

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
March 18, 2015
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Miley (Bucky) Glover, CPA, President; Michael H. Womble, CPA, Vice President; Wm. Hunter Cook, CPA, Secretary-Treasurer; Tawannah G. Allen, Ed.D; Murchison (Bo) Biggs, CPA; George W. Rohe, CPA; and Jeffrey J. Truitt, Esq.

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Manager-Communications; Jean Marie Small, Specialist-Professional Standards; Buck Winslow, Manager-Licensing; Kaitlyn White, Student Intern; Matthew Fearnow, Student Intern; Noel L. Allen, Legal Counsel; and Officer Clyde Smith, Raleigh Police Department.

GUESTS: James T. Ahler, CEO, NCACPA; Amanda Davis, Manager of Infrastructure and Design, NCACPA; Michael Massey, CPA, NCACPA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, AICPA and Curt Lee, Legislative Liaison, NCSA.

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

MINUTES: The minutes of the February 23, 2015, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The February 2015 financial statements were accepted as submitted.

ELECTION OF OFFICERS: Messrs. Biggs and Truitt moved to elect Mr. Glover as President, Mr. Womble as Vice President, and Mr. Cook as Secretary-Treasurer until such time as future Board member appointments are made to the current membership at which time the election of officers will be re-visited. Messrs. Truitt and Biggs moved to amend the previous motion to elect the current officers for 2015-2016. Motion passed with seven (7) affirmative and zero (0) negative votes.

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Brooks reviewed House Bills 104 and 109 and Senate Bills 118, 138, and 281 regarding CPAs and licensing boards.

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

Case No. C2014258 - Alexander Thompson Arnold, PLLC - Approve the signed Consent Order (Appendix I).

Case No. C2014256 - Abrams, Foster, Nole & Williams, PA - Approve the signed Consent Order (Appendix II).

Case No. C2014259 - Aronson LLC - Approve the signed Consent Order (Appendix III).

Case No. C2014263 - Barone, Howard, & Co., CPAs - Approve the signed Consent Order (Appendix IV).

Case No. C2014252 - Becher, Della Torre, Gitto, & Company CPAs - Approve the signed Consent Order (Appendix V).

Case No. C2014253 - Blankenship CPA Group PLLC - Approve the signed Consent Order (Appendix VI).

Case No. C2014254 - Bollus Lynch LLP - Approve the signed Consent Order (Appendix VII).

Case No. C2014255 - Bonadio & Co LLP - Approve the signed Consent Order (Appendix VIII).

Case No. C2014369 - Michael J. Bongiovanni - Messrs. Cook and Womble moved to permanently revoke the NC CPA certificate issued to Michael J. Bongiovanni (Appendix IX). Motion approved with seven (7) affirmative and zero (0) negative votes.

Case No. C2013260 - Walter G. Church, Jr. - Approve the signed Consent Order (Appendix X).

Case No. C2015020 - Ronald Marden - Approve the signed Notice of Apparent Violation and Agreement to Cease and Desist (Appendix XI).

Case No. C2014150 - Close the case without prejudice.

Case No. C2014274 - Close the case without prejudice. Mr. Cook did not participate in the discussion of this matter nor did he vote on this matter.

Case No. C2014392 - Close the case without prejudice and with a Letter of Warning.

Case No. C2014384 - Close the case without prejudice.

Case No. C2014396 - Close the case without prejudice.

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

Transfer of Grades Applications - The Committee recommended that the Board approve the following:

Stephanie Elizabeth Boglioli
Stephen Bruce Carico
James Anderson Jones, Jr.

Westley Trotter King
Justin Daniel Sandlin

Original Certificate Applications - The Committee recommended that the Board approve the following:

Edmundo Javier Aja
Darren Michael Allen
Stephanie Elizabeth Boglioli
Stephen Bruce Carico
Megan Elizabeth Carson
Janet Sabatasso Cochrane
Kelsey Marie Conner
John Walker Copley, IV
Chad Everett Crayton
Emily Anne Dean
Emily Frances Dean
Vivian Christine Denoyer
Edward Raymond Dornsmith
Taylor David Durán
Nicole Christine Girard
Bryan Robert Hall
John David Hance
Paul Henry Hardin Jr.
Jessica Glenna Hubard
Daniel Joseph Hudson, II
Roberta Ann Jennings
James Anderson Jones, Jr.
Jessica Suzanne Jones

Ralph Griffin Kennedy
Westley Trotter King
Jill Chapman Kravitz
Ingé Lynette McCrory
Kaelyn Amanda Mulvey
Austin Holt Newlin
Matthew Peter Parsells
Jaymee Dipak Patel
Stephanie Johnson Prewitt
Travis Alexander Reed
Jamie Ray Reynolds
Justin Afton Rice
Kyle Matthew Salmon
Justin Daniel Sandlin
Nicholas John Joseph Savarino
Michal Seligson
Ali Marguerite Springer
Kevin Ryan Thornewell
Kelsey Briana Thrasher
Katherine Amanda Wester
Donald C. Weymer, Jr.
Ryan Winkler
Karneisha Tiyé Wolfe

Staff reviewed and recommended approval of the original application submitted by Christopher Robert Jones. Mr. Jones failed to disclose pertinent information with his exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Chalice Marie Golden. Ms. Golden failed to disclose pertinent information with her exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Reciprocal Certificate Applications - The Committee recommended that the Board approve the following:

James Alex Childers, Jr.
Benjamin Delfs Geyer

Shavonn R. Pittman
Alejandro Karlo Pulido

Temporary Permits - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Taylor Leigh Dalpe, T8387
Adam Arthur Fisher, T8385
Karen Margaret Tyler, T8386
Maria Lauritano Murphy, T8387
Timothy Ryan Miller, T8388
Roy E. Davis, Jr., T8389
Kristin Ann Kakidas, T8390
Dane Jaynitsa Paul, T8392
Ronald David Sass, T8393
Michael Philip Owsiak, T8394
Denny Franklin Ard, T8395
Dimple T. Ajmera, T8396
Amy Merricks Chandler, T8397

Anna Liza Leyva Palmieri, T8398
Robert Allan Watling, T8399
Mark Alan Williams, T8400
Dustin Lee Pease, T8401
Jonathan David Allen, T8402
Eloise Hervey Covalt, T8403
David Kenneth Barkhau, T8404
William A. Malcom, Jr., T8405
Laurence Holfelder, T8406
Daniel Philip Snyder, T8407
Thomas Casimir Koziara, T8408
Daniel Thomas Gougherty, T8409
Richard Earl Shepherd, T8410

Reinstatements - The Committee recommended that the Board approve the following:

Steven Robert Bower, #21364
John Henry Davis, #12013

Danny Joe McClary, #14878

Reissuance of New Certificate - The Committee recommended that the Board approve the following applications for reissuance of new certificate:

Larry Lee Crawford, #22659

Roy Michael Witt, #16361

Staff reviewed and requested Committee guidance regarding the reissuance application submitted by Thomas Scott Brumley. Mr. Brumley continued using the CPA title on his firm website, LinkedIn profile, and office building after his certificate was forfeited. Staff requested that the matter be referred to the Professional Standards Committee. The Committee approved staff recommendation.

Firm Registrations - The Committee recommended that the Board approve the following professional limited liability companies that were approved by the Executive Director:

Jennifer V. Dirienzo CPA PLLC

Stilwell CPA, PLLC

Extension Requests - The Committee recommended that the Board approve April Ullman, #37134, for extension for completion of CPE until March 31, 2015.

Examinations - The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

Allison Adkins
Emily Agostinelli
Brooks Aker
Ashley Anderson
Kathrynne Anna
Jess Bankhead
Haley Barnes
Tannis Barnes
Channing Bass
Nathan Bell
Alison Bilderback
Christopher Bleakley
Alexander Bouknight
David Brogan
Cody Brown
Eric Brown
Matthew Bustamante
Tyler Carson
Morgan Carstens
Eric Chamblee
Chad Chandler
John Cobb

David Coggins
Margaret Cole
Joel Cook
Jacob Cooper
Tonya Courts
Victoria Craft
Cameron Crawford
Danielle Dannahower
Molly Davis
Holly Disbrow
Dwayne Dowden
Dana Dupree
Caitlin Evans
Michael Falcone
Mary Fischer
Shawn Fitzgerald
Chelsea Forman
Jennifer Fox
David Friberg
Matthew Fussell
Tarynn Garrett
Tariq Hamed

Mallory Hammett
Pamela Harris
Dustin Harrison
Caroline Henry
Garrett Hess
Carolin Hogan
Gregory Howard
Carla Jacobs
Lindsay Jenkins
Ankit Jivan
Cameron Johnson
Joy Johnson
Justin Jordan
Sandra Joyner
Ryan Kildoo
Kristina Klier
Brittany LaRowe
Travis Lowman
Todd Major
Keturah Mayberry
Christopher McCoy
Allison Miller
Jeremy Miller
Nicholas Moffitt
Rodney Moore
Olivia Nastasi
Ryan O'Neal
Temple Ofikulu
Johnson Ogot
Ademola Oloyede-Asanike
Gerald Opyrchal
Kenan Patel
Urvish Patel
Kenneth Pendleton
Brandy Perry
Maribel Pinol
Elizabeth Quencer
Theresa Rabbass
Lauren Rakes
Lee Ramsey
Natalie Reed
Aleshia Reid

Nedra Riddick
Jacqueline Riffle
Corrie Rittenhouse
Danielle Roberts
Vladimil Roca
Liselotte Ross
Ashley Rutledge
Drew Saia
Nicholas Sanford
Elizabeth Saylor
Mary Schronce
Amy Senogles
Steven Shinall
Benjamin Sinclair
Rosemary Sirois
Allison Smith
Colby Smith
Emilee Somers
Tammy Southerland
Aaron Sparrow
Molly Steele
Zackariah Stewart
Bennett Strickland
Ann Stringari
Jeffrey Stulgis
Brenna Stutts
Patricia Suchan
Jenni Swartout
Cole Taylor
John Touloupas
Andrew Tucker
Rebecca Urquhart
Grace Uzenski
Leigh Williams
Mark Williams
Theresa Williamson
Virginia Wilson
Shonet Wong
Ruoyu Wu
Nancy Xiong
Francesca Zappa
Lisha Zhu

RULE-MAKING HEARING: President Glover called the Rule-Making Hearing to order to take oral and written comments from the public on 21 NCAC 08G .0409 as filed with the Office of Administrative Hearings and as published in the February 16, 2015, issue of the *North Carolina Register*. No persons present made oral comment on the rule and no written comments were presented to be entered into the public record. President Glover closed the Hearing. The entire Rule-Making Hearing is a matter of public record.

CLOSED SESSION: Mr. Cook and Dr. Allen moved to enter Closed Session to discuss legal matters with Legal Counsel. Motion passed.

PUBLIC SESSION: Dr. Allen and Mr. Biggs moved to re-enter Public Session. Motion passed.

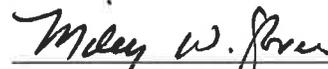
ADJOURNMENT: Messrs. Biggs and Rohe moved to adjourn the meeting at 2:55 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Miley W. Glover, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2014258

IN THE MATTER OF:

Alexander Thompson Arnold PLLC,
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. Alexander Thompson Arnold PLLC (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice prior to performing the ERISA audits.
5. Respondent Firm did not provide a copy of its last two peer review reports, letters of comment, letters of response, letters of acceptance, and other information requested by the Board.
6. 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

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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 Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. § 93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also 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 shall provide the Board with a Notification of Intent to Practice prior to performing any additional engagements listed in N.C. Gen. Stat. § 93-10(c)(3).
2. Respondent Firm shall provide the Board with copies of its last two peer review reports and related letters of comment, letters of response, and letters of acceptance prior to performing any additional engagements listed in N. C. Gen. Stat. § 93-10(c)(3).
3. Respondent Firm shall remit, with this signed Order, a four thousand dollar (\$4,000.00) civil penalty.

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CPA EXAMINERS

Consent Order - 3
Alexander Thompson Arnold PLLC

4. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500.00) payment for administrative costs.

CONSENTED TO THIS THE 9TH DAY OF FEBRUARY
(Day) (Month)
2015
(Year)

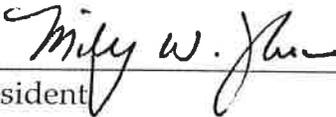

Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 18 DAY OF MARCH
(Day) (Month)
2015
(Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY:


President

NC BOARD OF
FEB 18 2015
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2014256

IN THE MATTER OF:

Abrams, Foster, Nole & Williams, P.A.,
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. Abrams, Foster, Nole & Williams, P.A. (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice prior to performing the ERISA audits.
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 Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

NC BOARD OF

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CPA EXAMINERS

2. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. § 93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also 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 shall provide the Board with a Notification of Intent to Practice prior to performing any additional engagements listed in N.C. Gen. Stat. § 93-10(c)(3).
2. Respondent Firm shall remit, with this signed Order, a one thousand dollar (\$1,000.00) civil penalty.
3. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500.00) payment for administrative costs.

CONSENTED TO THIS THE 20 DAY OF February, 2015.
(Day) (Month) (Year)

Derek Abram

Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 13 DAY OF MARCH,
2015.
(Year) (Day) (Month)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Miley W. Jones
President

NC BOARD OF

MAR - 2 2015

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2014259

IN THE MATTER OF:

Aronson LLC,

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. Aronson LLC (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of two (2) retirement plans sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. 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 Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

NC BOARD OF
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2. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. § 93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also 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 shall remit, with this signed Order, a two thousand dollar (\$2,000.00) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500.00) payment for administrative costs.

CONSENTED TO THIS THE 11th DAY OF February, 2015.
(Day) (Month) (Year)



Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 18 DAY OF MARCH,
(Day) (Month)
2015
(Year)

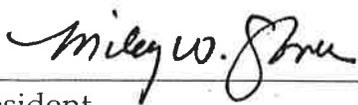
NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



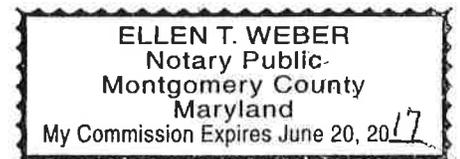
NC BOARD OF

FEB 20 2015

CPA EXAMINERS

BY: 

President



Notary: Ellen T. Weber
Ellen T. Weber
my commission expires: 6-20-2017
City of Rockville, County of Montgomery
Noted - February 11, 2015

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2014263

IN THE MATTER OF:

Barone, Howard & Co., CPAs,
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. Barone, Howard & Co., CPAs (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice prior to performing the ERISA audits.
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 Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

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2. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. § 93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also 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 shall provide the Board with a Notification of Intent to Practice prior to performing any additional engagements listed in N.C. Gen. Stat. § 93-10(c)(3).
2. Respondent Firm shall remit, with this signed Order, a one thousand dollar (\$1,000.00) civil penalty.
3. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500.00) payment for administrative costs.

CONSENTED TO THIS THE 12th DAY OF February, 2015.
(Day) (Month) (Year)

John F. Howard
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 13 DAY OF MARCH,
2015.
(Year) (Day) (Month)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Miley W. Jones
President

NC BOARD OF

FEB 23 2015

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2014252

IN THE MATTER OF:

Becher, Della Torre, Gitto & Company,
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. Becher, Della Torre, Gitto & Company (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of six (6) retirement plans sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice prior to performing the ERISA audits.
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 Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

NC BOARD OF

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CPA EXAMINER :

Becher, Della Torre, Gitto & Company

2. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. § 93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also 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 shall provide the Board with a Notification of Intent to Practice prior to performing any additional engagements listed in N.C. Gen. Stat. § 93-10(c)(3).
2. Respondent Firm shall remit, with this signed Order, a six thousand dollar (\$6,000.00) civil penalty.
3. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500.00) payment for administrative costs.

CONSENTED TO THIS THE 18 DAY OF February, 2015.
NC BOARD OF (Day) (Month) (Year)

FEB 19 2015

CPA EXAMINERS

Rail Della Torre
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 18 DAY OF MARCH,
2015
(Year) (Day) (Month)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



NC BOARD OF

BY: Miley W. Jones
President

FEB 19 2015

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2014253

IN THE MATTER OF:

Blankenship CPA Group, PLLC,
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. Blankenship CPA Group, PLLC (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. 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 Administrative Code.

FEB 25 2015

CPA EXAMINERS

Consent Order - 2
Blankenship CPA Group, PLLC

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

2. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. § 93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also 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 shall remit, with this signed Order, a one thousand dollar (\$1,000.00) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500.00) payment for administrative costs.

CONSENTED TO THIS THE 23rd DAY OF February, 2015.
(Day) (Month) (Year)

C. Blankenship, Jr. Claude E. Blankenship, Jr., CPA
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 18 DAY OF MARCH,
2015
(Year) (Day) (Month)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Miley W. Jones
President

NC BOARD OF
FEB 25 2015
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2014254

IN THE MATTER OF:

Bollus Lynch, LLP,

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. Bollus Lynch, LLP (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice prior to performing the ERISA audits.
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 Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

NC BOARD OF

FEB 23 2015

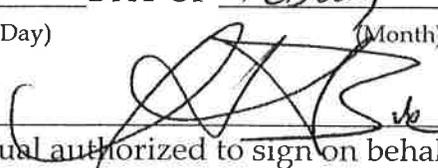
CPA EXAMINERS

2. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. § 93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also 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 shall provide the Board with a Notification of Intent to Practice prior to performing any additional engagements listed in N.C. Gen. Stat. § 93-10(c)(3).
2. Respondent Firm shall remit, with this signed Order, a one thousand dollar (\$1,000.00) civil penalty.
3. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500.00) payment for administrative costs.

CONSENTED TO THIS THE 11 DAY OF February, 2015.
(Day) (Month) (Year)


Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 13 DAY OF MARCH,
2015.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



NC BOARD OF
FEB 23 2015
CPA EXAMINERS

BY: Miley W. Jr.
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2014255

IN THE MATTER OF:

Bonadio & Co., LLP,

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. Bonadio & Co., LLP (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina, as well as two (2) balance sheet audits of a North Carolina entity ("Audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the Audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. 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 Administrative Code.

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CPA EXAMINERS

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

2. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. § 93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also 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 shall remit, with this signed Order, a two thousand dollar (\$2,000.00) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500.00) payment for administrative costs.

CONSENTED TO THIS THE 11th DAY OF February, 2015.
(Day) (Month) (Year)

[Handwritten Signature]

Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 13 DAY OF MARCH,
2015.
(Year) (Day) (Month)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: *Miley W. Jones*
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2014369

IN THE MATTER OF:
Michael J. Bongiovanni, #26527
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. Michael J. Bongiovanni (hereinafter "Respondent") was the holder of North Carolina reciprocal certificate number 26527 as a Certified Public Accountant
2. In a "Bill of Information" filed on October 18, 2013, an Assistant United States Attorney alleged that Respondent "...filed a false U.S. Individual Income Tax Return, Form 1040 which omitted the \$750,000 income he earned from A-Z Consulting"
3. On November 19, 2013, a United States Magistrate Judge accepted Respondent's signed "Entry and Acceptance of Guilty Plea."
4. On July 28, 2014, a United States District Judge signed a Judgment accepting Respondent's guilty plea to one (1) count of "Conspiracy to defraud the U.S."
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

Consent Order - 2
Michael J. Bongiovanni

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 0201, 0203, and 0207.
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, Michael J. Bongiovanni, is hereby permanently revoked.
2. Respondent shall not offer or render services as a CPA 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 Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

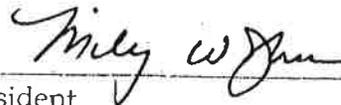
CONSENTED TO THIS THE 20 DAY OF 2, 15
(Day) (Month) (Year)


Respondent

APPROVED BY THE BOARD THIS THE 13 DAY OF MARCH,
2015
(Year) (Day) (Month)

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 #: C2013260

IN THE MATTER OF:
Walter Greene Church, Jr., #16076
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. Walter Greene Church, Jr., (hereinafter "Respondent") is the holder of North Carolina certificate number 16076 as a Certified Public Accountant.
2. Respondent, at all relevant times, was the owner and operator of CFG Associates, Inc. ("CFG"). As a benefit, Respondent offered his employees participation in the CFG Associates, Inc. 401(k) Profit Sharing Plan ("Plan").
3. Respondent was the Plan Trustee and, therefore, a fiduciary of the Plan.
4. The United States Department of Labor ("DOL") initiated an audit of the Plan that lasted from approximately February 2012 until its conclusion in August 2013.
5. On May 23, 2013, the DOL sent a letter to the Plan, and to Respondent as the Plan's fiduciary, outlining potential ERISA violations on the part of the Plan and Respondent.
6. Notably, the DOL determined that Respondent participated in prohibited transactions between 2008 and 2011. It also determined that the Plan was not properly bonded per ERISA's specifications.
7. On August 26, 2013, the DOL closed its file after noting that Respondent had made all corrective actions including the return of all Plan assets plus lost earnings.

NC BOARD OF

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CPA EXAMINERS

8. In June 2012 and June 2013, Respondent renewed his CPA certificate on-line. In each of the renewals, the following question was asked:

Have you been investigated, charged, or disciplined since filing your last renewal; or are you currently under investigation by a governing or licensing board or professional organization or by a state or federal agency?

Respondent answered that question in the negative.

9. 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. By engaging in prohibited transactions and other ERISA violations, Respondent violated 21 NCAC 08N .0203 and .0204.
3. Respondent's misrepresentations on his annual renewals constitute violations of 21 NCAC 08N .0202.
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, Walter Greene Church, Jr., is hereby suspended for a period of four (4) years.
2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions

Consent Order - 3

Walter Greene Church, Jr.

or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state during the period of suspension.

3. At the end of the suspension period, Respondent may have his certificate reissued per 21 NCAC 08J .0106 (2015), but only after the Board has determined that good cause exists that it be reissued per the standards set forth in 21 NCAC 08I .0104(c)&(d) (2015).

CONSENTED TO THIS THE 23RD DAY OF February, 2015.
(Day) (Month) (Year)

Walter A. Church, Jr.
Respondent

APPROVED BY THE BOARD THIS THE 18 DAY OF MARCH,
2015
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Miley W. Jones
President

NC BOARD OF
MAR - 5 2015
CPA EXAMINERS

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Ronald Errico Marden
Respondent File #C2015020

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 N.C.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 Ronald Errico Marden (hereinafter "Respondent") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state, but his principal place of business is in North Carolina; and

WHEREAS, Respondent, in February of 2009, applied for, and was granted, "inactive" status for his North Carolina CPA license. As part of that application, Respondent agreed that "I certify under oath that I will not identify myself as a CPA to any person in any manner ... as long as I remain on inactive status...."

NC BOARD OF
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CPA EXAMINERS

WHEREAS, subsequent to choosing inactive status, Respondent identified himself as a "Certified Public Accountant (Currently Inactive)" while engaged in accounting education in the State of North Carolina.

THEREFORE, Respondent 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: 02/25/2015
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: Ronald E. Marden DATE: 2/27/15
BY: Ronald Eric Marden
North Carolina State Wake County

Sworn to (or affirmed) and subscribed before me this day by Ronald E. Marden
[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 NC Drivers license] [a credible witness has sworn to the identity of the principals Ronald Eric Marden]



Rita K. Wells
Notary Public Signature
Rita K. Wells
Notary Public Printed Name
February 27, 2015
Date

September 5, 2015
My Commission Expires

NC BOARD OF
MAR - 3 2015
CPA EXAMINERS