

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**February 22, 2010**  
**1101 Oberlin Road**  
**Raleigh, NC 27605**

---

**MEMBERS ATTENDING:** Michael C. Jordan, CPA, President; Jeffrey T. Barber, CPA, Vice President; Maria M. Lynch, Esq., Secretary-Treasurer; Wm. Hunter Cook, CPA; Bucky Glover, CPA; Jordan C. Harris, Jr.; and Jose R. Rodriguez, CPA.

**STAFF ATTENDING:** Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

**GUESTS:** James T. Ahler, CEO, NCACPA; Joan Pharr, CPA, Chair, NCACPA; Stephanie Thomas, CPA, NCACPA; Jack Stone, CPA, NCACPA; Walter C. Davenport, CPA; Suzanne Jolicoeur, AICPA; and Curt Lee, Legislative Liaison, NCSA.

**CALL TO ORDER:** President Jordan called the meeting to order at 10:05 a.m.

**MINUTES:** The minutes of the January 25, 2010, meeting were approved as submitted.

**FINANCIAL AND BUDGETARY ITEMS:** The January 2010 financial statements were accepted as submitted.

**LEGISLATIVE AND RULE-MAKING ITEMS:** The Board reviewed the proposed rule-making schedule as well as a list of rules proposed for rule-making.

**NATIONAL ORGANIZATION ITEMS:** The Board reviewed the February 3, 2010, letter from the State Board Committee of the AICPA Board of Examiners (BOE) regarding the rationale for testing International Financial Reporting Standards (IFRS) on the Uniform CPA Exam (Exam).

The Board also reviewed the February 5, 2010, letter from the BOE regarding determining a new passing score or standard setting for the Exam including requests for volunteers for the standard-setting panels.

**STATE AND LOCAL ORGANIZATION ITEMS:** The Board reviewed the AICPA Peer Review Program Oversight Report of the administration of the peer review program as administered by the NCACPA. The report concluded that the NCACPA has complied

with the administrative procedures and standards in all material respects as established by the AICPA Peer Review Board.

**REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE:** Mr. Barber moved and the Board approved the following recommendations of the Committee:

Case No. 2009129 – Kenneth H. Griffin – Approve the signed Consent Order (Appendix I).

**REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:** Ms. Lynch moved and the Board approved the following recommendations of the Committee:

**Transfer of Grades Applications** - The following was approved:

Charlotte Chandler Jacobs

**Original Certificate Applications** - The following were approved:

Katherine Leigh Anthony  
Cara McCauley Applegate  
Veronica Ann Beichner  
Sarah Elisa Boodman  
Heather Elisa Bush  
Eric R. Cheek  
Leah E. Coveleski  
Bradley William Cox  
Andrew James Eaker  
Jared Prescott Edens  
Laura Brooke Farren  
Timothy David Gacsy  
Anna Passantino Grofic  
Chase Hardy Hale  
Kelly Carroll Hamilton  
Elizabeth Briggs Holt  
Charlotte Chandler Jacobs  
Robert Prial James  
John Paul Jones II  
Karin Langbehn-Pecaut  
Ana Laura Marquez  
Angelyn Kay McKeel  
Terri Ashley McQueen

Elizabeth Joanne Minson  
Stuart Neal Mull  
John Dashiell Nelson  
Michelle Nicole Nowlin  
Jacob Randall Nunn  
Robert Peter Pawliczek Jr.  
Meridith Carson Peele  
Sheryl Lynn Reese  
William Lee Rogers  
Daniel Jesus Ruocco  
Angela Parsons Sedberry  
Kaumil Kiritkumar Shah  
Robert Ryan Shellenbarger  
Gregory Robert Surratt  
Joseph Louis Swope  
Benjamin Cramer Tennant  
Dustin Hardy Traylor  
Nicholas Vincent Troia  
Kim Uteson Tyndall  
Dana Walker Weaver  
Brent Whitney Young  
Amy Yuen

Staff reviewed and recommended approval of the original applications submitted by the following individuals. They failed to disclose pertinent information with their Exam applications, but provided the information with the certificate application. Staff recommended approval of the applications with a one-year probationary period. The Committee approved staff recommendation:

Alexandra Lozovaya Gatti  
Daniel Scott Gray

Roger Franklin Scott

**Reciprocal Certificate Applications** - The following were approved:

Oyin "Celeste" Omotayo Charles  
Rhonda Kay Devan  
Joseph James Esposito Jr.  
Heather Marie Hewitt

William Stephen Hart  
Susan Jane McAndrew  
David Scott Showalter

**Temporary Permits** - The following temporary permits were approved by the Executive Director and ratified by the Board:

Shilpi Jain T5775  
James Alan Massey T5777  
Cathryn Mary Steffenhagen T5778  
Whitney Evan Wheeler T5779  
Tiffany Marie Pace T5780

Marilyn Veronica Bertelsen T5815  
Karen Ciha Robinson T5816  
William Eric Fisher T5817  
Shawn Michael Hutchinson T5818  
Matthew Robert Socha T5819

**Reinstatements** - The following were approved:

Charles Benjamin Robert Booth #15042  
Anne Beal Hare #19654  
Larry S. Kendrick #23883  
Donna Ruth Miller #17878

Swati Keyur Parikh #21424  
Jennifer Marie Piasky #26958  
Rebecca Short Pruett #14519

**Reissuance of New Certificate** - Applications for reissuance of new certificate submitted by the following were approved.

Mark August DiGirolamo #26215  
Zachary Blue Miller #29376

Jane Kathleen Sykes #21284  
Thu Tran #30820

**Firm Registrations** - The following professional corporations and professional limited liability companies were approved by the Executive Director and ratified by the Board:

Rebekah Barr, CPA PC  
James R. Deaton, C.P.A., P.C.

Karen J. Farley CPA PLLC  
Patricia E. Govert, PA

Barbara S. Grotzke, CPA, PLLC  
Stacey S. Martin, CPA, PLLC  
Hope S. Piggee, CPA, PLLC

Bradford H. Piner, CPA, P.A.  
Elizabeth C. Smolski CPA, PLLC  
Underwood, Dills & Associates, P.C.

**Extension Requests** - The Committee approved the following individuals for extension for completion of CPE until the dates noted:

Sidney Campbell #3118 (6/30/10)  
Alexander A. Guess #19581 (1/31/10)  
Donna L. Rogers #18182 (1/31/10)

Charles B. Scoggin III #9495 (6/30/10)  
Dennis D. Toler #13543 (6/30/10)

**Letters of Warning** - Staff received CPE audit information from Samuel Lear Campbell (#30740). Mr. Campbell listed 2008 CPE taken between January 1 and June 30, 2009, without an approved extension. Staff recommends a letter of warning for a first offense pursuant to 21 NCAC 08G .0406(b)(1). The Committee approved staff recommendation.

Staff received and recommended approval of the request to rescind the letter of warning awarded to Elizabeth H. Funderburk (#29238). The Committee approved staff recommendation.

Staff requested that the Committee review a hypothetical situation. Two licensees have failed to respond to staff requests for additional information as part of the Letter of Warning CPE audit. The Committee recommended that staff refer these matters to the Professional Standards Committee.

**Examinations** – The Committee reviewed and approved the following staff-approved applicants to sit for the Uniform CPA Examination:

John Ackerson  
Shelia Adams  
Carolyn Alford  
Benjamin Allison  
David Almonte  
Donna Alston  
Gregory Alvord  
Oyebukunola Ande  
Michael Anthony  
Jason Baillargeon  
Melissa Baird  
Elizabeth Baker  
Jason Barnes  
Elisabeth Baumann  
Hirut Benalfew

Paul Benedict  
Lamar Benton, Jr  
Tae Berg  
Audrey Blackburn  
Paul Blaylock  
Kevin Bolick  
Mark Bondo  
Steven Bondor  
Craig Bonney, Jr  
Quanita Bowden  
Raymond Bower  
Kristi Bray  
Michele Brewer  
Caroline Brown  
Jonathan Buckner

Judith Bukenya  
Dara Burke  
Tami Burris  
Faith Bynum  
Rebecca Cahoon  
Sarah Calhoun  
Melanie Caprara  
Alan Cardoso  
Jacob Case  
Tong Chen  
Wenliang Chen  
Wing-Wah Chu  
Mark Collins  
Daniel Conklin  
Patrick Craig  
Natalie Crisp  
Heather Cromwell  
Brittany Crossland  
Abby Dattero  
Carolyn Davis  
Cedric Davis  
Meghan Davis  
Andrew Davis, Jr  
Kent Dehart  
Christopher Dietz  
Garrett DiMond  
William Dooley  
Sara Dorman  
Rochelle Dotzel  
Brittany Dress  
Arrington Driver  
David Edwards  
Ilene Eisenrod  
Brenda Eldridge  
Jenna Ertel  
Jan Ezzell  
Laronda Farland  
Lindsey Ferguson  
Sheralyn Fields  
Meredith Fincher  
Nicole Fincher  
Cheryl Fluhr  
Meghan Flynt

Thomas Forbes, Jr  
Jennifer Ford  
Caitlin Forrest  
Kathleen Fransen  
David Furr  
Ethan Gallagher  
Ryan Ganfield  
Nancy Gibson  
Junko Gilbert  
Amber Gill  
Nathan Goldman  
Lauren Gray  
Turiya Gray  
Olivia Grieser  
Danielle Griffith  
Ashley Gwaltney  
Baryn Haas  
Cara Hall  
Adrienne Hankerson  
Jamie Harris  
Deirdre Hart  
Mackenzie Henry  
Derek Herr  
Mary Higginbotham  
Denise Higgs  
Travis High  
Toni Hodge  
Farah Hollingsworth  
Regan Holloman  
Tracey Holmes  
Jessica Hondros  
Beverly Houie  
Kathleen Howard  
Tiffany Howard  
Jennifer Hugg  
Carol Iacovelli  
Cynthia Isaksen  
Jan Johnson  
Ronnie Johnson  
Ryan Jones  
Jacob Joyner  
Thomas Key, Jr  
Biplab Khatri

Daniel Kramer  
Wolfgang Kueng  
Gonca Kurt  
Allen Landel  
Esther Lee  
Timothy Lee  
Andrea Leffingwell  
Joseph Lentz  
James Levy  
Ying Li  
Heather Livingston  
Arun Malik  
Anne Mann  
Yuying Mao  
Luke Markey  
Jennifer Martin  
Jeremy Martin  
Jonathan Martin  
Ashley Matthews  
Erin Mayberry  
Megan McCormack  
Inge McCrory  
Joshua McLaughlin  
Chad McManus  
Brian McNeil  
Eugenia Medynskaya  
Maggie Merrell  
Katherine Merrick  
Lane Miller  
Brooke Molineux  
Scott Moore  
Nicole Morch  
Matthew Mullen  
Jenna Mullikin  
Jerry Murphy  
William Murray, III  
Leah Nichols  
Jaimie Niemond  
Victor Ofori-Boadu  
Kathleen Palme  
Callie Parker  
Genoba Parker  
Lynsey Parker

Jennifer Parsons  
Arpit Patel  
Jenna Patkunas  
Michael Penegar  
Shelley Phelps  
Jon Philipkosky  
Adam Pierson  
Akilah Pitt  
Rachel Pope  
Jennifer Prescott  
Sarah Proctor  
Kelly Quinn  
Christina Quintano  
Austin Ramsey  
Charles Rasmussen  
Jake Rau  
Emily Roberts  
Craig Rose  
Catherine Russell  
Christopher Sammons  
Brooke Saunders  
Byron Schueneman  
Robert Schwarz  
Wesley Schwenk  
Brett Senchyshyn-Maciukiewicz  
Ruoqing Shan  
Terry Shaw  
Amber Sheeler  
Clinton Shoemaker  
Amrik Singh  
Kara Smeltzer Stout  
Kimberly Smith  
Wilfred Smith, Jr  
Elizabeth Sparks  
Kira Staggers  
Shermeca Stanton  
Seth Starner  
Johnny Stone, Jr  
Greg Stribos  
Kuei Fen Sun  
John Taylor  
Emily Thompson  
Jon Thompson

Deborah Trout  
Mark Tull  
Jason Twiggs  
Angela Tyson  
Brenton Umphlett  
Alexandra Valier  
Joshua VanNamee  
William Varnedoe, Jr  
Nicki Vaughn  
Paul Wapner  
Jason Ward  
Craig Warren  
Melissa Warren

Lynn Weiner  
Dorothy Wesson  
Ivonne White  
Elizabeth Whitmer  
Audrey Wilhelm  
John Williams  
Robert Williams  
Whitney Williams  
Jennifer Wilson  
Kevin Wilson  
Kevin Wyatt  
Nancy Yates

**Rescind Form of Practice Statements** – Clifford Ralph Stalter (#34869) signed a Form of Practice Statement due to his employment. However, due to a change in Mr. Stalter’s employment, staff recommended that the statement be rescinded. The Committee approved staff recommendation

**PUBLIC HEARING:** President Jordan called the Public Hearing to Order to hear Case No. C2009035 – William Avery Neaves. Mr. Neaves was not present at the Hearing nor was he represented by counsel at the Hearing. Mr. Brooks was sworn and presented testimony. Messrs. Rodriguez and Cook moved to approve a Board Order (Appendix II) permanently revoking the North Carolina CPA certificate issued to Mr. Neaves. Motion passed with seven (7) affirmative votes and zero (0) negative votes. The entire Public Hearing is a matter of public record.

**PUBLIC HEARING:** President Jordan called the Public Hearing to Order to hear Case No. C20085958 – Walter A. Skorski, CPA #28658. Mr. Skorski was not present at the Hearing nor was he represented by counsel at the Hearing. Mr. Brooks was sworn and presented testimony. Messrs. Rodriguez and Cook moved to approve a Board Order (Appendix III) permanently revoking the North Carolina CPA certificate issued to Mr. Skorski. Motion passed with seven (7) affirmative votes and zero (0) negative votes. The entire Public Hearing is a matter of public record.

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** Walter C. Davenport, CPA, a former president of the Board, requested that the Board nominate him for the position of Chair of NASBA for 2011-2012. Mr. Barber and Ms. Lynch moved to nominate and support Mr. Davenport for the position of Chair of NASBA for 2011-2012. Motion passed with seven (7) affirmative and zero (0) negative votes.

ADJOURNMENT: Messrs. Cook and Glover moved to adjourn the meeting at 11:07 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks  
Executive Director



Michael C. Jordan, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2009129

IN THE MATTER OF:  
Kenneth H. Griffin, #15985  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 15985 as a Certified Public Accountant.
2. Respondent informed the Board on his 2008-2009 individual certificate renewal (renewal) that he had obtained thirty-eight (38) hours of continuing professional education (CPE), which included some CPE earned between January 1, 2008, and June 30, 2008, and two (2) hours of CPE carryforward to meet the 2007 CPE requirement.
3. Based on Respondent's representation, the Board accepted his renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2007 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent could only provide the certificate or certificates of completion needed to document thirty (30) hours of CPE of the thirty-eight (38) hours of CPE that Respondent claimed he earned between January 1, 2007, and June 30, 2008, as was reported on his renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

Consent Order - 2  
Kenneth H. Griffin

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is deemed insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reissuance of his certificate for at least one (1) year from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance -application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. 3 moral character affidavits, and
  - d. Forty eight (48) hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group or self-study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

Consent Order - 3  
Kenneth H. Griffin

CONSENTED TO THIS THE 9<sup>th</sup> DAY OF February, 2009-2010.

*Ken Griffin*

Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF FEBRUARY  
2009:  
2010

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:

*Michael C. Justice*

President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2009035

IN THE MATTER OF:  
William Avery Neaves, #7117  
Respondent

BOARD ORDER

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on February 22, 2010, that:

FINDINGS OF FACT

1. The parties have been properly identified.

---

2. The Board has jurisdiction over the Respondent and this Matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
8. While he was licensed as a certified public accountant, Respondent practiced through a professional corporation firm that was registered with

the Board. Respondent was the sole owner of said professional corporation. The firm registration for Respondent's professional corporation was suspended by the Board on January 31, 2007, and with the North Carolina Secretary of State's office on July 2, 2007, for failure to renew the firm registration.

9. On August 13, 2007, Respondent's North Carolina CPA certificate was forfeited for failure to renew. As of the date of this Order, Respondent has failed to return his forfeited CPA certificate. Nevertheless, unless Respondent Neaves' certificate is revoked, Respondent Neaves could otherwise seek reinstatement or reissuance of his CPA certificate pursuant to the Board's Rules.
10. On March 10, 2005, Respondent was appointed as the administrator for an estate.
11. On December 22, 2008, the Surry County Clerk Superior Court entered an "Order to Remove Administrator" in which the Clerk found that Respondent had commingled estate funds with his personal funds. Based on this finding, the Surry County Clerk Superior Court removed Respondent as the estate administrator pursuant to NCGS §28A-9-1(a)(3) (removal for violation of fiduciary duty through default or misconduct), and ordered that Respondent repay certain monies to the estate and return to the Surry County Clerk Superior Court any estate records held by Respondent pursuant to NCGS §28A-23-3(e) (prohibiting payment of commission to administrator found guilty of default or misconduct). Respondent failed to comply with the order issued by the Clerk in returning assets and reimbursement of funds. Although Respondent appealed the Clerk's Removal Order, Respondent failed to appear at the appeal hearing, and the Resident Superior Court Judge thus entered an Order on March 5, 2009, dismissing the appeal.
12. Respondent has continued to use the CPA title after he had forfeited his certificate. Records filed in connection with the Estate and the Removal Hearing show that (a) on August 31, 2007, Respondent wrote, signed, and cashed an estate check he made out to "Avery Neaves, CPA" for a "final fee;" (b) on September 10, 2007, Respondent signed a final estate account under oath as "W. Avery Neaves, CPA;" and (c) Respondent subsequently endorsed the check as "Avery Neaves, CPA." A party to the Estate proceedings has provided information indicating that Respondent has made other unauthorized uses of the CPA title. As of the date of this Emergency Order, Respondent continues to be listed on various internet directories as a "CPA" doing business through his suspended CPA firm.

13. After receiving documents filed with the Surry County Clerk Superior Court which identified Respondent as a CPA, Board staff sent letters to Respondent's last known mailing addresses regarding his use of the CPA title while not licensed. Respondent failed to respond and/or claim these first-class and certified mailings.
14. On September 21, 2009, the Board, based on the above serious allegations and substantial evidence, issued an Emergency Order for Revocation and Notice.

CONCLUSIONS OF LAW

1. Respondent's actions as set out above constitute violations of NCGS 93-3, 93-4, 93-12(9)(d)(e) and 21 NCAC 08J .0101(d), 08N .0201, .0202, .0203, .0204, .0206, .0208, and .0302(a).

---

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, William Avery Neaves, is hereby permanently revoked.
2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

This the 22<sup>nd</sup> day of February 2010 .



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: \_\_\_\_\_  
President

*Michael C. Judge*

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C20085958

IN THE MATTER OF:  
Walter A. Skorski, # 28658  
Respondent

BOARD ORDER

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on February 22, 2010, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondent and this Matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
8. In December of 2000, the NC Board staff wrote to Respondent, who was authorized by the North Carolina State Board of CPA Examiners (NC Board) to practice as a CPA in North Carolina under a temporary permit, regarding his failure to promptly respond to an inquiry and a subpoena from the New Jersey Board of Accountancy (NJ Board). In February of

2001, the NJ Board informed the NC Board staff that the subpoena had been rescinded and Respondent's license was in good standing with the NJ Board. The NC Board thereafter granted a reciprocal certificate to Respondent on February 19, 2001.

9. In August of 2001, Respondent failed to renew his North Carolina CPA certificate because the check he submitted for his renewal fee was returned by the bank for insufficient funds. The NC Board staff thus notified Respondent on August 17, 2001, that his North Carolina certificate was forfeited and demanded that he immediately return the certificate. However, Respondent failed to return his forfeited North Carolina CPA certificate until he applied for reinstatement in October of 2001.
10. On November 19, 2001, the NC Board approved a Consent Order allowing Respondent to reinstate his North Carolina certificate and in which Respondent agreed to pay \$100.00 in administrative costs for failing to return his forfeited North Carolina CPA certificate to the Board within fifteen (15) days of receiving his notice of forfeiture.
11. The NC Board staff recently obtained evidence that, in June of 2003, Respondent failed to disclose, in the moral character data section of his 2003-2004 North Carolina certificate renewal, the North Carolina misdemeanor conviction of writing a worthless check. Respondent also failed to notify the Board within thirty (30) days of this criminal conviction as required by the Board's rules.
12. In September of 2004, the NC Board staff advised Respondent that he had failed to complete his 2003 CPE by the appropriate deadline. Pursuant to a Board Order, Respondent was issued a conditional certificate for a year, but the \$100.00 civil penalty was waived.
13. In July of 2006, the NC Board issued an Order to Respondent regarding his failure to register his firm by the appropriate deadline. Respondent was issued a conditional certificate for a year and required to pay a \$100.00 civil penalty.
14. On November 20, 2006, the Board approved a Consent Order censuring Respondent for his failure to return client records in a timely manner upon demand.
15. The NC Board staff recently obtained evidence that, in June of 2008, Respondent failed to disclose, in the moral character section of his

2008-2009 certificate renewal, the discipline of a \$1,000.00 civil penalty imposed by the NJ Board for failing to register his CPA firm in New Jersey.

16. In October of 2008, the NC Board received a complaint from another client alleging that Respondent failed to exercise due professional care in providing personal and business accounting and tax services to the client. The client also alleged that Respondent failed to return client records upon demand.
17. During the NC Board staff's investigation of this complaint, Respondent failed on at least three (3) occasions to timely respond to correspondence from the NC Board staff.

CONCLUSIONS OF LAW

1. Respondent's actions as set out above may be found to constitute violations of NCGS 93-12 (9) b and e and 21 NCAC 08N .0201, .0202 (b)3, .0204, .0206, .0208, .0211, .0212, and .0305.

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Walter A. Skorski, is hereby permanently revoked.
2. The practice privilege for Respondent, Walter A. Skorski, and his individual practitioner CPA firm by which Respondent might offer to perform or perform public accounting services to North Carolina clients is permanently revoked.

This the 22<sup>nd</sup> day of February 2010 .



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: Michael C. Jordan  
President