



**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 & DESIST**

Notice is hereby given that the North Carolina State Board of Certified Public Accountant Examiners has taken the following action against **DAVID FURROW CARTER** 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:** David Furrow Carter, Sr.

**ADDRESS:** 3991 Seaton Rd., Winston Salem NC 27104

**VIOLATION(S):** See Attached

**ACCEPTED BY THE BOARD:** 02/12/2014

**DATE NOTIFICATION ISSUED:** 03/21/2014

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

**DISTRIBUTION:**

- |                                    |                                 |
|------------------------------------|---------------------------------|
| American Institute of CPAs (AICPA) | NC Association of CPAs (NCACPA) |
| Internal Revenue Service, NC       | NC Department of Revenue        |
| Internal Revenue Service, US       | NC Society of Accountants       |
| National Society of Accountants    |                                 |

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

IN THE MATTER OF:  
**David Furrow Carter**  
Respondent, UT2014011

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 David Furrow Carter (hereinafter "Respondent") is not now, nor has he ever been, licensed as a certified public accountant in North Carolina or otherwise authorized by this Board to use the CPA title in this state;

**WHEREAS**, Respondent was licensed as a certified public accountant in Illinois but the Illinois license expired in September of 2009.

**WHEREAS**, Respondent, while living and working in North Carolina, has held himself out as a certified public accountant as evinced by his signature, in December of 2013, on a certificate of moral character ("Certificate") for a North Carolina exam candidate, which identified him as a certified public accountant duly licensed in the state of Illinois. The Certificate states that anyone signing this Certificate who lives and/or works in North Carolina must be licensed by this Board.

**WHEREAS**, Respondent, while employed by High Point University ("University"), allowed the University to identify him on its "School of Business" profile page as "...a certified public accountant (CPA) ... in the state [sic] North Carolina."

**WHEREAS**, Respondent currently lives and works in North Carolina and, on his LinkedIn profile, lists his "Specialties" as "CPA, CMA."

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: Robert N. Brooks DATE: 2/12/14  
Robert N. Brooks  
Executive Director

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: David Furrow Carter DATE: 2-21-14  
David Furrow Carter

NC State  
Forsyth County

Sworn to (or affirmed) and subscribed before me this day by David Carter.

[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 Driver's license] [a credible witness has sworn to the identity of the principals David Carter.]

**Krystal Caro**  
Notary Public  
Forsyth County, NC  
My Commission Expires May 8, 2018  
Notary Seal

Krystal Caro  
Notary Public Signature

Krystal Caro  
Notary Public Printed Name

2-24-14  
Date

NC BOARD OF

FEB 26 2014

CPA EXAMINERS

May 8, 2018  
My Commission Expires