



North Carolina State Board of Certified Public Accountant Examiners

NOTICE OF APPARENT VIOLATION AND AGREEMENT TO CEASE AND DESIST

Notice is hereby given that the North Carolina State Board of Certified Public Accountant (CPA) Examiners has taken the following action against JOHN STEPOWOY, JR., 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.

NAME: JOHN STEPOWOY, JR.
ADDRESS: 311 FENNEL DUN CIRCLE
BILTMORE LAKE, NC 28715
VIOLATION(S): UNAUTHORIZED USE OF CPA TITLE
ACCEPTED BY THE BOARD: 05/21/2015
DATE NOTIFICATION ISSUED: 05/26/2015

BY: Robert N. Brooks, Executive Director



DISTRIBUTION:

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Asheville Citizen Times
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NC Department of Revenue
NC Society of Accountants
PCAOB
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**THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS**

IN THE MATTER OF:
John Stepowoy, Jr.
Respondent File #C2015029

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 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, 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 John Stepowoy, Jr. (hereinafter "Respondent Stepowoy") is not now, nor ever has been, 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 Stepowoy, in October 2012, applied for and was denied a reciprocal license by the Board. Respondent Stepowoy's application for a reciprocal license was denied due to the fact that he did not take the Uniform CPA Examination and does not qualify for licensure in North Carolina pursuant to NCGS 93-12(5) and (6) and 21 NCAC 08H .0101

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WHEREAS, Respondent Stepowoy identified himself to be a CPA in the State of North Carolina in his Preparer Tax Identification Number registration with the Internal Revenue Service ("IRS"), thereby indicating that he prepared tax returns as a CPA in the state of North Carolina in contravention of N. C. Gen. Stat. § 93-3 and § 93-6.

THEREFORE, Respondent Stepowoy and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Stepowoy shall immediately cease and desist from 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.

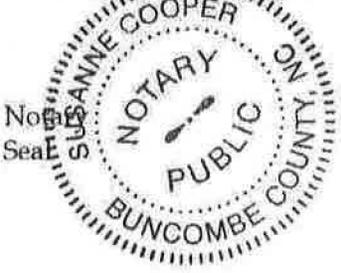
North Carolina State Board of Certified Public Accountant Examiners

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: John Stepowoy Jr. DATE: 3-9-15 ^(SP) 4-10-2015
BY: John Stepowoy Jr.
North Carolina State Buncombe County

Sworn to (or affirmed) and subscribed before me this day by John Stepowoy Jr.
[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 North Carolina Drivers lic.] [a credible witness has sworn to the identity of the principals Heather Hughes.]



Susanne Cooper
Notary Public Signature
Susanne Cooper
Notary Public Printed Name
4-10-2015
Date

12-9-2017
My Commission Expires

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