

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
January 25, 2016
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 (via telephone); Justin C. Burgess; and George W. Rohe, CPA.

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; Nathan Standley, Esq., Allen Pinnix & Nichols; and Officer K.C. Min, Raleigh Police Department.

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

PUBLIC HEARING: President Womble called the Public Hearing to order to hear Case No. C2013172 - Paul David Musgrave. Mr. Musgrave was not present at the Hearing nor was he represented by counsel at the Hearing. David R. Nance, CPA, was sworn in and presented testimony. Messrs. Womble and Cook moved to enter Closed Session to discuss the case without Executive Staff or Staff Attorney present, but with Noel L. Allen, Esq., Legal Counsel present. Motion passed. Messrs. Truitt and Cook moved to permanently revoke NC CPA Certificate No. 36332 issued to Paul David Musgrave and to require payment of a civil penalty of \$4000.00--a \$1000.00 civil penalty for each of the four counts upon which he was convicted (Appendix I). Motion passed with seven affirmative and zero negative votes. The entire Public Hearing is a matter of public record.

MINUTES: The minutes of the December 14, 2015, meeting were approved as submitted.

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

STRATEGIC PLANNING SESSION: The Board members commented on the January 9, 2016, strategic planning session in Greensboro. The results of the session will be available at the February 22, 2016, meeting.

NOTIFICATION LETTER REGARDING LEGAL REPRESENTATION: President Womble asked the Board members to review the letter from Allen Pinnix & Nichols regarding legal representation to be discussed at the February 22, 2016, Board meeting.

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Brooks reported on the review and technical changes made by the legal staff of the Rules Review Commission (RRC) on the Board rules and the approval by the RRC at its January 21, 2016, meeting.

Mr. Brooks reported on the January 5, 2016, meeting of the Joint Legislative Administrative Procedures Oversight Committee which is reviewing the operation of occupational licensing boards in North Carolina.

Mr. Brooks presented a draft rule-making schedule for 2016-2017 for the Board to consider in addressing any rule-making for this year.

NATIONAL ORGANIZATION ITEMS: Messrs. Biggs and Cook moved to approve the response prepared by the Executive Staff to the NASBA/AICPA Accountancy Act and NASBA Uniform Accountancy Act Rules Exposure Draft on "Retired-CPA." Motion passed.

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

Case No. C2013201 - Nathan R. Dodson - Approve the signed Consent Order (Appendix II).

Case No. C2014207 - Nnamdi O. Anyafo - Approve the signed Consent Order (Appendix III).

Case No. C2014310 - Gregory E. Underwood - Approve the signed Consent Order (Appendix IV).

Case No. C2015204 - Marty D. Carter - Approve the signed Consent Order (Appendix V).

Case No. C2015207 - William T. Mitchell - Approve the signed Consent Order (Appendix VI).

Case No. C2015212 - Heather M. Phillips - Approve the signed Consent Order (Appendix VII).

Case No. C2015235 - Angel N. Dronsfield - Approve the signed Consent Order (Appendix VIII).

Case No. C2015237 - Lisa L. McDonall - Approve the signed Consent Order (Appendix IX).

Case No. C2015241 - Kathleen Miller Mason - Approve the signed Consent Order (Appendix X).

Case No. C2015242 - Vinod Jain - Approve the signed Consent Order (Appendix XI).

Case No. C2015243 - Tamara L. Lee - Approve the signed Consent Order (Appendix XII).

Case No. C2015245 - Sam S. Azra - Approve the signed Consent Order (Appendix XIII).

Case No. C2015256 - Close the case without prejudice.

Case No. C2015259 - Daniel A. Yarborough - Approve the signed Consent Order (Appendix XIV).

Case No. C2015276 - Susan B. Hopkins - Approve the signed Consent Order (Appendix XV).

Case No. C2015283 - Mi Zhou - Approve the signed Consent Order (Appendix XVI).

Case No. C2015179 - Close the case without prejudice.

Case No. C2015232 and Case No. C2015233 - Close the cases without prejudice.

Case No. C2015318 - Close the case without prejudice.

Case No. C2015257 - Close the case without prejudice.

Case No. C2015258 - Close the case without prejudice.

Case No. C2015273 - Close the case without prejudice.

Case No. C2015282 - Close the case without prejudice.

Case No. C2014027 - Mr. Cook recused himself from this matter and did not participate in any discussion or vote on this matter.

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

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

Valarie Shea Burke
Douglas Lee Brown
Edward McCrady Darling
Curtis Allen Fogle
Jana Lynn Johnson

Phacharawalai Kidking
Julian Alfonso Leon
Lisa Marie Perry
Ray Montgomery Phillips
Stephanie Elizabeth Vaughn

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

Brooks Fieldon Aker
Donald Arthur Alm, III
Christopher Layne Anderson
Kimberly Paige Arvidson
Roscoe Benjamin Atkinson
Joshua Ryan Barber
Brett Anthony Barnard
Brian David Bartholomew
Kurt Lawson Beal
Graham Walters Bielamowicz
William Edward Collin Black
Andrew Dean Blackburn
Joshua Dennis Bolick
William Stuart Bost, IV
Brooklyn Danielle Bowers
Hilary Sheets Bowers
Daniel Patrick Bowes
Eric Benjamin Brickman
Danielle Elizabeth Brischke
Sarah Elizabeth Budd
Abigail Christine Buddo
Valarie Shea Burke
Douglas Lee Brown
Daniel Lee Bures
Danielle Krystle Carty
Wenjun Chen
Michael Thomas Clark
Ashlyn Lane Congdon
Rene Gamez Correa

Ashley Christine Cowing
William Alden Cranford, Jr.
Scott Ryan Crysel
William Ellis Culp
Edward McCrady Darling
Raymond Peters Dempsey, Jr.
Allison Marie Dilloian
Garret Joseph Drogosch
Daniel Auguste Drouin
Nicholas Scott Dunbar
Kelsey Kaehler Dunn
Meagan Parrott Ellis
Jacob Russell Figg
Curtis Allen Fogle
Heather Michelle Ford
Steven Lee Foster
Matthew James Frawley
Justin Donald Freed
Lauren Lambert Gallion
Kristopher Corbin Garton
Siyu Ge
Jennifer Dinwiddie Goddard
William Scott Gressel
Jake Kenneth Grubbs
Stuart Caldwell Guidry
Bradley Steven Hamby
Emily Christine Hass
Bartley Vaden Heath
Diane McNeill Heath

Rodney Lee Herring
Matthew Thomas Hess
Kate Chapman Hogan
Kelsie Meryle Houck
Stephanie Allison Hubbard
Nicholas Michael Hurd
Alan Ray Johnson
Jana Lynn Johnson
Bradley Patrick Kenkel
Miranda Sweeney Kerns
Phacharawalai Kidking
David John Knight
Jacquelyn Lauren Kremer
Steven Wesley Kretschmer
Robert Maxell Lanning
Julian Lee
Lorraine Suan Lee
Michael Edward Leja
Julian Alfonso Leon
Benjamin Aaron Linderman
Ryan Charles Magee
Evan Elizabeth Martin
Jeffrey Todd Marty
Christopher Mark Matthews
McKay Hurley Matthews
Bryan Cameron McCall
Phillip Jason Miclat
Adam Smith Mitchell
George William Moore, Jr.
Katherine Margaret Moran
Andrew Everett Mossman
Jessica Nicole Murphy
Brian Lee O'Dell
Kasidy Clark Owens
John Reid Parker
Meera Rupesh Patel

Lisa Marie Perry
Brian David Phillips
Ray Montgomery Phillips
Taylor Henry Rebele
Anna Marie Riddle
Donna G. Rogers
John Chalmers Rogers
Kimberly Kristine Rohr
Kyle Todd Romance
Ashley Janelle Rutledge
James Whitfield Salmon
Meghan Colleen Seifert
Kseniya Volodymyrivn Shakotko
Ari Joseph Shapiro
Kelly Elizabeth Shields
Stephen Riley Skidmore
Andrew Ryan Smith
Timothy David Spahr
Travis Gale Starbuck
Tyler Robert Stephens
Kristen Anna Stiefel
Mariah Alyse Taylor
Jennifer Paige Tindal
Andrew David Toews
Michael Alan Trznadel
Andrew Daniel Tucker
Vernon Anthony Utley, Jr.
Stephanie Elizabeth Vaughn
Evan Thomas Vick
Suzanna McIver Vick
Jonathan Alonzo Virgie
Kathryn Elizabeth White Waldo
Hanna Marie Wemhoener
Joshua Robert Wentz
James Block Wheless, III

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

Staff reviewed and recommended approval of the original application submitted by Joshua Scott Hulin. Mr. Hulin failed to disclose pertinent information with his Exam

application, but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

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

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

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

Sonali Asati	Susan McGrath
Peter Eric Baisch, Jr.	Michael Miano Mellow
Lisa Ryan Blair	Erik John Molander
Jamison Walter Buehler	Melissa Marie Monroe
Michael John Dietrick	David Michael Oller
Matthew William Donohue	Matthew Henry Peterson
Lesya V. Estrada	Harold Frank Pyle, III
Christine Fuller	John Joseph Pyne
Ginger Fields Griffeth	Deborah Lynn Railton
Craig Robert Jernstrom	Lauren Elizabeth Riley
John William Jordan	Dennis Paul Rosenzweig
Emmanuel W. Jourdan	John James Russell
Iryna Anatolievna Klepcha	Brenna Dominica Serebinsky
Sharon A. Klock	Theodore Clemente Smoyer
Michael Henry Kochanny	Sneha Satishkumar Somani
Daniel Michael Lavelle	Kevin Martin Tate
Christopher Michael Marsh	Taylor Matthew Ward
Elizabeth Dugle Mauch	Ying Yuan

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

David Michael Oller, T8924	Ying Yuan, T8928
Craig Robert Jernstrom, T8925	Michael John Dietrick, T8929
Christine Fuller, T8926	Heather Jones Barsallo, T8930
Elizabeth Dugle Mauch, T8927	Iryna Anatolievna Klepcha, T8931

Julie Moore Schlosky, T8932
Lesya V. Estrada, T8935
Emmanuel Weaver Jourdan, T8936
Harold Frank Pyle, III, T8937
Kari Lee Hepburn, T8938
Dennis Paul Rosenzweig, T8939
John James Russell, T8940
Amy Elizabeth DeVore, T8941
Rochelle Ann Friend, T8942
Jeffrey Paul Farber, T8943
Kelsey Lee Mabe, T8944
Kimberly Ann Robinson, T8945
Megan Jean Leong, T8946
Christopher Robert Kovach, T8947
Stephanie Stern Al-Zubaidy, T8948
Jean Ann Wear, T8949

Raheel Qureshi, T8950
Clifford Dean Goss, T8951
Lisa Ramsey Granlund, T8952
Joseph Gerald Pariseau, T8953
Deborah Joyce Zell, T8954
Joshua Gerard Dzyak, T8955
Samantha C. Lepionka, T8956
Chad Warren Wouters, T8957
James Bradley Elam, T8958
Donald Paul Beebe, T8959
Robert Phillip Trautwein, T8960
Brian Lee Goldstein, T8961
Andrew Howard Greene, T8962
Nicole Dianne Evans, T8963
Ziqiu Zhu, T8964

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

Paul F. Burns, #23114
Margaret Maske Clayton, #23941
Roger Robert Clermont, #32474
Amanda Lee Cuthbertson, #35933
James Thomas Everett, III, #23250
Jack Robert Gates, #15246
Dana Edens Harper, #25574
April Christine Koller, #28704
Tonya Morris Mangum, #36040

Karen Lynn Miller, #23454
Francine Rochelle Noel, #26269
Robert Wayne Nordlander, #23797
Lawrence Allen Ollis, #16018
Laura Bagwell Otterberg, #25543
Pamela Hill Patrick, #18516
Jennifer Kristen Starling, #31904
Angela Marie Taylor, #26466

Staff reviewed and recommended approval of the reinstatement application submitted by Betty Jo Thompson. Ms. Thompson failed to disclose pertinent information with her license renewals, but provided it with her reinstatement application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

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

Theresa Roberts Gebhardt, #16027
Sandra B. Jones, #23191

James Christopher White, #20676

Reissuance of New Certificate and Consent Agreement - The Committee recommended that the Board approve the following application for reissuance of new certificate and consent-agreement submitted by Jeffrey Dale Stoddard, #28024.

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

Sandy Dobson, CPA, PC
DeAnna Ford, CPA P.A.
Kenneth E. Hester CPA, Inc.
Kohari & Gonzalez, PLLC
Leggett, PLLC

Wes Rogers CPA, PC
Schellman & Company, Inc.
Kirti Shah CPA PLLC
Suzanne M. Young, CPA, PLLC

Extension Requests - The Committee recommended that the Board approve the following individuals for extension for completion of CPE until the dates noted:

Victor Kenneth Lewis, #23445
June 30, 2016

Jeffrey Paul Mahoney, #15823
June 30, 2016

The Committee recommended that the board disapprove the extension request submitted by George H. Bourgeois, Jr., #26795.

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

Rhonda Abernathey
James Addison
Emily Agostinelli
Yuri Ahn
Michael Aiello
Esra Al-Shawafi
Eric Albright
Catherine Albury
Anthony Allen
Brandon Allen
Kelsey Allen
Hope Anderson
Joshua Anderson
Jan Ansley
John Anthony
Melissa Argueta
Summer Ashby
Nicholas Atz
Caroline Auten
Matthew Baber
Gregory Badgett
Jordan Barkley
Christine Barnes

David Barton
Carolyn Batke
De-Kia Battle
Nicholas Baum
Timothy Baynes
Laura Beam
Rebecca Beane
Mary Beets
Christopher Befus
Stephen Belcher
Jeffery Berrier
Thomas Bickes
Megan Billings
Benjamin Blackmon
Caley Boggs
Lauren Bolusky
Stacy Bonds
Corey Bowlin
Marques Boyce
Jackelyn Branco
Stacie Brandhoefer
Chase Branham
Phillip Braverman

Morgan Brown
Lynn Bruggeman
Dylan Cain
Ryan Carson
Stephen Cates
Henry Chao
Matthew Chapman
Tyler Chapman
Abraham Chen
Justin Chestnutt
Ruth Chu
Hanna Clark
Rashaad Clavon
Tracey Clements
Patrick Click
Stephen Cobb
Elizabeth Colcord
Margaret Cole
Kassie Coley
Tiffany Collins
Marion Connor
Kenneth Cooper
Michael Corrao
Michael Cosolito
Morgan Costner
Lindsay Cregger
Maria Crisol
Joshua Cubitt
Andrew Cullinan
Natalie Cuzmenco
Timothy Daly
Laura Davenport
Cheryl Davis
Cameron Deese
Erin Delph
Terresa Dent
Candace DeSantes
Cyprian Dickson
David Dimsdale
Elizabeth Dimsdale
Simona Dobson
Jeremy Donabedian
Brian Donaldson
Dwayne Dowden
Jonathan Draper

Carolyn Drost
Jamie Dunlap
Felicia Edwards
Jefferson Ellington
Kasie Elmore
Anna Elzey
Mary Faircloth
Hillary Fearington
Olena Fedchenko
Brian Fernander
Joshua Ferrin
Brian Fioravante
Daniel Fisher
Katlyn Foster
Sean Fraser
Laura Frazier
George Freeman
Benjamin Fulcher
Michael Funderburg
Rafaela Gaines
Christopher Ganzon
Wenyu Gao
Ashleigh Gardner
Matthew Gardner
Jamie Gillan
Katlyn Godwin
William Goldberg
Mihaela Gorciu
Daniel Graham
Derrick Greene
Thomas Greene
Suzannah Greenough
Dana Gullede
Yufei Guo
Joshua Harms
Virginia Harrelson
Andrew Hassler
Brian Haun
John Haus
Heather Hayes
Rachel Hebden
Hayley Henson
Maria Hernandez Gomez
Elizabeth Hester
William Hight

Joshua Holbrooks
Amanda Holland
Andrew Hood
James Hope
Kathryn Horton
Ryan Hoyle
Hannah Huff
Noah Huffstetler
Hilary Hughes
Rebecca Hurst
Cory Hutchinson
Michael Irvin
Zana Ismail
Heather Jackson
Melony Jackson
Kimoi James
Shannon Jewett
Samuel Johnson
Symone Johnson
Trei Jolly
Kristen Jones
Leonnice Odette Kangaji
Samantha Kattan
Ashley Keen
Christopher Kellett
Anna Khlebnikova
Jacob Killmeier
Samuel Kimber
Krista King
Nicole King
Joseph Kirby
Kevin YinTak Kwong
Bart Landen
Keith Lane
David Larsen
Steven Leerberg
Jenna Lindeman
James Lipps
Brooke Lisson
Vanessa Loftis
Ernest Lookabill
Andrew Lopane
Meyosha Love
Ryan Mack
Brendan Madigan

Sarah Mali
Joseph Manzinger
Anna Martin
Brandon Martin
Ryann Marzouk
Jennifer Massengill
India Mathis
Jacob Mattern
Emily Maurer
Seth McGroder
William McLamb
Yixue Meehan
Jenna Meints
Shuoyi Meng
Daniel Michael
Aleiah Miller
Joshua Miller
Nathan Miller
Ryan Miller
Victoria Mintz
Alina Misiunas
Jason Morgan
Luke Morris
Lisa Morrow
Rosemary Murphey
Eric Murphy
Austin Myers
Madison Newman
Emily Newsome
Dustin Newton
Jimmy Nguyen
LanPhuong Nguyen
Luan Nguyen
Wei Ni
Sarah Nicholls
Christopher Nitto
Nkemjika Nwosu
Ademola Oloyede-Asanike
Billiah Onsomu
Amanda Ostrander
Elizabeth Paluso
Shaneka Parker
Jonathan Parnell
Mark Parsells
James Parsons

James Parsons
Dipali Patel
Katherine Patrick
Demetrice Patterson
Maddison Paul
Bradford Peaden
James Peedin
Meghan Perdue
Amber Permann
Charlotte Pielak
John Poole
Owen Poole
Brittany Powell
William Prevo
Susan Propst
Cori Pruner
Jeff Pullen
Sean Radler
Hannah Reams
Amanda Richardson
Kimberly Riley
Thomas Rita
William Ritter
Jeremy Roberts
Patricia Roberts
Mary Robertson
Nicole Rocco
Ellen Rockfeller
Meridith Rosborough
Valerie Rushing
Yuliya Sakun
Kenrick Samuelson
Cynthia Sandoval
Cristy Scholler
Kimberly Schuettpelz
Courtney Scruggs
Paul Seifert
Shay Sellati
Vishal Shah
Anthony Shank
Phillip Shehdan
Erin Shepard
Erin Sherk
Dakota Shoe
Constance Short

Jordan Shuping
Myranda Sieverding
Charquele Simien
Raven Simon
Athanasios Simotas
Katherine Skinner
Misti Skinner
Ian Slade
Dylan Smith
Kyle Smith
Susan Smitherman
Kevin Smyth
Tammy Southerland
Stacey Stafford
Erin Strickland
Steven Strickland
Lori Sullivan
Sabrina Summers
Rachel Sutton
Megan Switick
Christopher Tate
Ryan Taylor
Brandi Teat
Kara Tedder
Tyler Tew
Carrie Thompson
Maurice Thompson
Rachel Thompson
Ray Toney
Onur Uman
Shakira Vance
Corrie VanDyke
Andre Viljoen
Michael Visconti
Pearce Vogler
Eric Vozzo
Mandy Wakem
Sarah Walters
Jason Wellington
Haley West
Rachelle Westbrook
Kristin Wheeler
Robert Wheeler
Andrew White
Kristin White

Laurel Whitten
Shannon Wiggins
Justin Wike
Joshua Williams
Philip Williams
Ryan Williams
Sean Willie
Lindsey Willis
Nellie Wilson
Robert Windham

Maris Winters
Benjamin Wood
Kenneth Woodruff
Megan Wright
Dongling Wu
Lei Xu
Yao Zhang
Lisha Zhu
Brian Zick

Staff recommended that the Committee determine and accept the grades received for the October - November 2015 Exams. Twenty-five files with grade reports were haphazardly selected and available at the meeting for review by a Board member. The Committee recommended that the Board approve staff recommendation.

ADJOURNMENT: Messrs. Biggs and Burgess moved to adjourn the meeting at 11:23 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Michael H. Womble, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2013172

IN THE MATTER OF:
Paul David Musgrave, #36832
Respondent

BOARD ORDER

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on January 25, 2016, that:

FINDINGS OF FACT

1. The Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over the Respondent and the subject matter of this action.
3. The Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. § 150B-38(c).
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. The Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. The Respondent was not present at the Hearing and was not represented by counsel.
7. On December 13, 2011, Paul David Musgrave (the "Respondent") was indicted in the Southern District of Ohio alleging that the Respondent made misrepresentations on a Small Business Administration loan application for an Ohio Company.

8. The Respondent, following a trial by jury, was convicted on four (4) counts of financial crimes as described below.
9. The Respondent was convicted on one Count of Conspiracy to Commit Wire Fraud, Bank Fraud, and Submission of False Loan Applications. An element of that crime was that the Respondent "knowingly and voluntarily joined the conspiracy."
10. The Respondent was convicted on two counts of Wire Fraud. An element of those crimes was that the Respondent "had the intent to defraud."
11. The Respondent was convicted on one count of Bank Fraud. An element of that crime was that the Respondent "had the intent to defraud."

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. 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. Pursuant to N.C. Gen. Stat. § 93-12(9), the Board has the authority to impose discipline upon the Respondent and the Respondent's certificate and to impose civil monetary penalties.
3. The Respondent's actions, as set forth above, constitute convictions of crimes, an essential element of which is dishonesty, deceit, or fraud. Therefore, the Respondent is subject to discipline per N.C. Gen. Stat. § 93-12(9)(b).
4. The Respondent's actions, as set forth above, constitute a failure to uphold high standards of personal conduct in violation of 21 NCAC 08N .0201.
5. The Respondent's actions, as set forth above, demonstrate that the Respondent acted with the intent to deceive in violation of 21 NCAC 08N .0202(a).

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Paul David Musgrave

6. The Respondent's actions, as set forth above, constitute discreditable acts that reflect adversely on the CPA's honesty, integrity, trustworthiness, good moral character, or fitness as a CPA in other respects in violation of 21 NCAC 08N .0203(b)(1).

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. The Respondent's CPA certificate is permanently revoked.
2. The Respondent shall pay a Civil Penalty of one thousand dollars (\$1000) for each of the four (4) counts upon which he was convicted, for a total of four thousand dollars (\$4000).

This the 25th day of January, 2016.



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 #: C2013201

IN THE MATTER OF:
Nathan Dodson, #26919
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. Nathan Dodson (hereinafter "Respondent") is the holder of North Carolina certificate number 26919 as a Certified Public Accountant.
2. On his 2013 annual certificate renewal, Respondent disclosed to the Board that the AICPA was in the process of investigating a governmental audit performed by Earney & Company, LLP's ("Firm"). The Respondent was the engagement manager on the governmental audit in question.
3. The Board staff opened a case file and held the matter in abeyance pending the resolution of the AICPA investigation.
4. In 2015, the AICPA identified certain audit deficiencies in the presentation of the governmental audit report. Respondent informed the AICPA that he was no longer in public accounting or providing services subject to peer review. Respondent agreed to provide certifications to the AICPA over the next three (3) years that he was no longer performing audits, reviews, or compilations. Prior to performing those services in the future, Respondent would be subject to certain remedial actions in order to address the issues raised by the AICPA ("Corrective Action Letter").
5. After reviewing the AICPA actions, Board staff requested a copy of the Firm's audit workpapers for the audited governmental entity. Based on review of investigatory materials and a summary review of the workpapers, the Board's Professional Standards Committee has recommended this Consent Order.
6. 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

DEC 14 2015

CPA EXAMINERS

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The workpaper deficiencies identified by the AICPA and the Board constitute a violation of 21 NCAC 08N .0212 and .0409.
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent, on a form provided by the Board, will verify that he is no longer engaged in services that require a peer review.
2. In the event that he decides to perform services subject to peer review in the future, Respondent shall provide the Board with evidence of compliance with all requirements in his AICPA Corrective Action Letter.

CONSENTED TO THIS THE 10th DAY OF December, 2015.
(Day) (Month) (Year)
Nathan Dodson
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JANUARY, 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
DEC 14 2015
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2014207

IN THE MATTER OF:
Nnamdi Obi Anyafo, #25231
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. Nnamdi Obi Anyafo (hereinafter "Respondent") is the holder of North Carolina certificate number 25231 as a Certified Public Accountant.
2. The Respondent issued audit reports to a client for years 2012 and 2013. The reports were not issued in accordance with standards and were not issued through a registered CPA firm.
3. After review by the Board staff, it was determined that the audit report had numerous deficiencies, including the fact that the report presentation was incorrect and there were no footnotes.
4. The Board staff also noted that the Respondent had not undergone a system peer review as required by the Board's Rules.
5. The Respondent acknowledged that he had completed and signed the audit reports. He stated that he did not think he needed to register for peer review because of the small number of audits he performed.
6. The Respondent stated that he wishes to discontinue providing attest or assurance services.
7. 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

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CPA EXAMINERS

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 actions as set out above constitute violations of 21 NCAC 08N .0302(a), .0401, and .0403.
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 may not provide any services that would otherwise be subject to peer review ("peer-reviewable services") for a period of three (3) years.
2. After three (3) years, the Respondent may perform peer-reviewable services subject to pre-issuance review performed by a reviewer mutually acceptable to the Respondent and the Board, until such time as he receives a "pass" on a system peer review or a "pass" or "pass with deficiencies" on an engagement peer review.
3. After three (3) years, if the Respondent opts to perform peer-reviewable services, he must complete eight (8) hours of audit CPE as part of his annual forty (40) hour CPE requirement until such time as he receives a "pass" on a system peer review or a "pass" or "pass with deficiencies" on an engagement peer review.
4. The Respondent shall remit, with this signed Consent Order, a civil penalty in the amount of one thousand dollars (\$1,000).

Consent Order - 3
Nnamdi Obi Anyafo

CONSENTED TO THIS THE 18 DAY OF November, 2015.
(Day) (Month) (Year)

Nnamdi Obi Anyafo
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JANUARY, 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
DEC - 7 2015
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2014310

IN THE MATTER OF:
Gregory E. Underwood, #18130
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. Gregory E. Underwood (hereinafter "Respondent"), is the holder of North Carolina certificate number 18130 as a Certified Public Accountant.
2. Respondent was engaged to prepare the 2012 audit for Hospice of Stanly County ("Client").
3. The Client filed a complaint alleging that Respondent's audit services were deficient.
4. Respondent was slow to respond to the Board staff's request for information and repeatedly failed to meet the requirement that he provide a response within twenty-one (21) days.
5. In the course of investigating the complaint, the Board staff requested Respondent's workpapers supporting his audit services. Respondent provided those workpapers only after numerous requests from the staff and well in excess of twenty-one (21) days.
6. Respondent was unable to substantiate audit procedures through production of workpapers, resulting in multiple violations of the AICPA Statements on Auditing Standards.
7. 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.

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CPA EXAMINERS

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's failure to perform audit engagements in accordance with all applicable standards constitutes a violation of 21 NCAC 08N .0403.
3. Respondent did not respond to Board inquiries within twenty-one (21) days as required by 21 NCAC 08N .0206.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent shall not perform audit or review services for a period of three (3) years following the approval of this Consent Order
2. After three (3) years, Respondent may engage in audit or review services subject to the following conditions:
 - a. Respondent shall, at his own expense, be required to obtain pre-issuance reviews of all audits or reviews until such time as the Board determines that pre-issuance review is no longer necessary. The pre-issuance reviewer shall be approved by the Board. Respondent shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report upon its issuance.
 - b. Respondent, as part of his annual CPE requirement, must take eight (8) hours of Audit documentation coursework and eight (8) hours of Nonprofit Accounting and Reporting coursework.
 - c. The obligation to obtain a pre-issuance review of all audits and reviews, and the obligation to take the CPE specified above, shall remain in place until Respondent's firm receives a "pass" on a system peer review report.

Consent Order - 3
Gregory E. Underwood

3. Respondent shall pay a \$2,000 civil monetary penalty and \$500 administrative fee. Those payments are due at the time that Respondent signs and returns this Consent Order.

CONSENTED TO THIS THE 15th DAY OF December, 2015.
(Day) (Month) (Year)

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JANUARY, 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
DEC 17 2015
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2015204

IN THE MATTER OF:
Marty Dallas Carter, CPA, #15971
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. Respondent is the holder of North Carolina certificate number 15971 as a Certified Public Accountant.
2. Respondent informed the Board on his 2014-2015 individual certificate Renewal ("Renewal") that between January 1, 2013, and June 30, 2014, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2013 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2013 requirements.
5. Respondent could not provide the CPE certificates of completion to the Board as requested. Respondent was unable to provide any documentation for forty (40) hours of continuing professional education ("CPE") taken to meet the 2013 CPE requirements.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Eighty (80) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty, to be remitted to the Board prior to submitting a reissuance application.

Consent Order - 3
Marty Dallas Carter, CPA

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 10th DAY OF December, 2015.
(Day) (Month) (Year)
Marty Dallas Carter
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JANUARY, 2016
(Day) (Month) (Year)

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 #C2015207

IN THE MATTER OF:
William Tracy Mitchell, #15201
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. Respondent is the holder of North Carolina certificate number 15201 as a Certified Public Accountant.
2. Respondent informed the Board on his 2014-2015 individual certificate Renewal ("Renewal") that between January 1, 2013, and June 30, 2014, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2013 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2013 requirements.
5. The Respondent was unable to provide any documentation for forty (40) hours of the 2013 CPE hours that he claimed on his 2014-2015 annual renewal. In addition, the Respondent did not provide documentation to substantiate completion of at least two (2) hours of ethics from a sponsor registered with either NASBA or the Board that he earned between January 1, 2013, and June 30, 2014.
6. 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.

Consent Order - 2
William Tracy Mitchell

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Eighty (80) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.
5. Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.

Consent Order - 3
William Tracy Mitchell

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

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

William Tracy Mitchell
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JANUARY, 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
JAN 5 - 2016
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2015212

IN THE MATTER OF:
Heather Phillips, #36494
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. Respondent is the holder of North Carolina certificate number 36494 as a Certified Public Accountant.
2. Respondent informed the Board on her 2014-2015 individual certificate Renewal ("Renewal") that between January 1, 2013, and June 30, 2014, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2013 CPE requirements.
3. Based on Respondent's representation, the Board accepted her Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2013 requirements.
5. The Respondent was unable to provide any documentation for forty (40) hours of the 2013 CPE hours that she claimed on her 2014-2015 annual renewal.
6. 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.

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BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return her certificate to the Board within fifteen (15) days of her receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Eighty (80) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.

NC BOARD OF

JAN 7 - 2016

CPA EXAMINERS

Consent Order - 3
Heather Phillips

5. Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

CONSENTED TO THIS THE 7 DAY OF January, 2016.
(Day) (Month) (Year)

Heather Phillips
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JANUARY, 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
JAN 7 - 2016
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2015235

IN THE MATTER OF:

Angel Neal Dronsfield, CPA, #18294
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. Respondent is the holder of North Carolina certificate number 18294 as a Certified Public Accountant.
2. Respondent informed the Board on her 2014-2015 individual certificate Renewal ("Renewal") that between January 1, 2013, and June 30, 2014, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2013 CPE requirements.
3. Based on Respondent's representation, the Board accepted her Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2013 requirements.
5. Respondent was unable to provide documentation for three (3) hours of the 2013 CPE hours that she would need to meet the forty (40) hour requirement that she claimed on her 2014-2015 annual renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return her certificate to the Board within fifteen (15) days of her receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty-three (43) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.

Consent Order - 3
Angel Neal Dronsfield, CPA

- 5. Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
- 6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

CONSENTED TO THIS THE 5th DAY OF January, 2016.
(Day) (Month) (Year)

Angel K Neal (formerly Angel Dronsfield)
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JANUARY, 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
JAN 6 - 2016
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2015237

IN THE MATTER OF:

Lisa Lee McDonall, CPA, #19628
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. Respondent is the holder of North Carolina certificate number 19628 as a Certified Public Accountant.
2. Respondent informed the Board on her 2014-2015 individual certificate Renewal ("Renewal") that between January 1, 2013, and June 30, 2014, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2013 CPE requirements.
3. Based on Respondent's representation, the Board accepted her Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2013 requirements.
5. Respondent was unable to provide documentation for nineteen (19) hours of the 2013 CPE hours that she would need to meet the forty (40) hour requirement that she claimed on her 2014-2015 annual renewal.
6. 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.

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BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return her certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Fifty-nine (59) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.

NC BOARD OF

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5. Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

CONSENTED TO THIS THE 6th DAY OF January, 2016.
(Day) (Month) (Year)

Lisa Lee McDonall
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JANUARY, 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
JAN 7 - 2016
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2015241

IN THE MATTER OF:

Kathleen Miller Mason, CPA, #21000
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. Respondent is the holder of North Carolina certificate number 21000 as a Certified Public Accountant.
2. Respondent informed the Board on her 2014-2015 individual certificate Renewal ("Renewal") that between January 1, 2013, and June 30, 2014, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2013 CPE requirements.
3. Based on Respondent's representation, the Board accepted her Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2013 requirements.
5. Respondent was unable to provide documentation for twenty-one (21) hours of the 2013 CPE hours that she would need to meet the forty (40) hour requirement that she claimed on her 2014-2015 annual renewal. In addition, the Respondent did not provide documentation to substantiate completion of at least two (2) hours of ethics from a sponsor registered with either NASBA or the Board that she earned between January 1, 2013, and June 30, 2014.
6. 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.

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BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return her certificate to the Board within fifteen (15) days of her receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Sixty-one (61) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study or self-study format.

NC BOARD OF

JAN 12 2016

CPA EXAMINERS

Consent Order - 3
Kathleen Miller Mason, CPA

5. Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

CONSENTED TO THIS THE 6th DAY OF January, 2016.
(Day) (Month) (Year)
Kmmason
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JANUARY, 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
JAN 12 2016
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2015242

IN THE MATTER OF:
Vinod Jain, CPA, #21598
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. Respondent is the holder of North Carolina certificate number 21598 as a Certified Public Accountant.
2. Respondent informed the Board on his 2014-2015 individual certificate Renewal ("Renewal") that between January 1, 2013, and June 30, 2014, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2013 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2013 requirements.
5. Respondent was unable to provide documentation for twenty-two (22) hours of the 2013 CPE hours that he would need to meet the forty (40) hour requirement for his 2014-2015 annual renewal. In addition, the Respondent did not provide documentation to substantiate completion of at least two (2) hours of ethics from a sponsor registered with either NASBA or the Board that he earned between January 1, 2013, and June 30, 2014.
6. 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

DEC 31 2015

CPA EXAMINERS

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Sixty-two (62) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.
5. Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.

NC BOARD OF

DEC 31 2015

CPA EXAMINERS

Consent Order - 3
Vinod Jain, CPA

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

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

Vinod Jain
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JANUARY, 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
DEC 31 2015
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2015243

IN THE MATTER OF:
Tamara Lee, #22654
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. Respondent is the holder of North Carolina certificate number 22654 as a Certified Public Accountant.
2. Respondent informed the Board on her 2014-2015 individual certificate Renewal ("Renewal") that between January 1, 2013, and June 30, 2014, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2013 CPE requirements.
3. Based on Respondent's representation, the Board accepted her Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2013 requirements.
5. Respondent was unable to provide any documentation for forty (40) hours of the 2013 CPE hours that she would need to meet the forty (40) hour requirement that she claimed on her 2014-2015 annual renewal.
6. 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
JAN 6 - 2016
CPA EXAMINERS

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return her certificate to the Board within fifteen (15) days of her receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Eighty (80) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study or self-study format.

Consent Order - 3
Tamara Lee

5. Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

CONSENTED TO THIS THE 4th DAY OF January, 2016.
(Day) (Month) (Year)
Tamara L. Lee
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JANUARY, 2016.
(Day) (Month) (Year)

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 #C2015245

IN THE MATTER OF:

Sam S. Azra, #26086

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. Respondent is the holder of North Carolina certificate number 26086 as a Certified Public Accountant.
2. Respondent informed the Board on his 2014-2015 individual certificate Renewal ("Renewal") that between January 1, 2013, and June 30, 2014, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2013 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2013 requirements.
5. The Respondent was unable to provide documentation for twenty-six (26) hours of the 2013 CPE hours that he would need to meet the 40-hour requirement for his 2014-2015 annual renewal. In addition, the Respondent did not provide documentation to substantiate completion of at least two (2) hours of ethics from a sponsor registered with either NASBA or the Board that he earned between January 1, 2013, and June 30, 2014.
6. Respondent was unresponsive to Board inquiries following the initiation of a disciplinary action.
7. 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 constituted Board Meeting.

DEC 28 2015

CPA EXAMINERS

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), .0202(b)(4) and .0206.
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Sixty-six (66) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.

NC BOARD OF

DEC 28 2015

CPA EXAMINERS

5. Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 21 DAY OF 12, 2015.
(Day) (Month) (Year)

SAM AZRA Sam Azra
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JANUARY, 2016.
(Day) (Month) (Year)

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 #C2015259

IN THE MATTER OF:
Daniel Alan Yarborough, CPA, #33032
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. Respondent is the holder of North Carolina certificate number 33032 as a Certified Public Accountant.
2. Respondent informed the Board on his 2014-2015 individual certificate Renewal ("Renewal") that between January 1, 2013, and June 30, 2014, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2013 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2013 requirements.
5. The Respondent provided proof of his base forty (40) hours of CPE. The Respondent did not provide documentation to substantiate completion of at least two (2) hours of ethics from a sponsor registered with either NASBA or the Board that he earned between January 1, 2013, and June 30, 2014.
6. 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

JAN 8 - 2016

CPA EXAMINERS

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.

NC BOARD OF

JAN 8 - 2016

CPA EXAMINERS

Consent Order - 3
Daniel Alan Yarborough, CPA

5. Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 28th DAY OF December, 2015.
(Day) (Month) (Year)
David Yarborough
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JANUARY, 2016
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
JAN 8 - 2016
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2015276

IN THE MATTER OF:
Susan Bradley Hopkins, CPA, #31097
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. Respondent is the holder of North Carolina certificate number 31097 as a Certified Public Accountant.
2. Respondent informed the Board on her 2014-2015 individual certificate Renewal ("Renewal") that between January 1, 2013, and June 30, 2014, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2013 CPE requirements.
3. Based on Respondent's representation, the Board accepted her Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2013 and 2014 requirements.
5. The Respondent was unable to provide documentation for nine and one-half (9.5) hours of the 2013 CPE hours that she would need to meet the forty (40) hour requirement for her 2014-2015 annual renewal.
6. 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

JAN 4 - 2016

CPA EXAMINERS

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return her certificate to the Board within fifteen (15) days of her receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty-nine and one-half (49.5) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.

NC BOARD OF

JAN 4 - 2016

CPA EXAMINERS

Consent Order - 3
Susan Bradley Hopkins, CPA

- 5. Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
- 6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

CONSENTED TO THIS THE 29 DAY OF December, 2015.
(Day) (Month) (Year)
Susan Bradley Hopkins
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JANUARY, 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
JAN 4 - 2016
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2015283

IN THE MATTER OF:
Mi Zhou, CPA, #36873
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. Respondent is the holder of North Carolina certificate number 36873 as a Certified Public Accountant.
2. Respondent informed the Board on his 2014-2015 individual certificate Renewal ("Renewal") that between January 1, 2013, and June 30, 2014, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2013 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2013 and 2014 requirements.
5. Respondent provided the CPE certificates of completion to the Board as requested. The Respondent provided documentation for forty (40) hours of 2013 and 2014 CPE. However, there is an issue with his 2013 CPE. The Respondent did not provide documentation to substantiate completion of at least two (2) hours of ethics from a sponsor registered with either NASBA or the Board that he earned between January 1, 2013, and June 30, 2014.
6. 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

DEC 29 2015

CPA EXAMINERS

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study or self-study format.

- 5. Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
- 6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 28 DAY OF 12, 2015.
(Day) (Month) (Year)

Mi Zhou
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JANUARY, 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
DEC 29 2015
CPA EXAMINERS