

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
January 23, 2012
1101 Oberlin Road
Raleigh, NC 27605

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

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Manager-Communications; Mary Beth Britt, Specialist-Professional Standards; Adrienne Trainor, Assistant-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Debbie Lambert, CPA, Chair, NCACPA; Vickie Martin, CPA, NCACPA; Suzanne Jolicoeur, State Regulatory Outreach Manager, AICPA; and Curt Lee, Legislative Liaison, NCSA.

CALL TO ORDER: President Rodriguez called the meeting to order at 10:00 am.

MINUTES: The minutes of the December 19, 2011, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The December 2011 financial statements were accepted as submitted.

Messrs. Baldwin and Cook moved to approve an increase of \$4,283.00 in the renovation project budget for additional landscaping costs. Motion passed.

LEGISLATIVE AND RULE-MAKING ITEMS: At its January 19, 2012, meeting, the Rules Review Commission of the Office of Administrative Hearings approved the amendments to 21 NCAC 08G .0409, 21 NCAC 08G .0410, and 21 NCAC 08J .0105 as approved by the Board at its December 19, 2011, meeting.

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

Case No. C20111077 - Elizabeth C. Wilson - Approve the signed Consent Order (Appendix I).
Case No. C2011189 - Steve Wesley Shelton - Approve the signed Consent Order (Appendix II).

Case No. C2010162 - Timothy A. Nethery - Messrs. Baldwin and Glover moved to permanently revoke the NC CPA certificate issued to Timothy A. Nethery (Appendix III). Motion passed with seven (7) affirmative votes and zero (0) negative votes.

Case No. C2010169-1 and Case No. C2010169-2 - Traci Jo Anderson - Approve the signed Consent Order (Appendix IV).

Case No. C2011098-1 - Clayton Parsons - Approve the signed Consent Order (Appendix V). Mr. Glover did not participate in the discussion of this matter nor did he vote on this matter.

Case No. C2010108 - Larry Lee Crawford - Messrs. Baldwin and Jordan moved to suspend for three (3) years the NC CPA certificate issued to Larry Lee Crawford (Appendix VI). Motion passed with seven (7) affirmative votes and zero (0) negative votes.

Case No. C2011058 - Gail Pizetoski - Approve the signed Consent Order (Appendix VII).

Case No. C200602-015 - Close the case without prejudice. Mr. Cook did not participate in the discussion of the matter nor did he vote on the matter. Mr. Rodriguez did not participate in the discussion of the matter nor did he vote on the matter.

Case No. C200602-016 - Close the case without prejudice. Mr. Rodriguez did not participate in the discussion of the matter nor did he vote on the matter.

Case No. C200602-017 - Close the case without prejudice. Mr. Rodriguez did not participate in the discussion of the matter nor did he vote on the matter.

Case No. C200602-018 - Close the case without prejudice. Mr. Rodriguez did not participate in the discussion of the matter nor did he vote on the matter.

Case No. C200602-019 - Close the case without prejudice. Mr. Rodriguez did not participate in the discussion of the matter nor did he vote on the matter.

Case No. C200602-022 - Close the case without prejudice. Mr. Rodriguez did not participate in the discussion of the matter nor did he vote on the matter.

Case No. C200602-023 - Close the case without prejudice. Mr. Rodriguez did not participate in the discussion of the matter nor did he vote on the matter.

Case No. C200602-024 - Close the case without prejudice. Mr. Rodriguez did not participate in the discussion of the matter nor did he vote on the matter.

Case No. C200602-025 - Close the case without prejudice. Mr. Rodriguez did not participate in the discussion of the matter nor did he vote on the matter.

Case No. C200602-026 - Close the case without prejudice. Mr. Rodriguez did not participate in the discussion of the matter nor did he vote on the matter.

Case No. C200602-027 - Close the case without prejudice. Mr. Rodriguez did not participate in the discussion of the matter nor did he vote on the matter.

Case No. C200602-028 - Close the case without prejudice. Mr. Rodriguez did not participate in the discussion of the matter nor did he vote on the matter.

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:

Jacqueline Marie Carr
Michael James Kirby

Evan S. Marleaux

Original Certificate Applications - The following were approved:

Tyrrell Best Accattato
Eric William Barber
Mary Kaitlyn Blackmon
Nicholas Peter Bornhoft
Katherine Anne Bouldin
John Winston Broadfoot
Laura Jean Brock
Rebekah Elisabeth Buck
Rebecca Elizabeth Ann Cahoon
Elizabeth Lauren Calcutt
Sarah McGinnis Calhoun
Jonathan David Capps
Meighan Lela Carmichael
Jacqueline Marie Carr
Christopher John Colomb
Katie Marie Condit-Jang
Patrick Adam Craig
Heather Marie Cromwell
Brittany Leigh Crossland
Natalie Banks Crumpler
Elizabeth Grace Crumpton
Bradley Ryan Davis
Meghan Melissa Davis
Glen Claus Deligdisch
Andrew Lampinen DeLorme
William James Dooley
Rochelle Lynn Dotzel
Kristen Elisabeth Draughn
John Robert Enders
Amber Laurel Esmond
Caitlyn Darcy Forrest
Eugenia Luz Gordon
Bayly Amelia Granger
Ashley Nicole Gray
Lauren Elise Gray
Cori Rae Griffin

Tarryn Kate Gurney
Alonzo Jonathan Hafele
Stephanie Leigh Hall
Taylor Ann Hamilton
Lindsay Cannady Harris
Amanda Kelly Hayes
Brandon Lee Holloway
Donna Sue Howell
William Brian Humphries
Patricia Ann Hyldborg
Lars Patrick Isaacson
Cynthia Jayne Isaksen
David Brian Jernigan
James Bernice Jones III
Sean Alan Kerschen
Michael James Kirby
Carrie Lee
Kyle Michael Lewis
Christina Anne Luck
Evan S. Marleaux
Lauren Katherine McKenzie
Christopher Ryan Metzler
Eric Jeffrey Miller
Maggie Laine Mitchell
Sarah Cannady Moore
Matthew Chase Morton
Joseph Benjamin Nash
Dustin Nicholas Naud
Andrew John Nelson
Andrea Lynn Owenby
Anne Christine Patefield
Chinton Harshadkumar Patel
Jyoti Bipin Patel
Sarah Louise Petzel
Anthony DeVonn Privette
Todd James Richards

Michelle Elizabeth Robbins
Cassidy Anne Rupp
Jeremy Lee Russell
Ashley Gordon-Daughtry Saddock
Kristopher Allen Sayresmith
Mary Marlowe Higginbotham Scholler
Ariana Moriel Schuster
Arthur Horatio Sheppard III
Olanrewaju Olaiay Shofoluwe
Richard Scott Smith
Brittany Nicole Snyder
Megan Elizabeth Stephenson

Michelle Renee Swanson
Eric Scott Tester
Dennis James Theodossis
Hannah Britt Thompson
Kristy Anne Kelly Thompson
Elizabeth Vockel Walker
Kelly Jeanne Ward
Garren Kent Weeks
Daniel Alexander Wendelborn
William Brandon Wilkerson
Robert Meyer Willis
Virginia Ann Wood

Staff reviewed and recommended approval of the original application submitted by Natasha Ann Jordan. Ms. Jordan 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.

Staff reviewed and recommended approval of the original application submitted by Ryder Mallory Mathias. Mr. Mathias failed to disclose pertinent information with his exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Adam Scott Binder. Mr. Binder failed to disclose pertinent information with his exam application but provided it with his 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:

Suzanne Consorte Bailey
Patricia Jo Baker
Peter David Balbirnie
Robert Alan Bate
Ryan Charles Blair
Rick Allen Burger
Brenda Kay Cavanaugh
Daniel Thurston Crouse
Erin Lee Cunningham
Anita Zsofia Cziraki
Jennifer Ann Dargel
Mindy Distant
Clinton Wayne Dobson

Martin T. Foley
Melisa Fay Galasso
Mary Lucille Goode
Jason Michael Gulak
Mark William Hahn
Donald Wayne Hudson II
Samuel Jude Ilardo
Erika Anne Johnson
Elizabeth Ann Keller
Linda Elaine Kidder
Matthew James Kosmicki
Gregory Stephen Larsen
Sam McManus

John Robert Montgomery III
Angela Lynne Myers
Yuliya Victorivna Powell
Paula Jo Pridgen
Nicole Davol Rhoads
Bruce N. Shaw
Brent Douglas Shea
Katherine Anne Pesesky Shields

Kathleen Anne Smith
John Thomas Sokol
David William Tolbert
David Alan Watts Sr.
Jeffery Ernest Whicker
Hua Yang
Prudence Vogt Yates

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

David William Tolbert T6653
Melisa Fay Galasso T6654
Suzanne Consorte Bailey T6655
Ryan Charles Blair T6656
Linda Elaine Kidder T6657
Donald Wayne Hudson T6658
Rich Allen Burger T6659
Nicole Davol Rhoads T6660
John Robert Montgomery III T6661
Kathleen Anne Smith T6662
John Thomas Sokol T6663
Amy V. Williams T6664
Christine Marie Martin T6665
Steven John Tuck T6666
Elizabeth Rebecca Anthony T6667
Maisie Lynn Leftwich T6668
Roger John Sciascia T6669
William Dixon Eglin T6670
Angela Lynne Myers T6671

Mary Lucille Goode T6672
Clinton Wayne Dobson T6673
Jeffery E. Whicker T6674
Katherine Anne Pesesky Shields T6675
David Alan Watts Sr. T6680
Robert Alan Bate T6681
Bruce N. Shaw T6682
Martin T. Foley T6683
Theresa Selig Berens T6684
Mark William Hahn T6685
Brenda Kay Cavanaugh T6686
Daniel Thurston Crouse T6687
Paula Jo Pridgen T6688
Debbie Elizabeth Blackman T6689
Hua Yang T6690
Joseph Charles Schaff T6691
Timothy Ulysses Zygmunt T6692
Kevin Michael Loftis T6693
Donna Galtress Barksdale T6694

Reinstatements - The following were approved:

Erica Williams Alexander #28472
Natalie Yvonne Bartlett #27946
Larry Stephen Coffield #9676
Susan Larson Frazier #27192
Steven Dean Johnson #31347
Christine Deborah Kar #15864

Paul Wesley Mashburn #30389
Angela Lane Mooring #27388
Stephanie Leigh Ward #27502
Joseph Elwood Weatherly #13271
Bradley David White #25018

Reissuance of New Certificate - Applications for reissuance of new certificate submitted by Najla Rajeeyah Shareef (#34258) was approved.

Reissuance of New Certificate and Consent Agreement - An application for reissuance of new certificate and consent agreement submitted by Courtney Riddick Cloyd (#27884) was approved.

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

ELC, CPA, PC
Del W. Rush, PA

C H. Wells, CPA, PC

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:

William Clifford Boatwright #11657
John Coatsworth Dutton Jr. #34597

William Michael Ledbetter #7149

Extension Requests - The Committee approved the following individuals for extension for completion of CPE until June 30, 2012:

Marilyn Bishop Crawford #18153
Albert M. Fickling II #16376

Jean C. Moses #13093
Haley Watson #36016

A request submitted by Valerie Highsmith (#27136) was disapproved.

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

Danielle Abernathy
Jeremiah Akinsola
Sahirah Al-Uqdah
Jacob Allen
Joseph Allen
Luke Allman
Nicholas Amicucci
Joshua Anderson
Chad Antley
Ahaz Armstrong
Erica Asarisi
Bryan Aust
Pierce Autry
Lien Bailey
Megan Bailey

Bessie Barnes
Lauren Barnes
Valerie Barney
David Batkiewicz
Stacey Baysden
John Beasley
Kevin Benton
Gloria Bidetti
Gregory Bittner
Morgan Blaisdell-Buck
Paul Blaylock
Alina Bohn
Jordan Boone
Brandon Bracher
Damian Branch

Julie Brasfield
Bonita Bray
Jason Brett
Michele Brewer
Kevin Brodie
Stephanie Brooks
John Brown, Jr
Kirsten Bruenning
David Bryant
Madison Burke
Kimberly Byrd
Joshua Cagle
William Call
William Callis
Stephen Campbell
Benjamin Carlson
Ryan Chadwell
Brent Chaplin
Zhen Chen
Stacey Chicelli
Nannetta Christiani
Ching-I Chuang
Lindsay Clark
Philip Clark
Kimberly Clawson
Amy Clodfelter
Francesca Clyburn
Zannoth Coffee
Tyler Cole
Joy Coleman
Donald Collins
Stephanie Collins
Andrew Colvin
Kenneth Cooper
Andrea Corn
Brittany Cornelius
Michael Cortes
Bradley Cottle
Christina Cox
Carlin Creech
Kara Crowe
Brian Crumpton
Brandon Culp

Benjamin Davey
Cedric Davis
Natalie Davis
Molly Demarest
Elizabeth Dinndorf
Simona Dobson
Leslie Donathan
Ruth Downs
Rafael Duque
Melissa Ebili
Mollie Eckert
Desmond Ellis
Carl Epley
Michael Estrada
James Etchells
Patrick Evans
Lauren Factor
Ashley Farrell
Dustin Farthing
Andrew Finley
Marco Flores
Kimberly Fox
Jeffery Frick
Ashley Fromm
John Futrelle
Ashley Gabriel
Vincent Gambella
Elizabeth Garcia
Amelia Gardner
Latonya Garrison
Amelia Gayle
Morgan Gibson
Davidson Gillette
Cara Gilmore
Daniel Glasser
Henry Goodson
Kevin Greats
Elizabeth Greenstock
Alexander Greer
Melissa Grubb
Kevin Guo
William Haddock
Matthew Hale

Jenna Hall
Douglas Hallett
Joseph Haney
Gihan Hanna
Noor Hannaney
Ashley Hardy
Amanda Harrell
Tichelle Harris
Laura Hartley
Mary Hatcher
Margaret Helton
Tamara Henderson
Chandler Henry
Christopher Henson
Christian Hester
Kayla Hicks
Ryan Hill
Meagan Hobbs
James Holland
Brooke Holliday
Lisa Holmes
Lillian Houston
William Huneycutt
William Hurst
Megan Hutchinson
Timothy Isom
Alexander Ivey
Thomas Ivey
Jennifer Jackson
Myron Jacobs
George Jauregui
Garrett Jernigan
Jordan Jernigan
Ankit Jivan
Jessica Johannessen
Michael Johansen
Alicia-Michelle Johnson
Amy Johnson
Ronnie Johnson
Ryan Jones
Patricia Jordan
Robin Jordan
Luna Joshi

Kellie Kanipe
Elena Karadzhova
Zachary Keech
Amanda Kendall
Supriya Khazanie
Blair Kines
Perry King
Justin Knight
Amy Kolster
Danielle Kubinski
T Morris Kwekeh
Christy Land
Laura Lane
Mandy Larson
Malia Lattner
Timothy Lavender
Bao-Tran Le
Charisse Ledford
Timothy Lee
Jenna Lesker
Kelly Lew
He Li
Ying Li
Bridgette Lin
Courtney Little
William Lowe, Jr
Rachel Luckhardt
Moiz Lukmanji
Kari Luna
James Mackintosh, IV
Hassaan Malik
Corey Mallard
Robby Manning
Jeffrey Marko
Brian Mascia
John Masters
Susanne Matthews
Kellan McCauley
Jeffery McClendon
Michael McCord
William McDonald
Sean McGrath
James McKinnon

Jeffrey McLaurin
Carson McLean
Matthew McNealy
Eugenia Medynskaya
Brittany Meeks
Stephen Messenger
Justin Miller
Meredith Miller
Tanya Miller
Travis Miller
Craig Mistarz
Priyanka Modi
Peter Molinari
Alexander Moore
Jami Morrison
Lawrence Moye
Stefanie Muise
Matthew Mullen
Carly Murph
Jeffrey Myers
Jordan Myers
Meghan Myers
Bradley Netherwood
Austin Newlin
Mary Newman
Nhan Nguyen
Phillip Norriss
Jacob Nygaard
Garrett Oakley
Daniel Ogbamichael
Shalimarie Otero
Joslin Owens
Keevan Padia
Joshua Pagano
April Pardo
Jennifer Parker
Jeffrey Parks
Tara Parks
Komal Patel
Sweta Patel
John Payne
Sara Pearson
Sharon Perrone

Chelsea Peterson
Erik Peterson
Molly Pfeiffer
Adam Pierson
Marisa Poccia
Sarah Powers
Beverly Pressley
Bradley Price
Devon Privette
Jessica Propps
Stephen Puckett
Eileen Purpur
Zhangying Qiu
Winnie Quick
Zoya Qureshi
Elizabeth Rainey
Kathryn Reddick
Joseph Reid
Gwendolyn Reilly
Ashley Reynolds
Kayla Rice
Lana Richards
Otis Ricks
Fred Robinson
Molly Robinson
Craig Roisum
Michelle Rollins
Jessica Rosera
Susan Ross
Irene Ross-Piazza
Paula Russell
Daniel Ryan
Raenada Sanders
Rachael Savage
Joy Schaub
Mark Schiavone
Alesha Schillig
Erik Schoenberger
Michael Sciolto
Denecia Scott
Katherine Scott
Jessica Seymour
Cameron Shore

Jake Sigler
Kimberley Simmons
Manjeet Singh
Anna Smathers
Kimberly Smith
Dennis St. Martin
Heath Stafford
Stacey Stafford
Kira Staggers
Melissa Stephenson
Brian Sternecker
Cynthia Stevens
Susan Sullivan
Garrett Summers
Yanming Sun
Christopher Swanson
Willie Tate
Britt Taylor
Nicole Teibel
Brittany Thacker
Nar Thapaliya
Dane Thomas
Emily Thronson
James Tindall
Caleb Truitt
Marshall Trull
Wesley Tyson
Elizabeth Underwood
James Van Dorn
Krystle Vandeventer

Evan Vick
Ryan Walker
Morgan Wallace
Huimin Wang
Shao Dong Wang
YuanYuan Wang
Taylor Ward
Regina Wasik
Daniel Waters
Elizabeth Webb
Alexandra Welsh
Randall Whitfield
Brittany Whitley
John Whitley
Patrick Wicker
James Willcox
Clayton Williams
Cassandra Wilson
Sophia Woo
Jonathan Wood
Jacob Woodfin
Mei Xiang
Qing Yan
Heping Yao
Teresa Yurtkuran
Maria Zavala
Jeffrey Zawicki
Jessica Zemonek
Zhiqiang Zhang
Chelsea Zimmerman

Letters of Warning - Staff received and recommended approval of the request to rescind the letter of warning awarded to the individuals listed below. The Committee approved staff recommendation:

Mary Larsen Cardello # 21689

Christopher Anthony McGurkin #31349

PUBLIC HEARING: President Rodriguez called the Public Hearing to order to hear Case No. C2011224 - William Randall Burrell. Mr. Burrell was present at the Hearing and was not represented by counsel at the Hearing. Mr. Burrell was sworn and presented testimony. Messrs. Cook and Harris moved to enter Closed Session to discuss the matter with Valerie Bateman, Esq. The Executive Director, Deputy Director, Staff Attorney, and Legal Counsel were not present in Closed Session. Mr. Glover and Ms. Lynch moved to approve a Board

Order (Appendix VIII) approving Mr. Burrell's application for modification of discipline. Motion passed with six (6) affirmative and zero (0) negative votes. Mr. Baldwin not participate in the discussion of the matter nor did he vote on the matter. The entire Public Hearing is a matter of public record.

ADJOURNMENT: Messrs. Rodriguez and Jordan moved to adjourn the meeting at 11:33 am. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Jose R. Rodriguez, CPA
President

NORTH CAROLINA
WAKE COUNTY

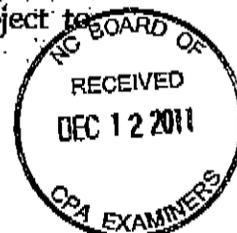
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011077

IN THE MATTER OF:
Elizabeth C. Wilson # 13263
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 North Carolina General Statute (N.C. Gen. Stat.) § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 13263 as a Certified Public Accountant.
2. Respondent informed the Board on her 2010-2011 individual certificate renewal (renewal) that she had obtained forty (40) hours of continuing professional education (CPE), had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirement.
3. Based on Respondent's representation, the Board accepted her renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2009 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificates of completion needed to document a Board-approved North Carolina ethics CPE course and at least eight (8) hours of non-self-study that Respondent claimed she earned between January 1, 2009, and June 30, 2010, as was reported on her 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 and Title 21, Chapter 08 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 N.C. Gen. Stat. §§ 93-12(8b)a, 93-12(9), 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 contested case proceedings, the Board and Respondent agree to the following:

1. Respondent's application for renewal is deemed insufficient and untimely under N.C. Gen. Stat. § 150-B-3(a). Hence, her certificate is automatically forfeited pursuant to N.C. Gen. Stat. § 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 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 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. Three (3) moral character affidavits, and
 - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including the eight (8)-hour accountancy-law course as offered by the North Carolina Association of CPAs.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting any reissuance application.



Consent Order - 2
Elizabeth C. Wilson

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 9th DAY OF DECEMBER, 2011.

Elizabeth Culver Wilson
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY
2012

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011189

IN THE MATTER OF:
Steve Wesley Shelton, #34836
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

FINDINGS OF FACT

1. Steve Wesley Shelton (hereinafter "Mr. Shelton") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Shelton failed to timely file the annual firm registration for Wesley Shelton, PLLC, as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Mr. Shelton subsequently renewed his firm, which was received by the Board on May 2, 2011, in excess of 60 days but not more than 120 days from the annual firm registration deadline.
4. Pursuant to 21 NCAC 08J .0111 (2), because Mr. Shelton's infraction was for a period in excess of 60 days but not more than 120 days, the appropriate penalty is \$200.00.
5. Mr. Shelton has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have decided to accept Mr. Shelton's payment as full resolution of the aforementioned violations.

This the 23 day of JANUARY, 2012.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

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NORTH CAROLINA
WAKE COUNTY

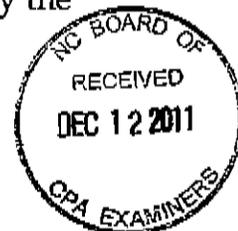
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2010162

IN THE MATTER OF:
Timothy A. Nethery, # 16849
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 N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent was the holder of North Carolina certificate number 16849 as a Certified Public Accountant.
2. Respondent informed the Board on his 2010-2011 individual certificate renewal (renewal) that he had been charged by the State of North Carolina with criminal counts of failing to file personal tax returns for the tax years 2004 through 2008.
3. Respondent subsequently pled guilty to, and was convicted of, five (5) violations of N.C. Gen. Stat. § 105-236 (Willful Failure to File Return, Supply Information, or Pay Tax).
4. On August 10, 2010, Respondent was sentenced to 45 days of prison. The sentence was suspended and Respondent was placed on 12 months of supervised probation. On April 26, 2011, Respondent's probation was modified to unsupervised status.
5. As part of the original sentence, Respondent was ordered to surrender his CPA license.
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 and Title 21, Chapter 08 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 21 NCAC 08N .0201, .0203(a), .0203(b)(1), .0204, and .0207.

BASED on the foregoing and in lieu of further contested case proceedings, the Board and Respondent agree to the following:

1. The Certified Public Accountant certificate issued to Respondent, Timothy A. Nethery, 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.

CONSENTED TO THIS THE 7th DAY OF December, 2011.

Timothy A. Nethery
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY

2011
12

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

CASE #s: C2010169-1 and C2010169-2

IN THE MATTER OF:
Traci Jo Anderson, #30009
Traci J. Anderson, CPA
Respondents

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondents stipulate the following Findings:

1. Traci Jo Anderson (hereinafter "Respondent Anderson") is the holder of North Carolina certificate number 30009 as a Certified Public Accountant.
2. Respondent Traci J. Anderson, CPA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.
3. Effective August 12, 2010, the Public Company Accounting Oversight Board (PCAOB) barred Respondent Anderson and Respondent Firm from being an associated person of a registered public accounting firm on the basis of its findings concerning Respondent Anderson and Respondent Firm's violations of PCAOB rules and auditing standards in auditing the financial statements of three issuer clients from 2007 to 2009.
4. As a result of the sanctions imposed by the PCAOB, the American Institute of Certified Public Accountants (AICPA) terminated Respondent Anderson's AICPA membership effective September 17, 2010.
5. Respondents wish to resolve this matter by consent and agree 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. Respondents understand and agree 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
Traci Jo Anderson
Traci J. Anderson, CPA

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

1. Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes 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. Respondents' actions as set out above constitute violations of 21 NCAC 08N .0201, .0204, .0209, .0212 and .0403.
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondents' consent to this order, Respondents are subject to the discipline set forth below.

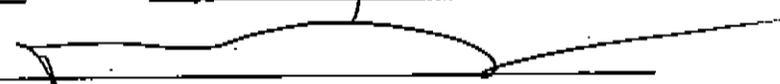
BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. For a period of at least five (5) years following the date of the execution of this Consent Order and until the PCAOB has lifted its bar, Respondent Anderson may not engage in any attest of assurance services except as set forth in paragraph 2, below.
2. Respondents may issue compilations. However, Respondents shall obtain pre-issuance reviews of the working papers of all compilation engagements performed by Respondents until such time as the Board considers such pre-issuance reviews to no longer be necessary. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondents shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report upon its issuance.
3. Respondents shall reimburse the Board for its administrative costs incurred as a result of monitoring Respondents' compliance with the pre-issuance review requirements.
4. Respondents shall remit to the Board a one thousand dollar \$1,000.00 civil monetary penalty at the time of the execution of this Consent Order.



Consent Order - 3
Traci Jo Anderson
Traci J. Anderson, CPA

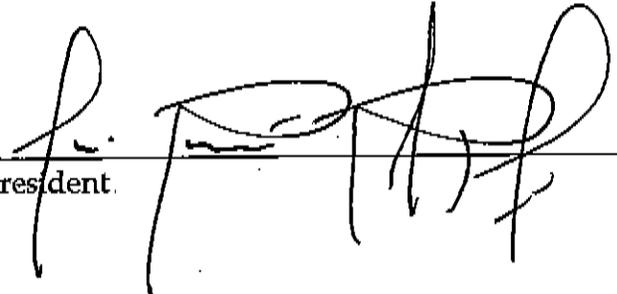
CONSENTED TO THIS THE 9th DAY OF January, ²⁰¹² 2011.


Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY
2011.
12

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President



NORTH CAROLINA
WAKE COUNTY

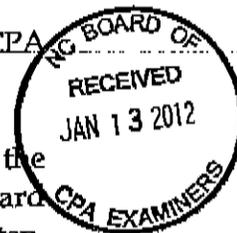
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011098-1

IN THE MATTER OF:
Clayton S. Parsons, III, #17919
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Clayton S. Parsons, III (hereinafter "Respondent"), is the holder of North Carolina certificate number 17919 as a Certified Public Accountant.
2. Upon receipt of a letter of disengagement from a client and a written request for client records, Respondent returned all client originals and requested records in his possession to the client in accordance with 21 NCAC 08N .0305(a), (b), (c) and (e). All records were provided to the client in a timely manner in both paper form delivered by overnight courier (signed for by the client) and in digital form through uploading to a secure web portal. In addition, Respondent and client discussed outstanding invoices and entered into a mutually agreed upon payment arrangement.
3. When an attorney retained by a client requested additional copies of a client records, specifically retirement plan allocations, Respondent informed the attorney that multiple copies (paper and digital) of client's records had already been provided to the client and that the records should be obtained from the client in accordance with 21 NCAC 08N .0305(a), (b), (c) and (e). Client had defaulted on payment agreement and Respondent refused to again provide those records to client's attorney unless the client addressed outstanding payment issues for past services rendered as agreed.
4. The Board's rules, at section 21 NCAC 08N .0305(d) mandate that "A CPA shall not retain a client's records in order to force payment of any kind."
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 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 21 NCAC 08N .0305 (a) and (d).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

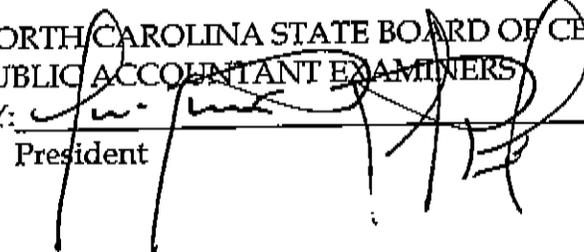
1. Respondent is censured.
2. Respondent shall remit, with the signed Order, a one thousand dollar (\$1,000.00) civil penalty.

CONSENTED TO THIS THE 7th DAY OF JANUARY, 2012



Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY, 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS
BY: 

President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2010108

IN THE MATTER OF:
Larry Lee Crawford, #22659
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Larry Lee Crawford (hereinafter "Respondent") is the holder of North Carolina certificate number 22659 as a Certified Public Accountant.
2. In 2010, Respondent self-reported that he was under investigation by the Securities and Exchange Commission ("SEC").
3. The SEC had filed suit against Respondent and the company that he worked for, the Escala Group ("Escala"), in the Southern District of New York. Escala was in the business of buying and selling collectible stamps and associated items.
4. In its complaint against Respondent, the SEC alleged that Respondent violated the antifraud and reporting provisions of the federal securities laws by:
 - a. Failing to disclose the related party status of Barrett & Worthem ("B&W"), Inc., the company that published the "Brookman Catalogue," which effectively set the prices for the products sold by Escala;
 - b. Falsely representing that Escala sold its parent company several sales of large stamp archives at prices determined by reference to independent stamp catalogues and appraisals when, in fact, Escala's president set the catalogue prices and influenced and edited the appraisals; and
 - c. Improperly booking the sale of certain stamp archives.



Consent Order - 2
Larry Lee Crawford

5. In September 2011, Respondent agreed to settle the SEC's charges without admitting or denying those allegations.
6. As part of the settlement, Respondent consented to a final judgment ("Final Judgment") in the pending suit in federal court. Per the Final Judgment, Respondent was enjoined from violating various SEC statutes and rules, and was ordered to pay \$43,495.00 in disgorgement, \$21,089.75 in prejudgment interest, and a \$100,000.00 civil monetary penalty. The Final Judgment also prohibits Crawford from acting as an officer or director of a publicly traded company for a period of three (3) years.
7. As part of the settlement, Respondent agreed to resolve the pending administrative proceeding before the SEC, without admitting or denying the findings, by agreeing to an administrative order imposing a three-year suspension of Crawford's ability to appear or practice before the SEC as an accountant.
8. 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 and Title 21, Chapter 8 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's discipline by the SEC constitutes a violation of 21 NCAC 08N .0204.
3. If proven, the SEC's allegations that Respondent failed to disclose the contractual arrangement between Escala and B&W, and his issuance of 10-Qs and 10-Ks with incomplete and misleading information, constitute violations of 21-NCAC 08N .0201, .0202, .0203, and .0209.
4. If proven, the SEC's allegations that Respondent incorrectly booked one or more stamp archives constitutes a violation of 21 NCAC 08N .0201, .0202, .0203, and .0209.



Consent Order - 3
Larry Lee Crawford

5. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Larry Lee Crawford, is hereby suspended for a period of at least three (3) years. At the end of the three (3) year suspension period, Respondent may apply for the reissuance of his Certified Public Accountant certificate.
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 suspended North Carolina certificate.
3. Respondent shall remit, with the signed Order, a one thousand dollar (\$1,000.00) civil penalty.

CONSENTED TO THIS THE 6th DAY OF January, 2012.

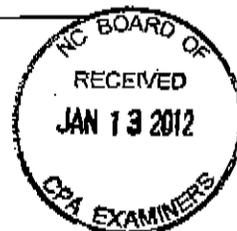
[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY, 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2010058

IN THE MATTER OF:
Gail Sharon Pizetoski, #15788
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Gail Sharon Pizetoski (hereinafter "Respondent") is the holder of North Carolina certificate number 15788 as a Certified Public Accountant.
2. When a former client requested additional copies of client records, Respondent did not immediately provide the requested records. Respondent only provided an additional copy of the records after the client filed a complaint with the Board.
3. Respondent had difficulty in providing the records because Respondent had not retained a copy of the client's records. Respondent was ultimately able to obtain the client's records from a third party.
4. 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 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.



Consent Order - 2
Gail Sharon Pizetoski

2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0305 (a) and (h).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent is censured.

CONSENTED TO THIS THE 10th DAY OF January, 2012.

Gail Pizetoski
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY, 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011224

IN THE MATTER OF:
William R. Burrell, #10824
Applicant

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 January 23, 2012, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over Applicant and this matter.
3. Applicant received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery; or otherwise has no objection to the Notice of Hearing.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, Wake County, North Carolina.
5. Applicant had no objection to any Board Member's participation in the Hearing of this Matter.
6. Applicant was present at the Hearing and was represented by counsel.
7. Applicant 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 (N. C. Gen. Stat.) 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. On May 19, 2003, Applicant entered into a Consent Order with the Board permanently revoking his certificate due to his failure to file his federal and North Carolina State Income Tax returns and his subsequent conviction in Wake County District Court for failure to file those returns (the "2003 Consent Order").

9. Pursuant to 21 NCAC 08I .0104, Applicant has petitioned the Board for a modification of the discipline imposed in the 2003 Consent Order.
10. Applicant has provided supporting recommendations, made under oath, from at least three (3) North Carolina certified public accountants who have personal knowledge of the activities of the Applicant since the 2003 Consent Order was entered.
11. At hearing, Applicant provided testimony and other documentation in support of his request to modify the discipline imposed by the 2003 Consent Order.

CONCLUSIONS OF LAW

1. The Hearing was duly noticed pursuant to N. C. Gen. Stat. §§ 150B-38 (b)&(c) and 21 NCAC 08C .0103 and conducted with a quorum of Board members and all necessary parties present.
2. Upon review of all evidence presented at hearing, and following due deliberations, the Board has concluded that Applicant has demonstrated good cause for the relief sought.

BASED ON THE FOREGOING, the Board orders in a vote of 6 to 0 that:

1. William R. Burrell's application for modification of discipline is approved and William R. Burrell may submit his application for reissuance of his North Carolina certified public accountant certificate, upon the condition that he provide the Board with proof from the Internal Revenue Service and North Carolina Department of Revenue that he has paid all individual, corporate, and withholding taxes for the period of 2003 through the present.

This the 23rd day of January 2012.

Board Order - 3
William R. Burrell



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President