PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
March 20, 2013
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Jose R. Rodriguez, CPA, President; Barton W. Baldwin, CPA, Vice President; Maria M. Lynch, Esq., Secretary-Treasurer; Tawannah G. Allen, Ed.D.; Bucky Glover, CPA; 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; Jay Leseman, CPA, Chair, NCACPA; Giles K. Almond, CPA; Murchison B. Biggs, CPA; Stephen D. Bitter, CPA; L. McNeil Chestnut, Esq.; O. Charlie Chewing, Jr., CPA; Lori G. Church, CPA; Wm. Hunter Cook, CPA; Scott L. Cox; Herman F. Fox; Nathan T. Garrett; C. Richard Hubbard; Maylon E. Little, CPA; Steve E. Moss, CPA; William E. Self; R. Stanley Vaughan; Arthur M. Winstead, Jr., CPA; Thomas H. Woolen; Gaylen Hansen, CPA, Chair, NASBA; Ken Bishop, President, NASBA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, AICPA; and Curt Lee, Legislative Liaison, NCSA.

CALL TO ORDER: President Rodriguez called the meeting to order at 3:04 p.m.

MINUTES: The minutes of the February 25, 2013, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The February 2013 financial statements were accepted as submitted.

Mr. Barham presented information on structured CDs as an investment vehicle for Board reserve funds.

ELECTION OF 2013-2014 OFFICERS: Messrs. Baldwin and Glover moved to nominate Mr. Rodriguez for the position of President. Motion passed seven (7) affirmative and zero (0) negative votes.

Messrs. Baldwin and Rodriguez moved to nominate Mr. Glover for the position of Vice President. Motion passed seven (7) affirmative and zero (0) negative votes.

Messrs. Baldwin and Glover moved to nominate Ms. Lynch for the position of Secretary-Treasurer. Motion passed seven (7) affirmative and zero (0) negative votes.

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Brooks provided an update on legislation that is directed at occupational licensing boards.

NATIONAL ORGANIZATION ITEMS: Mr. Kledis and Dr. Allen moved to approve the draft response to the AICPA Exposure Draft on Proposed Statements on Standards for Accounting and Review Services, *Review of Financial Statements and Review of Financial Statements – Special Considerations.* Motion passed.

President Rodriguez recognized Gaylen Hansen, CPA, Chair of NASBA, and Ken Bishop, President of NASBA, for their comments. Mr. Hansen and Mr. Bishop spoke and then, on behalf of NASBA, presented the Board with an award recognizing the 100th anniversary of the Board and its service in protecting the public.

President Rodriguez recognized Suzanne Jolicoeur, the Senior Manager of State Regulation & Legislation for the AICPA, for her comments. Ms. Jolicoeur read and presented a letter from Barry Melancon, CPA, President of the AICPA, which congratulated the Board for its 100 years of service to the CPA profession and public (Appendix I).

Mr. Rodriguez recognized Mr. Baldwin for an announcement regarding a recommendation from the NASBA Nominating Committee. Mr. Baldwin stated that the Committee has recommended Walter C. Davenport, CPA, for NASBA Vice Chair 2013-2014. Mr. Davenport will assume the duties of NASBA Chair for 2014-2015. Mr. Davenport is the third North Carolinian to serve as NASBA Chair. Mr. Baldwin and Nathan T. Garrett previously served as NASBA Chairs. Mr. Glover commented on the announcement and commended the Board for the leadership it has provided to NASBA over the years.

STATE AND LOCAL ORGANIZATION ITEMS: President Rodriguez recognized Jay Lesemann, CPA, Chair of the NCACPA, for his comments. Mr. Lesemann, on behalf of the NCACPA and its members, thanked the Board for its 100 years of service to the citizens of North Carolina and North Carolina CPAs. Mr. Lesemann will present a letter (Appendix II) from the NCACPA to the Board at the NCACPA meeting on March 21, 2013.

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

Case No. C2012302-1 – David Norby, CPA, PC – Approved the signed Consent Order (Appendix III).

Case No. C2012327 – Stephen Himmelberg – Approve the signed Consent Order (Appendix IV).
Case No. C2012394 – Richard Saiff - Approve the signed Consent Order (Appendix V).
Case No. C2012190 – John F. Snyder - Approve the signed Consent Order (Appendix VI).
Case No. C2012073 - Close the case without prejudice and with a Letter of Warning.
Case No. C2012214 – Close the case without prejudice and with a Letter of Warning.
Case No. C2013004 - Close the case with prejudice.

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

Original Certificate Applications - The following were approved:

Heidi Louise Andreasen
Adam Michael Angstadt
Sally Margaret Averett
Lindsay Nina Clark
Crystal B. Climer
Jack Murdoch Coman
Tracy Jackson Dowdy
Wesley David Edwards
Carissa Janelle Frampton
Martha Hensley
Michael Anthony Jankowski
Pamela Christine Lane
Esther Lee
Kathleen Dianne Leopard
Courtney Lee Little
Joseph John Mark III
Jamie Linn Pennell
Ryan James Perkins
Adam Phillips Pierson
Kyle Timothy Reeves
William Adam Robertson
Anthony Tyler Saxton
Mark Becton Thompson Jr.
Jason Louis Watkins
Angi Ruth West
James Douglas Wilson
Yahli Zhao

Reciprocal Certificate Applications - The following were approved:

Rebecca Ashley Jones
Thomas Paul Recchuiti

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

Mark Alan Simpson T7259
Erin Michelle Kelley T7260
Rosanne Jane Brown T7261
Jason Andrew Benziger T7262
Steven Andrew Lamm T7263
Patricia Ann Perzel T7264

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

Rosalind Castillo Compton #17372
Beverly Wilson Meredith #27053
Sabrina Kay Simpson #21519

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:

Luis Eugenio Timothee #21162
Janet Benfield Wooten #17377

Extension Requests - The Committee approved Jonathan Dunham Longfellow, Jr., (#11032) for extension for completion of CPE until June 30, 2013.

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

Kodjo Akakpovi
Sahirah Al-Uqdah
Alexandra Alieva
Aigul Amankulova
Beren Armstrong
Meghan Ayscue
Christopher Bass
Melissa Betka
Gagandeep Bindra
Dexter Blackwell
Susan Blake
Ellen Blankenship
Alexander Bouknight
Daniel Braboy
Austin Bramble
Adam Brawley
Andrea Bridges
Kimberly Byrd
Nina Calderone
Rowena Carney
Michael Carnicelli
Leslie Chandler
Dionne Chavis
Baron Chen
Nicholas Ciamaricone
Katelyn Clark
Brady Combs
Rachael Constable
David Cooper
Forest Corwin
Allison Coward
Amanda Creech
Matthew Crocker
Madison Crum
Reuben Dalton
Monica Davis
Bradley Dey
Mai Doan
Melissa Dougher
Diane Dreffer
Felicia Edwards
Alison Eisenberg
Glenn Evans
William Evans
Tatyana Fesyuk
Teresa Fife
Natalie Flannery
Justin Foley
DeAnna Ford
Adam Gattoni

Philip Gooding
Kristin Green
Benjamin Gregory
David Hamilton
Ashley Hardy
George Hendrix
Anna Hergenrader
Jeremy Hiatt
Steven Hogan
Li Huang
Claire Hudson
Brianne Hughes
Meagan Ignatowicz
Stephanie Jarvis
Tanya Jenkins
Nicole Jones
Jordan Kay
Ezekiel Kayode
Evelyn Kelley
Ralph Kennedy
Charlotte Keppler
Mohammad Khan
Lauren Killick
Euna Kim
Andrea Lambert
Sidonie Lawrence
Kevin Lee
Hanmei Lei
Mary Leonard
Larysa Lim
Matthew Linder
Edward Linton
Evelyne Makatiani
Jennifer Maready
Griffin Mazur
Wilson McGuire
Chad McManus
William Mebane
Susan Meisenbach
Lucas Michaels
Sara Miller
Travis Miller
Rubin Moise
Brooke Molineux
Christopher Moltke-Hansen
Addison Moore
Kaitlyn Moore
Ryan Moore
Susanne Muecke
Jack Murphy
Newsam Mutamba
Renee Neyman
Jianming Ni
Phillipp O'Neil
Lakeisha Odom
Anthony Okunak
Emily Oliver
Mary Ouzts
Michael Palmer
Stephen Parker
William Perrault
Margret Phelps
Kelly Pittman
April Presswood
Robert Prim
Stephen Puckett
Ellen Quinby
Kristie Race
Brooke Regensburg
Judyth Riddick
Cynthia Roeder
Craig Roisum
Meridith Rosborough
Brian Roundtree
Robert Rowe
Karen Rubin
Christopher Sainz
Sarah Sanford
Andrew Schwarz
Elizabeth Senczy
Fang Shen
Ying Shen
Chon Shoaf
Joshua Sizemore
Grady Smyth Gilbert
Tammy Southerland

Hannah Stamey
Jennifer Staton
Kathleen Stroud
Amy Szalaj
Allison Taylor
Tamara Temple
Kelsey Thrasher
Andrew Tilley
Maurine Underwood
William Walters
Richard Warner
Thomas Weaver
John Whitley
Laronda Williams

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

Larry Dean Boykin #19226
Anne Margret McHugh #27759

100TH ANNIVERSARY PROCLAMATION FROM THE OFFICE OF THE GOVERNOR: Mr. Rodriguez presented and read the Governor Pat McCrory's proclamation (Appendix VII) recognizing the 100th anniversary of the Board and its service to the citizens and businesses of the State.

President Rodriguez recognized the following former Board members in attendance for their years of service to the Board and presented each individual with a memento of the 100th anniversary of the Board:

Giles K. Almond, CPA
Murchison B. Biggs, CPA
Stephen D. Bitter, CPA
L. McNeil Chestnut, Esq.
O. Charlie Chewing, Jr., CPA
Lori G. Church, CPA
Wm. Hunter Cook, CPA
Scott L. Cox
Herman F. Fox
Nathan T. Garrett
C. Richard Hubbard
Maylon E. Little, CPA
Steve E. Moss, CPA
William E. Self
R. Stanley Vaughan
Arthur M. Winstead, Jr., CPA
Thomas H. Woolen

President Rodriguez recognized the following individuals in attendance for their on-going relationship with the Board and presented each individual with a memento of the 100th anniversary of the Board:

Gaylen Hansen, CPA, Chair, NASBA
Ken Bishop, President, NASBA
James T. Ahler, CEO, NCACPA
Curt Lee, NCSA
Suzanne Jolicoeur, AICPA

President Rodriguez recognized, in order of length of service to the Board, each member of the Board staff and presented each individual with a memento of the 100th anniversary of the Board:

Felecia Ashe - 28 years, 3 months
Phyllis Elliott – 27 years, 3 months
Alice Grigsby – 26 years, 11 month
Robert Brooks – 26 years, 11 months
Buck Winslow – 26 years, 6 months
Ann Hinkle – 25 years, 11 months
Lisa Hearne – 16 years, 6 months
Mike Barham – 9 years, 3 months
Vanessia Willett – 8 years, 5 months
Mary Beth Britt – 7 years, 7 months
Cammie Emery – 5 years, 2 months
Frank Trainor – 2 years, 2 months
Adrianne Trainor – 1 year, 2 months
Betty Boyd (part-time) 12 years, 3 months

President Rodriguez recognized Noel Allen, Legal Counsel to the Board, for his 30 years of service to the Board and presented him with a memento of the 100th anniversary of the Board.

ADJOURNMENT: Messrs. Womble and Kledis moved to adjourn the meeting at 4:07 p.m. Motion passed.

Respectfully submitted:

Robert N. Brooks
Executive Director

Attested to by:

Jose R. Rodriguez, CPA
President

AICPA®

American Institute of CPAs
1211 Avenue of the Americas
New York, NY 10036-8775

Appendix I

March 18, 2013

Jose R. Rodriguez, Chair
North Carolina State Board of CPA Examiners
1101 Oberlin Road
Suite 104
Raleigh, NC 27605-2827

Dear Jose:

On behalf of the American Institute of Certified Public Accountants (AICPA), we would like to extend our warmest congratulations to the North Carolina Board of CPA Examiners on the celebration of its 100th anniversary.

This milestone provides an opportunity to reflect upon the role board members and staff, both past and present, have played in the growth and development of the CPA profession. In the 100 years since the Board's formation, the Board's role has gone far beyond that of the issuer of CPA certificates to a vital protector of the public interest and a valued partner in working for the good of the profession. The AICPA is proud to be located in North Carolina and have so many of our AICPA team members be North Carolina CPAs.

We thank you for the work you have done on behalf of North Carolina CPAs and the citizens of North Carolina, and look forward to our continued partnership in the years to come.

Sincerely,

AICPA

Barry C. Melancon, CPA, CGMA
President and CEO

cc: Robert Brooks, Executive Director
North Carolina Board of CPA Examiners

ncaCPA® NORTH CAROLINA ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS
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Appendix II

To the members and staff of the North Carolina State Board of CPA Examiners on your 100th Anniversary

The North Carolina Association of Certified Public Accountants, representing over 14,000 CPAs, is pleased and proud to recognize and celebrate the State Board's 100 years of service to the citizens of this state and the CPAs. The NC State Board of CPA Examiners is nationally recognized for its leadership and effectiveness in the regulation of the accounting profession and the protection of the public.

We know our profession is stronger because of the work performed by the members of the board and the staff. We likewise recognize the great reputation you have amongst all CPA licensing boards, and with the National Association of State Boards of Accountancy.

We appreciate the great working relationship that exists between our organizations. We thank you for your willingness to reach out to us to discuss issues of mutual interest.

On behalf of the board of directors, our members and the staff of the North Carolina Association of CPAs, we express our sincere congratulations to you on your 100th anniversary.

Signed,

James A Lesemann, Jr., CPA, CGMA

Chair of the Board

March 21, 2013

PO Box 80188, Raleigh, NC 27623-0188 • 3100 Gateway Centre Boulevard, Morrisville, NC 27560-9241
Phone (919) 469-1040 • (800) 722-2836 • Fax (919) 378-2000 • www.ncacpa.org

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2012302-1

IN THE MATTER OF:
David Norby, CPA, P.C.
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. Respondent David Norby, CPA, P.C. (hereinafter "Respondent firm"), is a registered certified public accounting corporation in North Carolina.

2. Respondent firm received a "fail" on its most recent system peer review, with an acceptance letter date of December 21, 2011.

3. Per 21 NCAC 08M .0106, for all failed and second passed with deficiencies reports, Respondent firm was required to submit to the Board a package to include the Peer Review Report, Letter of Response, and Final Letter of Acceptance.

4. Respondent firm provided only a Final Letter of Acceptance to the Board.

5. Respondent firm 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 firm 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 firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina

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Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent firm's failure to submit to the Board copies of its Peer Review Report and Letter of Response constitutes a violation of 21 NCAC 08M .0106(a)(4).

3. By virtue of Respondent firm's consent to this order, Respondent firm is subject to the discipline set forth below.

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

1. Respondent firm is censured.

2. Respondent firm shall pay a one thousand dollar ($1,000.00) civil penalty to be remitted with this signed Consent Order.

3. Respondent firm's professional staff shall take at least eight (8) hours of Accounting and Auditing CPE coursework as part of their annual CPE requirement until such time as Respondent firm receives a pass on a system peer review, or a pass or pass with deficiencies on an engagement peer review.

CONSENTED TO THIS THE 14TH DAY OF FEBRUARY, 2013.

Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 20 DAY OF MARCH, 2013.

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 #: C2012327

IN THE MATTER OF:
Stephen M. Himmelberg, #21904
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 the Respondent stipulate to the following:

1. Respondent Stephen M. Himmelberg (hereinafter "Respondent") was the holder of North Carolina certificate number 21904 as a Certified Public Accountant.

2. At all relevant times, Respondent was the sole shareholder and operator of Stephen M. Himmelberg, CPA, PA ("Firm"), and was responsible for the Firm's actions.

3. Respondent's certificate was suspended, and the Firm's registration was cancelled for a period of one year on May 21, 2012.

4. While the Respondent's certificate was active, the Respondent's Firm, then a professional corporation, received a "fail" on its most recent engagement peer review, with an acceptance letter date of December 21, 2011.

5. Per 21 NCAC 08M .0106, for all failed and second passed with deficiencies reports, Respondent's Firm was required to submit to the Board a Peer Review Report, Letter of Response, and Final Letter of Acceptance.

6. However, on December 22, 2011, the Respondent, on behalf of the Firm, only submitted a copy of the peer review acceptance letter to the Board.

7. Respondent's recent disciplinary matter was considered by the Board as an aggravating factor.

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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 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's failure to submit to the Board, on behalf of the Firm, copies of its Peer Review Report and Letter of Response constitutes a violation of 21 NCAC 08M .0106(a)(4).

3. Respondent's willful violation of the peer review reporting requirements is a violation of 21 NCAC 08N .0213.

4. 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 Stephen M. Himmelberg is suspended until May 21, 2015.

2. Respondent shall pay a one thousand dollar ($1,000.00) civil penalty to be remitted with this signed Consent Order.

CONSENTED TO THIS THE 13 DAY OF February, 2013.

Stephen M. Himmelberg
Respondent

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APPROVED BY THE BOARD THIS THE 20 DAY OF MARCH, 2013.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

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CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2012394

IN THE MATTER OF:
Richard S. Saiff, #27065
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 Findings:

1. Respondent is the holder of North Carolina certificate number 27065 as a Certified Public Accountant.

2. Respondent informed the Board on his 2012-2013 individual certificate Renewal ("Renewal") that between January 1, 2011, and December 31, 2011, he had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2011 CPE requirements.

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 2011 CPE requirements.

5. Respondent failed to provide the certificate or certificates of completion needed to document completion of any of the CPE that Respondent claimed he earned between January 1, 2011, and December 31, 2011, as was reported on his Renewal. Respondent contends that the computer on which he maintained his CPE records stopped working in September 2012, and he has been unable to recover the records relating to his 2011 CPE.

6. Respondent was previously disciplined for his failure to complete CPE requirements for 1999 and 2000.

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

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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 including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.

2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

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's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).

2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.

3. Respondent may not apply for the reissuance of his certificate for at least one (1) year from the date the Board approves this Consent Order and until the civil penalty required in number five (5) of this Order has been paid by Respondent.

4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
   a. Application form,
   b. Payment of the application fee,
   c. Three (3) moral character affidavits, and

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d. Eighty (80) hours of CPE in the twelve (12) months preceding the application including an (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 prior to submitting a reissuance application.

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 certificate.

CONSENTED TO THIS THE 19th DAY OF February, 2013.

Richard S. Saiff
Respondent

APPROVED BY THE BOARD THIS THE 20 DAY OF MARCH, 2013.

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 #: C2012190

IN THE MATTER OF:
John F. Snyder, #9905
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. John F. Snyder (hereinafter "Respondent") is the holder of North Carolina certificate number 9905 as a Certified Public Accountant.

2. Respondent was engaged by a client to prepare the client's personal tax returns.

3. The client filed a complaint with the Board against Respondent.

4. Upon receipt of the complaint, the Board issued letters of inquiry to Respondent. The first letter was issued via regular mail. Respondent did not respond. The second letter was sent via certified mail. Respondent received that mailing but failed to respond within the 21-day deadline set forth at 21 NCAC 08N .0206.

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 08 of the North Carolina

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Administrative Code, 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 .0206.

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 18th DAY OF February, 2013.

Respondent

APPROVED BY THE BOARD THIS THE 20 DAY OF MARCH, 2013.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

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State of North Carolina

PAT McCRORY
GOVERNOR

100TH ANNIVERSARY OF THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

2013

BY THE GOVERNOR OF THE STATE OF NORTH CAROLINA

A PROCLAMATION

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners, formerly the North Carolina State Board of Accountancy, was created by the North Carolina General Assembly on March 12, 1913; and

WHEREAS, the Board has and continues to administer the Uniform CPA Examination and issue certificates of qualification as a Certified Public Accountant to qualified individuals; and

WHEREAS, the Board has and continues to protect the citizens and businesses of North Carolina by ensuring that individuals using the Certified Public Accountant credential are qualified and licensed to provide services; and

WHEREAS, the Board remains diligent in its enforcement of the statutes and rules in protecting the citizens and businesses of North Carolina; and

WHEREAS, in the regulation of Certified Public Accountants in North Carolina, the Board is at the forefront of the protection of citizens and businesses; and

WHEREAS, the State of North Carolina is proud to recognize past and present members, staff, and all organizations related to the North Carolina State Board of Certified Public Accountant Examiners whose dedication has ensured the integrity of certified public accountants for 100 years;

NOW, THEREFORE, I, PAT McCRORY, Governor of the State of North Carolina, do hereby proclaim March 12, 2013, in honor of the **"100th ANNIVERSARY OF THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS"** in North Carolina, and commend its observance to all citizens.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of North Carolina at the Capitol in Raleigh this eleventh day of March in the year of our Lord two thousand and thirteen, and of the Independence of the United States of America the two hundred and thirty-seventh.

Pat McCrory

PAT McCRORY
Governor