

BEFORE THE WEST VIRGINIA BOARD OF ACCOUNTANCY

West Virginia
Board of Accountancy

FEB 10 2020

Received

**WEST VIRGINIA BOARD OF
ACCOUNTANCY,**

Complainant,

v.

Case No. 2019-04

**JOETTA MCCALLISTER,
License No. WV004248,**

Respondent.

CONSENT AGREEMENT AND ORDER

NOW COME the West Virginia Board of Accountancy (“Board”) and Joetta McCallister (“Respondent”) for the purpose of agreeing to disciplinary action which shall be taken against Respondent in the above-referenced matter. As a means of compromise, the Board and Respondent hereby agree to resolve this matter by and through a voluntary agreement and consent to disciplinary action, with consideration given to appropriate safeguards for protection of the public.

WHEREAS, Respondent acknowledges that the Board may file a Statement of Charges alleging that she has violated certain provisions of W. Va. Code §§ 30-9-1 *et seq.* and W. Va. Code R. §§ 1-1-1 *et seq.*, and proceed to a hearing and seek disciplinary action in this matter.

WHEREAS, Respondent hereby waives the filing of a formal Statement of Charges and the parties mutually desire to settle this matter without further prosecution and a formal hearing.

THEREFORE, it is hereby STIPULATED and AGREED between the undersigned parties that this matter be settled and resolved, the parties having reached an understanding

concerning the proper disposition of the matter in controversy, and the Board, approving such an agreement, does hereby FIND and ORDER as follows:

FINDINGS OF FACT

1. Respondent is a licensee of the Board, having been issued License No. WV004248. At all times relevant hereto, Respondent held an active license with the Board.

2. At its meeting on January 22, 2019, the Board voted to initiate disciplinary proceedings against Respondent based upon her recent plea of guilty to one felony count of “Misprision of a Felony” in the United States District Court, Western District of Kentucky at Louisville, Case No. 3:16-CR-00101.

3. In a letter to Respondent dated January 25, 2019, the Board informed Respondent that it had initiated disciplinary proceedings and requested that she file a written response to the allegations within 30 days.

4. In a letter to the Board dated February 4, 2019, Respondent admitted to making the above-described plea, but advised that it was yet to be accepted by the District Court and that she was still awaiting sentencing.

5. On May 29, 2019, Respondent attended an informal conference with members of the Board to discuss the facts and circumstances of the pending criminal matter in which she had entered the above-described plea.

6. On January 16, 2020, Respondent’s plea was accepted by the District Court and she was sentenced to two years of probation and ordered to pay a fine. The District Court entered its Judgment of Conviction on January 22, 2020.

7. The Board considered Respondent’s felony conviction and sentencing at its meeting on January 24, 2020. Having probable cause to believe that Respondent was in

violation of W. Va. Code § 30-9-20(a)(7) and W. Va. Code R. § 1-1-13.1.g., the Board voted to seek disciplinary action against Respondent.

CONCLUSIONS OF LAW

1. Respondent is a licensee of the Board, holding License No. WV004248, and is therefore subject to the license requirements and disciplinary rules of the Board.

2. The Board is a state entity created and governed by W. Va. Code §§ 30-9-1 *et seq.*, and is empowered to regulate the practice of accountancy in the State of West Virginia.

3. In order to carry out its regulatory duties, the Board has the power to hold a hearing and to suspend or revoke a license, reprimand a licensee, impose probationary conditions, or take other disciplinary action under W. Va. Code §§ 30-9-4 and 30-9-20 and W. Va. Code R. §§ 1-1-13, 1-2-3, and 1-3-4.

4. Respondent does not contest that the Board has probable cause to charge her with one or more violations of the Board's governing statutes and rules based upon the allegations at issue in this matter.

5. Respondent's actions in this matter, if proven, would constitute violations of W. Va. Code § 30-9-20 and W. Va. Code R. § 1-1-13. Such conduct is therefore grounds for disciplinary action.

CONSENT OF LICENSEE

I, Joetta McCallister, by signing this *Consent Agreement and Order*, acknowledge the following:

1. After having had the opportunity to consult with an attorney of my choice, I sign this *Consent Agreement and Order* voluntarily, freely, without compulsion or duress, and understand that my signature has legal consequences.

2. 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 in this document.

3. I am aware that I may pursue this matter through appropriate administrative and/or court proceedings. I am aware of my legal rights regarding this matter, but I have chosen to waive those rights intelligently, knowingly, and voluntarily.

4. 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. I acknowledge that the execution of this document constitutes disciplinary action by the Board and is therefore considered to be public information.

The Respondent, Joetta McCallister, by affixing her signature hereto, agrees to the following Order.

ORDER

Based on the foregoing, the Board does hereby ORDER and DECREE as follows:

1. Respondent's license, License No. WV004248, is hereby SUSPENDED for a period of six months from the date of entry of this Order.

2. Within six months from the date of entry of this Order, Respondent shall complete eight hours of Board-approved continuing education on the subject of fraud identification and then submit to the Board a certificate of completion or other documentary proof of successful completion.

3. Within six months from the date of entry of this Order, Respondent shall complete "Professional Ethics: The American Institute of Certified Public Accountants' Comprehensive Course" (8.0 hours) and "Professional Ethics and Responsibilities in Tax Practice" (1.5 hours)

offered by the American Institute of Certified Public Accountants (AICPA) and then submit to the Board a certificate of completion or other documentary proof of successful completion.

4. Any failure to comply with all provisions in this *Consent Agreement and Order* may result in additional disciplinary action, up to and including the further suspension or revocation of Respondent's license to practice accountancy in the State of West Virginia.

5. This document is a public record as defined in West Virginia Code § 29B-1-2.

6. This *Consent Agreement and Order* constitutes the entire agreement between the parties.

In recognition of this *Consent Agreement and Order*, we hereby affix our signatures.

WEST VIRGINIA BOARD OF ACCOUNTANCY

By: Robin M Baylous
Robin M. Baylous, CPA, President

Entered: February 13, 2020
Date

REVIEWED AND AGREED TO BY:

Joetta McCallister
Joetta McCallister
Respondent

February 1 2020
Date

This day personally appeared before me, Joetta McCallister, whose name is signed to the foregoing document and who is known to me, having acknowledged before me that the statements in the foregoing document are complete, true and correct, to the best of her knowledge, information, and belief, and executed the document voluntarily on the date shown above.

Given under my hand and seal on this the 1st day of February, 2020.

My Commission expires: July 15, 2024

Kristen Tyler
Notary Public

