

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**August 19, 2009**  
**1101 Oberlin Road**  
**Raleigh, NC 27605**

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**MEMBERS ATTENDING:** Michael C. Jordan, CPA, President; Jeffrey T. Barber, CPA, Vice President; Maria M. Lynch, Esq., Secretary-Treasurer; Norwood G. Clark, Jr., CPA; Jordan C. Harris, Jr.; and Arthur M. Winstead, Jr., 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; Sharon Bryson, COO, NCACPA; Joan Pharr, CPA, Chair, NCACPA; John Morgan, CPA, Esq., NCACPA; Dan Purvine, NCACPA; and Curt Lee, Legislative Liaison, NCSA.

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

**MOMENT OF SILENCE:** President Jordan asked those present to observe a moment of silence in remembrance of Leonard W. Jones, CPA, a past president of the Board, who passed away August 7, 2009.

**MINUTES:** The minutes of the July 20, 2009, meeting were approved as submitted.

**FINANCIAL AND BUDGETARY ITEMS:** The July 2009 financial statements were accepted as submitted.

Mr. Barber and Ms. Lynch moved to approve the Board audit (Appendix I) for the year ending March 31, 2009. Motion passed.

**NATIONAL ORGANIZATION ITEMS:** Messrs. Winstead and Barber moved to approve the response to the AICPA Exposure Draft, *Statement on Auditing Standards, External Confirmations*. Motion passed.

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

Case No. C2009044 – W.Y. Webb, Case No. C2009045 – T.R. Ward, and Case No. C2009046 - J.D. Smith – Withdraw the Notice of Hearing because the above-named individuals rescinded their request for a hearing.

Case No. C20085857 – Donald E. Gillespie – Approve the Notice of Hearing for December 17, 2009, at 10:00 a.m.

Case No. C20085725 – Cecelia A. Elkins – Approve the signed Consent Order (Appendix II).

Case No. C2009130 – Joseph F. Trepanier, III – Approve the signed Consent Order (Appendix III).

Case No. C2009135 – Mark A. DiGirolamo – Approve the signed Consent Order (Appendix IV).

Case No. C20085968 – Close the case without prejudice.

Case No. C2009094 – Close the case without prejudice.

Case No. C2009098 – Close the case without prejudice and with a Letter of Warning.

Case No. UT2009161 – Matthew Dubbeld – Accept the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix V).

Case No. C20085875 – Leonard W. Jones – Withdraw the Notice of Hearing because of Respondent's death.

#### **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 were approved:

Stacey Lynn Jones

Jay Fredrick Lookabill

Nisha Nair

Caleb G. Tevis

Wen-Chi Wang

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

Robert C. Acuff

Jill Annis Ahrens

Robert Young Alexander

William Elmore Allison III

Michael Gary Austin

Lonnie John Bewernitz

Andrew Wharton Blair

James Zachary Bowman

Laura Michelle Brown

Darren Paul Buer

Harry Bassett Cardwell IV

Catherine A. Davenport

John Edward Dunn Jr.

Marina C. Fotinos

Wesley O'Brian Glover

John Wayne Griffin Jr.

Amber Lee Groesser

Michelle Rufty Holland

Stacey Lynn Jones

Kory Lee Klug

Jay Fredrick Lookabill

Clara Kathleen Loose

Matthew Ryan McGarry

Andrew Alton Medlin

Thomas Danieley Monte

Sean Farrell Moran

Nisha Nair

Brooke Mims Owen

Jennifer Renea Pacheco

Kimberly Golden Patterson

Lori Halstead Perry

Sean Joseph Regan

Jennifer Rhodes Reilly

Joannis Terry Sitaras

Caleb G. Tevis

Allan R. Thompson

Kristen Lee Tripp  
Brandon L. Veler  
Minyan Wang

Wen-Chi Wang  
Lora Katherine Wiggs  
Matthew Rand Wilson

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

Ashleigh Maureen Arnett  
Richard Alan Boris  
Benny Joseph Buras Jr.  
Amy Michelle Butala  
Rita M. Fozdar  
Timothy Paul Gallagher  
Kyle Wayne Granholm  
Christopher Joseph Gulya

David Eugene Kapka  
Kimberly Nicole Brown McKinney  
Kevin James Monacelli  
Brandis Burdis Phillips  
Charles Joseph Schrauder  
Michael Anthony Spence  
Alfredo Antonio Suarez  
Noha Melki Tury

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

Martha Lynch Newton T5535  
Jeffrey Grant Tolley T5536  
Satyasomeswar Maruvada T5537  
Shanon Tasheena Curtis T5538  
Reneé Christine Mailler T5539  
Stella Marie Bautista Santos T5540  
Robin Rebecca Rutledge T5594  
Zachary John Noling T5595  
Jeffrey Joseph Brader T5596  
Scott Christopher Coyle T5597

Timo Robert Goodloe T5598  
Lizabeth Ruth Trimble T5599  
Robert Zachery Slappey T5600  
Jennifer C. Caldwell T5601  
Robert Vincent Birch T5602  
Eric Randolph Ritz T5603  
Shelly Marie Clark T5604  
Joseph Franklin Stover T5606  
Galina D. Hincker T5607

**Reinstatements** - The following were approved:

Barry Dale Church #18848  
Janice Rice Crook #15244

Joseph Milton Hart, Jr. #11022  
Emily Riche Massey #26359

**Reissuance of New Certificate and Consent Agreement** - An application for reissuance of new certificate and consent agreement submitted by Celeste Halifax Honaker (#16102) was approved.

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

Frank Hajek & Associates, P.A

Henderson & Hill, PLLC

Bryan W. Jenkins, CPA, PLLC  
Lancaster & Townsend, CPA's, PC  
Nicholson & Company, CPAS, PLLC  
Francine R. Noel, CPA PLLC

Smith Dickson, CPA, Inc.  
Elena Utkina CPA Associates, PLLC  
Staley CPA, PLLC  
Williams, McKinzie & Thompson 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:

Margaret Sheridan Kuhn #10740

Larry David Mabry #4096

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

Sahirah Al-Uqdah  
Kristina Allgood  
Michael Anthony  
Chad Antley  
Erin Archer  
James Askew  
Jewel Bailey  
Angela Barnes  
Terry Bass  
John Becker  
Michelle Beyer  
William Biney  
Rebecca Black  
Audrey Blackburn  
Jennilee Botts  
Quanita Bowden  
Justin Boyd  
Whitney Boyles  
Jennipher Branch  
Daniela Cammarota  
Jennifer Causey Johnson  
Christian Cederholm  
Eric Cheek  
Matthew Choplin  
Megan Cline  
Charles Cloninger  
Deborah Cobb  
Daisy Colmer  
Christine Colton

Joyce Comer  
Patrick Craig  
Emily Daniel  
Amanda Davis  
Patrick Dewey  
H-Rin Eban  
Nicole Emanuel  
Sonya Evans  
Peter Evenson  
Louis Falzone  
Scott Farkas  
Claude Felmet  
Teresa Fife-Paylor  
Leslie Finch  
Susan Fleck  
Shannon Freeman  
Timothy Gacsy  
Brandon Gallion  
Michael Giles  
Karin Gillespie  
Heather Hall  
Elizabeth Hanlon  
John Hartman  
Christian Hernandez  
Cassandra Hickey  
John Holladay  
Kenneth Hollingsworth  
Jessica Hondros  
Kyle Hunter

Juliet Hurley  
Sandra Infantino  
Angela Ivey  
Brittany Jackson  
Hunter Jackson  
Rachel Jackson  
John Johnston  
Cristen Jones  
Cindy Keen  
Rachael Kennedy  
Gonca Kurt  
Edward Landi  
Erin LaVoie  
Jonathan Layne  
Chun Lee  
Thomas Lee  
Thomas Lee  
Holly Lemons  
Yuen Li  
Paige Littlejohn  
Regina Lloyd  
Lisa Lu  
Suzanne Luck  
Joseph Maganga  
Amanda Magruder  
Wanda Manning  
John Marks  
Paola Marte  
Tiffany Martin  
Kristin Mayo  
Jeffery McClendon  
Zachary McCorkle  
Aviance McCray  
Kirsten McLean  
Janel McMillan  
Matthew McNealy  
Christopher McVicker  
Jill Mildenhall  
Melissa Miller  
Nona Miller Knott  
Jennifer Mills  
Brittany Murray  
Steven Natoli Durant

Tyiesha Nixon  
Audrea Norris  
Olga Oganosov  
Robert Olich  
Odaro Omoruyi  
John Ormesher  
Matthew Paddock  
Theresa Poole  
Dipthi Ramakrishnan  
Stacey Rash  
Percy Rogers  
John Rooney  
Ashley Royall  
Angela Sedberry  
Ruoqing Shan  
Brian Sharp  
Tony Sicheloff  
Anna Smathers  
Harriett Smith  
Heather Sommer  
Timothy Stankus  
Seth Starner  
Roxanne Stiles  
Thomas Stone  
Jayme Stroud  
Scott Sykes  
Nathan Tate  
Candice Tew  
Julie Theberge  
Monica Thomas  
John Tyrpak  
Mark Vande Guchte  
William Vanhook  
Cassmer Ward  
Clare Wesley  
Thomas West  
David Wilson  
Kevin Wilson  
Teddy Wilson  
Isaac Winsor  
Lee Yeung  
Lingyun Zhang  
Maryia Zhuk

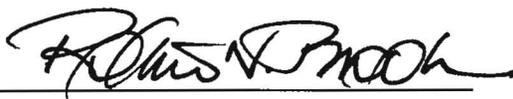
Staff recommended that the Committee determine and accept the grades received for the April - May 2009 exams. Twenty-five files with grade reports were randomly selected and reviewed by a Board member. The Committee approved staff recommendation.

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** The Board reviewed the proposed 2010 Board meeting calendar. The Executive Staff will present a revised proposed calendar to the Board at the September 21, 2009, meeting.

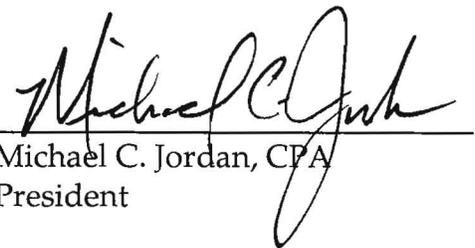
**ADJOURNMENT:** Mr. Barber and Ms. Lynch. moved to adjourn the meeting at 10:41 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks  
Executive Director



Michael C. Jordan, CPA  
President

**NORTH CAROLINA STATE BOARD  
OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS**

**FINANCIAL STATEMENTS**

**FOR THE FISCAL YEARS ENDED  
MARCH 31, 2009 AND 2008**

**BOYCE, FURR & COMPANY, LLP  
CERTIFIED PUBLIC ACCOUNTANTS  
RALEIGH, NORTH CAROLINA**

**INDEPENDENT AUDITORS' REPORT**

Governor Beverly Perdue  
The General Assembly of North Carolina  
North Carolina State Board of Certified Public Accountant Examiners

We have audited the statements of net assets of the North Carolina State Board of Certified Public Accountant Examiners as of March 31, 2009 and 2008, and the related statements of revenues, expenses, and changes in net assets, and cash flows for the fiscal years then ended. These financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the North Carolina State Board of Certified Public Accountant Examiners as of March 31, 2009 and 2008, and the changes in financial position and cash flows for the fiscal years then ended in conformity with accounting principles generally accepted in the United States of America.

Management's Discussion and Analysis is not a required part of the financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit this information and express no opinion on it.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary schedules listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in our audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Boyce, Furr & Company, LLP*

August 6, 2009

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C20085725

IN THE MATTER OF:  
Cecelia A. Elkins, #12014  
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 12014 as a Certified Public Accountant.

Count 1

2. In May of 2005, Respondent was engaged by a client to assist in the preparation of delinquent state and federal tax returns for the multiple tax years beginning in 1996.
3. Despite numerous requests in the intervening time including certified mail requesting the completed tax returns or the return of the records provided for the engagement by June 16, 2008, Respondent did not timely respond to the client's requests or provide the client with completed tax returns or the records by June 16, 2008.
4. In a response letter provided to the Board in September of 2008, Respondent stated that delinquent state and federal tax returns for the tax years 1996 - 2006 had been completed and copies provided to the client.
5. Respondent was previously disciplined by the Board for failure to return records upon requests by the client.

Count 2

6. In Board staff's investigation of the complaint filed by the client in Count 1, Respondent failed either to respond or to respond in a timely manner to requests from Board staff.

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.

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 (9)e and 21 NCAC 8N .0206, .0212, and .0305.

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 North Carolina CPA certificate is suspended for six (6) months from the date this Order is approved by the Board and until Respondent applies for and is approved for reissuance of her certificate.
2. The firm registration for Respondent's firm, Cecelia A. Elkins, CPA, is cancelled for six (6) months from the date this Order is approved by the Board and until Respondent completes (1) above and completes a new individual practitioner registration.
3. Respondent shall remit, with the signed Order, a one thousand dollar (\$1,000.00) civil penalty.

CONSENTED TO THIS THE 4<sup>th</sup> DAY OF August, 2009.

Cecelia A. Elkins  
Respondent

Consent Order - 3  
Cecelia A. Elkins

APPROVED BY THE BOARD THIS THE 19 DAY OF 2009,  
2009.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



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

President

*Michael C. Jackson*

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2009130

IN THE MATTER OF:  
Joseph F. Trepanier, III, #32726  
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 32726 as a Certified Public Accountant.
2. Respondent informed the Board on his 2008-2009 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE) which included at least eight (8) hours of non-self study CPE and some CPE earned between January 1, 2008, and June 30, 2008, 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 failed to provide the certificate or certificates of completion needed to document eight (8) hours of non-self study 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.



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 (40) 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 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  
Joseph F. Trepanier, III

CONSENTED TO THIS THE 4<sup>th</sup> DAY OF August, 2009.

Joseph F. Trepanier III  
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF August, 2009.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael C. Fisher  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2009135

IN THE MATTER OF:  
Mark A. DiGirolamo, #26215  
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 26215 as a Certified Public Accountant.
2. Respondent informed the Board on his 2008-2009 individual certificate renewal (renewal) that he had obtained twenty (20) hours of continuing professional education (CPE) which included the annual ethics CPE course and twenty (20) hours of CPE carryforward to meet the 2007 CPE requirement.
3. Based on Respondent's representation, the Board accepted his renewal.
4. Respondent self reported to the Board that he had failed to complete an annual North Carolina (NC) CPE ethics course between January 1, 2007, and June 30, 2008, as was reported on his renewal to meet his 2007 CPE requirement. Respondent informed the Board that he had instead completed an ethics course for Tennessee CPAs. However, Respondent was living in Tennessee, but was not licensed as a CPA in Tennessee as required to claim credit for the Tennessee ethics course in order to comply with the annual NC CPE ethics requirement.
5. 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.

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 ninety (90) days 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 (40) 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  
Mark A. DiGirolamo

CONSENTED TO THIS THE 28<sup>TH</sup> DAY OF JULY, 2009.

Mark DiGirolamo  
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF August, 2009.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael C. Jordan  
President



THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC  
ACCOUNTANT EXAMINERS

IN THE MATTER OF:  
Matthew Dubbeld  
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 admitting him 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 Matthew Dubbeld (hereinafter "Respondent Dubbeld") is not currently licensed or otherwise authorized by the Board as a certified public accountant in North Carolina; and

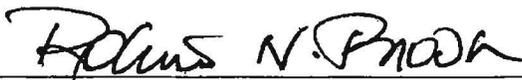
WHEREAS, Respondent Dubbeld is not currently actively licensed or otherwise authorized by the Michigan State Board of CPAs to identify himself as a certified public accountant; and

WHEREAS, Respondent Dubbeld, while working in North Carolina, identified himself as a "CPA" or "Certified Public Accountant" to a North Carolina license applicant (applicant). Subsequently, Respondent Dubbeld signed and had notarized an "Experience Affidavit" in which he indicated that the applicant had received experience "under the direct supervision of a CPA." On the form, Respondent Dubbeld indicated that he had an inactive license in Michigan. However, the Michigan Board has confirmed to this Board that under Michigan accountancy laws and rules, inactive licensees cannot use the title "CPA." Respondent Dubbeld's use of the title "CPA" or "Certified Public Accountant" 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.

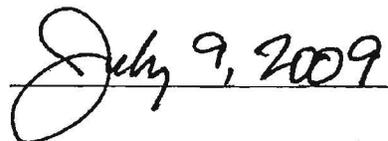
THEREFORE, Respondent Matthew Dubbeld is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until Respondent Dubbeld 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, Executive Director

DATE:



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:

Matthew Dubbeld

DATE:

7/14/09

North Carolina State

Mecklenburg County

Sworn to (or affirmed) and subscribed before me this day by Matthew Dubbeld.  
[I have personal knowledge of the identity of the principals] [I have seen satisfactory evidence of the principals' identity, by a current state or federal identification with the principals' photograph in the form of a \_\_\_\_\_] [a credible witness has sworn to the identity of the principals \_\_\_\_\_].

JESSICA A SCHNEIDER  
NOTARY PUBLIC  
MECKLENBURG COUNTY, NC  
My Commission Expires 12-18-2013

Jessica A. Schneider  
Notary Public Signature

Jessica A. Schneider  
Notary Public Printed Name

7-14-09  
Date

12-18-2013  
My Commission Expires

\*ATTENTION NOTARY: NCGS 10B-24(a) states, "Near the notary's official signature on the notarial certificate of a paper record, the notary shall place a sharp, legible, permanent, and photographically reproducible image of the official seal."