

BOARD OF PUBLIC ACCOUNTANCY

v.

GREGORY LEE HAYMON,
Respondent

BEFORE THE MARYLAND BOARD OF
PUBLIC ACCOUNTANCY

CASE NO.: CPAS 14-0009

* * * * *

CONSENT ORDER

This matter comes before the Maryland Board of Public Accountancy (the "Board") as a result of a complaint/referral filed by the Oklahoma Accountancy Board against Gregory Lee Haymon (the "Respondent"), a licensed certified public accountant. Upon an investigation and review of the complaint/referral, the Board has determined that administrative charges against the Respondent should be issued. In an effort to resolve this matter without a formal hearing, the Respondent and the Board have agreed to enter into this Consent Order as the final settlement of this matter.

THE PARTIES AGREE AND STIPULATE:

1. At all times relevant to the matters set forth in this Consent Order, the Respondent was licensed by the Board as a certified public accountant ("CPA") and/or the Board had jurisdiction over the subject matter.
2. The Respondent became licensed as a CPA in Oklahoma on or about January 31, 1985. In connection with his application for an Oklahoma license, the Respondent represented that he had graduated with a B.B.A. Degree from the University of Oklahoma prior to February 27, 1979.
3. Based upon the license issued to him by the Oklahoma Accountancy Board and his Application for Reciprocal Certificate with the Board, a license to practice as a CPA in Maryland was issued by the Board to the Respondent on or about November 20, 1996 (Registration Number 30374). The Respondent made representations similar to those described at paragraph 2 above in connection with his application for a Maryland license, which was filed with the Board on or about October 2, 1996.
4. The Application for Reciprocal Certificate filed by the Respondent required the Respondent to certify to the accuracy of the information contained in the application. This certification states, in pertinent part:

" I hereby certify, under penalty of perjury, that the information contained herein is true and correct to the best of my knowledge, information and belief . . . "

5. The Respondent had, in fact, not received such a degree and had not graduated from the University of Oklahoma.

6. On or about August 26, 2013, the Oklahoma Accountancy Board issued an order revoking the Respondent's State of Oklahoma CPA license based on violations of the Oklahoma Accountancy Act (Okla. Stat., 59, § 15.1 *et seq.*) and the Oklahoma Board's Rules (Okla. Administrative Code, Title 10) for misrepresenting on his Application for Examination with the Oklahoma Board that he had earned a B.B.A. degree from the University of Oklahoma when he had not earned such a degree and had not graduated from the University of Oklahoma.

7. Based on the aforementioned facts, the Respondent acknowledges that he has violated Business Occupations and Professions Art. (BOP), §§ 2-315(a)(1)(i) and 2-315(a)(1)(vii), Ann. Code of Maryland, which state:

**§ 2-315. Denials, reprimands, suspensions, and revocations –
Grounds; license certificate.**

(a) *Grounds.* --

(1) Subject to the hearing provisions of § 2-317 of this subtitle, the Board, on the affirmative vote of a majority of its members, may deny a license to any applicant, reprimand any licensee, or suspend or revoke a license if the applicant or licensee:

(i) fraudulently or deceptively obtains or attempts to obtain a license for the applicant or licensee or for another; [or]

(vii) has had the right to practice as a certified public accountant in another state denied, revoked, or suspended.

8. As a result of his violations, the Respondent hereby agrees and consents to the *Revocation* of his Maryland CPA license effective immediately upon the Respondent's execution of this Consent Order.

9. The Respondent, by entering into this Consent Order, expressly waives the right to have the pending allegations by the Board reduced to written charges, the right to an administrative hearing on the charges and the making of Findings of Fact and Conclusions of Law, and any and all further proceedings before the Board to which the Respondent may be entitled in this matter, and any rights to appeal from this Order.

10. The Respondent enters into this Consent Order freely, knowingly and voluntarily.

BASED ON THESE STIPULATIONS, IT IS, THIS 9th DAY OF September, 2014, BY THE BOARD OF PUBLIC ACCOUNTANCY:

ORDERED that the Respondent has violated BOP, §§ 2-315(a)(1)(i) and 2-315(a)(1)(vii):

AND IT IS FURTHER ORDERED that this matter shall be resolved in accordance with the terms of this Consent Order, and that the same shall be reflected among the records of the Board;

AND IT IS FURTHER ORDERED that the Respondent's Maryland CPA license is hereby REVOKED.

(RESPONDENT'S SIGNATURE APPEARS
ON ORIGINAL ORDER)

(BOARD CHAIR'S SIGNATURE APPEARARS
ON ORIGINAL ORDER)

Gregory Lee Haymon

Elizabeth S. Gantnier
Chairman

9-9-14

Date

ESG/kmk