

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**April 25, 2016**  
**1101 Oberlin Road**  
**Raleigh, NC 27605**

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**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; 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; Anna Baird Choi, Esq.; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, AICPA; Curt Lee, Legislative Liaison, NCSA; Linda R. Sharp, CPA; Bryan Starrett, Esq.; Oliver W. Bowie, CPA; Penelope Bowie; Officer J.A. Stokes, Raleigh Police Department.

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

**REVIEW OF OFFICE OF ADMINISTRATIVE HEARINGS (OAH) PROPOSAL FOR DISPOSITION OF 15 CPA 04488, NC STATE BOARD OF CPA EXAMINERS *v* LINDA R. SHARP:** President Womble called the Review to order to hear OAH 15 CPA 04488 - Linda R. Sharp. Ms. Sharp was present and was not represented by counsel at the review. Anna Baird Choi, Esq., representing the Board, presented oral arguments and Ms. Sharp presented oral arguments. Messrs. Truitt and Biggs moved to enter Closed Session to discuss the matter with Noel L. Allen, Esq., without Executive Staff, Staff Attorney, or Ms. Choi present. The Board re-entered the Review and Messrs. Cook and Rohe moved to make the Final Agency Decision adopting the discipline proposed by the OAH Administrative Law Judge (Appendix I). Motion passed with seven (7) affirmative and zero (0) negative votes. The entire Review is a matter of public record.

**PUBLIC HEARING:** President Womble called the Public Hearing to order to hear Case No. C2014338-1 and Case No. C2014338-2 - Oliver W. Bowie, NC CPA #13561 and Oliver W. Bowie, CPA, P.A. Mr. Bowie was present and was represented by Bryan Starrett, Esq. Mr. Bowie and David R. Nance, CPA, were sworn in and presented testimony. Messrs. Biggs and Cook moved to enter Closed Session to discuss the matter with Noel L. Allen, Esq. without Executive Staff or Staff Attorney present. The Board re-entered the Hearing and Ms. Brown and Mr. Truitt moved to permanently revoke the

North Carolina CPA certificate issued to Oliver W. Bowie and to suspend the firm registration of Oliver W. Bowie, CPA, P.A. (Appendix II). Motion passed with seven (7) affirmative and zero (0) negative votes. The entire Hearing is a matter of public record.

**MINUTES:** The minutes of the March 23, 2016, meeting were approved as submitted.

**FINANCIAL AND BUDGETARY ITEMS:** The March 2016 financial statements were accepted as submitted.

Messrs. Rohe and Truitt moved to authorize opening a money market account with Fidelity Bank and deposit up to \$250,000.00 in the account. Motion passed.

**NATIONAL ORGANIZATION ITEMS:** Messrs. Biggs and Cook moved to nominate Barton W. Baldwin, CPA, for the NASBA Nominating Committee as the representative of the Middle Atlantic Region. Motion passed.

**STATE AND LOCAL ORGANIZATION ITEMS:** Messrs. Womble and Brooks commented on their attendance at the Second Annual Occupational Licensing Agencies Best Practices Seminar held April 12, 2016, in Raleigh.

President Womble recognized James T. Ahler, CEO of the NCACPA with a resolution (Appendix III) for his dedicated service to the NCACPA and the CPA profession. Mr. Ahler's retirement from the NCACPA is effective April 30, 2016. President Womble also presented Mr. Ahler with a framed CPA stamp certificate.

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

Case No. C2015208 - Mark D. Sullivan - Approve the signed Consent Order (Appendix IV).

Case No. C2015227 - Suzanne Rudy - Approve the signed Consent Order (Appendix V).

Case No. C2015244 - James L. Ott - Approve the signed Consent Order (Appendix VI).

Case No. C2015281- Brendan C. Davern - Approve the signed Consent Order (Appendix VII).

Case No. C2015319 - McSoley McCoy & Co. - Approve the signed Consent Order (Appendix VIII).

Case No. C2015321 - Roddy, Horsley, Dillon & Gault - Approve the signed Consent Order (Appendix IX).

Case No. C2015322 - Rehmann Robson - Approve the signed Consent Order (Appendix X).

Case No. C2015148 - Warren H. Pennington - Approve a Notice of Hearing for July 25, 2016, at 10:00 a.m.

Case No. C2015163 - Rosenthal & Kaplin, P.C. - Approve a Notice of Hearing for September 19, 2016, at 10:00 a.m.

Case No. C2015152 - Kirby D. Dellinger - Approve the execution of the Consent Judgment pending in Wake County Superior Court for Case #15 CVS 15759.

Case No. C2007829 - Close the case without prejudice. Mr. Womble did not participate in the discussion of this matter nor did he vote on this matter.

Case No. C2015325 - Close the case without prejudice.

Case No. C2015328, Case No. C2016028, and Case No. C2016029 - Close the cases without prejudice and with a Letter of Warning.

Case No. C2015191 - Close the case without prejudice. Messrs. Cook and Womble did not participate in the discussion of this matter nor did they vote on this matter.

Case No. C2016005 - Close the case without prejudice. Messrs. Cook and Womble did not participate in the discussion of this matter nor did they 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:

Joseph Francis Esposito  
Jonathan Bolo Kemo  
Dallin Emil Lemich

Tiffany Rene Ohmes  
Heather Lyn Panettieri  
Ansley Dawn Ripka

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

Svyatoslav Steve Bashmakov  
Benjamin Evans Blackmon  
Shannon Marie Blodgett

Matthew Nye Borders  
Adrienne Denise Bostic  
Audrey Denise Bostic

Morgan Stanley Brown  
Lynn Michelle Bruggeman  
Nicholas Rundle Butterly  
Amanda Susan Carballo  
Ashley Beddard Cauley  
Hannah Rae Crump  
Bret Steven Denning  
Joseph Francis Esposito  
Gerald Wetherington Floyd  
Emilee Somers Gazda  
Kristin Michelle Green  
Kristen Pearce Griffith  
Sarah Jane Hazelton  
Hillary Ann Holt  
James Thomas Hope  
Brendan Boland Hoyer  
Hilary Frances Hughes  
Walter Barrett Hughes  
Lindsay Grace Jenkins  
Neliana Zhivkova Karaman  
Jonathan Bolo Kemo  
Laura Alexandra Kessler  
Dallin Emil Lemich  
Rebecca Alyson Lickteig  
Ryann Marwan Marzouk  
Marc William Matalavage

Dale Thomas Millns, III  
Cori Anne Moore  
Edward Jack Muren, IV  
Eric Russell Ogilvie  
Tiffany Rene Ohmes  
Tomasz Olejarz  
Heather Lyn Panettieri  
Alyssa Suresh Patel  
John David Pike  
Hannah Marie Porter  
Mark Elliott Rackley  
Raegan Merle Reifkind  
Ansley Dawn Ripka  
Nicole Angela Rocco  
Lauren Elizabeth Rukasuwan  
Misti Ann Skinner  
Stuart Douglas Smith  
Waylon Von Smith  
Robert Lee Spencer, III  
Haley Grace Streich  
Lori Sullivan  
Stephanie Campbell Taylor  
Stephen Allen Watson, Jr.  
Samantha Annette Webb  
Elizabeth Clair Whitaker  
Caleb Kennedy Witsil

Staff reviewed and recommended approval of the original application submitted by Michael William Roberts. Mr. Roberts 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 Jeffrey Skillman Hunt. Mr. Hunt failed to disclose pertinent information with his exam application but provided it with his certificate application. Staff recommended approval of the application. Staff requested guidance regarding the probationary period that Mr. Hunt should be subject to because he deliberately omitted this information from his exam application. Mr. Burgess recused himself from participating in this matter. The Committee recommended that the Board approve the application with a two-year probationary period.

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

Stephanie Stern Al-Zubaidy  
Keara Jane Attamante  
April Elizabeth Audette  
Donald Paul Beebe  
Harry Albert Blume, Jr.  
Austen John Bono  
Tyler Jerome Cameron  
Jeremy Paul Colombik  
Peter H. Cook II  
David Silvio D'Annunzio, Sr.  
Amy Elizabeth DeVore  
Thomas Bryce Moores Downen  
Joshua Gerard Dzyak  
James Bradley Elam  
Sean Edward Etchells  
Nicole Dianne Evans  
Jeffrey Paul Farber  
Richard M. Freiberg  
Rochelle Ann Friend  
Darcy Jane Garfinkel  
Jennifer Payden George  
Clifford Dean Goss  
Lisa Ramsey Granlund  
Andrew Howard Greene  
Eric Douglas Griggs  
Vonda Marie Hall  
Stephanie Nicole Herbert  
Karen Elaine Jolley  
Doris H. Kidwell  
Scott Alan King  
Christopher Robert Kovach  
Toni Thore Lee-Andrews  
Megan Jean Leong  
Samantha C. Lepionka  
Morris Edward Levy

Koen Gerard Long  
Kelsey Lee Mabe  
Alexander Mason McGowin  
Jamie Elizabeth Milliski  
Aaron Christopher Myers  
Jennifer Marie Neville  
Michelle Marie O'Keefe  
Eric Thomas Panian  
Joseph Gerald Pariseau  
Jennifer Lynn Perry  
David Randall Peters  
Kathryn Hull Porterfield  
Jaime Smith Pritchett  
Raheel Qureshi  
Gregory Thomas Reagan  
Kevin Michael Roberts  
Kimberly Ann Robinson  
Patricia Waites Rosenberg  
Nadine Anastasia Russell  
Jacqueline Marie Sabo  
Lorey Ann Spade  
Sherry L. States  
Michael Thomas Stevens  
Stephen Michael Strunk  
Robert Phillip Trautwein  
Kenneth Alan Turner  
Theodore Allen Unruh  
Astrid Ingrid Valentin  
Alan Paul Vercio  
Stephen Douglas Walker  
Chad Warren Wouters  
Deborah Joyce Zell  
Dali Zhang  
Ziqiu Zhu

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

Vonda Marie Hall, T9073

Michael Thomas Stevens, T9074

Stephen Michael Strunk, T9075  
Poonam Kulkarni, T9076  
Joanna Atkinson, T9077  
Darla Wynne Bowman (Gullion), T9078  
Carmie Lee Howell, T9079  
Megan Ruth Schuler, T9080  
Alex Douglas Taylor, T9081  
Evan George Schroedel, T9082  
Joseph Davin Peak, III, T9083  
Jamie-Lee Lavelle, T9084  
Millicent Jean Frias, T9085  
Heather Deininger Vetter, T9086

Zachary Brooks Schoenholtz, T9090  
Melanie Carol Hoover, T9091  
Christopher Edward Lorch, T9092  
Mark Wurtenberger, T9093  
Rachel Marie Warton-Eyers, T9094  
Kavita Narendra Gada, T9095  
Bonnie Sue Kline, T9096  
Melissa Anne Kehoe, T9097  
Andrew Steven Dailer, T9098  
Michael Laurent Audet, T9099  
James Emmanuel Ponce, T9100

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

Amy McLaughlin Hrinsin, #28562  
Charla Dean Seif, #30992  
Laura Copeland Stanziale, #30527

Kathy Kesler Thomas, #21548  
Charlotte Tabler Vetter, #19910

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

Kurt Andrew Dyck, #25146  
Robert Dean Harris, #18750

Kondwani Khonje, #37726  
Michelle Bryant Mehan, #22955

**Reissuance of New Certificate and Consent Agreement** - The Committee recommended that the Board approve the following applications for reissuance of new certificate and consent agreement:

James David Ewart, #4156  
Kim Alarcó Stuntz, #27608

Hubert James Williams, #11967

**Letter of Warning** - Staff has reviewed the random CPE audit submitted by Alan Jennings Asbury, #11637, that lists CPE taken between January 1 and June 30, 2015, without an approved extension. Staff recommended a Letter of Warning for a first offense pursuant to 21 NCAC 08G .0406(b)(1). The Committee recommended that the Board approve staff recommendation.

Staff has reviewed and recommended approval of the request to rescind the Letter of Warning issued to Tracy Waterman Green, #35566. The Committee recommended that the Board approve staff recommendation.

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

Caroline Adams	Kimberly Bonnette
James Addison	Taylor Bourg
Deedee Agu	Kathleen Bowen
Michael Aiello	Andrew Bowman
Jeremiah Akinsola	Marques Boyce
Helen Albini	Phillip Braverman
Megan Aleshire	Michael Brinck
Christa Allen	Meredith Brogden
Kelsey Allen	Emily Brown
Tammy Allman	Kathryn Brown
Candace Altman	Myranda Broyles-Lewis
Hope Anderson	Emily Bryant
Lincoln Anderson	Maris Bryant
Kathrynne Anna	Cassie Bumgarner
Garnett Antle-Kara	Ian Cader
Carissa Antoniou-Davis	Kenneth Cargain
Summer Ashby	Kimberly Carson
Paul Atkins	Matthew Casey
Pommy Aynu	Tyler Chapman
Alexander Bacon	Megan Cherry
David Badger	Sarah Chin
Shahin Bahadori	Ruth Chu
Hudson Ballenger	Wing-Wah Chu
Aric Bane	Hanna Clark
Jordan Barkley	Talia Clark
Christine Barnes	Carson Clement
William Barnes	Tracey Clements
Channing Bass	Stephen Cobb
Emily Batchelor	Elizabeth Colcord
Stephanie Baubie	Andrew Colitti
Allison Becknell	Kevin Collins
Ryan Beckner	Ciera Combs
Stacey Bell	Ryan Conley
Carley Benoit	Joseph Cooney
Shannon Berry	Abigail Cooper
Stephen Beutler	Kenneth Cooper
Tristan Biller	Morgan Costner
Gagandeep Bindra	Christopher Cox
Jovana Bjelica	Cameron Crawford
Kevin Blankenship	Courtney Crenshaw

Matthew Crisp  
Sharon Cullipher  
Natalie Cuzmenco  
Justin D'Eredita  
Laura Davenport  
Andrew Deal  
Cameron Deese  
Michelle Denning  
Caroline DeRhodes  
Brian Donaldson  
Kerianne Doran  
Ruth Downs  
Jonathan Draper  
Alan DuBois  
Mamie Duckworth  
Christopher Dudley  
William Dudley  
Stewart Dula  
Stephen Duncan  
Kellie Earnhardt  
Julia Echols  
Felicia Edwards  
Miranda Edwards  
Laura El-Baytam  
Jefferson Ellington  
Kenneth Elliott  
Scott Essick  
Dimetriux Evans  
James Evans  
Amanda Fair  
Melanie Falk  
Alison Faustyn  
Matthew Fearnow  
Olena Fedchenko  
Susan Fenwick  
Brian Ferguson  
Elizabeth Friss  
Benjamin Fulcher  
Rafaela Gaines  
Wenyu Gao  
Dylan Gardner  
Spencer Goheen  
Kelly Gooderham

Martha Goodman  
Mihaela Gorciu  
Benjamin Green  
Derrick Greene  
Valerie Greene  
Karrie Grigg  
John Gudauskas  
Kregg Guestin  
Kaitlyn Haake  
Trish Hagar  
Gregory Hales  
Renee Halifax  
Jonathan Harris  
Jordan Harris  
Morgan Harris  
Tyler Hartman  
Carolyn Harvey  
James Haught  
Heather Hayes  
Kimberly Hecht  
Jennifer Hemphill  
Hayley Henson  
Maria Hernandez  
Daniel Hobbs  
Jacqueline Hobbs  
Nicolas Holch  
Haley Holland  
Daniel Honan  
Alan Hu  
Hannah Huff  
Trevor Huggins  
Fatimatu Ingawa  
Kelsey Isaacs  
Zana Ismail  
Kevin Israel  
Jason Jackson  
Kellie Janes  
Andrew Jarrett  
Chelsea Johnson  
Jacob Joyner  
Sandra Joyner  
Thomas Keaveny  
Daniel Keef

Lance Kenewell  
Katherine Kent  
Supriya Khazanie  
Michael Kincheloe  
Morgan Kirby  
Robert Kocur  
Messavi Komlavi  
Dena Konneker  
Chelsea Kowalchuk  
Jordan Kubinski  
Eleonora Kuncheva  
David Larsen  
Jordan Larson  
Nicholas Lavid  
Matthew Leary  
Guy Lewis  
Jillian Lieber  
Jenna Lindeman  
Brooke Lisson  
Marcus Lockamy  
Megan Loeper  
Matthew Loerop  
Andrew Lopane  
Travis Lowman  
Keisha Lyons  
Erica Mackey  
Michael Madigan  
Sarah Mali  
Joseph Manzinger  
Jacob Mattern  
Susanne Matthews  
Zachary Matthews  
Peter Maxwell  
David McAnally  
Jill McCallister  
Samuel McCraw  
Kristen McLamb  
Cody Means  
Brandy Medina  
Yixue Meehan  
Addis Melesse  
Erin Meyer  
Allison Michaud

Dylan Miller  
Kareem Miller  
Michael Miller  
Stephen Milton  
Alina Misiunas  
Edward Monks  
Alyson Moore  
Jason Morgan  
Joseph Morrow  
Connor Murdock  
Rosemary Murphey  
Eric Murphy  
Baseemah Nance  
Rebecca Nance  
Rachel Needham  
Michael Nelli  
Marina Nesic  
Tri Nguyen  
Wei Ni  
Sarah Nicholls  
Mark Nielsen  
Karen Nunnally  
Meera Ogale  
Deborah Ogunleye  
Adaora Okonkwo  
Elizabeth Paluso  
Camilla Paramore  
Jessie Parris  
Nilisha Patel  
Vishal Patel  
Demetrice Patterson  
Jessica Peddycord  
Joshua Peng  
William Perrault  
Lindsey Phillips  
Brian Pinault  
Otishia Pinson  
Tara Potter  
Brandon Price  
Emily Prutzman  
Joshua Puryear  
Donnell Raye  
Jonathan Reda

Natalie Reed  
Ashley Reynolds  
Brian Reynolds  
Michael Ricciarelli  
Kurt Richey  
Nora Richmond  
John Riehl  
Kimberly Riley  
Andrew Riordan  
Hillary Roberts  
LeTeya Robinson  
Jazmin Rois  
Olena Romanchuk  
Jessica Rosera  
Amanda Ross  
Elizabeth Ross  
Drew Saia  
Yuliya Sakun  
Kenrick Samuelson  
Stephen Saunders  
Landon Savino  
Cristy Scholler  
Thomas Schotzinger  
Courtney Scruggs  
Shay Sellati  
Anthony Serricchio  
Stephen Sheller  
DayIn Shelton  
Erin Shepard  
Dhruvit Sheth  
Meiling Shih  
Myranda Sieverding  
Eric Sills  
Barbora Silovska  
Heather Simon  
Lanita Slaughter  
Brandon Sloan  
John Smith  
Kimberly Smith  
Krista Smith  
Samuel Smith  
Grady Smyth Gilbert  
Daniel Snipes

Hitesh Soni  
Anna Sossaman  
Seth Spencer  
Matthew Spivey  
Stacey Stafford  
Erynn Stainback  
Eric Stamp  
Michael Stavick  
Kerry Steed  
Charles Steffenella  
Elias Stergiou  
Steven Strickland  
Kenneth Stutts  
Andrew Sudran  
Christopher Swartwout  
Kelly Sweeney  
Kayla Sykes  
Ryan Taylor  
Emma Templeman  
Julia Terry  
Martrice Terry  
Genessa Tetterton  
Joseph Theys  
Kayla Thomas  
Kenndey Thomas  
Jamie Thornburg  
Kavonda Thrasher  
Dominique Toomey  
William True  
Jeffrey Turner  
Latonia Tyner  
Ben Ulin  
Grace Uzenski  
Vien Van  
Daniel Van Niekerk  
Shakira Vance  
Kelly Vander Heide  
Michael Vazquez  
Andre Viljoen  
Pearce Vogler  
Lauren Walker  
Phillip Walker  
Richard Warriner

Cooper Wasil  
Delores Weaver  
Shelby Webb  
BreAnn Weeda  
Harrison Welch  
Dylan Westrick  
Deborah Whaley  
Andrew White  
Kristin White  
Leigh White  
Laurel Whitten  
Allison Williams  
Bradley Williams  
Ashley Willis  
Catherine Wilson  
Douglas Wilson

Jessica Wilson  
George Wise  
Adam Woeller  
Shonet Wong  
Derek Wright  
Rachel Wright  
Dongling Wu  
Nia Wylie  
Jun Xiong  
Jonathan Yavorsky  
Lindsey Yingling  
Stephen Yokim  
Patricia Young  
Yishan Zhao  
Brian Zick

Staff has reviewed and requested Committee guidance regarding of 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:

Lynn M. Kline CPA #26124

John F. Snyder, C.P.A., P.C.  
John Frame Snyder #9905

**CLOSED SESSION:** Messrs. Biggs and Cook moved to enter Closed Session to discuss the Personnel Committee report and a contract. Motion passed.

**PUBLIC SESSION:** Mr. Womble and Ms. Brown moved to re-enter Public Session to continue with the agenda. Motion passed.

**PERSONNEL COMMITTEE REPORT:** Messrs. Biggs and Rohe moved to approve a revised Personnel Committee recommendation for 2016-2017. Motion passed.

**REAL ESTATE OFFER TO PURCHASE BUILDING:** Messrs. Truitt and Cook moved to decline the offer to purchase the Board building. Motion passed.

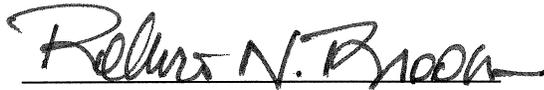
**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** The Executive Staff provided a draft of the strategic plan objective, Excellent Customer Service, for Board review.

Mr. Cook and Ms. Brown moved to approve the vendors and contracts for replacing the building roof and heating/air conditioning system as presented by Mr. Nance. Motion passed.

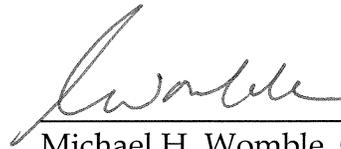
**ADJOURNMENT:** Messrs. Truitt and Burgess moved to adjourn the meeting at . 2:51 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks  
Executive Director



Michael H. Womble, CPA  
President

NORTH CAROLINA  
DARE COUNTY

IN THE OFFICE OF  
ADMINISTRATIVE HEARINGS  
15 CPA 04488

N.C. STATE BOARD OF CERTIFIED	)	
PUBLIC ACCOUNTANT EXAMINERS,	)	
Petitioner,	)	<b>FINAL AGENCY DECISION</b>
	)	<b>BY THE N.C. STATE BOARD OF</b>
v.	)	<b>CERTIFIED PUBLIC ACCOUNTANT</b>
	)	<b>EXAMINERS</b>
LINDA R. SHARP,	)	
Respondent.	)	

The North Carolina State Board of Certified Public Accountant Examiners (the “Board”) hereby issues its Final Agency Decision in the above-captioned matter, as set forth below.

**PROCEDURAL HISTORY**

1. This contested case was heard in the Office of Administrative Hearings before Administrative Law Judge Donald W. Overby (“ALJ” and “ALJ Overby”) in Elizabeth City, North Carolina on November 20, 2015.
2. On the day of the hearing, Respondent Sharp produced a written Motion to Dismiss which she submitted to the Court for consideration after the call of the case. After careful consideration and open discussion by the respective parties, Respondent’s Motion to Dismiss was denied.
3. On January 29, 2016, ALJ Overby filed a Proposal for Decision. ALJ Overby’s Proposal for Decision contained Findings of Fact and Conclusions of Law. ALJ Overby’s Proposal for Decision was to censure Respondent Sharp and order her to pay a civil penalty in the amount of five hundred dollars (\$500.00).
4. The Proposal for Decision was properly served upon the parties.

5. On February 10, 2016, the Board sent notice to the parties, informing them that they had the opportunity to file exceptions and present written arguments to the Board. Respondent received the notice on February 12, 2016.
6. The Board received the official record from the Office of Administrative Hearings on February 25, 2016. On February 29, 2016, the Board sent a courtesy copy of the official record to Respondent.
7. By correspondence dated April 4, 2016 Respondent provided a facsimile for the Board's consideration. By correspondence dated April 4, 2016, Anna Baird Choi, counsel for the Board, provided correspondence and a draft Final Agency Decision for the Board's consideration.
8. Respondent and Mrs. Choi presented oral arguments to the Board on April 25, 2016.
9. At the start of the public Board meeting on April 25, 2016, a quorum of the Board was present.

### **FINAL AGENCY DECISION**

Having considered ALJ Overby's Proposal for Decision; the entire official record in this matter; Ms. Choi's written and oral arguments; and Respondent's oral arguments, the Board issues this Final Agency Decision pursuant to N.C. Gen. Stat. § 150B-42.

### **ISSUES AND APPLICABLE STATUTES AND RULES**

With regard to the Issues and Applicable Statutes and Rules, the Board hereby adopts the Issues and Applicable Statutes and Rules proposed by ALJ Overby as set forth in the Proposal

for Decision, without amendment or modification. The Issues and Applicable Statutes and Rules are as follows:

Whether Respondent Sharp violated any of the provisions of N.C. Gen. Stat. § 93-1 *et seq.* or any of the rules and regulations of the N.C. State Board of Certified Public Accountant Examiners (“Board” or “Petitioner”), as set forth in 21 N.C.A.C. 08, subchapters A through N. Specifically, whether Respondent Sharp:

1. Failed to disclose litigation on renewal applications in violation of:
  - 21 N.C.A.C. 08J .0101; and
  - 21 N.C.A.C. 08J .0108.
2. Failed to cooperate with and/or respond to the Board regarding matters related to a Board investigation in violation of:
  - 21 N.C.A.C. 08N .0206

Further, if Respondent Sharp is found to have committed the acts or omissions described above, the ALJ shall determine whether her conduct constitutes a violation of:

- 21 N.C.A.C. 08N .0201 regarding integrity;
- 21 N.C.A.C. 08N .0202 regarding deceptive conduct; and
- 21 N.C.A.C. 08N .0203 regarding discreditable conduct.

Finally, if Respondent Sharp is found to be in violation of the above-referenced statutes and rules, the ALJ shall determine:

- What disciplinary action should be imposed under N.C. Gen. Stat. § 93-12(9); and
- What amount of civil penalty should be imposed under N.C. Gen. Stat. § 93-12(9).

Finally, if the Board has a conflict of interest in this matter.

With regard to the Findings of Fact proposed by ALJ Overby, the Board hereby adopts the Findings of Facts proposed by ALJ Overby as set forth in the Proposal for Decision, with modifications. The Findings of Fact are as follows:

### **FINDINGS OF FACT**

1. Petitioner Board is established pursuant to N.C. Gen. Stat. § 93-1 *et seq.* and is charged with protecting the health, welfare and safety of the public by overseeing the licensing of certified public accountants in North Carolina.
2. Respondent Linda Rouse Sharp is the holder of a certificate of qualification admitting Respondent Sharp to practice as a Certified Public Accountant in North Carolina. Respondent Sharp was issued a certificate of qualification, number 11285, on January 3, 1979. Respondent Sharp's certificate is currently active. Respondent Sharp also holds a CPA firm registration, number 534401. The firm registration is currently active.

#### Prior Complaint History

3. On or about June 30, 2008, the Board received a complaint against Respondent Sharp (case C20085846). The complaint alleged failure to timely refund a tax preparation fee of \$80.00. Respondent Sharp correctly prepared the income tax return. The complaint was closed with a Letter of Warning issued by the Board on December 19, 2008. The matter was more than seven years ago.

#### Complaint C2011283

4. On or about November 17, 2011, the Board received a consumer complaint from Lawrence and Rose Hansen. In that complaint, it was disclosed that the consumers had previously sued Respondent Sharp in District Court in Dare

County, North Carolina in matters related to tax preparation and negligence. The Board subsequently conducted an investigation.

5. In May 2008, Respondent Sharp was sued in small claims court in Dare County, North Carolina (08 CVM 285). The Complaint for Money Owed alleged “incorrect tax preparation.” At the hearing in this matter, the Magistrate ruled in Respondent’s favor. On July 7, 2008, the plaintiff in the above-referenced matter filed a Notice of Appeal in District Court in Dare County (08 CVD 575). Upon Respondent Sharp’s motion, the case was dismissed on September 21, 2009.
6. On or about August 13, 2009, the same Plaintiffs as in the suit described above filed a lawsuit in District Court in Dare County, North Carolina (09 CVD 677). The complaint alleged that the plaintiffs had been damaged as a result of Respondent Sharp’s negligence. The case was dismissed on June 27, 2011.
7. On her 2009 firm renewal, which she submitted to the Board on December 22, 2008, Respondent Sharp failed to affirmatively answer the following question: “Has your firm or any firm owner/Have you or your firm been party to a civil suit, bankruptcy action, administrative proceeding, or binding arbitration the basis of which is an allegation of negligence, dishonesty, fraud, misrepresentation, or incompetence, since filing your firm’s last renewal?”
8. On her 2009 firm renewal, Respondent Sharp failed to notify the Board of 08 CVM 285 and 08 CVD 575.
9. On her 2009-2010 individual certificate renewal, which she submitted to the Board on June 8, 2009, Respondent Sharp responded “No” to the following

question: “Have you been party to a civil suit, bankruptcy action, administrative proceeding, or binding arbitration the basis of which is an allegation of negligence, dishonesty, fraud, misrepresentation, or incompetence, since filing your last renewal?”

10. On her 2009-2010 individual certificate renewal, Respondent Sharp failed to notify the Board of 08 CVM 285 and 08 CVD 575.
11. On her 2010 and 2011 firm renewals, which she submitted to the Board on December 22, 2009 and December 29, 2010 respectively, Respondent Sharp failed to affirmatively answer the following question: “Has your firm or any firm owner/Have you or your firm been party to a civil suit, bankruptcy action, administrative proceeding, or binding arbitration the basis of which is an allegation of negligence, dishonesty, fraud, misrepresentation, or incompetence, since filing your firm’s last renewal?”
12. On her 2010 and 2011 firm renewals, Respondent Sharp failed to notify the Board of 08 CVM 285, 08 CVD 575, and 09 CVD 677. Respondent’s contention that all of these cases were dismissed in favor of Respondent is factually correct; however, that does not address the issues raised in this contested case.
13. On her 2010-2011 and her 2011-2012 individual certificate renewals, which she submitted to the Board on June 2, 2010 and June 17, 2011 respectively, Respondent Sharp responded “No” to the following question: “Have you been party to a civil suit, bankruptcy action, administrative proceeding, or binding

arbitration the basis of which is an allegation of negligence, dishonesty, fraud, misrepresentation, or incompetence, since filing your last renewal?"

14. On her 2010-2011 and 2011-2012 individual certificate renewals, Respondent Sharp failed to notify the Board of 09 CVD 677. Respondent's contention that this case was dismissed in favor of Respondent is factually correct; however, again, that does not address the issues raised in this contested case.

Complaint C2014057

15. On or about March 6, 2014, the Board received a complaint from a client, Nicholas Lewis Frank, alleging that Respondent Sharp failed to return tax-related documents that had been requested by the client. The Board subsequently commenced an investigation.
16. During the course of the investigation, the Board contacted Respondent Sharp via telephone, letter, and email on multiple occasions. Specifically, the Board sent Respondent Sharp letters dated March 7, 2014 and April 4, 2014, both letters giving Respondent approximately three weeks to respond
17. Respondent failed to respond to the letters described above, thus the Board followed up with emails dated June 9, 2014 and June 16, 2014. Additional requests were also made to Respondent Sharp and/or her staff via phone calls. Respondent requested extensions of time to respond and the extensions were granted. Respondent ultimately did respond but not in the timeframe allowed in the extension.
18. On June 19, 2015, the Board filed a Petition for a Contested Case Hearing with the N.C. Office of Administrative Hearings ("OAH"). By Notice of

Rescheduled Hearing dated November 20, 2015, the parties were notified of the hearing to be conducted in Elizabeth City, North Carolina on November 20, 2015. Both parties appeared at the hearing.

19. Respondent contends that the delay by the Board in filing with OAH was because of an on-going conflict of interest. That is not correct. Petitioner had lodged complaints against a member of the Board and therefore, the Board decided to wait until that Board member was no longer on the Board in order to avoid even the appearance of a conflict of interest. The Board member at issue was due to leave the Board relatively soon.
20. Petitioner Board presented evidence that Respondent Sharp failed to submit complete individual and firm renewals to the Board for the applicable renewal periods described above when Respondent Sharp failed to notify the Board of the aforementioned small claims and district court complaints.
21. Respondent Sharp did not deny that she failed to notify the Board in multiple renewal applications of the small claims and district court proceedings described above. She testified that the reason she chose not to notify the Board was because an attorney had instructed her that she did not need to do so. Respondent provided no written documentation of this attorney's opinion, nor did the attorney testify at hearing on Respondent Sharp's behalf.
22. Respondent Sharp also acknowledged that while she did not notify the Board of the Hanson Complaint for Money Owed, on her 1989-1990 renewal application, she had previously notified the Board of a Complaint for Money Owed that had been filed against

her in Dare County (District Court Division - Small Claims) by a Mr. Shane. Respondent Sharp testified that the magistrate found her not guilty.

23. Respondent Sharp testified that she never received letters and emails sent to her by Board staff regarding the Frank complaint. However, the Board presented evidence that its letters and emails were sent to Respondent Sharp's email and address of record maintained by the Board. Additionally, the Board's letters and emails were sent to the same physical and email addresses that were printed on Respondent Sharp's professional letterhead. Further Respondent Sharp provided the same physical and email addresses in her Prehearing Statement filed with OAH on July 8, 2015, as well as at the conclusion of the contested case hearing. Respondent has a duty and responsibility to keep the Board informed of her current address and contact information. There is no indication that Respondent did not receive the mail. Despite Respondent's assertions regarding the emails, the record reflects that she actually answered one of them by calling the Board.
24. The excuses and justifications offered by Respondent Sharp, including but not limited to the emails, letters and her tardiness in response, lack credibility.

With regard to the Conclusions of Law proposed by ALJ Overby, the Board hereby adopts the Conclusions of Law proposed by ALJ Overby as set forth in the Proposal for Decision, with modifications. The Conclusions of Law are as follows:

#### **CONCLUSIONS OF LAW**

1. This matter is properly before the Office of Administrative Hearings ("OAH") and the Board, which have both personal and subject matter jurisdiction. The parties were properly noticed for hearing. To the extent that the Findings of Fact contain Conclusions

of Law, or that the Conclusions of Law are Findings of Fact, they should be so considered without regard to the given labels.

2. N.C. Gen. Stat. § 93-12(9) provides that:

The Board shall have the power to adopt rules of professional ethics and conduct to be observed by certified public accountants in this State and persons exercising the practice privilege authorized by this Chapter. The Board shall have the power to revoke, either permanently or for a specified period, any certificate issued under the provisions of this Chapter to a certified public accountant or any practice privilege authorized by the provisions of this Chapter or to censure the holder of any such certificate or person exercising the practice privilege authorized by this Chapter. The Board also shall have the power to assess a civil penalty not to exceed one thousand dollars (\$1,000) for any one or combination of the following causes:

- a. Conviction of a felony under the laws of the United States or of any state of the United States.
- b. Conviction of any crime, an essential element of which is dishonesty, deceit or fraud.
- c. Fraud or deceit in obtaining a certificate as a certified public accountant.
- d. Dishonesty, fraud or gross negligence in the public practice of accountancy.
- e. Violation of any rule of professional ethics and professional conduct adopted by the Board.

3. Thus, in N.C. Gen. Stat. §93-12(9), the only sanctions available to the Board in this case are revocation, censure and a civil monetary penalty. Reprimand is not one of the disciplinary options enumerated in the statute.

4. 21 N.C.A.C. 08I .0101(a) provides that “[a]ny person may petition the Board for appropriate disciplinary action against a CPA.” Paragraph (d) provides that “[t]he Board may publish or announce the disciplinary action against a CPA in such manner and for such period as it deems appropriate.”

5. 21 N.C.A.C. 08J .0101(b) provides that “[t]o renew a certificate a CPA shall submit to the Board . . . a completed certificate renewal application form; . . .”

6. 21 N.C.A.C. 08J .0108(i) provides that all CPA firms file a complete registration with the Board.
7. 21 N.C.A.C. 08N .0101 identifies that subchapter 8N of the Board's rules constitute the rules of professional ethics and conduct referenced in N.C. Gen. Stat. §93B-12(9)(e).
8. 21 N.C.A.C. 08N .0102 provides that the Board rules in section .0200 subchapter 08N are generally applicable to all certificate holders. No exemption applies to Respondent Sharp.
9. 21 N.C.A.C. 08N .0201 provides that a CPA "shall at all times maintain independence of thought and action, hold the affairs of clients in strict confidence, strive continuously to improve professional skills, observe generally accepted accounting principles and standards, promote sound and informative financial reporting, uphold the dignity and honor of the accounting profession, and maintain high standards of personal conduct."
10. 21 N.C.A.C. 08N .0202 provides that a CPA shall not engage in deceptive conduct.
11. 21 N.C.A.C. 08N .0203 provides that a CPA shall not engage in discreditable conduct.
12. 21 N.C.A.C. 08N .0206 provides that "[a] CPA shall fully cooperate with the Board in connection with any inquiry it shall make." Further, "full cooperation is defined as responding "within 21 days to all inquiries of the Board or representatives of the Board or representative of the Board . . ."
13. Respondent Sharp failed to disclose litigation on multiple renewal applications in violation of:
  - 21 N.C.A.C. 08J .0101; and
  - 21 N.C.A.C. 08J .0108.
14. Respondent Sharp failed to cooperate with and/or respond to the Board regarding matters related to a Board investigation in violation of 21 N.C.A.C. 08N .0206.
15. Respondent Sharp's conduct constitutes a violation of:

- 21 N.C.A.C. 08N .0201 regarding integrity;
- 21 N.C.A.C. 08N .0202 regarding deceptive conduct; and
- 21 N.C.A.C. 08N .0203 regarding discreditable conduct.

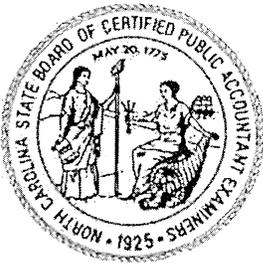
16. Respondent Sharp was reluctant to accept that the issue in this contested case was merely whether or not she had been named as a party in a law suit—not whether she won or lost. She was extremely reluctant to accept that whether or not she had prevailed at each of the civil suits against her was not the issue. She tried, without merit, to assert that she did not have to report because of an extremely literal translation of the factors involved in those suits. While she contends that much of this may have been due to the bad advice she received from an attorney, that too is without merit because ultimately it is her license on the line and the reporting is her responsibility. If the lawyer gave her bad advice, then that is between Ms. Sharp and the lawyer.

17. At the conclusion of this hearing, the ALJ did articulate that a reprimand would be appropriate; however, the law does not allow that sanction. The ALJ is without any authority to re-write the Administrative Code or General Statutes. This contested case hearing is conducted pursuant to Article 3A of N.C.G.S. 150B, and, therefore, the Administrative Law Judge only has the authority vested in the Board itself. For conduct of this hearing, the ALJ stands in the shoes of the Board.

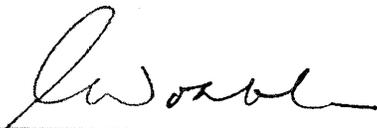
18. Respondent Sharp's contention that the sanction provided in this recommended decision should not be published is without merit and is not what the ALJ articulated at the conclusion of this hearing.

## **DECISION**

Based on the foregoing Findings of Fact and Conclusions of Law, the Board hereby adopts the ALJ's proposed decision to CENSURE Respondent Sharp. The Board also adopts the ALJ's proposed decision to order Respondent Sharp to pay a civil penalty in the amount of Five Hundred Dollars (\$500.00). The Board further orders Respondent Sharp to pay the civil penalty within 30 days of the Board's issuance of a Final Decision.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY:   
Michael H. Womble, CPA  
President

CERTIFICATE OF SERVICE

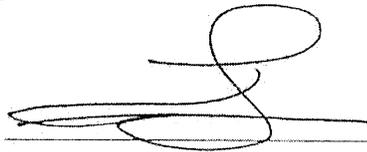
The undersigned hereby certifies that a copy of the foregoing **FINAL AGENCY DECISION** is served upon the following person by United States Postal Service:

Anna Baird Choi  
Nichols, Choi & Lee, PLLC  
4700 Homewood Court, Suite 320  
Raleigh, NC 27609  
*Attorney For Petitioner Board*

The undersigned hereby certifies that a copy of the foregoing **FINAL AGENCY DECISION** is served upon the following person by certified mail, return receipt requested:

Linda R Sharp, CPA  
3003 North Croatan Highway  
Kill Devil Hills, NC 27948  
*Respondent*

This the 26<sup>th</sup> day of April, 2016.



A handwritten signature in black ink, consisting of a large, stylized 'S' shape with a horizontal line extending to the right, positioned above a horizontal line.

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #s C2014338-1 and C2014338-2

IN THE MATTER OF:  
Oliver W. Bowie, #13561  
Oliver W. Bowie, CPA, PA  
Respondents

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 April 25, 2016, that:

FINDINGS OF FACT

1. Oliver W. Bowie (hereinafter "Respondent Bowie") is the holder of North Carolina certificate number 13561 as a Certified Public Accountant.
2. Respondent Oliver W. Bowie, CPA, PA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.
3. The Board has jurisdiction over Respondent Bowie and Respondent Firm (hereinafter collectively referred to as "Respondents") and the subject matter of this action.
4. Respondents 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).
5. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
6. Respondents did not object to any Board Member's participation in the Hearing of this matter.
7. Respondents were present at the Hearing and were represented by counsel.

8. At hearing, the Board received evidence showing the following:
  - a. Respondent Bowie was the sole owner of Respondent Firm and had ultimate responsibility for the filing and payment of Respondent Firm's withholding taxes.
  - b. At the time that the taxes were withheld, Respondents were responsible for holding those taxes in trust for the government pending timely transmittal to the IRS.
  - c. Respondent Bowie failed to cause Respondent Firm to timely pay the taxes due on Respondent Firm's Form 941 ("941 taxes") for the quarter ending December 31, 2011.
  - d. Respondent Bowie failed to cause Respondent Firm to timely pay the 941 taxes for the quarter ending December 31, 2013.
9. In 1996, Respondent Bowie had been disciplined for failure to properly file and report employer's federal unemployment taxes and employer's quarterly federal taxes and individual federal taxes.

#### CONCLUSIONS OF LAW

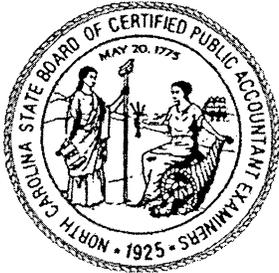
1. Per N.C. Gen. Stat. § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. § 93-12(9), the Board has the authority to impose discipline upon Respondents and to impose civil monetary penalties.
3. Respondent Bowie was responsible for the Respondent Firm's deficiencies per 21 NCAC 08N .0103.
4. Respondent Bowie's failures to ensure the timely filing and payment of 941 taxes constitute violations of 21 NCAC 08N .0201, .0203(a), and .0207.
5. The Respondent Firm cannot continue to operate as a registered CPA firm without having any owners with an active CPA certificate.

Board Order - 3  
Oliver W. Bowie  
Oliver W. Bowie, CPA, PA

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

1. The Certified Public Accountant certificate issued to Respondent, Oliver W. Bowie, is hereby permanently revoked.
2. The firm registration for Respondent Firm, Oliver W. Bowie, CPA, PA, is hereby suspended.
3. Respondent Bowie 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.

This the 25th day of April, 2016.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: \_\_\_\_\_

President

**NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS**



**RESOLUTION**

*WHEREAS, James T. Ahler, has served as the Executive Director/Chief Executive Officer of the North Carolina Association of Certified Public Accountants since July 1988;*

*WHEREAS, during his tenure he served as an ardent leader for the interest of the CPAs in North Carolina;*

*WHEREAS, during his tenure, he was instrumental in building and maintaining the relationship between the NCACPA and the State Board;*

*WHEREAS, during his tenure he served as an eloquent spokesman for the CPA profession;*

*WHEREAS, during his tenure he has faithfully and tirelessly served as a leader in the profession for the best interests of the profession and the membership of the association;*

**BE IT THEREFORE RESOLVED** that the members of the North Carolina State Board of Certified Public Accountant Examiners thank and honor James T. Ahler upon his retirement for his dedicated service and his personal sacrifice to serve the members of the association and the profession.

*This the 25<sup>th</sup> day of April 2016.*

*North Carolina State Board of  
Certified Public Accountant Examiners*

A handwritten signature in black ink, appearing to read "M. Womble", written over a horizontal line.

Michael H. Womble, CPA  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2015208

IN THE MATTER OF:  
Mark D. Sullivan, #29876  
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 was the holder of North Carolina certificate number 29876 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 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

APR 13 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 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. 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.
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

APR 13 2016

CPA EXAMINERS

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 10 DAY OF April, 2016.  
(Day) (Month) (Year)

Mark Sullivan - Mark Sullivan  
Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]  
President

NC BOARD OF  
APR 13 2016  
CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2015227

IN THE MATTER OF:  
Suzanne Rudy, CPA, #17195  
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 17195 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 two and one-half (2.5) 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

MAR 28 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 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. Forty-two and one-half (42.5) 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

MAR 28 2016

CPA EXAMINERS

Consent Order - 3  
Suzanne Rudy, 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 1 DAY OF March, 2016.  
(Day) (Month) (Year)

Suzanne Rudy  
Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]  
President

NC BOARD OF  
MAR 28 2016  
CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2015244

IN THE MATTER OF:  
James Luther Ott, #24752  
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 24752 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 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

MAR 10 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

MAR 10 2016

CPA EXAMINERS

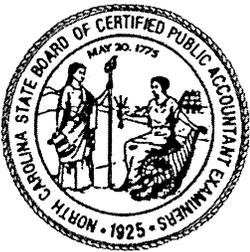
5. Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his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

CONSENTED TO THIS THE 9<sup>th</sup> DAY OF March, 2016.  
(Day) (Month) (Year)

[Signature]  
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF April, 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 #C2015281

IN THE MATTER OF:

Brendan Charles Davern, #36987  
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 was the holder of North Carolina certificate number 36987 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 could not provide the CPE certificates of completion to the Board as requested. Respondent was unable to provide any documentation of the 2013 and 2014 CPE hours that he would need to meet the forty (40) hour requirement for his 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 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. 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.

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Consent Order - 3  
Brendan Charles Davern

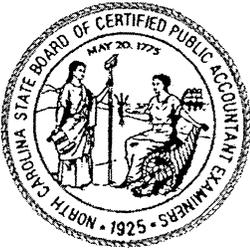
5. Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his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

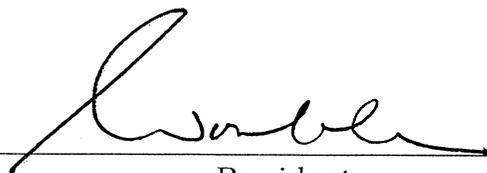
CONSENTED TO THIS THE 11 DAY OF April, 2016  
(Day) (Month) (Year)

  
Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:   
President

NC BOARD OF  
APR 14 2016  
CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2015319

IN THE MATTER OF:  
McSoley McCoy & Co.,  
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. McSoley McCoy & Co. (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

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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 26 DAY OF February, 2016.  
(Day) (Month) (Year)

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

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

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]  
President

NC BOARD OF  
MAR 15 2016  
CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2015321

IN THE MATTER OF:

Roddy, Horsley, Dillon & Gault,  
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. Roddy, Horsley, Dillon & Gault (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.

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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 11 DAY OF March, 2016  
(Day) (Month) (Year)

Kimberly Roddy CPA  
Individual authorized to sign on behalf of Respondent Firm

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

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]  
President

NC BOARD OF  
MAR 17 2016  
CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2015322

IN THE MATTER OF:

Rehmann Robson,

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. Rehmann Robson (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

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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 12<sup>th</sup> DAY OF April, 2016.  
(Day) (Month) (Year)

Michael Fleming, CPA, Principal  
Individual authorized to sign on behalf of Respondent Firm

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

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]  
President

NC BOARD OF

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CPA EXAMINERS