

BEFORE THE WEST VIRGINIA
BOARD OF ACCOUNTANCY

IN THE MATTER OF JERAY M. RUPER
C.P.A. CERTIFICATE AND LICENSE NO. 2028

CONSENT AGREEMENT

Come now Jeray M. Ruper 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 Jeray M. Ruper, Certified Public Accountant Certificate and License No. 2028, 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. Jeray M. Ruper holds Certified Public Accountant Certificate and License No. 2028, issued by the Board.

2. On January 10, 1991, the United States District Court for the Northern District of West Virginia, the Honorable Frederick P. Stamp presiding, entered a judgment wherein it was found that Ms. Ruper pled guilty to one count of income tax invasion in violation of 26 U.S.C. § 7201. Furthermore, the court imposed a special assessment against Ms. Ruper of \$50.00 and committed her to the custody of the United States Bureau of Prisons to be imprisoned for a term of twelve (12) months and one (1) day. Upon release from imprisonment, Ms. Ruper was directed by the court that she would

be placed on supervised release for a term of three (3) years and that she would be required to perform 250 hours of community service under the direction of her probation officer during the period of supervised release.

3. Ms. Rupert acknowledges that her 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

Jeray M. Rupert, holder of Certified Public Accountant Certificate and License No. 2028, by affixing her signature hereon, agrees to the following:

1. She acknowledges that she is aware of her option to retain legal counsel and to be represented by legal counsel at a formal hearing before the Board.

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

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

4. She consents to the entry of the following order affecting her 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. 2028, issued to Jeray M. Rupert 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, Ms. Rupert may petition to appear before the Board and request a probationary license to practice public accounting in the state of West Virginia. During said suspension period, the following conditions shall be met:

1. Ms. Rupert 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. Ms. Ruper shall not violate the provisions of W. Va. Code § 30-9-1 et seq.

3. Ms. Ruper shall not commit a federal or state crime.

4. During such suspension period, Ms. Ruper shall not, under any circumstances, misrepresent her licensure status.


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

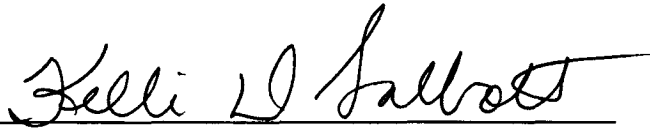
6. If, during such suspension period, the Board is presented with any evidence from any source proving or tending to prove that Ms. Ruper is not in compliance with the terms of her suspension, the Board shall immediately notify her of the specific nature of the charges, and schedule a hearing on the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

7. Following her suspension period, Ms. Ruper may petition to appear before the Board and submit satisfactory evidence that she is able to safely engage in the practice of public accounting. Upon submission of such evidence, the Board may issue Ms. Ruper a probationary license with conditions determined by the Board.

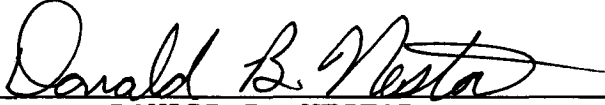
Entered this 8th day of July, 1991.

Agreed to:

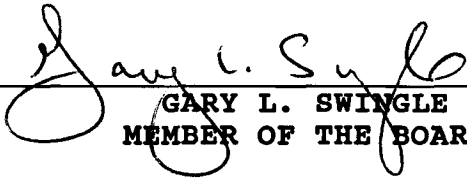

JERAY M. RUPER




KELLI D. TALBOTT
ASSISTANT ATTORNEY GENERAL
COUNSEL FOR THE BOARD



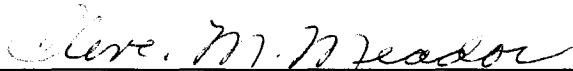
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