

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
December 17, 2012
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Barton W. Baldwin, CPA, Vice President; Maria M. Lynch, Esq., Secretary-Treasurer; Bucky Glover, CPA; Jordan C. Harris, Jr.; John M. Kledis, CPA; and Michael H. Womble, CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; 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; Mark Sotichack, NCACPA; and Janet Harris.

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

MINUTES: The minutes of the November 26, 2012, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The November 2012 financial statements were accepted as submitted.

NATIONAL ORGANIZATION ITEMS: Mr. Glover and Ms. Lynch moved to approve the response to the AICPA Exposure Draft, *Proposed Revised Interpretations, AICPA Professional Ethics Division Subordination of Judgment by a Member*. Motion passed.

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

Case No. C201140 - James R. Hovis, Jr. - Approve the Notice of Hearing for April 23, 2013, at 10:00 a.m.

Case No. C2011036-1 Thomas Hansen and Thomas Hansen, CPA, PLLC - Messrs. Baldwin and Glover moved to permanently revoke the NC CPA certificate issued to Thomas Hansen (Appendix I). Motion passed with six (6) affirmative and zero (0) negative votes.

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

Reciprocal Certificate Applications - The following were approved:

Marcus Ray Bufford

Lisa Kay Taylor

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

Jens Kaufmann T7083

Meredith Ann Morgan T7092

Kesval Govender T7084

Kurt Travis Kennell T7093

Benjamin Hardy Jorge Johnson T7085

Stephen Vance Karaffa T7094

Deborah Margaret Weir T7086

Erica Elizabeth Miller T7095

Cynthia Renae Wolfe T7087

LaVonne Joy Derksen T7096

Rebecca Ashley Jones T7088

Eleese Danielle McMahon T7097

Donna Gail Reeves Gallagher T7089

Natalie Anne Frenier T7098

Mark Owen Smith T7090

George Louise Kent Galbraith T7099

Sarika Agarwal T7091

Sean Patrick Enright T7100

Reinstatements - The following were approved:

Michael Ray Cauble #16981

Brett Allen Paduch #33013

Tom David Eilers Jr. #22161

Jane Brigid Sullivan #22681

Reissuance of New Certificate and Consent Agreement - An application for reissuance of new certificate and consent agreement submitted by Richard Gary Bauer (#32533) was approved.

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

Carolyn Dees Buko #20016

June P. Hassett #19705

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

Nathaniel Adams

Christopher Bass

Jeremiah Akinsola

Keith Beam

Jordan Askew

Daniel Beck

Luisa Babich

Ellen Blankenship

Amanda Brady
Hannah Brown
Kelley Carter
Robbie Chapman
Greg Chatelain
Nicholas Ciamaricone
Matthew Collier
Ryan Cote
Caroline Cox
Ashley Crim
Lauren Daughtry
Ghyslaine Dejean
Jamie Deveney
Robert Dobbins
Melissa Dougher
Katherine Dowdy
William Dula
Daniel Dumas
Amy Edwards
Susan Eisenhardt
Laura Ellison
Kendra Ferguson
Jeremy Fortner
Nathan Francis
Russell Frey
Samuel Fulp
Daniel Fusaiotti
Michael Gardner
John Garrett
Crystal Gay
Dilum Gencil
Patrick Griffin
Steven Grow
Peter Harakas
Brian Harris
Robert Heidel, Jr
Margaret Helton
Tamara Henderson
Jeremy Hiatt
Tameka Holmes
Alina Horvath
Tiffany Howard
Lucinda Hunt

Randall Jackson
Robin Jenkins
Nicole Jones
Nicole Jones
Neliana Karaman
Sharon Kerley
Vasyl Khokhla
Jason King
Justin Knight
Pieter Kreuk
Xi Lauren
Amber Levitt
Marcus Lockamy
Amber Lopez
William MacMinn
Seona Mafe
Wanda Manning
Timothy Manton
Griffin Mazur
Christopher McDonald
Travis Miller
Megan Morrissey
William Nazal
Shelley Nelsen
Thomas O'Connor
Phillipp O'Neil
Jeffrey Olsen
Jessica Pemberton
Anika Pettigrew
Michelle Phillips
Richard Pieringer
Amanda Pindar
Kelly Pittman
Gregory Portal
Kaitlin Postle
James Pridgen
Meredith Rawls
Naomi Richardson
Carrie Sanderson
Chad Sherin
Charity Shoaf Williams
Gary Sigafos
Jake Sigler

Joshua Sizemore
Emily Small
Elizabeth Stanley
Cynthia Stevens
Lindsey Sutton
Amy Szalaj
Dayvon Taliaferro
Adam Taylor
Andrea Taylor
Charles Taylor
William Tharrington
Kavonda Thrasher

Emily Thronson
Heather Turlington
Padie Ulloa
Travis Vanhoy
Jason Watkins
Rachel Werner
Patty Wilson
Kenneth Winters
Mei Xiang
Christopher Yeager
Maria Zavala
Yao Zhang

As part of a hypothetical CPA Exam application, staff reviewed and recommended approval to allow an additional course on estate gift and tax to count towards the 30-hour accounting concentration because that topic is covered on the CPA Exam. The Committee voted to allow "Estate & Gift Taxation" toward the 30 hours and allow business law only at three (3) semester hours (no graduate multiplier).

Staff reviewed and requested Committee guidance regarding a hypothetical CPA Exam application. The Committee approved the application.

RESOLUTION: Vice President Baldwin read and presented a Resolution thanking Jordan C. Harris, Jr., for his service to the Board and the citizens of North Carolina. Ms. Lynch and Mr. Glover moved to make the Resolution (Appendix II) a part of the minutes. Motion passed. Mr. Baldwin also presented Mr. Harris with a plaque.

OATH OF OFFICE: Tawannah G. Allen, Ed.D., was sworn the Oath of Office by Vice President Baldwin.

ADJOURNMENT: Messrs. Glover and Womble moved to adjourn the meeting at 10:31 a.m. Motion passed.

Respectfully submitted:

Attested to by:


Robert N. Brooks
Executive Director


Jose R. Rodriguez, CPA
President

NORTH CAROLINA
WAKE COUNTY

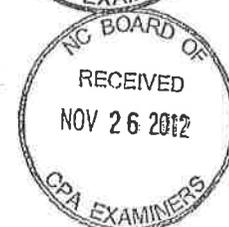
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2011036-1 and C2011036-2

IN THE MATTER OF:
Thomas Hansen, #29283
THOMAS HANSEN, CPA, PLLC
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 to the following:

1. Thomas Hansen (hereinafter "Respondent Hansen") is the holder of North Carolina certificate number 29283 as a Certified Public Accountant.
2. Respondent THOMAS HANSEN, CPA, PLLC (hereinafter "Respondent Firm") is a registered certified public accounting professional limited liability company in North Carolina. Respondent Hansen is the sole owner of Respondent Firm, and is individually responsible for the conduct of Respondent Firm.
3. Respondent Hansen, on behalf of Respondent Firm, failed to remit to the Internal Revenue Service:
 - a. 941 payments for the period ending December 31, 2007;
 - b. 940 payments for the periods ending December 31, 2008 and December 31, 2009; and
 - c. 944 payments for the periods ending December 31, 2008, December 31, 2009; and December 31, 2010.
4. Respondent Hansen, on behalf of Respondent Firm, failed to timely file his 944 returns with the Internal Revenue Service for the periods ending December 31, 2008 and December 31, 2009.



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Thomas Hansen
THOMAS HANSEN, CPA, PLLC

5. Respondent Hansen, on behalf of Respondent Firm, failed to timely file his 940 returns with the Internal Revenue Service for the period ending December 31, 2009.
6. The Internal Revenue Service obtained at least six (6) tax liens against Respondent Firm.
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.

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. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0201, .0203(a) and (b)1, .0207, and .0211.
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. The Certified Public Accountant certificate issued to Respondent Thomas Hansen is hereby permanently revoked.
2. The firm registration for Respondent Firm, THOMAS HANSEN, CPA, PLLC, is hereby cancelled.
3. Respondents shall not offer or render services as a CPA or CPA firm 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 Respondents claim or attempt to use any practice privileges in any other state based upon Respondent Hansen's



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Thomas Hansen
THOMAS HANSEN, CPA, PLLC

permanently revoked North Carolina certificate or Respondent Firm's
canceled CPA firm registration.

CONSENTED TO THIS THE 20TH DAY OF NOVEMBER, 2012.



Respondent Hansen

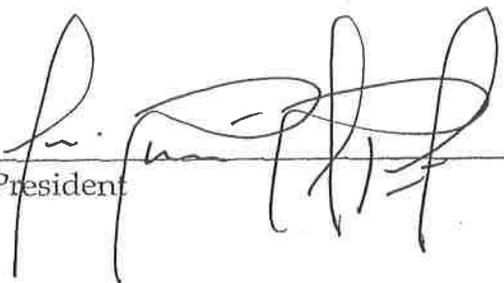


Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 17TH DAY OF DECEMBER
2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 

President



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



RESOLUTION

WHEREAS, Jordan C. Harris, Jr., has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2003;

WHEREAS, during his tenure he served as Secretary-Treasurer of the Board;

WHEREAS, during his tenure he served on the Executive Committee and the Personnel Committee;

WHEREAS, during his tenure he served on the Professional Standards Committee and the Professional Education & Applications Committee;

WHEREAS, during his tenure he has faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interests of the public and the profession;

BE IT THEREFORE RESOLVED that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Jordan C. Harris, Jr., for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

This the 17th day of December 2012.

*North Carolina State Board of
Certified Public Accountant Examiners*



Jose R. Rodriguez, CPA, President

