

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
June 23, 2010
Grandover Resort and Conference Center
Greensboro, NC

MEMBERS ATTENDING: Michael C. Jordan, CPA, President; Maria M. Lynch, Esq., Secretary-Treasurer; Wm. Hunter Cook, CPA; Bucky Glover, CPA; and Jordan C. Harris, Jr.

STAFF ATTENDING: Robert N. Brooks, Executive Director; and J. Michael Barham, CPA, Deputy Director.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Maximo Mukelabai, CPA, NCACPA; John Gilberto, CPA, NCACPA; and J.R. Lawson, NCSA.

CALL TO ORDER: President Jordan called the meeting to order at 10:00 a.m.

MINUTES: The minutes of the May 20, 2010, meeting were approved as submitted.

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

LEGISLATIVE AND RULE-MAKING ITEMS: The Executive Director reported that the non-technical rule changes approved by the Board at its April 26, 2010, meeting were approved by the Rules Review Commission at its June 17, 2010, meeting.

NATIONAL ORGANIZATION ITEMS: Mr. Cook reported on his attendance at the AICPA Spring Council meeting held May 23-25, 2010, in San Diego, CA.

Mr. Glover reported on the attendance of Board members and Executive Staff at the NASBA Eastern Regional meeting held June 9-11, 2010, in Charleston, SC.

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

Case No. UT2009235 – Thaddeus Joseph Shalek – Accept the signed Cease and Desist Order (Appendix I).

Case No. C2010071 – Thomas Hein – Accept the signed Cease and Desist Order (Appendix II).

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

Original Certificate Applications - The following were approved:

Karen Nancy Goodchild

Collin Lee Sumrall

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

Joseph A. Newcomb T5922

Rebecca Brooks Babcock T5931

Sarah Lorena Gass T5923

Jeremy Scott Handlon T5932

Meredith Brooks Custer T5924

Gary Schena T5935

Steven Gilbert Johnson T5925

Michele Lynn Nichols T5936

Siamak Djahanbanooi T5926

John Allan Meese T5937

Christine Kirk T5928

Michael Jarrett Davis T5938

Robert Wagner T5929

Bradford Thomas Tyson T5939

David Harrison Perkins T5930

J. Gray Lambe T5940

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

Charles E. Bell, CPA, P.C.

Tim Koch PLLC

Jeff Boldon, CPA, PLLC

Heather Richter, CPA PLLC

Debbie Brower CPA, PLLC

Wesley Shelton, PLLC

Mary A. Dionne, CPA PLLC

Stephen F. Vaughan, CPA, PA

Hanson, CPA PLLC

Retired Status Applications - The Committee approved the following requests for retired status because the individuals are completely retired and do not receive any earned compensation for current personal services in any job whatsoever:

Carolyn Ball Barry #15033

Catherine Dziubczynski #27084

Mary Weigel Blakeslee #18844

Xiaorong Hu #32198

Anne Pemberton Britt #12793

Spencer B. Rhodes #7096

Yingli Chen #32593

David R. Smith #22680

Marvene Pope Creech #14849

Billy Fred Warf #8146

Extension Requests - The Committee approved Danica Little (#31533) for extension for completion of CPE until June 30, 2010.

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

Daniel Acosta	Matthew Crocker
Jawad Afzal	Elizabeth Crumpton
Stephanie Aldridge	Jose Cuellar
Danielle Alexander	Cedric Davis
Elaine Andrews	Travis Dickenson
Alicia Angell	Kimberly Dudley
Rebeka Arrants	Ryan Dupree
James Askew	Amy Edwards
Michelle Avant	Michael Estes
Lindsay Bachner	Xingzi Fang
Bruce Baird, Jr	Laronda Farland
Norma Barnes	Leah Farris
Terry Bass	Cheryl Fluhr
Dennis Batres	Caitlin Forrest
Tanya Bazooband	Ashley Fry
Jason Berke	Rachel Gable
Andrew Bogan	Ashley Gabriel
Lori Bogues	Brian Gantt
Michelle Boudreau	Eric Glenn
Justin Boyd	Kristy Grady
Daniel Braboy	Erica Graves
Tony Brewer	Adrien Gray-Ruiz
Linda Bridges	Jason Haggins
David Briley	Katherine Hale
James Brooks, III	Benjamin Hamilton
Andrew Brothers	Kristen Hand
Tracy Bryne	Ashley Hardy
Bryan Buckingham	Yashekia Harper
Daniela Cammarota	Deirdre Hart
Laura Canady	Christopher Haynes
Christopher Canrobert	Elizabeth Hernandez-Soriano
Jenna Caprara	Robin Heyer
Benjamin Carlson	Amy Hilfiker
Matthew Cauley	Andras Hock
Hui Chang	Caroline Hodge
Rebecca Chlopek	Lynn Hoehstetter
Christine Colton	Steven Hogan
Charlene Cook Controne	Patrick Holland
Jonathan Cothran	Lisa Holmes
Ryan Coutinho	Jonathan Howard
Bryce Creedon	Amber Hoyle

William Humphries
Kia Ikpe
Kwandra Jarman
Garrett Jernigan
John Johnston
Diana Kincer
Abby Kinscherf
Wolfgang Kueng
Kelly Lambe
Carrie Lee
Jacob Lemberg
Holly Lemons
Rene Leondiris
Kristen Lewis
Darren Lindsay
William Lowe, Jr
Stephanie Mabe
Kate MacLeod
Carroll Mann
Judy Marett
Griffin Mazur
Christopher McCurdy
Katherine Merrick
Christopher Metzler
Melissa Miller
Jennifer Mills
Aleksandr Milmeyster
Maggie Mitchell
Sean Mitchell
Maureen Moloney
Trevor Morgan
David Mulvihill
Jaclyn Murdock
Lee Musselwhite
Milind Nagarsheth
Neil Naik
Joseph Nash
Christina Nelen
Jianming Ni
Betty Nina
Audrea Norris
Angela Outterbridge
Andrea Owenby
Anne Patefield

Jennifer Pendergrast
William Perrault
Benjamin Phillips
Suzanne Pitsiniagas
James Porter
Melissa Purdue
Ellen Quinby
Renea Reed
Ashley Reynolds
Samantha Reynolds
Manda Ritch
Catherine Russell
Bartosz Ryba
David Schuler
Wesley Schwenk
Brett Senchyshyn-Maciukiewicz
Tia Shoemaker
Olanrewaju Shofoluwe
Kimberley Simmons
Jill Smith
Peter Spell
Jesse Spence
Jonathan Spires
Kelly Stacy
Michael Starr
Marcus Stevens
Amie Stewart
Ted Stewart, jr
Xichen Sun
Mi Ja Sutthoff
Michelle Swanson
Margaret Szewczyk
Willie Tate
Genessa Tetterton
Samone Thomas
Stevenson Tranquille
Deborah Trout
Bethany Uhas
James Upton
Herman Vaniford
Nicki Vaughn
Ryan Walton
Sarah Washburn
Holley White

Lisa White
Richard Willis
Cassandra Wilson
Tanya Winters
Melissa Wise
Jeanne Womble

Lizabeth Wyche
Inja Yoon
Margaret Young
Michael Young
Zheng Zhuang

Miscellaneous - Staff requested that the Committee review a hypothetical situation regarding a reinstatement applicant. The Committee approved the application.

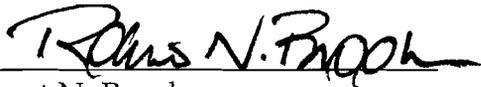
CLOSED SESSION: Messrs. Harris and Glover moved to enter Closed Session with Executive Staff to discuss a personnel matter. Motion passed.

PUBLIC SESSION: Messrs. Cook and Jordan moved to re-enter Public Session. Motion passed.

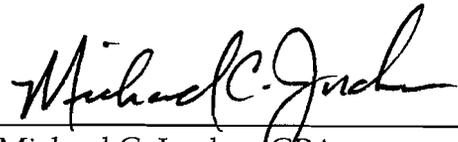
ADJOURNMENT: Messrs. Harris and Glover moved to adjourn the meeting at 11:04 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Michael C. Jordan, CPA
President

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Thaddeus Joseph Shalek
Respondent

NOTICE OF APPARENT VIOLATION
AND DEMAND TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by N.C.G.S. §93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N.C.G.S. §93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to N.C.G.S. §93-3 "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under N.C.G.S. §93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, Respondent Thaddeus Joseph Shalek (hereinafter "Respondent Shalek") has a principal place of business in North Carolina but is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state; and

WHEREAS, Respondent Shalek and his non-CPA firm employer have traded upon the title "CPA" by identifying Respondent Shalek on the non-CPA firm's website as a CPA. Respondent Shalek's identification as a CPA conveys the false impression that he is authorized to use a title other than 'accountant' when, in fact, he is not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such a representation is misleading and contrary to N.C.G.S. §93-1 and §93-3.

THEREFORE, Respondent Shalek is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until Respondent Shalek has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

BY: Robert N. Brooks
Robert N. Brooks, Executive Director

DATE: April 23, 2010



5/4/2010

Gentlemen,
Please recognize the fact that the information has been removed from the website. But I have begun the process to transfer my license from Ch to NC - I have been in communication with your office.

In lieu of civil proceedings authorized by N.C.G.S. §93-12(16), the Board will accept Respondent's consent to this Demand.

Consented to:

BY: Thaddeus J. Shalek DATE: 5/5/2010
Thaddeus Joseph Shalek

North Carolina State
Durham County

Sworn to (or affirmed) and subscribed before me this day by personal knowledge.

[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a _____] [a credible witness has sworn to the identity of the principals Thaddeus Joseph Shalek.]

Kitara A. Smith
Notary Public Signature

Notary Seal

Kitara A Smith
Notary Public Printed Name

May 5 2010
Date

March 12 2013
My Commission Expires



THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Thomas Hein, Case #C2010071
Respondent

NOTICE OF APPARENT VIOLATION
AND DEMAND TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners is authorized by N.C.G.S. §93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N.C.G.S. §93-1 (a)(3), "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued under the provisions of this Chapter."

WHEREAS, pursuant to N.C.G.S. §93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant.

WHEREAS, pursuant to N.C.G.S. §93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, Respondent Thomas Hein (hereinafter "Respondent Hein") is not currently licensed by the Board as a certified public accountant and,

WHEREAS, Respondent Hein allowed his name to appear on a personal resume which identifies him as a "CPA" thereby conveying the impression that he is authorized to use a title other than 'accountant' when, in fact, he is not lawfully authorized to perform any service using a title other than "accountant" in this State. Such a representation is misleading and contrary to N.C.G.S. §93-1, §93-3, and §93-6.

THEREFORE, Respondent Hein is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from use of the title "CPA" and identify himself only as "accountant."

North Carolina State Board of Certified Public Accountant Examiners
Michael C. Jordan, CPA, President

BY: Robert N. Brooks
Robert N. Brooks, Executive Director

DATE: May 14, 2010





In lieu of civil proceedings authorized by N.C.G.S. §93-12(16), the Board will accept Respondent's consent to this Demand.

Consented to:

BY:

Thomas Hein DATE: 5/19/2010