the information provided to him.
8. That the Respondent's sentencing has been set for November 2, 2017.
9. That upon recommendation of the Complaint Committee, after reviewing the responses and relevant court orders in the criminal matter, the Board at its scheduled meeting on July 28, 2017, by unanimous vote, did make a finding of probable cause for a violation of W. Va. Code § 30-9-20(a)(7).

#### **CONCLUSIONS OF LAW**



1. That the Board has jurisdiction to take disciplinary action against Respondent.
2. That based upon the allegations set out above in the *Findings of Fact* section, the Board is authorized to suspend, revoke or otherwise restrict the license of the Respondent to practice accountancy, pursuant to W. Va. Code § 30-9-20.
3. That the Respondent's actions as outlined above violate W. Va. Code § 30-9-20(a)(7).

#### **CONSENT OF LICENSEE**

I, Gregory N. Cason, by affixing my signature hereto, acknowledge the following:

1. That I have had the opportunity to consult with counsel and execute this Consent Agreement voluntarily, freely, without compulsion or duress and mindful that it has legal consequences.
2. That no person or entity has made any promise or given any inducement whatsoever to encourage me to make this settlement other than as set forth herein.
3. That I acknowledge that I am aware that I may pursue this matter through appropriate administrative and/or court proceedings, and I am aware of my legal rights, including my right to a hearing pursuant to W. Va. Code § 30-1-8(e), regarding this matter, but intelligently, knowingly and voluntarily waive such rights.
4. That I waive any defenses including, but not limited to, laches, statute of limitations, and estoppel, that I may have otherwise claimed as a condition of this agreement.
5. That I admit that my actions were unprofessional and unethical and a violation of the statute and rules of the Board.

The Respondent, Gregory N. Cason, by affixing his signature hereon, agrees to the following:

**ORDER**

On the basis of the foregoing, the Board does hereby ORDER and DECREE that:

- Gregory N. Cason*
1. Respondent, [REDACTED] hereby SURRENDERS his license to practice accountancy in the state of West Virginia in lieu of an administrative hearing.
  2. The Board does hereby ACCEPT Respondent's surrender of his license to practice accountancy in the state of West Virginia effective upon entry of this Consent Agreement and Order.
  3. The Respondent's actions of surrendering his license to practice accountancy in the state of West Virginia and the Board's acceptance of this surrender are considered to be an admission of the statutory and rule violations as outlined within this *Consent Agreement and Order* and shall be reportable to the NASBA's Accountancy License Database and on the Board's website.
  4. That this document is a public record as defined in W. Va. Code § 29B-1-2(4).
  5. This *Consent Agreement and Order* constitutes the entire agreement between the parties.

WEST VIRGINIA BOARD OF ACCOUNTANCY

by: *Louis J. Costanzo III*  
Louis J. Costanzo, III, Board Vice- President

Entered: *April 27, 2018*  
DATE



Agreed to by: Gregory N. Cason  
Gregory N. Cason, Respondent

Sworn and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 2017.  
My Commission expires: \_\_\_\_\_

NAME Barbara TITLE SW  
AUTHORIZED BY ACT OF JULY 7, 1955,  
AS AMENDED, TO ADMINISTER OATHS  
(18 USC 4004) 04/12/2018

\_\_\_\_\_  
Notary Public

John A. Carr  
John A. Carr, Counsel to Respondent