



# North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh NC 27605 • (919) 733-4222 • Fax (919) 733-4209 • www.nccpaboard.gov

## NOTICE OF APPARENT VIOLATION AND DEMAND TO CEASE AND DESIST

Notice is hereby given that the North Carolina State Board of Certified Public Accountant Examiners has taken the following action against **GARY ROBERT SESSIONS** for violation of the North Carolina Accountancy Law (North Carolina General Statute 93).

The information contained in this notification is derived from the official records of the Board and is being provided to the media and other interested persons and organizations in the public interest. The Board has authorized its use for the purpose of issuing news releases and/or other notifications to the public.

An independent agency of the State of North Carolina, the Board is responsible for the examination, licensure, and regulation of CPAs. It is not affiliated with the North Carolina Association of Certified Public Accountants (NCACPA), a voluntary professional organization, or its local chapters.

**NAME:** GARY ROBERT SESSIONS

**ADDRESS:** 8958 SAINT CROIX LANE  
CHARLOTTE NC 28277-4000

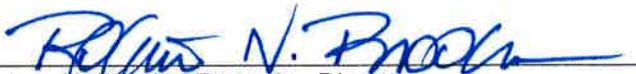
**BUSINESS NAME:** ELEVATION CHURCH

**ADDRESS:** 11416 E. INDEPENDENCE BLVD. STE N.  
MATTHEWS, NC 28105

**VIOLATION(S):** SEE ATTACHED

**ACCEPTED BY THE BOARD:** 01/27/2014

**DATE NOTIFICATION ISSUED:** 02/23/2014

**BY:**   
Robert N. Brooks, Executive Director

### DISTRIBUTION:

American Institute of CPAs (AICPA)	National Society of Accountants
Better Business Bureau of Southern Piedmont	NC Association of CPAs (NCACPA)
Charlotte Chamber of Commerce	NC Department of Revenue
<i>Charlotte Observer</i>	NC Society of Accountants
Internal Revenue Service, NC	
Internal Revenue Service, US	

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC  
ACCOUNTANT EXAMINERS

IN THE MATTER OF:

Gary R. Sessions

Respondent, C2013262

NOTICE OF APPARENT VIOLATION  
AND DEMAND TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N.C. Gen. Stat. § 93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act through actions for injunctive relief regarding "a single violation" of this Chapter;

WHEREAS, pursuant to N.C. Gen. Stat. § 93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued under the provisions of this Chapter";

WHEREAS, pursuant to N.C. Gen. Stat. § 93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant;"

WHEREAS, Respondent Gary R. Sessions (hereinafter "Respondent") requested, on July 13, 2006, that his North Carolina CPA license be placed on "Inactive" status and certified that he would not identify himself as a certified public accountant "to any person in any manner;"

WHEREAS, Respondent is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state;

WHEREAS, Respondent, subsequent to being placed on inactive status, identified himself as a CPA. Those representations were made while Respondent was living and working in North Carolina with a North Carolina address.

NC BOARD OF  
DEC 13 2013  
CPA EXAMINERS

**THEREFORE**, Respondent is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until Respondent has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

BY: [Signature] DATE: 12-5-13  
Frank X. Trainor, III  
Board Staff Attorney

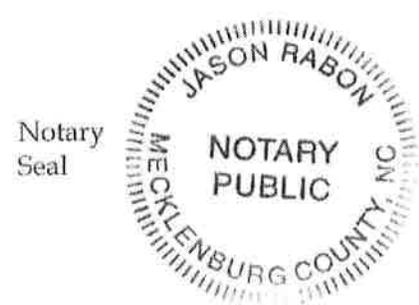
In lieu of civil proceedings authorized by N.C. Gen. Stat. § 93-12(16), the Board will accept Respondent's consent to this Demand.

Consented to:  
BY: [Signature] DATE: 12-11-13  
Gary R. Sessions, Respondent

North Carolina State  
Mecklenburg County

Sworn to (or affirmed) and subscribed before me this day by Gary R. Sessions.

[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a \_\_\_\_\_] [a credible witness has sworn to the identity of the principals \_\_\_\_\_]



[Signature]  
Notary Public Signature  
Jason Rabon  
Notary Public Printed Name  
12/11/13  
Date

My Commission Expires \_\_\_\_\_

Jason Rabon  
NOTARY PUBLIC  
Mecklenburg County, NC  
My Commission Expires March 23, 2018

NC BOARD OF  
DEC 13 2013  
CPA EXAMINERS