

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
April 21, 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, Communications Manager; Jean Marie Small, Professional Standards Specialist; Buck Winslow, Licensing Manager; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Sammy Williams, CPA, NCACPA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, AICPA; Courtney Stroud, NCSU AIR Program; Matthew Oehm, NCSU AIR Program.

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

MINUTES: The minutes of the March 18, 2015, meeting were approved as submitted.

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

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Cook and Dr. Allen moved to approve 21 NCAC 08G .0409 as published in the February 16, 2015, edition of the *NC Register* (Appendix I) for filing with the Rules Review Commission (RRC) for consideration at its June 2015 meeting. Motion passed with seven (7) affirmative and zero (0) negative votes.

The Board reviewed a draft set of 58 rules requested for re-adoption by the Rules Review Commission (RRC) pursuant to NCGS 150B-21.3A(c)(2)g by January 31, 2016. The Executive Staff was asked to provide a written explanation on the seven (7) rules that had changes beyond the clerical changes initiated by the RRC.

The Board reviewed legislation of interest to the Board that had been introduced into the General Assembly since the March 18, 2015, Board meeting.

For discussion purposes only, the Board reviewed a draft of an amendment to NCGS 93 regarding the authority of the Board to conduct criminal history background record checks for Uniform CPA Examination applicants and certificate applicants. Messrs. Truitt and Cook

moved that the adoption of a statutory requirement providing for criminal history checks of Uniform CPA Examination and certificate applicants would be consistent with the purpose of the Board and the protection of the public. Motion passed with seven (7) affirmative and zero (0) negative votes.

NATIONAL ORGANIZATION ITEMS: The Executive Director reported on the staff's attendance at NASBA's Executive Directors and Legal Counsel Conferences in Tampa, FL.

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

Case No. C2015042-1 - Donald H. Long - Approve the signed Consent Order (Appendix II).

Case No. C2014261 - Baden Gage & Schroeder LLC - Approve the signed Consent Order (Appendix III).

Case No. C2015019 - Christopher Eller - Approved the signed Notice of Apparent Violation and Agreement to Cease and Desist (Appendix IV).

Case No. C2015021 - Philip Witmer - Approved the signed Notice of Apparent Violation and Agreement to Cease and Desist (Appendix V).

Case No. UT2015023 - Richard Crandall - Approved the signed Notice of Apparent Violation and Agreement to Cease and Desist (Appendix VI).

Case No. UT2015024 - Tamara Kowalczyk - Approved the signed Notice of Apparent Violation and Agreement to Cease and Desist (Appendix VII).

Case No. UT201525 - Tracy N. Reed - Approved the signed Notice of Apparent Violation and Agreement to Cease and Desist (Appendix VIII).

Case No. C2014005-1 and Case No. C2014005-2 - John N. Snyder CPA and Snyder McDonald & Co. LLP - Approve a Notice of Hearing for July 20, 2015, at 10:00 a.m.

Case No. C2015097 - Close the case without prejudice and with a Letter of Warning.

Case No. C2013061 - Close the case without prejudice.

Case No. C2014208 - Close the case without prejudice.

Case No. C2014378 - Close the case without prejudice.

Case No. C2014403 - Close the case without prejudice.

Case No. UT2015085 – 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:

Kimberly Patrice Berezna
Shannon Marie Dennison
Stephanie Michelle Duknoski

Grant David Essenmacher
Tyler Mitchel Webb
Yan Zhou

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

Evan Russell Addison
Katie Ledford Anthony
Kathleen Garrison Austin
Matthew Ryan Barnhill
Jacob Zanders Battle
Kimberly Patrice Berezna
Douglas Allen Brown
John Paul Buchanan
Ryan Michael Christians
Ryan Christopher Cote
Victor Napoleon D'Alesio
Shannon Marie Dennison
Akosi Seemanu Agbila Dogbe
Stephanie Michelle Duknoski
Deborah Louise Epperson
Grant David Essenmacher
Glenn Evans Jr.
Carolyn Anne Gilé
Shirley Virginia Gomes
Laurelle Amy Gonzalez
Jamisen Patrick Hamilton
Alton Ray Harris, Jr.
Brandon Ray Hedrick
Amber Dawn Pope Heintz

Susan Marie Hood
Nabil Bahaa Jizi
Edward Lee Lich, Jr.
Russell Seth Liston
Joseph Michael Marks
Brian Kudzanai Masunda
Carson Hugh McLean
Addison Gregory Moore
William Winship Parks, III
Joseph Benjamin Rudolph
Sarah Moore Rupp
Amanda Taylor Spivey
Brett Russel Sprehe
Dominique Dearre Stevenson
Jevon Pierre Thomas
Christopher Edward Thompson
Yue Wang
Christina Kent Wareham
Tyler Mitchel Webb
Wazym Brent Williams
Tyler Paul Woitkowski
Juanjuan Yan
Yan Zhou

Staff reviewed and recommended approval of the original application submitted by Jeffrey Charles Dockins. Mr. Dockins failed to disclose pertinent information with his Uniform CPA Examination 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 the staff recommendation.

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

Jonathan David Allen	Kenneth Robert Lenz
Rebecca Roxanna Ammann	Tiffany Rose Marino
Denny Franklin Ard	Katherine Elizabeth Marshall
Suruchi Baheti	Timothy Ryan Miller
David Kenneth Barkhau	Carleigh Michelle Moore
Charles Rankin Bliss, Jr.	Jennifer Elizabeth Morrow
Kevin Michael Branch	Maria Lauritano Murphy
Doreen Carter	Michael Philip Owsiak
Amy Merricks Chandler	Anna Liza Leyva Palmieri
Eric Matthew Conklin	Dustin Lee Pease
Ryan Matthew Cottrell	Sandhya Rani Haritha Penmatcha
Eloise Harvey Covalt	Steven Meehan Plotz
Jynelle Shauntae Crutch	Jennifer Kristen Primrose
Taylor Leigh Dalpe	Ronald David Sass
Joseph Dennis Danile	Daniel Philip Snyder
Samuel LaMar DuBose, IV	Craig Andrew Terrell
Jennifer Lynn Fagan	Rebecca LeeAnn Testin
Corey Michael Ficke	Joan Carol Thomas
Adam Arthur Fisher	Christy Ann Todd
Michael Samuel Galub	Judy Lynn Toppas
Daniel Thomas Gougherty	Brandy Marie Tunningley
Dorine Jai Harris	Karen Margaret Tyler
David Keith Hatten	Ralph Emerson Ussack
Sheila Rae Hessler	Bradley Jay Veltkamp
Elizabeth Michelle Hickey	Carol Ann Ward
Irene Hymanson	Catherine Godfrey Ware
Joan E. Jones	Robert Allan Watling
Lori Ellen Kenney	Mark Alan Williams
Ashley Sarchet Koewing	Stacey L. Winkelspecht
Thomas Casimir Koziara	Julia Anne Yochum
Jaelyn Susanne Lee	

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

Doreen Carter, T8427
Steven Meehan Plotz, T8428

Tiffany Rose Marino, T8429
Lori Ellen Kenney, T8430

Judy Lynn Toppas, T8431
Suruchi Baheti, T8432
Sheila Rae Hessler, T8433
Kalgi Hardik Trivedi, T8434
Joseph Dennis Danile, T8435
Phyboone Boutdy Srinukool, T8436
Ralph Emerson Ussack, T8437
Rebecca LeeAnn Testin, T8438
Kenneth Robert Lenz, T8439
J. Peter Stratos, T8440

John Kenneth Hodge, T8441
Rebecca Roxanna Ammann, T8442
Lisa Gaetano, T8443
Kelly-Jean Kwiatkowski, T8444
Stephen James Blair, T8445
Kati L. Mossbrook, T8446
Ryan Matthew Cottrell, T8447
Kevin Michael Branch, T8448
Katherine Elizabeth Marshall, T8449

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

David Trent Atkins, #30478
Boyd Odell Baker, #27285
Maribeth Elias Christensen, #20691
Teresa Bullard East, #18706
Ocie Kyle Hogan, III, #14675
Beverly Lynn Hulmes, #23287

James Roy King, #7758
John Dashiell Nelson, #35114
Ashley Mason Raymer, #23449
Kristina Jean Reid, #31006
Michael Simmons Steele, #33894

Reissuance of New Certificate - The Committee recommended that the Board approve the application for reissuance of new certificate submitted by C. Bryan McNeese, #20258.

Firm Registrations - The Committee recommended that the Board approve the professional limited liability company Williams CPA, PLLC that was approved by the Executive Director.

Extension Requests - The Committee recommended that the Board approve the request submitted by Maria Idalina DeSousa Michaud, #25992, for an extension until June 30, 2015, to completion her CPE.

Letter of Warning - Staff has reviewed and recommended approval of the request to rescind the Letter of Warning issued to Terese Ann Sayers, #32587. The Committee recommended that the Board approve the staff recommendation.

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

Aya Abe
Kristen Adams
Katherine Albright
Michael Alford
Candace Altman
Severino Alvarez

Amber Anderson
Jimmie Anderson
Garnett Antle-Kara
Roscoe Atkinson
Evgeniya Babenko
Matthew Baber

Kelsey Bairnsfather
Rolland Barrett
Brian Bartholomew
Michael Bass
David Batkiewicz
Alexandra Billhardt
Ashley Bink
William Black
Benjamin Blackmon
Myranda Blake
Margaret Blanton
Joshua Bolick
Brigitte Borucki
Audrey Bostic
Laurel Bostick
Sara Boswell
Hunter Bracy
Stacie Brandhoefer
Nathan Breidenbach
K'La Brewington
Andrea Bridges
Tina Briggs
Michael Brink
Jacqueline Brody
John Brothers
Emily Brown
Randolph Brown
Lynn Bruggeman
Ashley Bryant
Evan Buckingham
Darius Burden
Dara Burke
Zachary Burns
Jacob Capps
Joshua Carmichael
Brendan Cei
Wenjun Chen
Zhihao Chen
Ruth Chu
Julian Cole
Matthew Collier
Kevin Collins
Ciera Combs

William Cooper
Michael Cosolito
Christopher Cox
William Cranford
Scott Crysel
Sharon Cullipher
Stacy Daniel
Lauren Daughtry
Monica Davis
Michelle Denning
Terresa Dent
Amy DeSalvo
Rebecca DiPalazzo
Holly Disbrow
Mary Driver
Mary Katherine Dubose
Stewart Dula
William Dula
Christopher Dusanenko
Megan Early
Jordan Eatman
Kyle Ebinger
Amanda Edmonds
Laura El-Baytam
Kasie Elmore
James Evans
Mary Faircloth
David Ferguson
Mariah Ferguson
Austin Flynn
Patrick Foos
Heather Ford
Ross Foshee
Jennifer Fox
Elijah Francois
Rafaela Gaines
Wenyu Gao
Chad Garrison
Caroline Gilbert
Bria Gilchrist
Jamie Gillan
Nicholas Gittin
Shannon Glatz

William Glidewell
James Goodman
Martha Goodman
Mary Goodwin
Robert Goslee
Benjamin Gregory
Kaitlyn Haake
Steven Hagemann
Robert Hales
Almon Hall
Lindsey Harper
Lauren Hatcher
Jack Haymore
Sarah Hazelton
Jennifer Hemphill
Hector Hernandez
Rodney Herring
Elizabeth Hester
Forrest Hester
Heather Holbrook
Michele Houston
Fraleane Hudson
Fatimatu Ingawa
Zana Ismail
Ibreta Jackson
Scott Jackson
Laura Jacobson
Kevin James
Andrew Jarrett
Cameron Johnson
Katie Jones
Matthew Jones
Zachary Jones
Lloyd Jordan
Gregory Journigan
Stephen Juras
Daniel Keef
Ashley Keen
Bradley Kenkel
Joseph Kerrigan
Supriya Khazanie
Kyle Kirby
Jeffrey Kirk

Evan Kleiss
Daniel Kolev
Laura Krawczyk
Kelly Krebs
Jacquelyn Kremer
Catherine Kropp
Danielle Kubinski
Angel Kulich
Meghan Lancaster
Jennifer Lane
Ying Ying Lang
Thomas Langa
Omega Latta
Joshua Lawrence
Madeline Leetz
Christian Leon
Bridgette Lin
Molly Little
Natalie Lloyd
Theodore Luckman
Stephanie Macon
Maria Maldonado
Christi Manivanh
Heather Marshall
Annitra Martin
Craig Martin
Ryan Mas
James Mason
Mitchell Mayer
Lee McCollum
Melonie McCurry
Jennifer McGhee
Diania McRae
Addis Melesse
Bryce Mendes
Clayton Messer
Sheila Mick
Ashley Middleton
Kira Miles
Courtney Miller
Jennifer Miller
Dale Millns
Tevin Milton

Ashleigh Mobley	Elizabeth Saylor
Edward Monks	Joshua Schmidt
Zulema Moreno	Cristy Scholler
Cory Morin	Payal Shah
Dalton Morris	Erin Shepard
Rebekah Nagel	Robert Sherwood
Reema Nayyar	Dhrumit Sheth
Mikhail Nazareth	Leighann Shi
Allison Newman	Stephanie Shortino
Selika Newton	Jyoti Singh
Thao Nguyen	Misti Skinner
Alexander Niblock	Lanita Slaughter
John Nichols	Julie Smith
Munachimso Nnebe-Agumadu	Kyle Smith
Clay Nowlin	Rhonda Smith
Deborah Ogunleye	Tammy Southerland
Brandon Oliver	Tyshawn Spence
Trenton Oswalt	Sarah Spohr
Hilary Ott	Roberto Sterling
Justin Page	Brittanie Stewart
Karla Patel	Lindsey Strickert
James Peedin	Steven Strickland
Jessica Pemberton	Lori Sullivan
Gail Perkins	Michael Sunday
Thanh Pham	Willie Tate
Drew Phillips	Rebekah Taylor
Morgan Phillips	Crystal Teague
Neil Phillips	Tamara Temple
Maribel Pinol	Kaying Thao
Hannah Porter	Sabrina Thompson
Ryan Prince	Douglas Thomsson
Minu Ramani	Deana Thorps
Cierra Ray	Deidra Truitt
Ashley Reason	Erin Tucker
Lindsey Reynolds	Kaleb Tucker
Elizabeth Roberts	Margaret Turner
Curtis Robinson	Quenna Turner
Kimberly Rohr	Taresa Turner
Meridith Rosborough	Evangeline Ujemov
Errett Roth	Rebecca Urquhart
Ashley Rutledge	William Vankirk
Bridget Ryan	Nicolien Venter
Michael Saulnier	Kathryn Waldo

Myakka Ware
Shelby Webb
Emily Weeks
Hanna Wentz
Joshua Wentz
Alex White
Laurel Whitten
Kasey Wiggins
Emily Wilkes
Kimberly Williams
Alisia Wilson

Patty Wilson
Leslie Wood
Reida Woodward
Farrah Wright
Feng Wu
Brett Wyatt
Andrey Yeremuk
Yo Yoo
Karolyn Young
Brian Zapf
Sommer Zusin

Miscellaneous - Staff presented a partnership proposal from NASBA's Center for the Public Trust (CPT) as requested by the Committee. The Committee recommended Option 1 of the three proposals which is to assist with funding the startup costs, \$5,000.00 per chapter, of a student chapter at two universities in North Carolina. The Committee recommended two specific universities, but the Board asked the staff attorney and Legal Counsel to determine if the Board should make the selection of the universities or if the CPT should select the universities.

CLOSED SESSION: Messrs. Womble and Cook moved to enter Closed Session to discuss personnel and legal matters with Legal Counsel. Motion passed.

PUBLIC SESSION: Messrs. Cook and Rohe moved to re-enter the Public Session. Motion passed.

PERSONNEL COMMITTEE: Messrs. Glover and Biggs moved to accept the report of the Personnel Committee with direction regarding the Executive Director. Motion passed.

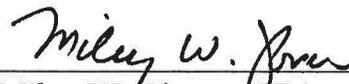
ADJOURNMENT: Mr. Cook and Dr. Allen moved to adjourn the meeting at 12:28 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Miley W. Glover, CPA
President

1 21 NCAC 08G .0409 is proposed to be amended as follows:
2

3 **21 NCAC 08G .0409 COMPUTATION OF CPE CREDITS**

4 (a) Group Courses: Non-College. CPE credit for a group course that is not part of a college curriculum shall be
5 given based on contact hours. A contact hour shall be 50 minutes of ~~instruction. One-half credit instruction and one-~~
6 half contact hour shall be equal to 25 minutes of instruction. after the first credit hour has been earned in a formal
7 ~~learning activity.~~ For example, a group course lasting 100 minutes shall be two contact hours equaling two CPE
8 credits. A group course lasting 75 minutes shall be one and one-half contact hours equaling one and one-half CPE
9 credits. A group course lasting 25 minutes shall be one-half contact hour and equal to one-half CPE credit. When
10 individual segments of a group course are less than 50 minutes, the sum of the individual segments shall be added to
11 determine the number of contact hours. For example, five 30-minute presentations shall be 150 minutes, which shall
12 be three contact hours and three CPE credits. No credit shall be allowed for a segment unless the participant
13 completes the entire segment. Internet based programs shall employ a monitoring mechanism to verify that
14 participants are participating during the duration of the course. No credit shall be allowed for a group course having
15 fewer than 25 minutes of course instruction.

16 (b) Completing a College Course. CPE credit for completing a college course in the college curriculum shall be
17 granted based on the number of credit hours the college gives the CPA for completing the course. One semester hour
18 of college credit shall be 15 CPE credits; one quarter hour of college credit shall be 10 CPE credits; and one
19 continuing education unit shall be 10 CPE credits. No CPE credit shall be given to a CPA who audits a college
20 course.

21 (c) Self Study. CPE credit for a self-study course shall be given based on the average number of contact hours
22 needed to complete the course. The average completion time shall be allowed for CPE credit. A sponsor ~~must~~ shall
23 determine on the basis of pre-tests or NASBA word count formula the average number of contact hours of course
24 material it takes to complete a course. A contact hour shall be 50 minutes and one-half contact hour shall be 25
25 minutes of course material. No self-study course may contain fewer than 25 minutes of course material.

26 (d) Instructing a CPE Course. CPE credit for teaching or presenting a CPE course for CPAs shall be given based on
27 the number of contact hours spent in preparing and presenting the course. No more than 50 percent of the CPE
28 credits required for a year shall be credits for preparing for and presenting CPE courses. CPE credit for preparing or
29 presenting a course shall be allowed only once a year for a course presented more than once in the same year by the
30 same CPA.

31 (e) Authoring a Publication. CPE credit for published articles and books shall be given based on the number of
32 contact hours the CPA spent writing the article or book. No more than 25 percent of a CPA's required CPE credits
33 for a year shall be credits for published articles or books. An article written for a CPA's client or business newsletter
34 shall not receive CPE credit.

35 (f) Instructing a Graduate Level College Course. CPE credit for instructing a graduate level college course shall be
36 given based on the number of credit hours the college gives a student for successfully completing the course, using

1 the calculation set forth in Paragraph (b) of this Rule. Credit shall not be given for instructing a course in which
2 there is credit given towards an undergraduate degree.

3 (g) No more than 50 percent of the CPE credits required for a year shall be credits claimed under Paragraph (d) and
4 (f) of this Rule.

5 *History Note: Authority G.S. 93-12(8b);*

6 *Eff. May 1, 1989;*

7 *Amended Eff. July 1, 2015; January 1, 2014; February 1, 2012; January 1, 2007; January 1,*
8 *2004; February 1, 1996; April 1, 1994; March 1, 1990.*

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2015042-1

IN THE MATTER OF:
Donald Hanson Long, #23388
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. Donald Hanson Long (hereinafter "Respondent") is the holder of North Carolina certificate number 23388 as a Certified Public Accountant.
2. The Mississippi State Board of Public Accountancy ("Mississippi Board") provided information to the Board that Long & Long, LLP ("Firm"), had been unresponsive to their attempts to contact them regarding the Mississippi Board's investigation into whether the firm had provided an audit in their state without being registered.
3. On his subsequent Firm renewal, the Respondent failed to answer the following question in the affirmative:

Have you been investigated, charged, or disciplined since 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.
4. In his response to this Board, the Respondent cited personal issues for his failure to respond to the Mississippi Board's inquiry. The Respondent provided proof that he had not violated any rules or statutes in Mississippi.
5. The Mississippi Board subsequently closed its case.
6. The 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. The Respondent understands and agrees that this Consent Order is subject to

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CPA EXAMINERS

Consent Order - 2
Donald Hanson Long

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. The 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. The Respondent's failure to disclose the Mississippi Board's investigation on his annual firm renewal constitutes a violation of 21 NCAC 08N .0201, .0202, and .0203.
3. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent is censured.
2. The Respondent shall remit with this Order a \$1,000 civil monetary penalty.

CONSENTED TO THIS THE 3 DAY OF April, 2015.
(Day) (Month) (Year)

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF APRIL,
2015.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Miley W. Jones
President

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CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2014261

IN THE MATTER OF:

Baden Gage & Schroeder 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. Baden Gage & Schroeder 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 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 ("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.

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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 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 25th DAY OF March, 2015.
(Day) (Month) (Year)

Christine K. Hootman, Managing Director
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 21 DAY OF APRIL,
2015.
(Year) (Day) (Month)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Miley W. Jones
President

NC BOARD OF
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CPA EXAMINERS

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Christopher Kevin Eller
Respondent File #C2015019

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 Christopher Kevin Eller (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 June of 2011, 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...."

WHEREAS, subsequent to choosing inactive status, Respondent identified himself as a "CPA, inactive status" while engaged in accounting education in the State of North Carolina.

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CPA EXAMINERS

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

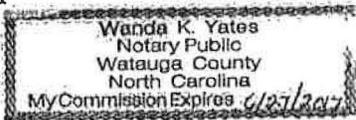
In lieu of civil proceedings authorized by N. C. Gen. Stat. § 93-12(16), the Board will accept Respondent's consent to this Agreement.

Consented to: Christopher Kevin Eller DATE: 2-27-15
BY: Christopher Kevin Eller
North Carolina State Watauga County

Sworn to (or affirmed) and subscribed before me this day by Christopher Kevin Eller.
[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 Janice H. Jackson].

Wanda K Yates
Notary Public Signature

Notary Seal



Wanda K Yates
Notary Public Printed Name
2/27/2015
Date

6/27/2017
My Commission Expires

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Philip Roy Witmer
Respondent File #C2015021

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 Philip Roy Witmer (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 March of 2007, 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...."

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

MAR 16 2015

CPA EXAMINERS

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Richard E. Crandall
Respondent File #UT2015023

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 Richard E. Crandall (hereinafter "Respondent Crandall") 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 Crandall, while working in North Carolina, was identified as a CPA on the Appalachian State University website.

NC BOARD OF

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CPA EXAMINERS

THEREFORE, Respondent Crandall and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Crandall 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.

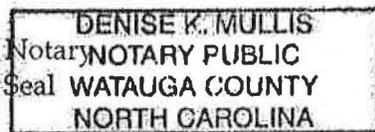
North Carolina State Board of Certified Public Accountant Examiners

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: Richard E. Crandall DATE: March 2, 2015
BY: Richard E. Crandall
NORTH CAROLINA State WATAUGA County

Sworn to (or affirmed) and subscribed before me this day by RICHARD E. CRANDALL
[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 LICENSE] [a credible witness has sworn to the identity of the principals _____]



Denise K. Mullis
Notary Public Signature

DENISE K. MULLIS
Notary Public Printed Name

MARCH 2, 2015
Date

9-26-2015
My Commission Expires

NC BOARD OF
MAR - 9 2015
CPA EXAMINERS

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Tamara Kowalczyk
Respondent File #UT2015024

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 Tamara Kowalczyk (hereinafter "Respondent Kowalczyk") 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 her principal place of business is in North Carolina; and

WHEREAS, Respondent Kowalczyk, while working in North Carolina, was identified as a CPA on the Appalachian State University website.

THEREFORE, Respondent Kowalczyk and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Kowalczyk 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.

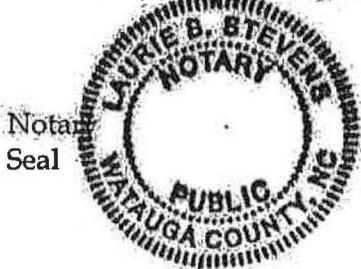
North Carolina State Board of Certified Public Accountant Examiners

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: Tamara K Kowalczyk DATE: 3/18/15
BY: Tamara Kowalczyk
North Carolina State Watauga County

Sworn to (or affirmed) and subscribed before me this day by Tamara Kowalczyk.
[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 NCID] [a credible witness has sworn to the identity of the principals Tamara Kowalczyk.]



Laurie B Stevens
Notary Public Signature

Laurie B Stevens
Notary Public Printed Name

March 18, 2015
Date

Oct 1, 2015
My Commission Expires

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:

Tracy N. Reed

Respondent File #UT2015025

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 Tracy N. Reed (hereinafter "Respondent Reed") 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 her principal place of business is in North Carolina; and

WHEREAS, Respondent Reed, while working in North Carolina, was identified as a CPA on the Appalachian State University website.

THEREFORE, Respondent Reed and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Reed 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.

NC BOARD OF

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CPA 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:
BY: Tracy N Reed DATE: 4/6/15
Tracy N Reed
State _____ County _____

Sworn to (or affirmed) and subscribed before me this day by _____
[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 _____.]

Notary Public Signature

Notary
Seal

Notary Public Printed Name

Date

My Commission Expires

State of North Carolina County of Watauga
On this 6 day of April, 2015
before me, the undersigned notary public, personally appeared
Tracy N. Reed
proved to me through satisfactory evidence of identification, which
were drives license to be the person whose name is signed on the
preceding or attached document and acknowledged to me that he/she
signed it voluntarily for its stated purpose.
Eric D. Wilson
Eric D. Wilson, Notary Public
My Commission Expires 7/6/2019

ERIC D. WILSON
NOTARY PUBLIC
WATAUGA COUNTY, NC

NC BOARD OF

APR - 8 2015

CPA EXAMINERS