

BEFORE THE WEST VIRGINIA BOARD OF ACCOUNTANCY

WEST VIRGINIA BOARD OF ACCOUNTANCY,

Complainant,

v.

Case No. 98-9

MARK C. CARRICO,

Respondent.

**FINDINGS OF FACT AND
CONCLUSIONS OF LAW**

On the 20th day of December, 1999, came the West Virginia Board of Accountancy by a quorum of its members for hearing on the charges heretofore filed. The respondent made no appearance. Whereupon, the Board, after hearing the testimony of witnesses and receiving documentary evidence, finds as follows:

FINDINGS OF FACT

1. That the Board is a state entity created by the provisions of West Virginia Code §§ 30-9-1 et seq. to regulate the practice of public accountancy.
2. That Mark Carrico does hold a certificate as a certified public accountant but does not hold a current license as a certified public accountant by this Board.
3. That Mark Carrico, holding a certificate as a certified public accountant did represent himself as being licensed in telephone directories, on advertising billboards, in media publications and by signing income tax returns for clients as a certified public accountant.

4. That such acts constitute dishonesty or fraud in the practice of public accountancy.

CONCLUSIONS OF LAW

5. That the Board has the power to place on probation, suspend a license, reprimand a licensee or take other disciplinary action under W. Va. Code § 30-9-12 and 1 C.S.R. § 1-1-13.

6. That such acts constitute fraud or dishonesty in the practice of public accountancy in violation of W. Va. Code § 30-9-12 and 1 C.S.R. 1-1-11.

7. That Mark Carrico shall be barred from the practice of accountancy as a certified public accountant and his certificate is revoked. The certificate shall be returned to the Board.

The respondent may appeal these findings to the Circuit Court of Kanawha County or the county in which he resides or does business within thirty (30) days after receipt of this order.

Dated: 2/29/06


Norman T. Dandy, President
BOARD OF ACCOUNTANCY