BEFORE THE WEST VIRGINIA BOARD OF ACCOUNTANCY

WEST VIRGINIA BOARD OF ACCOUNTANCY,

Complainant,

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GEORGE W. JORDAN CERTIFICATE NO. 2411,

Respondent.

## FINDINGS OF FACT, CONCLUSIONS OF LAW AND FINAL ORDER

The West Virginia Board of Accountancy (hereinafter "the Board") convened for the purpose of holding a public meeting on November 25, 1997. One item on the Board's agenda was a disciplinary hearing involving George W. Jordan, Certificate No. 2411. That hearing was scheduled for 10:00 a.m. A quorum of the Board was present and Barry L. Koerber, Assistant Attorney General appeared to represent the interest of the State. Mr. Jordan did not appear individually, or through counsel. The hearing was held and the Board now makes its Findings of Fact, Conclusions of Law and Final Order.

## FINDINGS OF FACT

- Mr. Jordan possess Certificate No. 2411.
- 2. The October, 1996 term of the Webster County Grand Jury indicted Mr. Jordan for the felony offense of embezzlement pursuant to West Virginia Code § 61-3-20. A copy of that indictment was admitted into evidence as Board's Exhibit 2.

- 3. Thereafter, the Webster County Circuit Court entered an Order which accepted Mr. Jordan's plea of guilty to the felony offense of embezzlement. This Order was entered on the 20th day of March, 1997, and was admitted into evidence as Board's Exhibit No. 3.
- 4. Mr. Jordan was personally served with a copy of the Notice of Hearing on October 23, 1997. Board's Exhibit 1. A copy of the return of service was admitted as Board's Exhibit 4.
- 5. Mr. Jordan was served with the Notice of Hearing more than thirty (30) days prior to the hearing as required under W. Va. Code § 30-1-8.
- 6. The felony offense of embezzlement as defined by W. Va. Code § 61-3-20 constitutes a felony, an element which is deceit or fraud.

## **CONCLUSIONS OF LAW**

- 1. Pursuant to W. Va. Code § 30-9-12(d), the Board may suspend or revoke the license of any licensee who has been convicted of a felony in which deceit or fraud is an element.
- 2. The Webster County Circuit Court convicted Mr. Jordan of the felony offense of embezzlement in which deceit or fraud is an element contained therein.
  - 3. Mr. Jordan's license is subject to discipline by this Board.

## **FINAL ORDER**

Based upon the above stated Findings of Fact and Conclusions of Law and upon mature consideration, this Board ORDERS that Mr. Jordan's Certificate No. 2411 be revoked. The Board further ORDERS that Certificate No. 2411 be returned to the Board within ten (10) days.

Entered this 3/2ay of December, 1997.

MRS. JO ANN **EXECUTIVE DIRECTOR** 

WEST VIRGINIA BOARD OF ACCOUNTANCY