

**VIRGINIA:**

**BEFORE THE THIRD DISTRICT SUBCOMMITTEE, SECTION II  
OF THE VIRGINIA STATE BAR**

**IN THE MATTER OF  
ANDREA CELESTINE LONG**

MAR 29 2012

**VSB Docket No. 12-032-089315**

**SUBCOMMITTEE DETERMINATION**  
**(PUBLIC ADMONITION WITHOUT TERMS)**

On March 27, 2012 a meeting in this matter was held before a duly convened Third District Subcommittee, Section II consisting of Tony H. Pham, Chair, Cliona M.B. Robb, member and John B. Wake, Jr., lay member.

Pursuant to Part 6, Section IV, Paragraph 13-15.B.4 of the Rules of the Supreme Court of Virginia, the Third District Subcommittee, Section II of the Virginia State Bar hereby serves upon the Respondent the following Public Admonition Without Terms:

**I. STIPULATIONS OF FACT**

1. At all times referenced herein, Respondent Andrea Celestine Long (Respondent) was an attorney licensed to practice law in the Commonwealth of Virginia.
2. On September 12, 2011, the bank at which Respondent maintains her trust account advised the bar of a September 8, 2011, overdraft of -\$17.94 on Respondent's trust account.
3. Respondent asserts the overdraft stemmed from two causes: 1) Respondent's failure to deposit a \$500.00 cash payment from a client into her trust account, and her subsequent erroneous entry of the \$500.00 on her trust account subsidiary ledger; and 2) the bank's deductions of credit card transactional fees in the amount of \$526.82 from Respondent's trust account, instead of from Respondent's operating account.
4. With respect to the \$500.00 fee, which Respondent did not deposit into her trust account, Respondent asserts that she placed the cash payment with a deposit ticket coupon into a drawer, and the payment was inadvertently mixed with other papers and overlooked. The payment remained in Respondent's drawer until she learned of the overdraft and error which caused the overdraft. On September 26, 2011, Respondent deposited the \$500.00 into her trust account.

5. Respondent concedes that she failed to discover the errors which caused the overdraft because Respondent did not reconcile her trust account balance for each client on a quarterly basis, nor did Respondent perform a monthly reconciliation of the cash balance derived from the cash receipts journal, cash disbursements journal, the trust account checkbook balance, and the trust account bank statement balance. Because Respondent failed to perform the foregoing required reconciliations, she could not reconcile, on at least a quarterly basis, the cash balance with the subsidiary ledger balance.
6. In October 2011, Respondent automated her trust account ledgers and accounting functions. As of January 1, 2012, Respondent no longer processes credit card payments through her bank.
7. Respondent now deposits all client funds into her trust account on a daily basis.
8. Respondent asserts that after the overdraft, she began and continues to reconcile her trust account cash balance and subsidiary ledgers as required. The bar's investigator reviewed Respondent's records and confirmed that as of February 2012, Respondent is in compliance with her record-keeping requirements.
9. Respondent acknowledges that she is responsible to ensure that client funds are properly handled and reconciled.

## **II. NATURE OF MISCONDUCT**

Such conduct by Andrea Celestine Long constitutes misconduct in violation of the following provisions of the Rules of Professional Conduct:

### **RULE 1.15 Safekeeping Property**

#### **(a) Depositing Funds.**

(1) All funds received or held by a lawyer or law firm on behalf of a client or a third party, or held by a lawyer as a fiduciary, other than reimbursement of advances for costs and expenses shall be deposited in one or more identifiable trust accounts or placed in a safe deposit box or other place of safekeeping as soon as practicable.

(d) Required Trust Accounting Procedures. In addition to the requirements set forth in Rule 1.15 (a) through (c), the following minimum trust accounting procedures are applicable to all trust accounts.

#### **(3) Reconciliations.**

(i) At least quarterly reconciliation shall be made that reflects the trust account balance for each client, person or other entity.

(ii) A monthly reconciliation shall be made of the cash balance that is derived from the cash receipts journal, cash disbursements journal, the trust account checkbook balance and the trust account bank statement balance.

(iii) At least quarterly, a reconciliation shall be made that reconciles the cash balance from (d)(3)(ii) above and the subsidiary ledger balance from (d)(3)(i).

(iv) Reconciliations must be approved by a lawyer in the law firm.

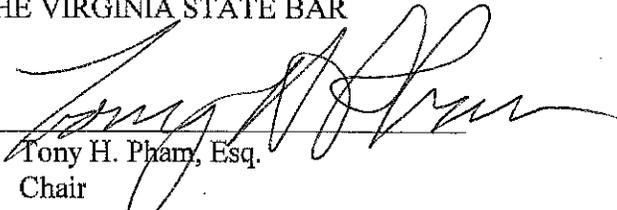
### **III. PUBLIC ADMONITION WITHOUT TERMS**

Accordingly, it is the decision of the subcommittee to impose a PUBLIC Admonition without Terms, and Andrea Celestine Long is hereby so admonished.

Pursuant to Paragraph 13-9.E of the Rules of Court, the Clerk of the Disciplinary System shall assess costs.

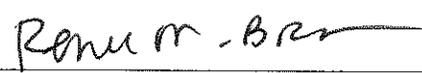
THIRD DISTRICT SUBCOMMITTEE, SECTION II  
OF THE VIRGINIA STATE BAR

By: \_\_\_\_\_

  
Tony H. Pham, Esq.  
Chair

### **CERTIFICATE OF MAILING**

I certify that on March 29, 2012, I caused to be mailed by certified mail a true and complete copy of the Subcommittee Determination (PUBLIC Admonition Without Terms) to Andrea Celestine Long, Respondent, at Andrea C. Long, Esq., P.C., The James B. Long Law Center, 1805 Monument Avenue Suite 201, Richmond, VA 23220-7001, Respondent's last address of record with the Virginia State Bar.

  
Renu M. Brennan  
Assistant Bar Counsel