

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
August 24, 2015
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Michael H. Womble, CPA, President; Wm. Hunter Cook, CPA, Vice President; Jeffrey J. Truitt, Esq., Secretary-Treasurer; Murchison (Bo) Biggs, CPA; Cynthia B. Brown, CPA; and Justin C. Burgess.

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; Zachary Donahue, CPA, NCACPA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, AICPA; Curt Lee, Legislative Liaison, NCSA; and Officer K.C. Min, Raleigh Police Department.

CALL TO ORDER: President Womble called the meeting to order at 10:04 a.m.

MINUTES: The minutes of the July 20, 2015, meeting were approved as submitted.

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

Messrs. Truitt and Cook moved to approve a resolution with Bank of North Carolina to open an account for a certificate of deposit. Motion passed.

LEGISLATIVE AND RULE-MAKING ITEMS: Messrs. Cook and Truitt moved to approve the following rules for the rule-making hearing: 21 NCAC 08A .0301; .0307; .0308; .0309; 08B .0508; 08F .0103; .0105; .0111; .0302; .0401; .0410; .0502; 08G .0401; .0403; .0404; .0406; .0410; 08I .0104; 08J .0101; .0105; .0107; .0111; 08M .0105; .0106; 08N .0101; .0102; .0103; .0201; .0202; .0203; .0204; .0205; .0206; .0207; .0208; .0209; .0211; .0212; .0213; .0214; .0215; .0301; .0302; .0303; .0304; .0305; .0306; .0307; .0308; .0309; .0401; .0402; .0403; .0404; .0405; .0406; .0408; .0409; and .0410. Motion passed with six (6) affirmative and zero (0) negative votes.

Mr. Brooks provided information to the Board on several legislative bills referencing CPAs.

NATIONAL ORGANIZATION ITEMS: The Board directed Mr. Brooks to respond to the request from the AICPA Professional Ethics Executive Committee questionnaire on the rule regarding client records as submitted with the agenda.

Messrs. Truitt and Cooke moved to table the request from NASBA and the AICPA regarding the request for the Board to adopt the AICPA Code of Professional Conduct. Motion passed with six (6) affirmative votes and zero (0) negative votes.

STATE AND LOCAL ORGANIZATION ITEMS: As required by NCGS 138A-24(e), the evaluations of the *Statement of Economic Interest* filed by Cynthia B. Brown, CPA and Justin C. Burgess are recorded in the minutes (Appendix I) of the meeting.

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

Case No. C2014271-1 and Case No. C2014271-2 - Laura Ann Curry and Curry, Ireland & Co., LLP - Approve the signed Consent Order (Appendix II).

Case No. C2014300 - Crystal K. Hamrick - Approve the signed Consent Order (Appendix III).

Case No. C2014323-1 and Case No. C2014323-2 - W. Ronald O'Brien, CPA - Approve the signed Consent Order (Appendix IV).

Case No. C2014330-1 and Case No. C2014330-2 - Mary T. Long and Mary T. Long, CPA, PA - Approve the signed Consent Order (Appendix V).

Case No. C2014332-1 and Case No. C2014332-2 - David R. McCoy - Approve the signed Consent Order (Appendix VI).

Case No. C2015108 - Greenebaum Saiger & Kasdin PC - Approve the signed Consent Order (Appendix VII).

Case No. C2015116 - Hancock, Askew & Co., LLP - Approve the signed Consent Order (Appendix VIII).

Case No. C2015129 - Thomas P. Kirwin, CPA P.C. - Approve the signed Consent Order (Appendix IX).

Case No. C2015132 - J. Terry Gordon & Co., Certified Public Accountants - Approve the signed Consent Order (Appendix X).

Case No. C2015137 - Montgomery Coscia Greilich, LLP - Approve the signed Consent Order (Appendix XI).

Case No. C2015140 - Deborah Lynn Luker Richardson - Approve the signed Consent Order (Appendix XII).

Case No. C2015138 - Miller Kaplan Arase, LLP - Approve the signed Consent Order (Appendix XIII).

Case No. C2015153 - Novack Francella, LLC - Approve the signed Consent Order (Appendix XIV).

Case No. C2015160 - Suttle & Stalnaker, PLLC - Approve the signed Consent Order (Appendix XV).

Case No. C2015166 - Reinsel Kuntz Leshner, LLP - Approve the signed Consent Order (Appendix XVI).

Case No. C2015168 - Swaimbrown PA - Approve the signed Consent Order (Appendix XVII).

Case No. C2015170 - Tait, Weller & Baker, LLP - Approve the signed Consent Order (Appendix XVIII).

Case No. C2015155 - Close the case without prejudice.

Case No. C2014002-1 and Case No. C2014002-2 - Close the cases without prejudice and with a Letter of Warning.

Case No. C2015144 - Close the case without prejudice.

Case No. C2015182 - Close the case without prejudice.

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

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

Christopher Michael Martinez
Sallie King Piscitello

Joseph Anton Warman
Joshua K. Whitmore

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

Paige Holland Albright
Octavia Marie Allen
Nicholas Roy Baldelli
Ashley Herring Barrett
Jonathan Dale Beal
Seth Timothy Bishop
Brent William Blake
Nicholas Timothy Boardman
Stacey Marie Bragg
Rebecca Jane Brooks
Eric David Brown
Lucas Wesley Brown
James Maxel Caldwell
Emily Jo Capps
Ronald Clifton Carter, Jr.
Sarah Watkins Carver
Stephen Bradley Cash
Sydnee Lynn Chavis
Francesca Ray Clyburn
Dion M. Coleman
Raven Nicole Cross
Dana Jill Denton
Hanna Scott Dunn
Anthony Taylor Dworak
Sheldon Keith Early
Sarah Kamal Eljabaly
Laura A. English
Heather Anne Ferrell
Dale Robbins Folwell
Melissa Ann Fuls
Michael James Gannon
James Evan Goodman
Anthony Steven Greco
Matthew Robert Green
Matthew Warn Haberman
Warren Pendleton Harvey
Lauren Leigh Hatch
Chandler Jefferson Henry
Matthew Owen Hockenberry
Lindsay Anne Hoffman

Gregory Harrison Howard
Patrick David Illig
Philip Harrison James
Audrey Renee Jones
Lloyd Harold Jordan, III
Jamie Beth Kennedy
Euna Kim
Anna Katherine Kinast
Geary William Knapp
John Tyler Augustus Knox
Erin Precythe Laws
Cecelia Wai Man Li
Andrew Vance Linville
Jennifer Susan Ludmir
Joseph Mark Lunsford
Michael Anthony Lupo
Michael Geoffrey MacDermott
Colleen Faith Maier
Christopher Michael Martinez
James Brandon Kimo Mason
Jennifer Aysha McKithen
Chelsea Michela McLaughlin
Chad Eric McManus
Corey James Meche
Matthew Tyler Milbourn
Terrymore Garcia Miller
Rubin Claude Moise
Preston Aaron Moore
Kevin Patrick Neyland, Jr.
John Everett Nichols
Patrick William O'Rourke
Thomas Alan Pash
Carter Bradley Pipkin
Alexander Nicholas Pirro
Sallie King Piscitello
Sterling James-Charles Price
Brian Michael Rajakovich
Ann Katherine Reinking
Sharon Linthicum Sharpe
Shawn Allen Siegfried

Richard Wesley Slate, Jr.
Amanda Hayes Smith
Hannah Marie Smith
Jennifer Kahrau Smith
Neil Mark Smith
David William Stagg
Danielle Oleta Stanley
Sarah Rebecca Stanley
Ryan Phillip Stewart
Jeremiah A. H. Tate

Brittany Kathryn Tetlow
Elizabeth Ann Underwood
Landon Joseph Vick
Goran Vukicevic
Zao Wang
Joseph Anton Warman
Joshua K. Whitmore
Jason Cannon Wray
Jeffrey Alan Yahn
Najla A. Zeitawi

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

Brian Francis Bara
Jesse Lee Boyd
Dean Morrow Carpenter
Gregory Henry Colner
Rebekah Catherine Greer-Carney
Lauren Elizabeth Hoyt
Justin Lee Humphrey
Jana Koiro Inman
David Michael Kaplan
Chester Estioco Knief
Taylor John Matthews

Linda Jean McAninch
Susan Richelle Menke-Fleischer
Julanne Adenah Moses
Bethany Shay Noblin
Ricky Lynn Ruffin
Joseph Robert Sabatelli
Christopher Ernest Saunders
John Lawrence Sittig, II
Kerri Hancock Stevenson
Gregory Thomas Walter

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

Meredith McCallum Long, T8679
Karen Jane Elswick, T8680
Samantha Georgiana Mwangi, T8681
Robert Patterson, T8682
Patrick Michael Milburn, T8683
Kent Evan Clay, T8684
Djhoanna Castillo De Guzman, T8685
Johnathan Gene Gabbard, T8686
Jill Brooke Tankersley, T8687
Jerome Melvin Schwartz, T8688
Emily Corine Littlefield, T8689
Brendan John Roberts, T8690
Jeffrey Norman Rapaglia, T8691

John Clark Henson, T8692
Albertina Nordh, T8693
Christopher Shane Rhodes, T8694
Nicole Alayne Clark, T8695
Patrick John Gutierrez, T8696
Raul Andre Villamil-Otero, T8697
Ke Li, T8698
Susan McGrath, T8699
David Robinson Arnold, T8700
Christopher John Matthews, T8701
Pieter Cornelis Swart, III, T8702
Joseph Eric Linz, T8703
Zuzana Majcikova, T8704

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

Steven Paul Cook, #28894
Sarah MacLeod Dyson, #34300
Keith Michael Gehl, #21581
Paul David Johnson, #35815

Paul Wesley Mashburn, #30389
Kathy McKeown Niven, #15587
Douglas Roy Thornton, #13169
Kimberly Kocan, Viscount #19911

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

Thomas Scott Brumley, #14637
J. Kevin Cobb, #16857
Rander Horkins Harris, #24802

Alyson McKenzie Miller, #27754
Andrew Jason Prentice, #25368
Gerrelene McDowell Walker, #7714

Reissuance of New Certificate and Consent Agreement - The Committee recommended that the Board approve the application for reissuance of new certificate and consent agreement submitted by Seungwon "Andrew" Hong, #35719.

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

Extension Requests - The Committee recommended that the Board approve Michael D. Woodson, #21750 for extension for completion of CPE until June 30, 2015.

Letters of Warning - Staff received and recommended approval of the requests to rescind the letter of warning awarded to the individuals listed below. The Committee recommended that the Board approve staff recommendation:

Douglas Beelendorf, #20604
Lauren Campbell, #37660
Amy Erwin, #31630
Jason Felts, #37344
Michael Jordan, #18313

Yuliya Morris, #37859
Eliud Oyeyo, #37342
Stacie Rhodes, #37379
Jennifer Stevenson, #32560
Han Sun, #37709

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

Aya Abe
Elizabeth Adams
Nathaniel Adams
Betty Agosto
Jeremiah Akinsola

Michael Alford
Naida Aliyeva
Brandon Allen
Joshua Anderson
Kathrynne Anna

Hollie Ardoin
Thomas Arland
Matthew Aulbert
Anna Auslander
Nicholas Babbs
Assane Badji
Bruce Baird
Brooke Baker
Jess Bankhead
Tasha Barnes
Rolland Barrett
Channing Bass
Emily Batchelor
De-Kia Battle
Timothy Baynes
Elizabeth Bean
Jason Behrens
Stacey Bell
Adam Bellefeuille
Ross Benjamin
Carrie Benton
James Benz
Lindsay Bernstein
Anitra Black
Christopher Bleakley
Hayden Boles
Leona Bostic
Sara Boswell
John Brack
Hunter Bracy
K'La Brewington
Jacqueline Brody
Jennifer Broenner
John Brothers
Dara Burke
Wendy Burnes
Benjamin Burton
John Capasso
Jacob Capps
Timothy Carrigan
Kimberly Carson
Devin Cass
Felix Chang

Henry Chao
Cody Chrismon
Matthew Clark
Talia Clark
Melanie Clyburn
John Morgan Cockerham
Ciera Combs
Andrew Connor
Margaret Correll
Matthew Cox
Matthew Creidenberg
Lewis Curtis
Natalie Cuzmenco
Justin D'Eredita
Danielle Dannahower
Emmanuel Darko
Colin Davis
Halie Davison
Christianne De La Cruz
Michael Deas
Michelle Denning
Terresa Dent
Candace DeSantes
Felicia Diggs
Dwayne Dowden
Laura Duggan
Stewart Dula
Susan Eisenhardt
Elizabeth Eisenrauch
Laura El-Baytam
Rebecca Eldreth
Kristin English
Scott Essick
Andrea Faircloth
Mary Faircloth
Michael Falcone
Hillary Fearrington
Erica Fink
Amanda Flanigan
Chelsea Forman
Thomas Fornera
Ross Foshee
Brennan Fox

Karlie Gale
Zachary Gasper
Joseph Gerant
Cameron Gombatz
Daniel Graham
Alicia Greer
Benjamin Gregory
Ronnie Griffith
Rebecca Gurganus
Suzanne Hahn
Bradley Hamby
Deidre Hanson
Allison Harden
Jonathan Hardin
John Haus
Sarah Hauserman
Robert Hazard
Jessica Heflin-Knop
Rodney Herring
Morgan Hess
Jessica Hilgoe
Andrew Hinnant
Ashley Hlinak
Ann Hobson
Parker Hodges
Lynn Hoehstetter
Robert Hogan
Benjamin Holliday
Bentley Hollifield
James Hope
Haley Horton
Sarah Houser
Michele Houston
Hannah Huff
Andrew Hutchings
Cory Hutchinson
Hong Joon Im
Melony Jackson
Andrew Jarrett
Kristin Jarvis-DeSouza
Tanya Jenkins
William Johnson
Elana Jones

Kristen Jones
Matthew Jones
Forrest Kasler
Gurpreet Kaur
Jonathan Keller
William Kelly
Spencer Kendle
Bradley Kenkel
Laura Kessler
Johnathan Kildosher
Samuel Kimber
Nicole King
Mackenzie Kinley
Danielle Kubinski
Victoria Lacivita
Casey Lammando
Jennifer Lane
Rianne Lang
Robert Lanning
Omega Latta
Adam Lazovik
Ryan Leach
Julian Lee
Lorraine Lee
Sydney Lee
Yi Hua Lin
Norman Lindsey
James Lipps
Brooke Lisson
Vanessa Loftis
Christopher Lynagh
Joshua Lyons
Keisha Lyons
Erica Mackey
Michael Madigan
Eric Mahaney
Mark Mattingly
Timothy Mausolf
Andrea McCullagh
Brent McKenzie
Shaneen McKie
Bryce Mendes
Desnee Miles

Allison Miller
Dylan Miller
Jeremy Miller
Dale Millns
Stephen Milton
Praxi Mittal
Eliot Molling
Michael Moran
Austin Morgan
Jason Morgan
Donna Morris
Jennifer Mull
Curt Myers
Baseemah Nance
Jimmy Nguyen
Ryan O'Callaghan
Deborah Ogunleye
Edith Onabanjo
Billiah Onsomu
Jordan Orlandi
Kristle Osteen
Alfred Owens
Taylor Parks
Nilisha Patel
Chelsea Payne
Edward Pejeau
William Perrault
Evelyn Peterson
Catherine Pettus
Michelle Phillips
Morgan Phillips
Charlotte Pielak
Maribel Pinol
Ryan Poage
Alexander Porter
Kristi Propst
Alexander Prytyskach
Theresa Rabbass
Cierra Ray
Silvia Raya
Marcie Regenthal
Brian Reynolds
Brookie Rigsbee

Thomas Rita
Donna Rogers
Shaurnetta Russell
Craig Rutledge
Bridget Ryan
Drew Saia
Kenrick Samuelson
Cristy Scholler
Steven Scott
William Sechrist
Anthony Serricchio
Amber Sheeler
Jake Sigler
Lanita Slaughter
Michael Smith
Carli Smolen
Kevin Smyth
Christopher Soto
Tammy Southerland
Tonya Speir
William Stormer
Jacob Stout
Erin Strickland
Steven Strickland
Samuel Stroup
Andrew Sudran
Vevian Sun
Rachel Sutton
Christopher Swartwout
Stephanie Taylor
Brandi Teat
Rebekah Teelucksingh
Tamara Temple
Chrissey Thomas
Kayla Thomas
Maurice Thompson
Tamara Todi
Brittany Treble
William True
Andrew Tucker
Pacis Umubyeyi
Lee Vang
William Vankirk

Kenneth VanSparrentak
Andre Viljoen
Myakka Ware
Britni Washington
Jennifer Webb
BreAnn Weeda
Hanna Wentz
Sandy Wheless
Leigh White
Shannon Wiggins
Kimberly Williams
Prince Williams

Ryan Williams
Tyler Williams
Jody Wilson
Farrah Wright
Rachel Wright
Li-Wen Yen
Andrey Yeremuk
Serafim Zaravelis
Yao Zhang
Brian Zick
Sommer Zusin

Staff requested Committee guidance regarding a hypothetical exam application. The Committee recommended that the Board approve the application.

Firm Renewal and Peer Review Matters -

The firms listed below submitted a renewal or termination notice less than 60 days after the deadline. Staff recommended referral to the Professional Standards Committee. The Committee recommended that the Board approve staff recommendation.

H. Joy Bullard, CPA, #14843
Kevin T. Howard, CPA/PFS, P.A.
Kevin Thomas Howard, CPA
Dana S. Jones, CPA, #35945

Keasler CPA, PLLC
Andrew Bennett Keasler, #34404
Gerald G. Spaugh, CPA, #10847
Bobby D. Walker, CPA, #23865

The firm A. F. Beamer, CPA, submitted a renewal notice less than 60 days after the deadline for the second time in the last five years. Staff recommended referral to the Professional Standards Committee. The Committee recommended that the Board approve staff recommendation.

The firm Douglas Smith, CPA, has not submitted a renewal or termination notice and it is now more than 120 days after the deadline. Staff recommended referral to the Professional Standards Committee. The Committee recommended that the Board approve staff recommendation.

CPE Audit - Staff reviewed and requested Committee guidance regarding a hypothetical CPE audit situation. The Committee recommended that the Board deny CPE credit for two 30-hour real estate courses.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: Messrs. Truitt and Cook moved to approve the proposed 2016 meeting dates. Motion passed.

Ms. Brown and Mr. Biggs moved to approve moving the November 16, 2015, meeting to Greensboro, NC, from Raleigh, NC. Motion passed.

ADJOURNMENT: Messrs. Womble and Biggs moved to adjourn the meeting at 10:53 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Michael H. Womble, CPA
President



STATE ETHICS COMMISSION

1324 MAIL SERVICE CENTER
RALEIGH, NC 27699-1324
WWW.ETHICSCOMMISSION.NC.GOV

GEORGE L. WAINWRIGHT, JR.
CHAIRMAN

PERRY Y. NEWSON
EXECUTIVE DIRECTOR

May 27, 2015

The Honorable Patrick L. McCrory
Governor of North Carolina
20301 Mail Service Center
Raleigh, NC 27699-0301

Via email

**Re: Evaluation of Statement of Economic Interest Filed By Mr. Justin C. Burgess
Prospective Appointee - North Carolina Certified Public Accountant Examiners**

Dear Governor McCrory:

Our office is in receipt of Mr. Justin C. Burgess' 2015 Statement of Economic Interest as a prospective appointee to the North Carolina Certified Public Accountant Examiners ("Board"). We have reviewed it for actual and potential conflicts of interest pursuant to Chapter 138A of the North Carolina General Statutes ("N.C.G.S."), also known as the State Government Ethics Act.

We did not find an actual conflict of interest or the potential for a conflict of interest.

The North Carolina State Board of Certified Public Accountant Examiners is responsible for the certification of persons engaged as public accountants in North Carolina. The Board has authority to administer certification examinations, issue, renew and revoke certifications, and otherwise regulate certified public accountants.

The State Government Ethics Act establishes ethical standards for certain public servants, including conflict of interest standards. N.C.G.S. §138A-31 prohibits public servants from using their positions for their financial benefit or for the benefit of a member of their extended family or a business with which they are associated. N.C.G.S. §138A-36(a) prohibits public servants from participating in certain official actions from which the public servant, his or her client(s), a member of the public servant's extended family, or a business or non-profit with which the public servant or a member of the public servant's immediate family is associated may receive a reasonably foreseeable financial benefit.

Mr. Burgess will fill the role of a public member on the Board. He is an investment advisor with Copley Investment Management.

In addition to the conflicts standards noted above, N.C.G.S. §138A-32 prohibits public servants from accepting gifts, directly or indirectly (1) from anyone in return for being influenced in the discharge of their official responsibilities, (2) from a lobbyist or lobbyist principal, or (3) from a person or entity which is doing or seeking to do business with the public servant's agency, is regulated or controlled by the public servant's agency, or has particular financial interests that may be affected by the public servant's official actions. Exceptions to the gifts restrictions are set out in N.C.G.S. §138A-32(e).

The Honorable Patrick L. McCrory
May 27, 2015
Page 2 of 2

Pursuant to N.C.G.S. 138A-15(c), when an actual or potential conflict of interest is cited by the Commission under N.C.G.S. 138A-24(e) with regard to a public servant sitting on a board, the conflict shall be recorded in the minutes of the applicable board and duly brought to the attention of the membership by the board's chair as often as necessary to remind all members of the conflict and to help ensure compliance with the State Government Ethics Act.

Finally, the State Government Ethics Act mandates that all public servants attend an ethics and lobbying education presentation. Please review the attached document for additional information concerning this requirement.

Please contact our office if you have any questions concerning our evaluation or the ethical standards governing public servants under the State Government Ethics Act.

Sincerely,



Beth Carpenter
SEI Unit

cc: Mr. Justin C. Burgess

Attachment: Ethics Education Flyer



STATE ETHICS COMMISSION

1324 MAIL SERVICE CENTER
RALEIGH, NC 27699-1324
WWW.ETHICSCOMMISSION.NC.GOV

GEORGE L. WAINWRIGHT, JR.
CHAIRMAN

PERRY Y. NEWSON
EXECUTIVE DIRECTOR

June 23, 2015

The Honorable Patrick L. McCrory
Governor of North Carolina
20301 Mail Service Center
Raleigh, NC 27699-0301

Via email

**Re: Evaluation of Statement of Economic Interest Filed By Ms. Cynthia B. Brown
Prospective Appointee - North Carolina Certified Public Accountant Examiners**

Dear Governor McCrory:

Our office is in receipt of Ms. Cynthia B. Brown's 2015 Statement of Economic Interest as a prospective appointee to the North Carolina Certified Public Accountant Examiners ("Board"). We have reviewed it for actual and potential conflicts of interest pursuant to Chapter 138A of the North Carolina General Statutes ("N.C.G.S."), also known as the State Government Ethics Act.

We did not find an actual conflict of interest, but found the potential for a conflict of interest. The potential conflict identified does not prohibit service on this entity.

The North Carolina State Board of Certified Public Accountant Examiners is responsible for the certification of persons engaged as public accountants in North Carolina. The Board has authority to administer certification examinations, issue, renew and revoke certifications, and otherwise regulate certified public accountants.

The State Government Ethics Act establishes ethical standards for certain public servants, including conflict of interest standards. N.C.G.S. §138A-31 prohibits public servants from using their positions for their financial benefit or for the benefit of a member of their extended family or a business with which they are associated. N.C.G.S. §138A-36(a) prohibits public servants from participating in certain official actions from which the public servant, his or her client(s), a member of the public servant's extended family, or a business or non-profit with which the public servant or a member of the public servant's immediate family is associated may receive a reasonably foreseeable financial benefit.

Ms. Brown will fill the role of a certified public accountant on the Board. She is the owner of Cynthia B. Brown, CPA, CEBS, and is certified by the Board. In addition, she is the immediate past chair of the North Carolina Association of CPAs ("the Association"). As such, she has the potential for a conflict of interest and should exercise appropriate caution in the performance of her public duties should the Association or her certification come before the Board for official action.

In addition to the conflicts standards noted above, N.C.G.S. §138A-32 prohibits public servants from accepting gifts, directly or indirectly (1) from anyone in return for being influenced in the discharge of their official responsibilities, (2) from a lobbyist or lobbyist principal, or (3) from a person or entity which is doing or seeking to do business with the public servant's agency, is regulated or controlled by the public servant's agency, or has particular financial interests that may be affected by the public servant's official actions. Exceptions to the gifts restrictions are set out in N.C.G.S. §138A-32(e).

The Honorable Patrick L. McCrory
June 23, 2015
Page 2 of 2

Pursuant to N.C.G.S. 138A-15(c), when an actual or potential conflict of interest is cited by the Commission under N.C.G.S. 138A-24(e) with regard to a public servant sitting on a board, the conflict shall be recorded in the minutes of the applicable board and duly brought to the attention of the membership by the board's chair as often as necessary to remind all members of the conflict and to help ensure compliance with the State Government Ethics Act.

Finally, the State Government Ethics Act mandates that all public servants attend an ethics and lobbying education presentation. Please review the attached document for additional information concerning this requirement.

Please contact our office if you have any questions concerning our evaluation or the ethical standards governing public servants under the State Government Ethics Act.

Sincerely,

A handwritten signature in cursive script that reads "Beth Carpenter".

Beth Carpenter
SEI Unit

cc: Ms. Cynthia B. Brown

Attachment: Ethics Education Flyer

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2014271-1 and C2014271-2

IN THE MATTER OF:
Laura Ann Curry, CPA, #18851
Curry, Ireland & Co, LLP,
Respondents

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 the Respondent stipulate to the following:

1. Laura Ann Curry, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 18851 as a Certified Public Accountant.
2. Curry, Ireland & Co, LLP (hereinafter "Respondent firm"), is a registered certified public accounting firm in North Carolina.
3. At all relevant times, the Respondent was the supervising CPA of the Respondent firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. The Respondent firm had received a peer review for the year ended February 28, 2013. However, it was later discovered that the Respondent firm had conducted an audit of an employee benefit plan. That audit had not been identified by the Respondents to the peer reviewer.
5. Per the peer review rules, if a firm performs an audit of an employee benefit plan during the relevant time period, at least one such plan must be subjected to peer review.
6. At the beginning of the peer review process, firms must complete a questionnaire. The questionnaire specifically requires the firm to review a list of audit engagements, including employee benefit plan audits, and identify whether the firm has performed any of those engagements.

NC BOARD OF
JUL 28 2015
CPA EXAMINERS

Consent Order - 2

Laura Ann Curry, CPA
Curry, Ireland & Co, LLP

7. As a result of the failure to identify its employee benefit plan audit engagement(s), the Respondent firm's peer review was recalled. The Respondent firm received a "pass with deficiencies" on its ensuing system peer review report.
8. The peer review report cited a deficiency in the Respondent firm's quality control policies and procedures that led to the failure to initially disclose its employee benefit plan audit to the peer reviewer. In addition, the Respondent firm did not properly utilize its practice aids, resulting in presentation errors for a non-profit engagement.
9. The Respondents wish to resolve this matter by consent and agree 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 Respondents understand and agree 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. The Respondents are 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 should have known that the Respondent firm conducted an employee benefit plan audit during the relevant peer review period, and further should have known that the audit was required to be disclosed to the peer reviewer. The failure to disclose the employee benefit plan audit to the peer reviewer constitutes a violation of 21 NCAC 08N .0202(a).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent's consent to this order, the Respondents are 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 Respondent's CPA certificate shall be revoked for one (1) year. However, the revocation is stayed if all requirements of this Consent Order are met and the Respondent is not found to have violated the peer review rules during that period.

NC BOARD OF
JUL 28 2015
CPA EXAMINERS

Consent Order - 3
Laura Ann Curry, CPA
Curry, Ireland & Co, LLP

2. The Respondent firm's registration shall be cancelled for one (1) year. However, the cancellation is stayed if all requirements of this Consent Order are met and the Respondent firm is not found to have violated the peer review rules during that period.
3. The Respondent firm shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Consent Order.
4. The Respondent firm shall pay a five hundred dollar (\$500.00) administrative cost to be remitted with this signed Consent Order.
5. Prior to the Respondent firm's next peer review, the Respondent must take four (4) hours of group-study CPE, specifically covering the peer review process and/or getting ready for peer review.
6. The Respondents agree that failure to comply with any terms of this agreement shall be deemed sufficient grounds to lift the stays set forth above.

CONSENTED TO THIS THE 23rd DAY OF July, 2015.

Laura Curry, Laura Curry
Individual authorized to sign on behalf of Respondent Firm

Laura Curry
Respondent

APPROVED BY THE BOARD THIS THE 24 DAY OF AUGUST,
2015.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF

JUL 28 2015

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2014300

IN THE MATTER OF:

Crystal K. Hamrick, #23120
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. Crystal K. Hamrick (hereinafter "Respondent") is the holder of North Carolina certificate number 23120 as a Certified Public Accountant.
2. The Board received a complaint from one of the Respondent's clients regarding the Respondent's failure to provide client records upon request.
3. For a period of time, the Respondent indicated to the client and the client's agents that she would not provide records to the client because the client had an outstanding balance.
4. The Respondent subsequently agreed to provide the client's records.
5. Per Board Rule 21 NCAC 08N .0305(d) a CPA may not withhold client records in order to force payment of outstanding invoices.
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. 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.

NC BOARD OF

JUL 14 2015

CPA EXAMINERS

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 actions as set out above constitute a violation of 21 NCAC 08N .0305.
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 signed Order a one thousand dollar (\$1,000) civil penalty.

CONSENTED TO THIS THE 13th DAY OF July, 2015.
(Day) (Month) (Year)

Crystal K. Hamrick
Respondent

APPROVED BY THE BOARD THIS THE 24 DAY OF AUGUST,
2015
(Year) (Day) (Month)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
JUL 14 2015
CPA EXAMINERS

NC BOARD OF

JUL 13 2015

NORTH CAROLINA
WAKE COUNTYBEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

CPA EXAMINERS

CASE #: C2014323-2

IN THE MATTER OF:

W. Ronald O'Brien, CPA,
RespondentCONSENT 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 the Respondent stipulate to the following:

1. W. Ronald O'Brien, CPA (hereinafter "Respondent firm"), is a registered certified public accounting corporation in North Carolina.
2. Respondent firm received a "fail" on its most recent engagement peer review, with an acceptance letter date of June 23, 2014.
3. Per 21 NCAC 08M .0106, for all failed and second passed with deficiencies reports, the Respondent firm was required to submit to the Board a package to include the Peer Review Report, Letter of Response, and Final Letter of Acceptance.
4. Respondent firm failed to provide any of the required documents within the time period required by 21 NCAC 08M .0106.
5. Per 21 NCAC 08N .0212, and .0404, Respondent firm was required to perform attest and assurance services in accordance with standards of generally accepted accounting principles.
6. The peer review report noted a failure to use the proper report language as required by professional standards, including the failure to identify a known material departure from generally accepted accounting principles.
7. 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

JUL 13 2015

review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting. CPA EXAMINERS

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. Respondent firm's failure to submit to the Board copies of its Peer Review Report and Letter of Response constitutes a violation of 21 NCAC 08M .0106(a)(4), resulting in disciplinary action per 21 NCAC 08N .0213.
3. Respondent firm's failure to perform attest and assurance services in accordance to standards constitutes a violation of the Statements on Standards for Accounting and Review Services in violation of 21 NCAC 08N .0404 and .0212.
4. Per N.C. Gen. Stat. § 93-12(9) 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 is censured.
2. Respondent firm shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Consent Order.
3. Respondent firm shall provide a written statement to the Board that it will no longer be participating in, performing, or reviewing any engagements subject to peer review.
4. Prior to Respondent firm participating in, performing, or reviewing any engagements subject to peer review, Respondent firm shall be required to complete the following:
 - a. Respondent firm shall provide notification to the Board of Respondent firm's intention to enter into engagements subject to peer review;

Consent Order - 3
W. Ronald O'Brien, CPA

NC BOARD OF

JUL 13 2015

- b. Each staff member participating in engagements subject to peer review must take four (4) hours each of group-study CPE annually specifically covering SSARS until Respondent firm receives a pass on a system review or a pass or pass with deficiencies on an engagement review.

CONSENTED TO THIS THE 9th DAY OF July, 2015

W. Ronald O'Brien
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 24 DAY OF AUGUST, 2015
NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2014330-1 and C2014330-2

IN THE MATTER OF:

Mary T. Long, CPA #26598

Mary T. Long, CPA, 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. Mary T. Long, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 26598 as a Certified Public Accountant.
2. The Respondent was, at all relevant times, the supervising CPA for her firm, Mary T. Long, CPA, P.A. ("firm") and had ultimate responsibility for the filing and remittances of taxes withheld from the firm's employees' paychecks.
3. The Internal Revenue Service ("IRS") issued tax liens, against the Respondent's firm, for failure to timely file and/or pay 941 taxes. Liens were filed by the IRS for at least ten quarters beginning in the second quarter of 2005 to the present.
4. Liens were also filed due to the Respondent's firm's failure to pay corporate taxes, the firm's 940 taxes and a 6721 penalty for failure to file W-2's.
5. Subsequent to the initiation of the Board's complaint, the Respondent, in 2015, was able to obtain a discharge of all IRS liens.
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 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:

NC BOARD OF

JUL 30 2015

CPA EXAMINERS

Consent Order - 2

Mary T. Long

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 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 actions as set out above constitute violations of 08N .0201, .0203 and .0207.
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 voluntarily surrenders her North Carolina CPA certificate permanently.
2. The firm registration for Mary T. Long CPA, P.A., is hereby cancelled.
3. The Respondent may not avail herself of the provisions of 21 NCAC 08I .0104.
4. The 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 the Respondent claim or attempt to use any practice privileges in any other state based upon her permanently surrendered North Carolina certificate.

CONSENTED TO THIS THE 28th DAY OF July, 2015.

Mary T. Long
Respondent

APPROVED BY THE BOARD THIS THE 24 DAY OF AUGUST, 2015.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF

JUL 30 2015

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2014332-1

IN THE MATTER OF:
David Ross McCoy, #11300
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. David Ross McCoy (hereinafter "Respondent") is the holder of North Carolina certificate number 11300 as a Certified Public Accountant.
2. The Respondent was, at all relevant times, the supervising CPA for his firm and had ultimate responsibility for the filing and remittances of taxes withheld from the firm's employees' paychecks.
3. The Respondent failed to timely pay corporate taxes for the period ending December 31, 2011 and failed to timely pay 941 and 940 taxes on behalf of the firm which resulted in tax liens against the firm due to extenuating circumstances.
4. The Respondent was unable to timely pay his personal income taxes for a number of years.
5. The Respondent has paid all outstanding taxes and resolved all liens.
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 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 8 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

NC BOARD OF

AUG 13 2015

CPA EXAMINERS

Consent Order - 2
David Ross McCoy

2. The Respondent's actions as set out above constitute violations of 08N .0201, .0203 and .0207.
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 voluntarily surrenders his North Carolina Certified Public Accountant certificate permanently.
2. The firm registration for McCoy Hillard CPAs, P.A. is hereby cancelled.
3. The Respondent may not avail himself of the provisions of 21 NCAC 08I .0104.
3. The 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 the Respondent claim or attempt to use any practice privileges in any other state based upon his surrendered North Carolina certificate.

CONSENTED TO THIS THE 12th DAY OF August, 2015.

David R. McCoy
Respondent

APPROVED BY THE BOARD THIS THE 24 DAY OF AUGUST, 2015.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
AUG 13 2015
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2015108

IN THE MATTER OF:

Greenebaum Saiger & Kasdin PC,
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. Greenebaum Saiger & Kasdin PC (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 an audit of a retirement plan sponsored in North Carolina ("ERISA audit").
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 audit.
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

NC BOARD OF

AUG 10 2015

CPA EXAMINERS

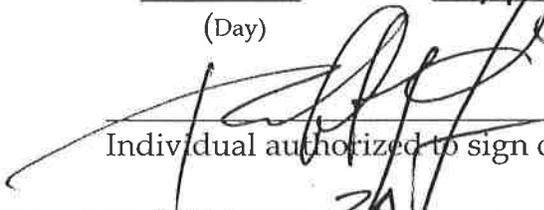
Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

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 one thousand dollar (\$1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

CONSENTED TO THIS THE 4th DAY OF August, 2015.
(Day) (Month) (Year)



Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 24 DAY OF AUGUST,
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 #: C2015116

IN THE MATTER OF:

Hancock Askew & 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. Hancock Askew & 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 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. 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, 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) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

CONSENTED TO THIS THE 29 DAY OF July, 2015.
(Day) (Month) (Year)



Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 24 DAY OF AUGUST,
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 #: C2015129

IN THE MATTER OF:
Thomas P. Kirwin, CPA,
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. Thomas P. Kirwin, CPA (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

NC BOARD OF

JUL 13 2015

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 one thousand dollar (\$1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

CONSENTED TO THIS THE 10TH DAY OF July, 2015.
(Day) (Month) (Year)



Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 24 DAY OF AUGUST,
2015
(Year) (Day) (Month)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 

President

NC BOARD OF
JUL 13 2015
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2015132

IN THE MATTER OF:

J. Terry Gordon & Co., Certified Public
Accountants

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. J. Terry Gordon & Co., Certified Public Accountants (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

NC BOARD OF

JUL 22 2015

J. Terry Gordon & Co., Certified Public Accountants

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) civil penalty.
- 2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

CONSENTED TO THIS THE 17 DAY OF June, 2015
(Day) (Month) (Year)

J. Terry Gordon
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 24 DAY OF AUGUST,
2015
(Year) (Day) (Month)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
JUL 22 2015
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2015137

IN THE MATTER OF:

Montgomery Coscia Greilich, 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. Montgomery Coscia Greilich, 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. 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:

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

NC BOARD OF

JUL 14 2015

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 one thousand dollar (\$1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

CONSENTED TO THIS THE 7 DAY OF July, 2015.
(Day) (Month) (Year)

R. Sh
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 24 DAY OF AUGUST,
2015
(Year) (Day) (Month)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
JUL 14 2015
CPA EXAMINERS

IN THE MATTER OF:
Deborah Lynn Luker Richardson
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. Deborah Lynn Luker Richardson (hereinafter "Respondent") is the holder of a valid and unrevoked certificate as a certified public accountant issued by the state of Texas. The Respondent has a principal place of business outside of the state of North Carolina, but has, as set forth below, exercised a practice privilege to perform services for at least one client in this state. As such, the Respondent is subject to the laws, rules, jurisdiction, and disciplinary authority of this Board, per N.C. Gen. Stat. § 93-10(b).
2. In February of 2015, the Respondent signed, as a CPA, an audit report issued to a North Carolina entity.
3. The Respondent did not provide the Board with the Notification of Intent to Practice as required by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act. Further, the Respondent did not perform the audit through a registered CPA firm that had been subject to peer review.
4. The audit was prepared by the Respondent as a personal favor to a friend. However, the report prepared by the Respondent was not in conformance with current Generally Accepted Auditing Standards.
5. The Respondent has indicated that the services performed were merely as a favor to a friend, and that she did not intend, and does not intend in the future, to engage in any further services for North Carolina clients.
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 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:

NC BOARD OF

JUL 13 2015

CPA EXAMINERS

Consent Order - 2

Deborah Lynn Luker Richardson

1. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(a), the Respondent has consented to comply with the laws and rules of this state and be subject to the jurisdiction and disciplinary authority of this Board.
2. As such, 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.
3. The Respondent's failure to provide the audit through a registered CPA firm that had been subject to peer review constitutes violations of 21 NCAC 08N .0302(a) and .0401.
4. The Respondent's failure to perform an audit in conformance with Generally Accepted Auditing Standards constitutes a violation of 21 NCAC 08N .0403.
5. 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 Respondent agree to the following Order:

1. The Respondent's practice privilege in the state of North Carolina is permanently revoked.

CONSENTED TO THIS THE 10th DAY OF July, 2015

Deborah Lynn Luker Richardson
Deborah Lynn Luker Richardson

APPROVED BY THE BOARD THIS THE 24 DAY OF AUGUST, 2015

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF

JUL 13 2015

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2015138

IN THE MATTER OF:

Miller Kaplan Arase, 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. Miller Kaplan Arase, 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. 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

NC BOARD OF

JUL 22 2015

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 one thousand dollar (\$1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

CONSENTED TO THIS THE 17th DAY OF July, 2015.
(Day) (Month) (Year)

Joanna Bebelky
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 24 DAY OF AUGUST,
2015
(Year) (Day) (Month)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
JUL 22 2015
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2015153

IN THE MATTER OF:

Novak Francella, 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. Novak Francella, 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 audits of 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. 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 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

JUL 15 2015

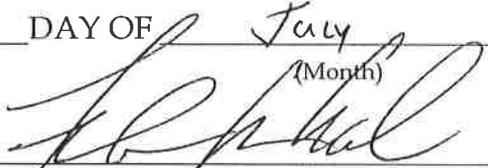
CPA EXAMINERS

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 remit, with this signed Order, a two thousand dollar (\$2,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

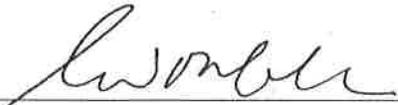
CONSENTED TO THIS THE 14th DAY OF July, 2015.
(Day) (Month) (Year)


Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 24 DAY OF AUGUST,
2015
(Year) (Day) (Month)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President

NC BOARD OF
JUL 15 2015
CPA EXAMINER

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2015160

IN THE MATTER OF:

Suttle & Stalnaker, 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. Suttle & Stalnaker, 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.

JUL 20 2015

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 one thousand dollar (\$1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

CONSENTED TO THIS THE 17 DAY OF July, 2015.
(Day) (Month) (Year)



Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 24 DAY OF AUGUST,
2015.
(Year) (Day) (Month)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 

President

NC BOARD OF
JUL 20 2015
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2015166

IN THE MATTER OF:
Reinsel Kuntz Leshner 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. Reinsel Kuntz Leshner 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 an audit of a retirement plan sponsored in North Carolina ("ERISA audit").
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 audit.
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

NC BOARD OF
AUG 11 2015
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 one thousand dollar (\$1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

CONSENTED TO THIS THE 5TH DAY OF AUGUST, 2015.
(Day) (Month) (Year)

John H. S. Conley, Jr. CPA
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 24 DAY OF AUGUST,
2015
(Year) (Day) (Month)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
AUG 11 2015
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2015168

IN THE MATTER OF:

SwaimBrown PA,
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. SwaimBrown PA (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 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. 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

NC BOARD OF

AUG 10 2015

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 three thousand dollar (\$3,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

CONSENTED TO THIS THE 6th DAY OF August, 2015.
(Day) (Month) (Year)

[Signature]
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 24 DAY OF AUGUST,
2015.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
AUG 10 2015
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2015170

IN THE MATTER OF:
Tait, Weller & Baker, 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. Tait, Weller & Baker, 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 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. 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, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

NC BOARD OF

JUL 21 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. This Order resolves any and all current issues and matters by this Board against, or involving, Respondent Firm.
5. 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) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

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

Karen P. Vandy Partner
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 2A DAY OF AUGUST,
2015
(Year) (Day) (Month)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF

JUL 21 2015

CPA EXAMINERS