

**BEFORE THE WEST VIRGINIA BOARD OF ACCOUNTANCY**

**WEST VIRGINIA BOARD  
OF ACCOUNTANCY,**

**Complainant,**

**vs.**

**COMPLAINT NO.: 87-7**

**MICHAEL GRAHAM,**

**Respondent.**

**FINAL ORDER**

On the 8th day of January, 1997, the West Virginia Board of Accountancy convened for the purpose of holding a disciplinary hearing regarding certificate number 764 issued by the Board to Michael Graham. A quorum of the Board was present and was represented by counsel, Claude S. Smith, III. Mr. Graham did not appear in person. Mr. Graham did appear by his counsel, Wayne Stonestreet, Esquire.

**Findings of Fact**

1. Michael Graham holds certificate number 764 issued by the Board.
2. The Board issued the Complaint and Notice of Hearing which initiated these proceedings on October 10, 1996.
3. Said Complaint and Notice of Hearing was served upon Mr. Graham via certified mail on the 16th day of October, 1996, accordance with W. Va. Code §30-1-1, *et. Seq.*
4. Mr. Graham was notified through his counsel that the original hearing date set in this matter of November 14, 1996, was continued upon the motion of the Board via letter dated November 11, 1996.

5. Mr. Graham was notified through his counsel that the disciplinary hearing in this matter had been reset for January 8, 1997, at 1:00 p.m., via letter dated November 18, 1996.

6. On or about June 6, 1996, Mr. Graham, by and through his counsel, Wayne Stonestreet, Esquire provided the board with continuing professional education reports for the calendar years 1992, 1993, 1994, 1995 and 1996 in connection with Mr. Graham's application for reinstatement of his license to practice public accountancy.

7. In connection with his application for reinstatement of his license, Mr. Graham provided the Board with five certificates of completion allegedly issued by Western Schools. The course subject matter and dates of issuance listed on said certificates of completion are as follows:

- a. Compilation & Review, June 10, 1992;
- b. Audits & Accounting, May 12, 1993;
- c. Workouts & Turnarounds, December 3, 1993;
- d. Personal Financial Planning, April 22, 1994;
- e. Analysis of financial Statements, April 22, 1994.

8. The five certificates of completion submitted to the Board by Mr. Graham were not issued by Western Schools to Michael Graham.

9. Western Schools has never issued a certificate of completion for any continuing education course to Mr. Graham.

10. Mr. Graham forged or altered the five certificates of completion in question allegedly issued by Western Schools in an effort to obtain reinstatement of his license to practice public accountancy.

## Conclusions of Law

1. W. Va. Code §30-9-12(a) provides as follows:

"After notice and hearing, as provided in article one [§30-1-1, et. Seq.] of this chapter, the board may revoke or suspend any certificate or registration and may refuse to issue, or refuse to renew, any license, for any one or combination of the following causes:

...(a) Fraud or deceit in obtaining a certificate, registration or license;"

2. The Board concludes that the filing of forged or altered certificates of completion for continuing education courses with the Board in an effort to obtain reinstatement of one's license to practice public accountancy constitutes fraud or deceit in obtaining a license pursuant to W. Va. Code §30-9-12(a).

## Order

The Board orders that certificate number 764 issued to Michael Graham by the Board be and hereby is revoked. Mr. Graham is hereby ordered to return certificate number 764 to the offices of the West Virginia Board of Accountancy located at 812 Quarrier Street, Suite 200, Charleston, West Virginia 25301.

Dated this, the 10th day of February, 1997.



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Dr. Ann Pushkin, President  
West Virginia Board of Accountancy