



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 AGREEMENT 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 **KELLY-JEAN KWIATKOWSKI** 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: Kelly-Jean Kwiatkowski
ADDRESS: 2401 Twinberry Lane, Waxhaw, NC 28173
VIOLATION(S): See attached
ACCEPTED BY THE BOARD: 12/15/2014
DATE NOTIFICATION ISSUED: 12/31/2014

BY: 
Robert N. Brooks, Executive Director

DISTRIBUTION:

American Institute of CPAs (AICPA)	NC Association of CPAs (NCACPA)
Better Business Bureau of the Southern Piedmont	NC Department of Revenue
<i>Enquirer Journal</i>	NC Society of Accountants
Internal Revenue Service, NC	PCAOB
Internal Revenue Service, US	SEC
National Society of Accountants	Union County Chamber of Commerce

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

IN THE MATTER OF:
Kelly-Jean Kwiatkowski
Respondent C2014365

NOTICE OF APPARENT VIOLATION &
AGREEMENT 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 ("Act") through actions for injunctive relief regarding "a single violation" of this Chapter; and,

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 to him 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 G.S. 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, pursuant to N. C. Gen. Stat. § 93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, Respondent Kelly-Jean Kwiatkowski (hereinafter "Respondent Kwiatkowski") is not now, nor has she ever been, licensed as a certified public accountant in North Carolina; and

WHEREAS, Respondent Kwiatkowski, while residing and working in North Carolina, identified herself as a "CPA" to the IRS in order to obtain or maintain a Preparer Tax Identification Number ("PTIN") registration.

WHEREAS, Respondent Kwiatkowski has utilized the PTIN to provide tax services to clients while having a principal place of business in the State of North Carolina.

NC BOARD OF

NOV 26 2014

SECRETARY

WHEREAS, Respondent Kwiatkowski utilized an email address that implied she was a "CPA."

WHEREAS, Respondent Kwiatkowski identified herself as a "CPA" while residing in North Carolina.

WHEREAS, Respondent Kwiatkowski's use of the title "CPA" or "Certified Public Accountant" could constitute a violation of N. C. Gen. Stat. § 93-3 and § 93-6.

THEREFORE, Respondent Kwiatkowski and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent shall immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until 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: 10/27/14
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 Agreement.

Consented to:
BY: Kelly-Jean Kwiatkowski DATE: 11/24/14
Kelly-Jean Kwiatkowski

South Carolina State York County
Sworn to (or affirmed) and subscribed before me this day by 11/24/14.
[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 Drivers license] [a credible witness has sworn to the identity of the principals [Signature].]

Heather Schettler
Notary Public Signature

Notary Seal

Heather Schettler
Notary Public Printed Name
11/24/14
Date

NC BOARD OF
NOV 26 2014
CPA EXAMINERS

11/30/15
My Commission Expires