

BEFORE THE WEST VIRGINIA BOARD OF ACCOUNTANCY

IN THE MATTER OF: GARY A. FOX

**To: Gary A. Fox
714 1/2 Lee Street
Charleston, West Virginia 25301**

CONSENT AGREEMENT

Come now Gary A. Fox and the West Virginia Board of Accountancy (hereinafter "Board"), by counsel, William T. Douglass, Jr., Assistant Attorney General, for the purpose of agreeing to disciplinary action which shall be taken against Mr. Fox by the Board pursuant to West Virginia Code § 30-9-12. As reflected in this document, the parties have reached an agreement concerning the proper disposition of this matter, and the Board approving such agreement, does hereby find and order as follows:

FINDINGS OF FACT

1. The Board is a state entity created by W. Va. Code § 30-9-1, et seq., and is empowered to regulate the practice of accountancy pursuant to W. Va. Code § 30-9-12.
2. Gary A. Fox was licensed as a certified public accountant but has not held a valid license to practice public accounting from the Board since July 1, 1993.
3. Mr. Fox continued to practice public accounting without holding a valid license and on May 25, 1994, was issued an order to cease and desist from practicing public accounting without a valid license.
4. A disciplinary hearing was scheduled for July 7, 1994, to determine whether or not the Board should suspend, revoke or otherwise discipline the license and certificate of Mr. Fox permitting him to practice public accountancy in this State.

5. On July 7, 1994, the Board voted to postpone the hearing and to reinstate the license of Mr. Fox subject to terms and conditions contained in this Consent Agreement.

CONCLUSIONS OF LAW

1. West Virginia Code § 30-9-6(a) states that a person who does not hold a valid license issued by the Board may not claim to hold one nor may he or she practice or offer to practice public accountancy or public accounting. As indicated in the Findings of Fact, Mr. Fox violated this section when he continued to practice public accounting without a valid license after July 1, 1993.

CONSENT

Gary A. Fox, by affixing his signature hereon, agrees to the following:

1. He acknowledges that he is aware of his option to pursue this matter through appropriate administrative and/or court channels but intelligently and voluntarily waives his right to do so.

2. He consents to the entry of the following Order affecting his license to practice public accounting in the State of West Virginia.

ORDER

On the basis of the foregoing, the Board hereby Orders that:

1. Mr. Fox shall pay any and all necessary fees so that his license may be reinstated.


2. Upon payment of the required fees the license of Mr. Fox shall be reinstated and placed on probation for a period of one (1) year commencing from the date of this Agreement.

3. Mr. Fox shall take eight (8) hours of continuing education in the area of ethics before December 31, 1994. These 8 hours shall be in addition to the continuing education hours required by legislative rule for license renewal.

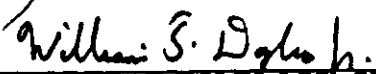
4. Following the satisfactory completion of the probationary period the license of Mr. Fox shall be renewed and fully reinstated.

The Board recognizes that this Agreement is a compromise of a disputed claim and is not to be construed as an admission of liability or culpability on the part of Mr. Fox.

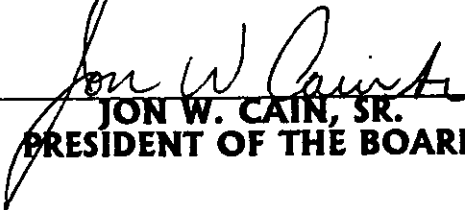
ENTERED this 18th day of July, 1994.



GARY A. FOX



WILLIAM T. DOUGLASS, JR.
ASSISTANT ATTORNEY GENERAL
COUNSEL FOR THE BOARD



JON W. CAIN, SR.
PRESIDENT OF THE BOARD