PUBLIC HEARING AGENDA
NORTH CAROLINA STATE BOARD OF CPA EXAMINERS
JANUARY 26, 2015
10:00 A.M.
1101 OBERLIN ROAD
RALEIGH, NC

I. Administrative Items

A. Call to Order

II. Hearing Testimony

A. Case No. C2014268 – Paul L. Erickson - Request for Modification of Discipline

III. Adjournment

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C20081285

IN THE MATTER OF:
Paul L. Erickson, #23991
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, with a quorum present, the Board finds, based on the evidence presented at the hearing on August 22, 2011, that:

FINDINGS OF FACT

1. The parties have been properly identified.

2. The Board has jurisdiction over the Respondent and this Matter.

3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.

4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.

5. Respondent did not object to any Board Member's participation in the Hearing of this Matter.

6. Respondent was present at the Hearing and was not represented by counsel.

7. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

8. Respondent was licensed to practice in North Carolina as an Attorney At Law.

9. As a result of a hearing before the North Carolina State Bar's Disciplinary Hearing Committee (DHC), Respondent's license to practice law in North Carolina was suspended for five (5) years.

10. The DHC's findings were made following a duly noticed hearing before a competent tribunal, and were sustained on appeal as being supported by substantial evidence, and are thus adopted by this Board and incorporated by reference as if set out fully herein.

11. On April 21, 2009, the Board issued an "Emergency Order for Revocation and Notice," which revoked Respondent's Certificate for a period of time pending a hearing before the Board.

12. Despite the issuance of the Emergency Order, the Respondent continued to use the term CPA or Certified Public Accountant in the State of North Carolina in connection with offering or rendering professional services.

CONCLUSIONS OF LAW

1. Pursuant to N.C. Gen. Stat. § 93-12(9), the Board has the authority to impose discipline upon the Respondent.

2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0201, .0202, .0203, and .0204.

3. Respondent's continued use of the term CPA or Certified Public Accountant following his receipt of the Emergency Order is an aggravating factor.

4. This Board Order constitutes a Final Agency Decision of the Board pursuant to N.C. Gen. Stat. § 150B-42.

BASED ON THE FOREGOING, the Board orders in a vote of 6 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Paul L. Erickson, is hereby permanently revoked commencing on April 21, 2009.

2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

This the 22nd day of August, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President