

90-30

BEFORE THE WEST VIRGINIA
BOARD OF ACCOUNTANCY

IN THE MATTER OF JEFFREY ALLEN MANGES
C.P.A. CERTIFICATE AND LICENSE NO. 1739

CONSENT AGREEMENT

Come now Jeffrey Allen Manges and the West Virginia Board of Accountancy (hereinafter Board), by counsel, Kelli D. Talbott, Assistant Attorney General, for the purpose of agreeing to what disciplinary action should be taken against Jeffrey Allen Manges, Certified Public Accountant Certificate and License No. 1739, by the Board pursuant to W. Va. Code § 30-9-1 et seq. As reflected in this document, the parties have reached an agreement as to the proper disposition of this matter, and the Board, approving said agreement, does hereby find and order.

FINDINGS OF FACT

1. Jeffrey Allen Manges holds Certified Public Accountant Certificate and License No. 1739, issued by the Board.

2. On August 29, 1990, Mr. Manges pled guilty to one count of felony theft in the Circuit Court for Allegany County, Maryland. Furthermore, the court imposed a sentence wherein Mr. Manges was placed in the custody of the Maryland Department of Corrections for a period of five (5) years of which all but eighteen (18) months was suspended, the remainder to be served in the Allegany County Jail. Upon release from jail, Mr. Manges was directed by the court to be placed on supervised probation for a period of three (3) years with special conditions.

3. Mr. Manges acknowledges that his conduct violates W. Va. Code § 30-9-1 et seq., pertaining to the practice and regulation of public accounting in the state of West Virginia. W. Va. Code § 30-9-12(d) provides that the Board may revoke or suspend any certificate of a certified public accountant, any registration as a public accountant, and may refuse to renew any registration card, for the following cause: "Conviction of any felony, or any crime, an element of which is deceit or fraud, under the laws of any state or of the United States."

CONCLUSIONS OF LAW

The Board concludes that the Findings of Fact set forth above support the sanction of disciplinary action pursuant to W. Va. Code § 30-9-1 et seq., pertaining to the practice of public accounting in this state. Specifically, W. Va. Code § 30-9-12(d), states that a licensee may be disciplined for "[c]onviction of any felony, or any crime, an element of which is deceit or fraud, under the laws of any state or of the United States."

CONSENT

Jeffrey Allen Manges, holder of Certified Public Accountant Certificate and License No. 1739, by affixing his signature hereon, agrees to the following:

1. He acknowledges that he is aware of his option to retain legal counsel and to be represented by legal counsel at a formal hearing before the Board.

2. He intelligently and voluntarily waives his right to a formal hearing before the Board in this matter.

3. He acknowledges that he is fully aware that without his consent, no legal action can be taken against him by the Board, except pursuant to W. Va. Code § 30-9-1 et seq.

4. He consents to the entry of the following order affecting his license to practice public accountancy in the State of West Virginia.

ORDER

On the basis of the foregoing, the Board hereby orders that Certified Public Accountant Certificate and License No. 1739, issued to Jeffrey Allen Manges is **SUSPENDED** for a period of not less than five (5) years. Computation of the suspension period is to commence upon the date of entry of this document. Upon the conclusion of this suspension period, Mr. Manges may petition to appear before the Board and request a probationary license to practice public accounting in the state of West Virginia. During such suspension period, the following conditions shall be met:

1. Mr. Manges shall report to the Board any change in address, to include current telephone number, and any change in his place of employment or employer.

2. Mr. Manges shall not violate the provisions of W. Va. Code § 30-9-1 et seq.

3. Jeffrey Allen Manges shall not commit a federal or state crime.

4. During such suspension period, Mr. Manges shall not, under any circumstances, misrepresent his licensure status.

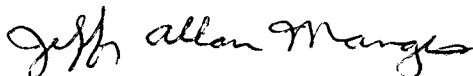
5. Mr. Manges shall not practice public accountancy or accounting as defined in W. Va. Code § 30-9-2.

6. If, during such suspension period, the Board is presented with any evidence from any source proving or tending to prove that Mr. Manges is not in compliance with the terms of his suspension, the Board shall immediately notify him of the specific nature of the charges, and schedule a hearing on the permanent suspension of his license. Such hearing is to be held within ten days of notification. Mr. Manges hereby waives the provisions of W. Va. Code § 30-1-1 et seq., requiring 30 days notice prior to hearing.

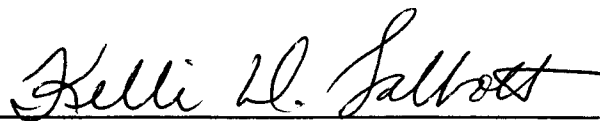
7. Following his suspension period, Mr. Manges, may petition to appear before the Board and submit satisfactory evidence that he is able to safely engage in the practice of public accounting. Upon submission of such evidence, the Board may issue Mr. Manges a probationary license with conditions specified by the Board.

Entered this 24th day of May, 1991.

Agreed to:



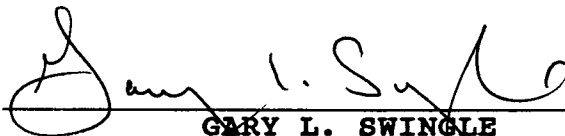
JEFFREY ALLEN MANGES



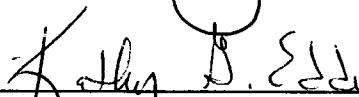
KELLI D. TALBOTT
ASSISTANT ATTORNEY GENERAL
COUNSEL FOR THE BOARD



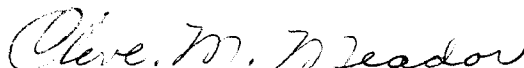
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