

**BEFORE THE GEORGIA STATE BOARD OF ACCOUNTANCY**

**STATE OF GEORGIA**

IN THE MATTER OF: )  
)  
AUBREY BRUCE VINES, CPA, )  
License No. CPA004063, )  
)  
MICHAEL LANE WEAR, CPA, )  
License No. CPA003793 )  
)  
GEORGE SAMUEL WILSON MANGUM, CPA, )  
License No. CPA004508, and )  
)  
VINES, WEAR & MANGUM, LLP )  
License No. ACF005530 )  
)  
Respondents. )

DOCKET NO.: 2018-0003

DATE: November 6, 2018

**PUBLIC CONSENT ORDER**

By agreement of the Georgia State Board of Accountancy ("Board"), AUBREY BRUCE VINES, MICHAEL LANE WEAR, and GEORGE SAMUEL WILSON MANGUM, and VINES, WEAR & MANGUM, LLP, Respondents, the following disposition of this matter is entered pursuant to the Georgia Administrative Procedure Act, O.C.G.A § 50-13-13(a)(4), and the Public Accountancy Act of 2014, Title 43, Chapter 3.

**MATTERS ASSERTED**

1.

Respondents AUBREY BRUCE VINES, MICHAEL LANE WEAR, and GEORGE SAMUEL WILSON MANGUM are currently licensed to practice public accountancy in the State of Georgia and was so licensed at all times relevant to the matters herein.

2.

Respondent VINES, WEAR & MANGUM, LLP's firm license to practice public accountancy in the State of Georgia expired on June 30, 2010. This firm continued to operate as a "certified accountancy firm" after its license had expired. This respondent currently has a business license with the City of Moultrie.

3.

Respondents admit to the above-styled Findings of Fact and waive any further findings of fact not already contained in this Order.

#### CONCLUSIONS OF LAW

Respondents' conduct and the above Findings of Fact constitute sufficient grounds for action by the Board under the Public Accountancy Act of 2014, O.C.G.A. Title 43, Chapter 3. Respondents hereby waive any further conclusions of law with regard to the above-styled matter.

#### ORDER

The Georgia State Board of Accountancy, having considered all the facts and circumstances surrounding this case, hereby orders, and the Respondents hereby agree, to the following actions:

1.

Respondents shall voluntarily cease and desist from any act or practice which would violate O.C.G.A. Title 43, Chapter 3 and the rules of the Board, including, but not limited to: any use of the abbreviation "CPA" or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that Respondent VINES, WEAR & MANGUM, LLP is a "certified public accountancy firm."

2.

Within **thirty (30) days** of the docket date of this Consent Order, the Respondents shall:

(a) cause firm VINES, WEAR & MANGUM, LLP, to become licensed to practice public accountancy in the State of Georgia, OR (b) cause this firm to cease practicing public accountancy. Respondent may petition the Board for an extension of this deadline after the submission of all required application materials and fees, with proof of the commencement of any required peer review. Failure to comply with this paragraph within the stated time period shall be deemed a violation of this Consent Order and may subject Respondent's license to further disciplinary action.

3.

Within **three hundred and sixty-five (365) days** of the docket date of this Consent Order, the Respondents shall submit to the Board a fine in the amount of eight thousand dollars (**\$8,000.00**), for operating a firm with an expired license. Such fine shall be paid by cashier's check or money order made payable to the Georgia State Board of Accountancy and shall be sent to: **Georgia State Board of Accountancy 200 Piedmont Avenue, Suite 1604 West Tower, Atlanta, GA 30334**. Failure to pay this fine within the stated time period shall be deemed a violation of this Consent Order and may subject Respondents' license to further disciplinary action.

4.

In addition to and in conjunction with any other sanction contained herein, this Consent Order and dissemination thereof shall serve as a **public reprimand** to the Respondents for Respondents' conduct.

5.

Approval of this Order by the Board shall in no way be construed as condoning

Respondents' conduct and shall not be construed as a waiver of any of the lawful rights possessed by the Board. If Respondents shall fail to abide by all laws and rules relating to the practice of public accountancy in the State of Georgia, Respondents may be subject to additional action by the Board.

6.

This Order shall not become effective until approved and docketed by the Board. Respondents understand that this document will be considered to be a public record entered as the final disposition of this proceeding.

7.

Respondents have read this Order and understand its contents. Respondents understand that Respondents have the right to a hearing in this matter and Respondents freely, knowingly, and voluntarily waive such right by entering into this Order. Respondents understand that this Order will not become effective until approved and docketed by the Board. Respondents further understand and agree that the Board shall have the authority to review the investigative file and all relevant evidence in considering this Order. Respondents understand that this Order, once approved and docketed, shall constitute a public record, evidencing action by the Board. However, if the Order is not approved, it shall not constitute an admission against interest in this proceeding or prejudice the Board's ability to adjudicate this matter. Respondents hereby consent to the terms and conditions contained herein.

(SIGNATURES APPEAR ON NEXT PAGE)

Approved this 5<sup>TH</sup> day of NOVEMBER, 2018.

GEORGIA STATE BOARD OF  
ACCOUNTANCY

JULIAN DEAL, CPA  
Chair

ACCEPTED BY:

  
PAUL ZIGA, CPA  
Executive Director

CONSENTED TO:

  
AUBREY BRUCE VINES

  
MICHAEL LANE WEAR

  
GEORGE SAMUEL WILSON MANGUM

VINES, WEAR & MANGUM, LLP  
Respondents

As to the signatures of AUBREY BRUCE VINES, MICHAEL LANE WEAR,  
and GEORGE SAMUEL WILSON MANGUM,  
Swore to and subscribed before me  
this 29<sup>th</sup> day of October, 2018.



NOTARY PUBLIC

My commission expires: 1/24/2020

#1058842

