

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

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

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; Bernita Demery, CPA, NCACPA; Suzanne Jolicoeur, AICPA; and Curt Lee, Legislative Liaison, NCSA.

CALL TO ORDER: President Jordan called the meeting to order at 10:07 a.m.

MINUTES: The minutes of the October 21, 2010, meeting were approved as submitted.

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

NATIONAL ORGANIZATION ITEMS: Messrs. Baldwin and Cook moved to approve the response as amended to the Government Accountability Office 2010 Exposure Draft of Government Auditing Standards. Motion passed.

Mr. Jordan commented on the program provided at the NASBA Annual Meeting held in San Antonio, TX, October 24-27, 2010.

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

Case No. C201060 – Michelle M. Loncar – Approve the signed Consent Order (Appendix I).

Case No. C2010213 – Geoffrey N. Kirby – Approve the signed Consent Order (Appendix II).

Case No. C2010180 – Timothy K. McDaniel – Approve the Board Order (Appendix III).

Case No. C2010182 – W. Douglas Karriker – Approve the Board Order (Appendix IV).

Case No. C2010183 – Kimberly O. Branch – Approve the Board Order (Appendix V).

Case No. C201084 – David L. Willis – Approve the Board Order (Appendix VI).

Case No. C2010185 – Nathan D. Benn – Approve the Board Order (Appendix VII).

Case No. C2010159 – Glenn M. Fisher – Approve the signed Consent Order (Appendix VIII).

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:

Lauren Marie Caratura
Ashutosh V. Deshmukh
Kevin Matthew Fusick
Melissa Ann Young

Original Certificate Applications - The following were approved:

Thomas James Aherne
Scott Andrew Anstrom
Maurice Wayne Atkinson II
Allan Robert Autry
Nicholas Grant Baker
Cecil Ainsworth Baldwin III
Sharon L. Ballard
Awaaz Baksh
Andrew Wayne Barker
Maryia Philippovna Barros
Megan Lee Beatty
Jordan Diane Bloodworth
Matthew Wayne Braswell
Amy Louise Broderick
Andrew Michael Brothers
Derick Michael Brumley
Emily Pressley Byerly
Alison Nicole Cannon
Lauren Marie Caratura
Christian Yngve Cederholm
Dana Marie Cipollini
Wendy Marie Clarke
Megan Caroline Copple
Robert Dempsey Corbett
Emily Amanda Cox
Laura Beth Craver
Ian O. Davies
Ashutosh V. Deshmukh
Brandon William DiStefano
Leah Parrott Englebright
Rachel Louise Farmer

Catherine Crosby FitzGerald
Megan Marley Fleiner
David Morris Furr
Kevin Matthew Fusick
Nicholas John Gavalas
Melissa Katheryn Gibbons
Kaitlyn Elizabeth Herman
Lawrence George Hillebrand III
Bradley Thomas Hocking
Mallory Brown Hoidal
Wolfgang Kueng
Allen Roy Landel II
Kristen Marie Lewis
Michael Jabriel Maalik-UL-Mulk
Joey Emmanuel Marsh
Laurie Jeanne Mendoza
Ann Veronica Meyer
Lane Paige Miller
Milind Nagarsheth
Jack Alexander Nichols
Morgan Ashley Pace
Ilona Woisch Page
Richard Steven Pfeffer Jr.
Eric Michael Redner
Charles Harcum Roberts
Michelle Davis Roberts
Jeffrey David T. Seremak
Amber Michelle Smith
Heather Darlene Sommer
William Fred Staton
Toni Mari Thereault

Kari Lyn Warlick
David Merritt Whittington
Daryl Jeffrey Williams

Andrew Timothy Wright
Melissa Ann Young

Staff reviewed and recommended approval of the original application submitted by Casey Lane Gardner. Ms. Gardner failed to disclose pertinent information with her exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Reciprocal Certificate Applications - The following were approved:

Edward Elliott Barker Jr.
Marcus Faulcon Bowen
Cecil Yarbrough Bradley III
Kelly Jean Ciffin
Rick Francis Cohan
Jonathan Lee Cozzens
Shaunti Marie Harvey
Diana L. Jansen
Katherine Debra List
John Frederick Maas
Kevin Thomas Manning

Jeremy Wayne Maxwell
Alexander Nguyen
Joseph Onofrio Noto
Andrew Robert Rosenberg
Alisha A. Sewell
Brett Paul Sowell
Christine Olsen Sowell
Judith Gethen Villella
Alison Gray Wille

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

Leonard Dale Powell T6067
Edward Joseph McGowan Jr. T6068
Christine Olsen Sowell T6069
David Scott Black T6070
Larry Arthur Robert Clever T6071
Jonathan Lee Cozzens T6072
Kelly Jean Ciffin T6073
Judith Gethen Villella T6074
Alexander Nguyen T6075
Katherine Debra List T6076
Diana L. Jansen T6077
Jeremy Wayne Maxwell T6078
Alison Gray Wille T6079

Marcus Falcon Bowen T6080
Kevin Thomas Manning T6081
Wendy Jackson Gates T6082
Regina Phelps Sorrell T6129
Rebecca Templeton Earnhardt T6130
Tracey Lynne Pordon T6131
Susan C. Bersch T6132
K. (Kate) Ellen Anthony T6133
Jennifer Ellen Kimmel T6134
Philip Lewis Kurland T6135
Amy Michelle Parker T6136
Katherine Loraine Lampron T6137
Avil M. Pinder T6138

Reinstatements - The following were approved:

Kimberley Clegg Beecher #34449

Robert Gaines Conner Jr. #24986

Sherry Hagar #26762
Anna Good Orr #16198
Julie Riden Petersen #26323
Reneé Phillips #28591

Alexander Todd Schwarz #19953
Marion Holloway Simmons #29652
Gary L. Williams #18092

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

Denise Frigon Linehan #23885
Michael Howard Lippman #13596

Jason Michael Meggs #28435

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

Butler, P.L.L.C.
Rhea R. Hollars, CPA, PLLC
Kinlaw & Company, PLLC

Lee CPA PLLC
Sherrill, Blake & Harrison CPA PA

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:

Robert Joseph Capettini #12135
William R. Gooden #4330

Joseph Karl Grimm #11269
Margaret McGuire #16051

Letters of Warning - Staff received and recommended approval of the request to rescind the letter of warning awarded to Camilla Buie (#1402). The Committee approved staff recommendation.

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

Patrick Adams
Stephen Adams
Danielle Adams Monroe
Yolanda Adorno
Jawad Afzal
Sahirah Al-Uqdah
Ashley Allen
David Almonte
Robert Ambrose
Brent Ashburn
James Askew

Sally Averett
Lindsay Bachner
Elizabeth Baker
Janice Baker
Julie Barnes
Mark Batchek
Scott Bates
Jonathan Baxter
Nicole Benford
Nathan Berton
Parag Bhutta

Antonio Black
Anthony Blake
Paul Blaylock
Ben Boulris
Patrice Bowden
Daniel Braboy
Ryan Brewbaker
Michele Brewer
James Brooks, III
John Brown, Jr
Bronwen Bryant
Bevan Buchanan
Renee Bumgarner
Michael Burge
Dara Burke
Kelly Burnette
Kimberly Byrd
Shaun Callahan
Christopher Canrobert
Jennifer Capoccia
Joshua Capps
Alan Cardoso
Katrina Carrington
Kim Carter
Michelle Carter
Jennifer Causey Johnson
Kevin Chang
Brett Chapman
Matthew Chase
Amanda Chen
Andy Chen
Wenliang Chen
Galina Chichlova
An Thu Chu
Derek Church
Kathleen Cioni
Rashonda Clark
Karrah Clay
Keith Clithero
Zannoth Coffee
Rebecca Coleman
Stephanie Collins
Daisy Colmer

Joyce Comer
Evgeniya Comfort
Daniel Conklin
Sierra Cooley
Ellen Costa
Jennifer Craig
Patrick Craig
Bryce Creedon
Kevin Cresimore
Natalie Crisp
Matthew Cronmiller
Melissa Culbreth
Amanda Cuthbertson
Carol Daignault
William Darcy
Bradley Davis
Erick De La Torre
David deAndrade
Ryan DeCoudres
Tanya DeGrace
Cassie Dickhut
Jessica Dill
Victoria Dimitrious
Matthew Dinkins
Priscilla Dobson
Melissa Dodson
Rochelle Dotzel
Anna Dunbar
Rafael Duque
Kathleen Durham
Aboubakr Eddraa
Amy Edwards
Kirk Edwards
Trisha Edwards
Brittany Emery
Gregory Ennis
Lashondra Ervin
Jonathan Erwin
Aynalem Eshete
Keith Faulkner
Kendra Ferguson
Meredith Fincher
Nicole Fincher

Christopher Flanagan
Cheryl Fluhr
Chelsea Fogle
Curtis Fogle, Jr
Jennifer Ford
Caitlin Forrest
Shannon Freeman
Rachel Gable
Ashley Gabriel
Vedhas Gandhi
Michael Gannon
Brian Gantt
Elizabeth Garcia
Crystal Gay
Addis Gebreegzi
Jill Gibbs
Jody Gill
Karin Gillespie
Karen Gilsdorf
Chiemi Glazener
Courtney Gleason
Kathryn Godbold
Brett Goodman
Nicholas Granack
Lauren Gray
Turiya Gray
Thomas Groner
Guizi Guan
Shelly Ann Hakim
Michelle Haley
Stephanie Hall
Taylor Hamilton
Joy Hargraves
Ashley Harmon-Poston
Laura Hartley
Kevin Harvey
Brandon Hedrick
Nicole Helman
Christopher Henson
Denise Higgs
Andrea Hodapp
Aaron Holcomb
Farah Hollingsworth

Azile Honeycutt
Yuliang Hou
Jonathan Howard
Tiffany Howard
Joshua Howell
Jamie Hoyle
Qian Huang
Jennifer Huish
Michael Inglut
Akiko Iwamoto
Carla Jacobs
Kimoi James
Jennifer Jameson
Yan Jia
Sommer Johnson
Dana Jones
Michael Jones
Robyn Jones
Nathaniel Jordan
Timothy Joseph
Cindy Keen
Amphone Keonakhone
Daniel Keppler
Brandon Killian
Samuel Kimball
Phyllis King
Scott King
Shannia King
Perry King, Jr
Christina Kmetz
Larry Knop, Jr
Virginia Knott
Amy Kolster
Elizaveta Koneva
Larissa Korniychuk
Daniel Kramer
Gonca Kurt
Rachael Lam
Pamela Lane
Pamela Lauchengco
Carrie Lee
Chun Lee
Elizabeth Lee

Jayme Lee
Timothy Lee
Holly Lemons
Sarah Leonard
Fred Lewis, III
He Li
Meng Li
Yuen Li
Timothy Ligay
Andrew Linville
Catherine Lipka
Zachary Lose
Lovette Love
Mayumi Ishimatsu
Molly Luzader
Matthew Lynch
James Mackintosh, IV
William MacMinn
Amber Maddox
Manivan Manivong
Carroll Mann
Layla Manning
Wanda Manning
Brian Manuel
David Markham, Jr
Jose Marquez
Jesse Marsh
Gregory Marzetta
Kristin Mayo
Angelina McArthur
Jeffery McClendon
Lisa McClinton
Evelyn McCray
Shaneen McKie
Sophia McKinnon
Aaron McMillan
Kathleen McMillan
David McNally
Brian McNeil
Syreeta Mills
Clayton Mitchell
Priyanka Modi
Mary Morrison

Shirley Morton
Azita Movahed
Saeed Munshi
Kristopher Nance
Promise Nevers
Hien Nguyen
Leah Nichols
Marie Norris
Phillip Norriss
Temple Ofikulu
Angela Outterbridge
Andrea Owenby
William Owens
Jessica Paradis
Genoba Parker
Jill Parker
Tara Parks
Timothy Parnell
John Passyn
Chintan Patel
Smita Patel
Daniel Patterson
Carl Pawsat
Jared Payne
Joshua Peng
Stephen Peoples
Sonja Peterson
Stephanie Pflum
Suzanne Pitsiniagas
Michelle Plante
Natalie Podkul
Robert Ponton
Theresa Poole
Cristina Pop
Tonya Pope
Sarah Powers
Beverly Pressley
Devon Privette
Christina Quintano
Pragathi Rai
Laurence Ratnofsky
Jake Rau
Phillip Ray, III

William Raymond, Jr
Carrie Reighard
Kevin Roach
Michelle Robbins
Daniel Roebuck
Elissa Rogers
Matthew Rukasuwan
Tracy Rumfelt
Lindsay Rutherford
Daniel Ryan
Jessica Sanford
Uttam Saraswat
James Scalise
Thomas Schneeberger
Sarah Schroeder
Mitali Shah
Victoria Sheets
Kourtney Shelar
Nathaniel Shellenberger
Olanrewaju Shofoluwe
Lucas Shook
Njeri Simmons
Richard Sincerbeaux, Jr
Gurmeet Singh
Kara Smeltzer Stout
Julie Smith
Lindsay Smith
Sarah Smulktis
Nathan Snider
Joshua Sparks
Peter Spell
Lezlie Spencer
Michael Spivey
Elizabeth Stanley
Matthew Starkey
David Steele
Jason Steg
Amie Stewart
Terry Strickland
Kathleen Stroud
Garrett Summers
Christopher Swanson
Nathan Tate

Allison Taube
Zachary Taylor
Teryl Teasdell
Samone Thomas
Tomika Thomas
Hollie Thompson
Brian Tonner
Laura Tosti
Emily Traud
Caleb Truitt
Kenneth Turner
Taresa Turner
Andrew Van Alsten
William Varnedoe, Jr
Travis Vermillion
Elizabeth Vockel
Ashley Walker
Christopher Walters
Jimin Wang
Teresa Ward
Ashley Warren
Tanya Weber
Lewkytra Weddington
David Wenciker
Daniel Wendelborn
Season West
Jonathan White
Justin White
Deandrea Whitehurst
Randall Whitfield
Andrew Wilding
Kathryn Williams
Zanjabil Williams-White
Douglas Wilson
Laverne Wimbush
Stephen Winters
Crystal Wofford
Jacob Woodfin
Jun Xiong
Stephen Yeh
Inja Yoon
Milen Yordanov
Shua Yu

Wenju Zhang
Yidan Zhang

Shuai Zhu

Staff recommended that the committee determine and accept the grades received for the July - August 2010 exams. Twenty-five files with grade reports were haphazardly selected and reviewed by Board members. The Committee determined and accepted the grades.

Staff reviewed and recommended disapproval regarding a hypothetical CPA exam application. The Committee disapproved the application.

Miscellaneous – Ms. Lynch and Mr. Glover moved to recommend approval of all ethics CPE courses, regulatory or behavioral professional ethics and conduct, offered by a CPE Sponsor registered with the Board or with NASBA effective for the 2010 CPE reporting period that applies to the 2011-2012 certificate license year. Motion passed.

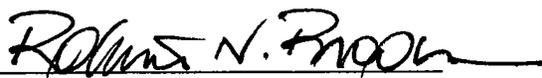
CLOSED SESSION: Ms. Lynch and Mr. Rodriguez moved to enter Closed Session with Executive Staff and Legal Counsel to discuss a personnel matter. Motion passed.

PUBLIC SESSION: Mr. Glover and Ms. Lynch moved to re-enter Public Session to continue with the Agenda. Motion passed.

ADJOURNMENT: Messrs. Cook and Harris moved to adjourn the meeting at 11:20 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 #: C2010160

IN THE MATTER OF:
Michelle M. Loncar, #20750
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 20750 as a Certified Public Accountant.
2. Respondent represented to the Board on her 2009-2010 individual certificate renewal (renewal) that she had obtained forty-eight (48) hours of continuing professional education (CPE) including carryforward, had completed the annual ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2008 CPE requirement.
3. Based on Respondent's representation, the Board accepted her renewal.
4. Board staff subsequently requested that Respondent provide certificates of completion for the CPE Respondent had reported to meet her 2008 CPE requirement.
5. Respondent failed to provide the certificates of completion needed to document any CPE for 2008 including the annual Board-approved North Carolina ethics course and at least eight (8) hours of non-self-study CPE that Respondent claimed she earned between January 1, 2008, and December 31, 2008, as was reported on her renewal. Respondent stated that her administrative assistant was responsible for tracking her CPE and had failed to properly track her CPE and keep certificates of completion; therefore, she could not recreate appropriate proof for her CPE.
6. Board staff wrote to Respondent twice, once by certified mail, asking for her certificates of completion for her CPE for 2005, 2006, 2007, 2008, and 2009. Respondent failed to respond.



7. 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, her certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return her certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of her certificate after two (2) years from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
4. Respondent may apply to return her 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. Eighty (80) 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.



Consent Order - 3
Michelle M. Loncar

5. Respondent shall pay a civil penalty of two (2) thousand dollars (\$2,000.00) 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 her license.

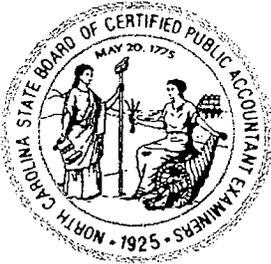
CONSENTED TO THIS THE 3 DAY OF November, 2010.

Michelle Marie Loncar Ashworth

Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF NOVEMBER, 2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY:

Mark J. Cash

President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2010213

IN THE MATTER OF:
Geoffrey N. Kirby, #16205
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 16205 as a Certified Public Accountant.
2. Respondent represented to the Board on his 2010-2011 individual certificate renewal (renewal) that he had completed an annual Board-approved ethics CPE course to meet the 2009 CPE requirements.
3. Based on Respondent's representation, the Board accepted his 2010-2011 renewal.
4. Respondent subsequently self-reported to the Board that he failed to complete an annual Board-approved ethics CPE course between January 1, 2009, and June 30, 2010, as was reported on his renewal to meet the 2009 CPE requirements.
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 apply for the reissuance of his certificate after ninety (90) days from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
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.



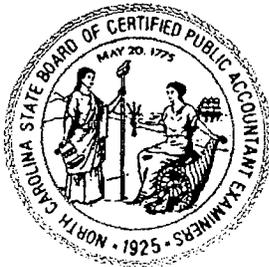
Consent Order - 3
Geoffrey N. Kirby

CONSENTED TO THIS THE 28 DAY OF OCTOBER, 2010.

Geoffrey N. Kirby
Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF NOVEMBER
2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael C. Juch
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE # C2010180

IN THE MATTER OF:
Timothy K. McDaniel, #14589

ORDER

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

FINDINGS OF FACT

1. Timothy K. McDaniel (hereinafter "Mr. McDaniel") 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.
2. Mr. McDaniel failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. McDaniel subsequently cancelled his firm registration, which was received by the Board on April 30, 2010, in excess of 60 days but not more than 120 days from the annual firm registration date.

CONCLUSIONS OF LAW

1. Mr. McDaniel's failure to timely file the annual firm registration or inform the Board as to the status of his firm's registration prior to the prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

Board Order - 2
Timothy K. McDaniel

BASED ON THE FOREGOING, the Board orders that:

1. Mr. McDaniel shall pay a one hundred dollar (\$100.00) civil penalty.

This the 22nd day of November 2010.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

Michael C. Jordan

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE # C2010182

IN THE MATTER OF:
W. Douglas Karriker, #27626

ORDER

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

FINDINGS OF FACT

1. W. Douglas Karriker (hereinafter Mr. Karriker) 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.
2. Mr. Karriker failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Karriker subsequently completed his firm registration, which was received by the Board on May 14, 2010, in excess of 60 days but not more than 120 days from the annual firm registration date

CONCLUSIONS OF LAW

1. Mr. Karriker's failure to timely file the annual firm registration or inform the Board as to the status of his firm's registration prior to the prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

Board Order - 2
W. Douglas Karriker

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Karriker shall pay a one hundred dollar (\$100.00) civil penalty.

This the 22nd day of November 2010.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

Michael C. York

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE # C2010183

IN THE MATTER OF:
Kimberly O. Branch, #31551

ORDER

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

FINDINGS OF FACT

1. Kimberly O. Branch (hereinafter Ms. Branch) 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.
2. Ms. Branch failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g) and 08N .0213.
3. Ms. Branch subsequently cancelled her firm registration, which was received by the Board on April 13, 2010, in excess of 60 days but not more than 120 days from the annual firm registration date.

CONCLUSIONS OF LAW

1. Ms. Branch's failure to timely file the annual firm registration or inform the Board as to the status of her firm's registration prior to the prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g) and 08N .0213.

Board Order - 2
Kimberly O. Branch

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Branch shall pay a one hundred dollar (\$100.00) civil penalty.

This the 22nd day of November 2010.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

Michael C. Jurb

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE # C2010184

IN THE MATTER OF:
David L. Willis, #34147

ORDER

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

FINDINGS OF FACT

1. David L. Willis (hereinafter Mr. Willis) 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.
2. Mr. Willis failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g) and 08N .0213.
3. Mr. Willis subsequently provided the dissolution document of his Professional Corporation filed with the Office of the Secretary of State, which was received by the Board on April 15, 2010, in excess of 60 days but not more than 120 days from the annual firm registration date.

CONCLUSIONS OF LAW

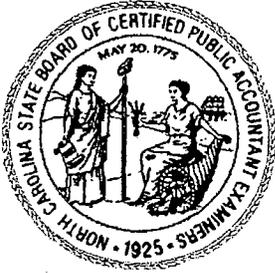
1. Mr. Willis' failure to timely file the annual firm registration or inform the Board as to the status of his firm's registration prior to the prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

Board Order - 2
David L. Willis

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Willis shall pay a one hundred dollar (\$100.00) civil penalty.

This the 22nd day of November 2010 .



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Michael Jordan
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE # C2010185

IN THE MATTER OF:
Nathan D. Benn, # 34311

ORDER

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

FINDINGS OF FACT

1. Nathan D. Benn (hereinafter "Mr. Benn") 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.
2. Mr. Benn failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Benn subsequently completed his firm registration, which was received by the Board on April 29, 2010, in excess of 60 days but not more than 120 days from the annual firm registration date.

CONCLUSIONS OF LAW

1. Mr. Benn's failure to timely file the annual firm registration or inform the Board as to the status of his firm's registration prior to the prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

Board Order - 2
Nathan D. Benn

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Benn shall pay a one hundred dollar (\$100.00) civil penalty.

This the 22nd day of November 2010.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

Michael C. Jader

NORTH CAROLINA
WAKE COUNTY

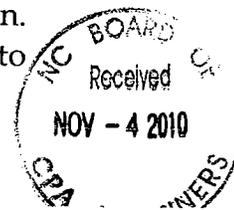
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2010159

IN THE MATTER OF:
Glenn M. Fisher, #16633
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 24802 as a Certified Public Accountant.
2. Respondent informed the Board on his 2009-2010 individual certificate renewal (renewal) that he had obtained forty-three and one-half (43.5) hours of continuing professional education (CPE) including carryforward, had completed the annual ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2008 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 2008 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, 2008, and June 30, 2009, as was reported on his renewal. Respondent could document only two (2) hours of non-self-study CPE. If, at the time of renewal, Respondent had accurately disclosed that he had less than the required CPE, his certificate would have been automatically forfeited.
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



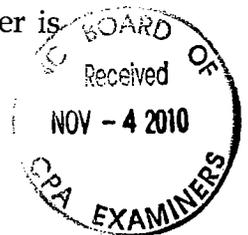
review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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 apply for the reissuance of his certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
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.



Consent Order - 3
Glenn M. Fisher

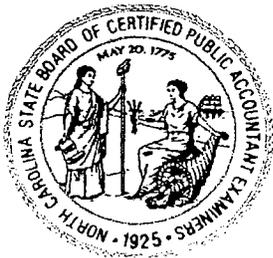
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

CONSENTED TO THIS THE 4th DAY OF November, 2010.

Glenn M. Fisher
Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF NOVEMBER, 2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael C. Gresh
President

