

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**January 25, 2010**  
**1101 Oberlin Road**  
**Raleigh, NC 27605**

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**MEMBERS ATTENDING:** Michael C. Jordan, CPA, President; Jeffrey T. Barber, CPA, Vice President; Maria M. Lynch, Esq., Secretary-Treasurer; Wm. Hunter Cook, CPA; Bucky Glover, CPA; Jordan C. Harris, Jr.; and Jose R. Rodriguez, CPA.

**STAFF ATTENDING:** Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Mary Beth Britt, Assistant-Professional Standards; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Paulette Martin, Assistant-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

**GUESTS:** James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Joan Pharr, CPA, Chair, NCACPA; R. Jason Poole, CPA, NCACPA; Curt Lee, Legislative Liaison, NCSA; Sam Ogburn, Jr.; Robert Everhart, CPA; R. Preston Clark, CPA; and Frederick Sharpless, Esq.

**CALL TO ORDER:** President Jordan called the meeting to order at 10:01 a.m.

**MINUTES:** The minutes of the December 17, 2009, meeting were approved as submitted.

**FINANCIAL AND BUDGETARY ITEMS:** The December 2009 financial statements were accepted as submitted.

**LEGISLATIVE AND RULE-MAKING ITEMS:** The Board reviewed and discussed the proposed draft rules 21 NCAC 08N .0306 and .0307 as recommended by the joint Board-NCACPA task force. Mr. Barber and Ms. Lynch moved to approve the recommended language for rule-making. Motion passed.

**NATIONAL ORGANIZATION ITEMS:** The Board reviewed the letter from the CBT Steering Committee regarding the 2011 cost of the Uniform CPA Examination and the letter from NASBA regarding nominations for NASBA Vice-Chair for 2010-2011.

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

Case No. C20085951 and Case No. C2009241 – A. Amanda Mixon – Approve a Notice of Hearing for March 24, 2010, at 10:00 a.m.

Case No. C2009174-1 and Case No. C2009174-2 – Jerome L. Blunt and Jerome L. Blunt CPA PA – Approve a Notice of Hearing for August 23, 2010, at 10:00 a.m.

Case No. C2009160-1 and Case No. C2009160-2 – Walter H. Ross and Wally Ross, CPA, PA – Messrs. Barber and Glover moved to approved the signed Consent Order (Appendix I) to suspend the CPA certificate of Mr. Ross for five (5) years and to suspend the registration of his CPA firm. Motion passed with seven (7) affirmative and zero (0) negative votes.

Case No. 200108-063 – J. Michael Farless – Approve the signed Consent Order (Appendix II).

Case No. C2009187 – Robert W. McEwan – Approve the signed Consent Order (Appendix III).

Case No. C2009255 – Roanld Reale – Messrs. Barber and Rodriguez moved to approve the signed Consent Order (Appendix IV) to permanently revoke the practice privilege of Mr. Reale and his CPA firm and to assess a \$1,000.00 civil penalty. Motion passed with seven (7) affirmative and zero (0) negative votes.

Case No. C2009262 – Daniel P. Reilly – Approve the signed Consent Order (Appendix V).

UT 2009263 – Fred O. Lindsley – Accept the signed Cease and Desist Order (Appendix VI).

UT 2009264 – JoAnne Satterly – Accept the signed Cease and Desist Order (Appendix VII).

UT 2009265 – Jay J. Pereira - Accept the signed Cease and Desist Order (Appendix VIII).

Case No. C2009269 – Richard Neal Booker – Messrs. Barber and Cook moved to approve the Emergency Order for Revocation and Notice (Appendix IX) of the CPA certificate issued to Mr. Booker. Motion passed with seven (7) affirmative and zero (0) negative votes.

Case No. C2009083 – Sandra Lee Besnoy – Approve the signed Consent Order (Appendix X).

**REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:** Ms. Lynch moved and the Board approved the following recommendations of the Committee:

**Transfer of Grades Applications** - The following were approved:

Jessica Lea Ivie  
Anastasiya A. Krikunova  
Sonia Michie Lasota

Efrain Lemus  
Sudha Parvathy Varadarajan  
Suzannah Katharine Zupan

**Original Certificate Applications - The following were approved:**

Alla Sergeevna Alexandrova	Audrey Northway George
Julie Durham Auman	Stephanie Frances Gilmer
Lindsey Elizabeth Averette	Jeffrey Todd Goller
Andrew Jarrett Bailey	Ross Tunstall Gravely
Diane Yandle Baldwin	Katherine Elizabeth Greene
Michael Vernon Barber	Jeremy Joseph Gutkowski
Leslie Marie Barefoot	Daniel Kenneth Haddon
Jessica Lynn Bastedo	Ricki Lynn Hall
Jason Matthew Benoit	Andrew Eaton Hallam
Jason Matthew Black	Judith Ann Hernandez
Jill Allison Boger	Daniel H. Hill
David Daniel Bolick	Sally Elizabeth Hughes
Eric C. Bolyard	Anton Robert Hummer
Jonathan Collins Boone	Jessica Lea Ivie
Jacklyn Choe Braschler	Sarah Miller Joyce
Jennifer Lynn Brown	Ashley Cooper Keogh
Meagan Elizabeth Brown	Anastasiya A. Krikunova
Sara Elizabeth Brown	Curtis Wayne Langley Jr.
Katherine Leigh Bryan	Sonia Michie Lasota
Megan Lindsey Bullin	Efrain Lemus
Greyson Miles Burnett	Sarah K. Luikey
Clifford Allen Carroll	Rachel Elizabeth Mason
Charles Samuel Clardy	Alan Michael Mattes
Andrew Clinton Clarke	Scott Vernon McCain
Jeffrey Miles Cooper	Lucas Moore McKeon
William Lance Craig	Essie Wolali McLoughlin
David Nathaniel Crawford	Tomie Lynn Miller
Marina Josephine Daniel	Ashley Elizabeth Milne
Andrew Justin Davis	Brian LeVon Graves Moore
Dawn Elyse Dees	Erica Jacqueline Muschamp
Scott Thomason Doxey	Joseph William O'Neil
Eric Spencer Dutton	Anita Ori
Oliver Charles Earney	Joseph Salvatore Pancamo
Brittany Dawn Ellenburg	Lyle D. Phipps
Mathew Call Fisher	William Carl Pittman
Lisa Mary Frank	Stephen Joseph Potter
Ginger Schweitzer Gaines	Michelle Alaine Purvis
Michael Graham Garner	William Waits Raulerson
Philip Carl Garofolo	Lauren Ashley Rice
Meghan Marie Gasmovic	Katherine Elizabeth Rudisill
Angela Gayle Genzale	Jack Brown Schaper

Billie LeAnne Smith  
Michael Thomas Smith  
Mary Catherine Sonntag  
Michael Christian Staton  
Gwendolyn Renee Taylor  
Sudha Parvathy Varadarajan  
Daniel Joseph Walker

Galen Paul Ward  
~~Robert Joel Wiggins~~  
James Bobby Williams III  
Valana Gaymon Woodson  
Samantha M. Zigmont  
Suzannah Katharine Zupan

Staff reviewed and recommended approval of the original application submitted by Sebastian Piotr Gosek. Mr. Gosek 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 approved staff recommendation.

Staff reviewed and recommended approval of the original application submitted by David Johnson Harrell, Jr. Mr. Harrell 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 approved staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Ian Robert Meade. Mr. Meade 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 approved staff recommendation.

**Reciprocal Certificate Applications** - The following were approved:

Austin D. Atkins  
Leonard Austin IV  
Jennie Pretlow Barrett  
Amy Carol Bowden  
Linda Louise Browning  
Laura Ann Chaney  
Kenneth Roger Dillard Jr.  
James Vanmeter Duty  
Suzanne Burberick Frueh  
Patricia Ann Gorman  
Carolyn Elizabeth Griffiths  
Mark Steven Guenther  
Adrian Grenville Henning  
Daniel William Huskes  
Edward John Jacques

Andreas Jakob Koller  
Laura Jones Neely  
Michael David Nolan  
Olabisi Ayodele Ofunniyin  
Arthur Joseph Paradise Jr.  
Deepak Parti  
Kelly Patricia Riffenburg  
Thomas Andrew Schad  
Stuart Michael Scott  
Mark Anthony Severson  
Mark Richard Silvaggio  
Wesley Ivan Smith Sr.  
Hannah Lynn Carter Stanfield  
Nicholas Peter Taylor  
Kelly Marie Treble

Kristina L. Weker  
Stephen Michael Westfield

Matthew Patrick Wilgus  
Matthew Charles Zinna

**Temporary Permits** - The following temporary permits were approved by the Executive Director and ratified by the Board:

Michael David Nolan T5757  
Thomas Andrew Schad T5758  
Mark Richard Silvaggio T5759  
Oyin "Celeste" Omotayo Charles T5760  
Laura Jones Neely T5761  
Jennie Pretlow Barrett T5762  
Linda Jones Browning T5763  
Austin D. Atkins T5764

Carolyn Elizabeth Griffiths T5765  
David Scott Showalter T5766  
Laura Ann Chaney T5768  
Charlotte Elaine Addison T5770  
Mira Rubin Williams T5771  
Sally Ann Doyle T5772  
David Michael Riggio T5773  
Barry Kent Hirsch T5774

**Reinstatements** - The following were approved:

Laura Stone Bailey #19719  
Susan Franklin Brinkley #11836  
Christine Carol Hildebrand #23529  
Ronnie Elgin Howard #20728  
Becky Sue McRorie #28910  
Virginia Reeves Neal #23562  
Jeffrey A. O'Donoghue #29867

Michael Anthony Patrick #31846  
Jennifer Collins Perkins #22616  
John Michael Rigsbee #16790  
Kenneth Franklin Sawyer #25064  
Erica Vaughn Smith #28193  
Amy Braxton Thomas #27657

**Reissuance of New Certificate** - Applications for reissuance of new certificate submitted by the following were approved.

Donna Meacham Blackman #21271  
George K. Hoffman #29757  
David Edward Milam #11738

Shalita Monique Robinson #30875  
Matthew Jake Wolfe #32209

**Firm Registrations** - The following professional corporations, professional limited liability companies, and limited liability partnerships were approved by the Executive Director and ratified by the Board:

Anderson Smith & Wike PLLC  
Linda J. Carroll, CPA, PA  
Melissa G. Critcher, CPA, PC  
Frazer Frost, LLP  
Michael A. Geraci, CPA, PLLC  
Bret S.B. Hansley, C.P.A., P.C.  
William D. Hoyle, CPA, PLLC

Eric Levy, CPA, PA  
Bruce E. Lowery, CPA, PLLC  
Miller & Snyder, CPAs, PLLC  
Venus L. Moore CPA, PLLC  
Brenda W. Owens, CPA, P.C.  
Angela M Reed, CPA, PC  
Angel T. Starnes, CPA, PLLC

Stacey Cohen Tisch CPA, PLLC  
Jacqueline D. Vaughn, CPA, PLLC

Lisa Wall, CPA, P.L.L.C.  
Wilson & Associates, CPAS, LLP

**Retired Status Applications** - The Committee approved the following requests for retired status because the individuals are completely retired and do not receive any earned compensation for current personal services in any job whatsoever:

Jeffrey L. Boyer #12438  
Merritt Frederick Durr #18299

Alan L. Hilton #15249  
Robert Allen Kearns #10916

**Extension Requests** - The Committee approved the following individuals for extension for completion of CPE until the dates noted:

Marilyn Bishop Crawford #18153 – 06/30/2010  
Susan M. Heider #18942 – 06/30/2010  
Terri O. Lindley #26867 – 06/30/2010

The following extension requests were disapproved:

Robert Gray King Jr. #25822  
Wendy King #25505

**Letter of Warning** - Staff received CPE audit information from Jerry A. Cheatham (#19735). Mr. Cheatham listed 2008 CPE taken between January 1 and June 30, 2009, without an approved extension. Staff recommended a letter of warning for a first offense pursuant to 21 NCAC 08G .0406(b)(1). The Committee approved staff recommendation.

**Examinations** – The Committee reviewed and approved the following staff approved applicants to sit for the Uniform CPA Examination:

Debra Adkins  
Ashley Allen  
Jacob Allen  
Sheila Ammons  
Jonathan Anders  
Benjamin Andrews  
Scott Anstrom  
Michelle Aremia  
Victoria Argus  
Rebeka Arrants  
LaTisha Ashley  
Sean Baker  
Cecil Baldwin, III

Kelly Barnes  
Norma Barnes  
Krista Barnhill  
Robert Baron, II  
Adam Barth  
Jenny Baughman  
Tyrone Beatty  
Michelle Beracha  
Ryan Boggs  
Ashley Bolick  
Michelle Boudreau  
Arvel Bowers  
Andrew Bowman

Whitney Boyles  
~~Nicholas Bradley~~  
Matthew Braswell  
Joseph Bray  
Sandra Breitschwerdt  
Michele Brewer  
Amy Broderick  
Kathleen Brown  
April Brown-Erichsen  
Derick Brumley  
John Bruschi  
Tracy Bryne  
Bryan Buckingham  
Scott Burdette  
Loretta Byrd  
John Cali  
Daniela Cammarota  
Sarah Cannady  
Andrew Cantrell  
Karen Cardillo  
Meredith Carsel  
Megan Carson  
Nathan Carter  
Jennifer Causey Johnson  
Allyson Cecil  
Krista Lex Andree Cedeno  
Nannetta Christiani  
Dana Cipollini  
Amy Claus  
Jeffrey Clayton, Jr  
Tara Clontz  
Zannoth Coffee  
Daisy Colmer  
Christopher Colomb  
Joyce Comer  
Megan Copple  
Ashley Corkery  
Krystina Cox  
Jennifer Craig  
Stephen Craig  
Robert Crowley  
Natalie Crumpler  
Catherine Currin

Darin Curtis  
~~Amanda Davis~~  
Bradley Davis  
Charles Davis  
Jacob Davis  
Ryan DeCoudres  
Tejbir Dhillon  
Matthew Dinkins  
Kadji Diop  
Joshua Downs  
Kristen Draughn  
Elizabeth Duckett  
Virginia Duncan  
Allyson Dwyer  
Catherine Eastwood  
Amy Edwards  
Arthur Eisenstadt  
Amanda Elder  
Scott Erquhart  
Sonya Evans  
Bryan Faulkner  
Jonathan Ferguson  
Michael Fianchino  
Michael Figuera  
Catherine FitzGerald  
Susan Fleck  
Brittney Fleming  
James Floyd  
Evelyn Forbes  
Carly Fortune  
Ashley Fry  
Brandon Gallion  
Michael Gardner  
Tammy Gaydon  
Siyu Ge  
Sunny Gentry  
Brittany Gilliard  
Joshua Gilreath  
Karen Gilsdorf  
Eric Glenn  
Nathan Goldman  
Stephanie Good  
Brett Goodman

Valerie Goodwin  
~~Cori Griffin~~  
Rebecca Griffin  
Danielle Griffith  
Karrie Grigg  
Camille Gruesbeck  
Duane Hall  
Harvey Hall  
Benjamin Hamilton  
Elizabeth Hamilton  
Rebecca Hampton  
Garrett Hansen  
Jessica Hardee  
Brittany Harkey  
Steven Harriott, Jr  
Rhonda Harris  
Baseemah Hasan  
Kimberly Hawkins  
Katharine Hendrick  
Darren Hill  
Lawrence Hillebrand, III  
John Hillhouse  
Andras Hock  
Tanya Hoffa  
Laura Holland  
Brandon Holloway  
McGregor Holmes  
Tameka Holmes  
Lauren Holt  
Azile Honeycutt  
Tiffany Hopkins  
Alonzo Horne, Jr  
Claude Hunt  
Lars Isaacson  
Kevin Israel  
Artanzia Jackson Yates  
Myron Jacobs  
Lars Jarkko  
David Jernigan  
Garrett Jernigan  
Andrew Jett  
Michelle John  
Joshua Jones

Megan Judy  
Kellie Kanipe  
Christopher Keene  
Kathryn King  
Shannia King  
Abby Kinscherf  
Nancy Kissane  
Karen Kotek  
Ji Youn Kyung  
James Lamb  
Monique Lambeth  
Edward Landi  
Pamela Lane  
Brittany LaRowe  
Jonathan Layne  
Carrie Lee  
Chun Lee  
Amanda Leong  
Kristen Lewis  
Kyle Lewis  
Yuen Li  
Julie Logan  
Felicia Lowery-Herndon  
Christine Lunt  
Robert Manion IV  
Matthew Manna  
Alicia Marshall  
Elizabeth Martin  
Jeffery Mason  
Brittany McDine  
Tijisha McFadden  
Rachelle Mckee  
Lauren McKenzie  
Kelley McLane  
Brian McNeil  
Ruchik Mehta  
Rachel Meinecke  
Mary Mercer  
Jean Merlino  
Joshua Michael  
Michelle Miles  
Justin Miller  
Delores Mills

Henry Montgomery, Jr  
Danielle Moody  
Sarah Moore  
Casey Morris  
Charles Morris  
Robin Mount  
Azita Movahed  
Joanna Muster  
Christina Nelen  
Adam Nicholson  
Christopher Niedermann  
Brandon Nishnick  
Phillip Norriss  
Elana O'Neill  
Jennifer Obernesser  
Thersa Owens  
William Palmer  
Kristen Pannell  
Nicholas Parente  
Lance Parker  
Justin Parks  
Jyoti Patel  
John Pearce  
Jill Peloquin  
Kimberly Peone  
Karen Perry  
Crystal Peterson  
Jon Philipkosky  
James Porter  
Brooke Powell  
Anthony Privette  
Mark Ramirez  
Robbin Ramseur  
Shakeel Ramzan  
Phillip Ray, III  
Matthew Rector  
Ashley Reddick  
Brendan Reed  
Samantha Reed  
Samantha Reynolds  
Olga Rivenbark  
Adam Robinson  
Susi Rojas

James Rountree  
Tracy Rumfelt  
Kelly Rupp  
Samra Sair  
Amanda Salerno  
Kathryn Sasser  
Christopher Schaffer  
Erika Scholl  
Katherine Scott  
Jeffrey Seremak  
Vicki Shaffer  
Adam Shay  
Victoria Sheets  
Courtney Shoffner  
Hannah Simmons  
Kimberley Simmons  
Timothy Sivacek  
Jill Smith  
Lindsay Smith  
Richard Smith  
Theodore Smith  
Heather Sommer  
Elizabeth Southerland  
Taylor Spong  
Amy Stafford  
Heath Stafford  
Kathleen Stefanick  
William Storrs  
Collin Sumrall  
Mary Swain  
Christopher Swanson  
Michelle Swanson  
Bradley Swift  
Lisa Symanski  
Margaret Szewczyk  
Janie Tart  
Zachary Taylor  
Hollie Thompson  
Christine Thornton  
Erin Tillinghast  
Leighann Travis  
Allison Tucker  
Peter Tyler, II

Amelia Varner  
Christopher Vogel  
Chaojun Wang  
Jessica Ward  
Kelly Ward  
Jennifer Weaver  
Carolyn Westfall  
Cynthia White  
Kathryn Williams  
Peter Williams  
Nicole Wilson

Samantha Wilson  
Jocelyn Woodard  
Sarah Work  
Ko Yun Yang  
Wen-Wen Yang  
Hussien Yassin  
Inja Yoon  
Zornitsa Yordanov  
Wei Zhou  
Zheng Zhuang

Staff recommended that the committee determine and accept the grades received for the October - November 2009 exams. Twenty-five files with grade reports were haphazardly selected and reviewed by a Board member. The Committee approved staff recommendation.

**PUBLIC HEARING:** President Jordan called the Public Hearing to order to hear Case No. C2007217 and C2007317 – Robert L. Everhart, CPA, #9873, and Robert L. Everhart, CPA, PC. Mr. Everhart was present at the Hearing and was represented by counsel. Robert L. Everhart, CPA; R. Preston Clark, CPA, J. Michael Barham, CPA; and Samuel C. Ogburn, Jr.; were sworn and presented testimony. Ms. Lynch and Mr. Cook moved to enter Closed Session without Executive Staff or Legal Counsel present but with Valerie Bateman, Esq., to discuss the case. The Board re-entered the Public Hearing and Ms. Lynch and Mr. Rodriguez moved to approve a Board Order (Appendix XI) that Respondent's actions did not constitute violations of the Statements on Standards for Tax Services. Motion passed with seven (7) affirmative and zero (0) negative votes. The entire Public Hearing is a matter of public record.

**ADJOURNMENT:** Messrs. Cook and Glover moved to adjourn the meeting at 4:38 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks  
Executive Director



Michael C. Jordan, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

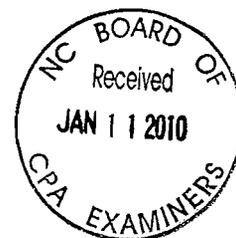
BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2009160-1 and C2009160-2

IN THE MATTER OF:  
Walter H. Ross, #25538  
Wally Ross, CPA, P.A.  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent Walter H. Ross (hereinafter "Respondent Ross") is the holder of North Carolina certificate number 25538 as a Certified Public Accountant.
2. Respondent Wally Ross CPA, P.A. (hereinafter "Respondent Firm") is a registered certified public accounting corporation in North Carolina. At all relevant times, Respondent Ross has served as president and principal shareholder of Respondent Firm, and has been individually responsible for the conduct of Respondent Firm.
3. On February 11, 2009, the Internal Revenue Service (IRS) filed a tax lien (Tax Lien 1) totaling \$446,592.22 against Respondent Firm for failure to file and pay Respondent Firm's payroll taxes.
4. According to Tax Lien 1, Respondent Ross failed to timely file and to pay Respondent Firm's 941 Employer's Quarterly Payroll Taxes for the periods ending September 30, 2002 (\$144.62); December 31, 2002 (\$17,410.85); March 31, 2003 (\$21,205.77); June 30, 2003 (\$25,894.97); September 30, 2003 (\$39,065.53); December 31, 2003 (\$38,565.41); March 31, 2004 (\$39,283.79); June 30, 2004 (\$35,220.16); September 30, 2004 (\$39,353.84); December 31, 2004 (\$37,387.56); June 30, 2005 (\$32,280.12); September 30, 2005 (\$36,065.68); December 31, 2005 (\$33,719.85); March 31, 2006 (\$36,214.31); and June 30, 2006 (\$33,779.76).
5. On February 11, 2009, the IRS filed a second tax lien (Tax Lien 2) totaling \$169,238.34 against Respondent Firm for failure to file and pay Respondent



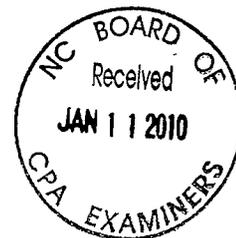
Consent Order - 2  
Walter H. Ross  
Wally Ross, CPA, P.A.

Firm's payroll taxes, for failure to file and pay Respondent Firm's unemployment taxes, and penalizing Respondent firm for failure to file an information return.

6. According to Tax Lien 2, Respondent Ross failed to timely file and to pay Respondent Firm's 941 Employer's Quarterly Payroll Taxes for the periods ending September 30, 2006 (\$36,723.14); December 31, 2006 (\$29,527.89); March 31, 2007 (\$24,549.79); June 30, 2007 (\$20,395.58); September 30, 2007 (\$27,076.53); and December 31, 2007 (\$9,407.02).
7. According to Tax Lien 2, Respondent Firm was assessed \$17,260.92 due to Respondent Ross' failure to file an information return for the period ending December 31, 2002.
8. According to Tax Lien 2, Respondent Ross failed to file and pay Respondent Firm's Employer Federal Unemployment taxes for the periods December 31, 2003 (\$147.50); December 31, 2004 (\$1,193.26); December 31, 2005 (\$1,100.37); December 31, 2006 (\$952.97); and December 31, 2007 (\$903.37).
9. On June 5, 2009, the IRS filed another tax lien (Tax Lien 3) totaling \$145,482.34 against Respondent Firm for failure to file and pay Respondent Firm's payroll taxes.
10. According to Tax Lien 3, Respondent Ross failed to timely file and to pay Respondent Firm's 941 Employer's Quarterly Payroll Taxes for the periods ending March 31, 2000 (\$27,017.75); June 30, 2000 (\$30,839.62); September 30, 2000 (\$28,966.29); December 31, 2000 (\$25,393.93); and March 31, 2001 (\$33,264.75).
11. 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 (NCGS) and Title 21, Chapter 8 of the North Carolina



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Walter H. Ross  
Wally Ross, CPA, P.A.

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

2. Respondents' actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 08N .0201, .0203(a) and (b)1, .0207, and .0208.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondents agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent Ross, Walter H. Ross, is hereby suspended. Respondent shall not apply for modification of discipline and reissuance of his certificate for five (5) years from the date this Order is approved by the Board.
2. The firm registration for Respondent Firm, Wally Ross, CPA, P.A., is hereby suspended.
3. Respondent Ross 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.

CONSENTED TO THIS THE 5<sup>th</sup> DAY OF January, 2010.

[Signature]  
Respondent Ross

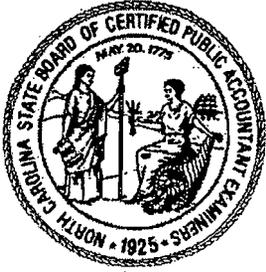
[Signature]  
Authorized Representative for Respondent Firm

APPROVED BY THE BOARD THIS THE 25 DAY OF JANUARY, 2010.

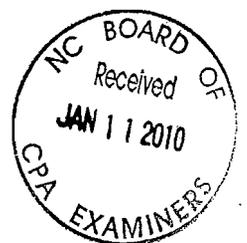
NORTH CAROLINA STATE BOARD OF CERTIFIED  
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Walter H. Ross  
Wally Ross, CPA, P.A.



BY: Michael Jordan  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: 200108-063

IN THE MATTER OF:  
J. Michael Farless, #21964  
Respondent

SECOND SUPPLEMENTAL  
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 NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 21964 as a Certified Public Accountant.
2. On May 17, 2002, the Board approved a Consent Order, signed by Respondent, which required that Respondent obtain pre-issuance reviews of attest and assurance services, which included review services, offered by and through Respondent's firm.
3. On October 25, 2004, the Board approved a Supplemental Consent Order signed by Respondent in which Respondent acknowledged that on several occasions Respondent was reminded by Board staff of the 2002 Consent Order mandate for pre-issuance reviews of all of his attest and assurance services. Pursuant to the 2004 Supplemental Consent Order, the Board found that Respondent had performed attest engagements without obtaining pre-issuance review and had thus violated Rule 08N .0203. The Board therefore ordered that Respondent's certificate be suspended, that the suspension be stayed, that Respondent be on probation, that Respondent pay a civil penalty and reimburse certain administrative costs, and that Respondent obtain a peer review by October 31, 2004. This Supplemental Consent Order did not relieve Respondent of the 2002 Consent Order pre-issuance review requirement.
4. Between 2004 and 2009, Board staff continued to routinely check with Respondent regarding attest and assurance services provided to clients and the status of any pre-issuance review.

Received

DEC 30 2009

5. In January of 2006, Respondent provided the Board with a copy of a pre-issuance review report issued to Respondent in December of 2005. Based on the pre-issuance review report findings, the Professional Standards Committee informed Respondent that he must continue to obtain pre-issuance reviews of all attest and assurance services.
6. During the period between 2006 and 2009, Respondent provided review services to a construction company client.
7. Respondent issued 2006, 2007, and 2008 review reports to the construction company client without first obtaining complete pre-issuance reviews of such reports.
8. The 2006, 2007, and 2008 review reports issued by the Respondent to the construction company client, without first obtaining complete pre-issuance reviews, were not prepared in accordance with GAAP and were not issued in compliance with SSARS.
9. Despite Board inquiries, Respondent failed to timely respond as to attest services being provided and as to the status of required pre-issuance reviews.
10. On at least one occasion, Respondent informed Board staff that no review report had been issued when in fact a review report had been provided to the construction company client.
11. 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 (NCGS) 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.

Received  
DEC 30 2009

2. Respondent's actions as set out above constitute violations of NCGS 93-12 (9)e and 21 NCAC 08N .0201, .0203, .0209, and .0404.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's North Carolina CPA certificate is suspended for two (2) years from the date this Order is approved by the Board.
2. The firm registration for Respondent's firm, J. Michael Farless, CPA, is suspended for two (2) years from the date this Order is approved by the Board.
3. Respondent shall remit, with the signed Order, a one thousand dollar (\$1,000.00) civil penalty.
4. Respondent shall reimburse the Board for its administrative costs incurred in the investigation of this matter.
5. After his two (2) year suspension, 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;
  - d. Forty (40) hours of continuing professional education (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.
  - e. Forty (40) additional hours of CPE in the twelve (12) months preceding the application in attest and assurance and provide the Board with the certificates of completion for this CPE to the Board before being allowed to participate in, perform, or review any attest or assurance engagements;
  - f. Purchase and verify to the Board the purchase of a current and up-to-date professional CPA library; and
  - g. Re-take and pass the audit portion of the Uniform CPA Examination.

Received  
DEC 30 2009

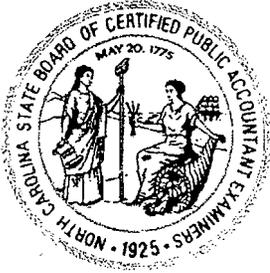
Consent Order - 4  
J. Michael Farless

CONSENTED TO THIS THE 26<sup>th</sup> DAY OF DECEMBER, 2009.

J. Michael Farless  
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JANUARY, 2009.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael C. Juch  
President

Received  
DEC 30 2009

NORTH CAROLINA  
WAKE COUNTY

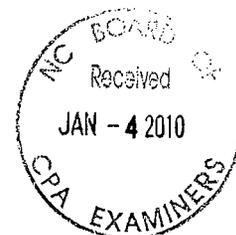
BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2009187

IN THE MATTER OF:  
Robert W. McEwan, Certificate #31872  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number #31872 as a Certified Public Accountant.
2. Respondent informed the Board on his 2008 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE), had completed the annual ethics CPE course, and had completed at least eight (8) hours of non-self study CPE to meet the 2007 CPE requirement.
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 2007 CPE requirement.
5. Respondent provided some CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificate or certificates of completion needed to document the completion of eight (8) hours of non-self study CPE that Respondent claimed he earned between January 1, 2007, and June 30, 2008, as was reported on his renewal.
6. Pursuant to a May 18, 2009, Board Order regarding Respondent's failure to timely file his annual firm registration and his failure to respond to a Board inquiry, Respondent's certificate was suspended for thirty (30) days, but said suspension was stayed and Respondent's certificate was placed on conditional status for one year.



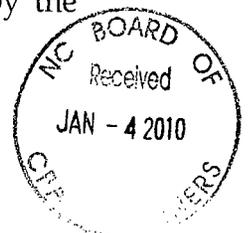
7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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 (NCGS) 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.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

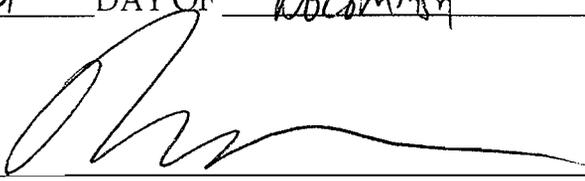
1. Respondent's application for renewal is deemed insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reissuance of his certificate for at least one (1) year from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
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. 3 moral character affidavits, and
  - d. Forty (40) hours of CPE in 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  
Robert W. McEwan

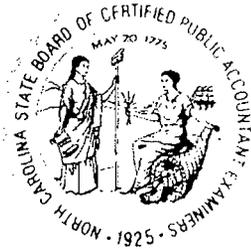
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

CONSENTED TO THIS THE 31 DAY OF December, 2009.

  
\_\_\_\_\_  
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JANUARY, 2009.

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 #: C2009255

IN THE MATTER OF:  
Ronald S. Reale  
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 NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent Ronald S. Reale (hereinafter "Respondent") is not now nor has he ever been the holder of a certificate as a Certified Public Accountant issued by the Board. However, Respondent is duly licensed as a CPA in the State of New York. Respondent, as a licensee of another state, has a practice privilege to practice in this state so long as Respondent consents to the Board's jurisdiction and complies with North Carolina accountancy laws and rules.
2. In August of 2009, Respondent signed, as a CPA, an audit report issued to a North Carolina entity. Respondent initially issued the audit report on the letterhead of a non-CPA business named "Alliance Consulting Group, Inc." ("Alliance"). Alliance is a general business corporation with an office and principal place of business in North Carolina. Alliance is not now, never has been, and never could be authorized as a CPA firm. Respondent and Alliance could not lawfully provide audit services as a CPA firm or as a general business corporation. Alliance's records with the North Carolina Secretary of State indicate that Respondent is neither an officer nor an owner of Alliance.
3. Subsequently, said audit report was reissued on the letterhead purported to be that of the Respondent's CPA firm which the Respondent denies.
4. Respondent practices as an individual practitioner CPA firm with its principal place of business in the state of New York, and his CPA firm may render audit services to a client in North Carolina through its practice privilege. However, Respondent's CPA firm must comply with the laws and

Consent Order - 2

Ronald S. Reale

rules of this state, which include peer review, and must provide notice to this Board if it is performing an audit and other engagements as referenced in NCGS 93-10(c)(3) for a client in North Carolina. Although the engagement was a financial statement audit to be performed in accordance with the Statements on Auditing Standards, Respondent did not provide notice on behalf of his individual practitioner CPA firm to the Board regarding this engagement.

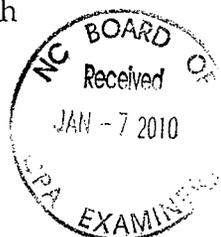
5. Respondent failed to perform any audit field work and has no working papers or any other audit documentation to support the audit report and opinion issued to the North Carolina entity. Further, Respondent has stated that the audit engagement client was not his client, but was actually the client of a third party acquaintance who is not a CPA.
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 (NCGS) 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.
2. Respondent's actions as set out above constitute violations of NCGS 93-10(c)(1), 93-10(c)(3a), 93-12(9)(d) and (e) and 21 NCAC 08N .0201, .0202, .0203, .0209, .0301, .0403, and .0405.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The practice privilege for Respondent and for his individual practitioner CPA firm by which Respondent might offer to perform or perform public accounting services to North Carolina clients is permanently revoked.
2. Respondent shall remit a one thousand dollar (\$1,000.00) civil penalty with this signed order.



Consent Order - 3  
Ronald S. Reale

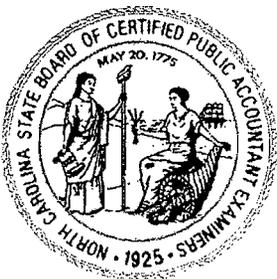
CONSENTED TO THIS THE 5th DAY OF January, 2010.

Ronald S. Reale

Respondent, Individually and On Behalf of His Individual  
CPA Practitioner Firm

APPROVED BY THE BOARD THIS THE 25 DAY OF JANUARY,  
2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael C. Juch  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2009262

IN THE MATTER OF:  
Daniel P. Reilly, #25835  
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 NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Daniel P. Reilly (hereinafter "Respondent") is the holder of North Carolina certificate number 25835 as a Certified Public Accountant.
2. Respondent advertised the offer of public accounting services which included assurance services as a CPA through a non-CPA firm. The non-CPA firm office was in North Carolina and Respondent's principal place of business is in North Carolina.
3. 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 (NCGS) 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.
2. Respondent's action as set out above constitutes violations of NCGS 93-12 (9)e and 21 NCAC 08J .0108 (a), 08N .0302 (a) and (c), and 08N .0306 (c) and (d).

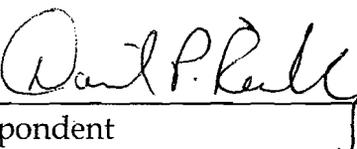


Consent Order - 2  
Daniel P. Reilly

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

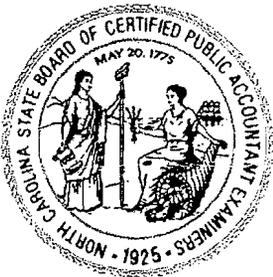
1. Respondent's North Carolina CPA certificate is suspended for thirty (30) days from the date this Order is approved by the Board; however, said suspension is stayed.
2. Respondent is censured.
3. Respondent must remove the website for the non-CPA business until such time as Respondent registers a CPA firm with the Board which is in compliance with all firm registration requirements.

CONSENTED TO THIS THE 30<sup>th</sup> DAY OF December, 2009.

  
\_\_\_\_\_  
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JANUARY  
2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



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



THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC  
ACCOUNTANT EXAMINERS

IN THE MATTER OF:  
Fred O. Lindsley  
Respondent

NOTICE OF APPARENT VIOLATION  
AND DEMAND TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by N.C.G.S. §93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N.C.G.S. §93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to N.C.G.S. §93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under §93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, Respondent Fred O. Lindsley (hereinafter "Respondent Lindsley") has his principal place of business in North Carolina, but is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state; and

WHEREAS, Respondent Lindsley, while working in North Carolina, allowed himself to be identified in a news article and on the ImagineTime, Inc., corporate website as a "certified public accountant" and "CPA," Respondent Lindsley's use of the title "CPA" and "Certified Public Accountant" conveys the false impression that he is authorized to use a title other than 'accountant' when, in fact, he is not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such a representation is misleading and contrary to N.C.G.S. §93-1 and §93-3.

THEREFORE, Respondent Lindsley is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until Respondent Lindsley has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

BY: Robert N. Brooks  
Robert N. Brooks, Executive Director

DATE: 11 / 25 / 2009



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

Consented to: \_\_\_\_\_  
BY: Fred O. Lindsley DATE: 12/3/09

North Carolina State  
Rutherford County

Sworn to (or affirmed) and subscribed before me this day by \_\_\_\_\_  
[I have personal knowledge of the identity of the principals] [I have seen satisfactory evidence of the principals' identity, by a current state or federal identification with the principals' photograph in the form of a \_\_\_\_\_] [a credible witness has sworn to the identity of the principals \_\_\_\_\_.]



Brenda S Gibson  
Notary Public Signature

BRENDA S GIBSON  
Notary Public Printed Name

December 3, 2009  
Date

Sept 15, 2013  
My Commission Expires

\*ATTENTION NOTARY: NCGS 10B-24(a) states, "Near the notary's official signature on the notarial certificate of a paper record, the notary shall place a sharp, legible, permanent, and photographically reproducible image of the official seal."



THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

IN THE MATTER OF:  
Jo-Anne Satterly  
Respondent

NOTICE OF APPARENT VIOLATION  
AND DEMAND TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by N.C.G.S. §93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N.C.G.S. §93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to N.C.G.S. §93-3 "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under §93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, Respondent Jo-Anne Satterly (hereinafter "Respondent Satterly") has her principal place of business in North Carolina, but is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state; and

WHEREAS, Respondent Satterly, while working in North Carolina, allowed herself to be identified as a CPA on the ImagineTime, Inc., corporate website, Respondent Satterly's use of the title "CPA" or "Certified Public Accountant" conveys the false impression that she is authorized to use a title other than 'accountant' when, in fact, she is not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such a representation is misleading and contrary to N.C.G.S. §93-1 and §93-3.

THEREFORE, Respondent Satterly is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that she immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until Respondent Satterly has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

BY: Robert N. Brooks  
Robert N. Brooks, Executive Director

DATE: 11/25/2009



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

Consented to:

BY: Jo Anne Satterly DATE: 12/1/09  
Jo-Anne Satterly

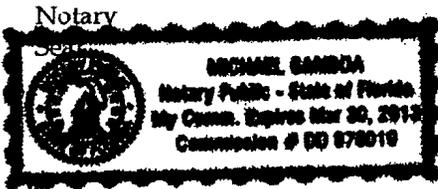
Florida State  
Palm Beach County

Sworn to (or affirmed) and subscribed before me this day by December 1st 2009.  
[I have personal knowledge of the identity of the principals] [I have seen satisfactory evidence of the principals' identity, by a current state or federal identification with the principals' photograph in the form of a Florida Drivers Lic.] [a credible witness has sworn to the identity of the principals]

[Signature]  
Notary Public Signature

Michael Gamboa  
Notary Public Printed Name

12/1/2009  
Date



My Commission Expires \_\_\_\_\_

\*ATTENTION NOTARY: NCGS 10B-24(a) states, "Near the notary's official signature on the notarial certificate of a paper record, the notary shall place a sharp, legible, permanent, and photographically reproducible image of the official seal."



THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC  
ACCOUNTANT EXAMINERS

IN THE MATTER OF:  
Jay J. Pereira  
Respondent

NOTICE OF APPARENT VIOLATION  
AND DEMAND TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by N.C.G.S. §93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N.C.G.S. §93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to N.C.G.S. §93-3 "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under §GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

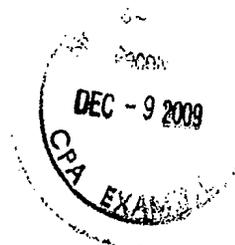
WHEREAS, Respondent Jay J. Pereira (hereinafter "Respondent Pereira") has his principal place of business in North Carolina, but is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state; and

WHEREAS, Respondent Pereira, while working in North Carolina, allowed himself to be identified as a "CPA" on the ImagineTime, Inc., corporate website, Respondent Pereira's use of the title "CPA" or "Certified Public Accountant" conveys the false impression that he is authorized to use a title other than 'accountant' when, in fact, he is not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such a representation is misleading and contrary to N.C.G.S. §93-1 and §93-3.

THEREFORE, Respondent Pereira is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until Respondent Pereira has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

BY: Robert N. Brooks DATE: 11/25/2009  
Robert N. Brooks, Executive Director



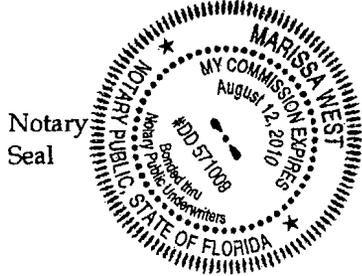
In lieu of civil proceedings authorized by N.C.G.S. §93-12(16), the Board will accept Respondent's consent to this Demand.

Consented to:

BY: Jay I. Pereira DATE: 12/3/09

Florida State  
Palm Beach County

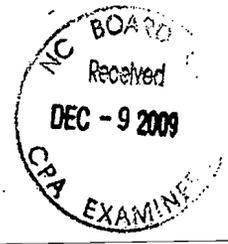
Sworn to (or affirmed) and subscribed before me this day by Jay Pereira.  
[I have personal knowledge of the identity of the principals] [I have seen satisfactory evidence of the principals' identity, by a current state or federal identification with the principals' photograph in the form of a drivers license] [a credible witness has sworn to the identity of the principals Megan Selden.]



Marissa West  
Notary Public Signature  
Marissa West  
Notary Public Printed Name  
12/4/09  
Date

Aug 12 2010  
My Commission Expires

\*ATTENTION NOTARY: NCGS 10B-24(a) states, "Near the notary's official signature on the notarial certificate of a paper record, the notary shall place a sharp, legible, permanent, and photographically reproducible image of the official seal."



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2009269

IN THE MATTER OF:  
Richard Neal Booker, Certificate # 25091  
Respondent

EMERGENCY ORDER  
FOR REVOCATION and NOTICE

Pursuant to North Carolina General Statute (NCGS) 150B-3(c), the Board finds that there is substantial evidence that Respondent Richard Neal Booker (hereinafter "Respondent Booker") has engaged in general and specific conduct demonstrating that he is no longer fit to continue to hold a certificate as a Certified Public Accountant. Specifically, there is substantial and uncontroverted evidence that Respondent Booker committed each of the following acts or omissions in violation of the North Carolina accountancy laws and rules, NCGS 93-12 (9) d and e, and 21 NCAC 8N .0201, .0202, .0203, .0204, .0206, and .0212.

1. Respondent Booker is the holder of North Carolina certificate number 25091 as a certified public accountant.
2. Respondent Booker was employed from July 2007 through December 2008 by a group of five (5) companies as the CPA responsible for the financial operations of these companies.
3. During the period of his employment, Respondent Booker embezzled funds under his control and care from the companies. When confronted by his employer, Respondent Booker admitted, under oath, that he had "mishandled" funds and agreed to pay \$75,000.00 in restitution. A subsequent review performed by an independent CPA firm determined that Respondent Booker had fraudulently taken at least \$164,019.00.
4. Respondent Booker failed as part of his job responsibilities to file and pay the 2008 payroll tax reports 940 and 941 for the companies resulting in a liability for the companies in an amount which has yet to be determined.
5. Respondent Booker has failed to timely respond to Board inquiries concerning this matter.
6. The Board finds that in light of the seriousness of the allegations and substantial evidence establishing the conduct in question, as well as evidence of the imminent danger of continued and irreparable harm to the statutory title of "CPA" and to the public, including potential clients and employers, that the public welfare requires this emergency action.

Emergency Order - 2  
Richard Neal Booker

The Board therefore issues this Emergency Order, pursuant to NCGS §150B-3(c), to revoke Respondent Booker's certificate as a Certified Public Accountant. This Order is effective immediately at the time of service of this Order upon Respondent Booker, and shall remain in effect until this proceeding may be concluded pursuant to NCGS §150B. This Order shall constitute the Notice of Hearing to be held for this matter in the Board Office on May 20, 2010, at 10:00 a.m.

Adopted by a vote of 7 to 0 by the Board on this the 25 day of JANUARY, 2010.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: Michael C. Gosh  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2009083

IN THE MATTER OF:  
Sandra Lee Besnoy, #13186  
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 NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Sandra Lee Besnoy (hereinafter "Respondent") is the holder of North Carolina certificate number 13186 as a Certified Public Accountant.
2. Respondent was engaged by a client to prepare 2006 and 2007 federal and state (multiple states) tax returns.
3. Respondent failed to timely file information provided by the client with the appropriate taxing authorities, which resulted in additional penalties and interest for the client.
4. Respondent failed to respond in a timely manner to requests from the client.
5. When the client demanded the return of client records, Respondent failed to timely return those records and did not maintain proper control of client records in her possession.
6. Respondent failed to respond in a timely manner to Board inquiries regarding the client's complaint.
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.



Consent Order - 2  
Sandra Lee Besnoy

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 (NCGS) 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.
2. Respondent's actions as set out above constitute violations of NCGS 93-12 (9)e and 21 NCAC 08N .0201, .0203, .0205, .0206, .0207, .0211, and .0212.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

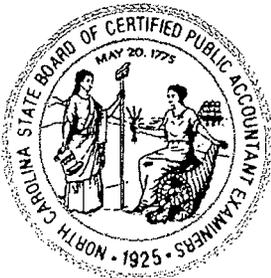
1. Respondent is censured.
2. Respondent shall remit, with the signed Order, a one thousand dollar (\$1,000.00) civil penalty.

CONSENTED TO THIS THE 15<sup>th</sup> DAY OF January

Sandra Lee Besnoy  
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JANUARY, 2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael C. Juba  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2007217 and C2007317

IN THE MATTER OF:

Robert L Everhart, #9873  
Robert L. Everhart, CPA, P.C.  
Respondent

BOARD ORDER

THIS CAUSE coming before 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 January 25, 2010, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondents and this Matter.
3. Respondents 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. Respondents were present at the Hearing and were represented by counsel.
6. Respondent Robert L. Everhart (hereinafter "Respondent Everhart") is 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 (NCGS) 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.
7. Respondent Robert L. Everhart, CPA, PC (hereinafter "Respondent Firm"), is a registered certified public accounting professional corporation in North Carolina and is subject to the provisions of Chapter 93 of the



Board Order - 2  
Robert L. Everhart  
Robert L. Everhart, CPA, P.C.

General Statutes of North Carolina and Title 21, Chapter 8 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board. During all times relevant to these matters, Respondent Everhart was the primary, managing member for Respondent Firm.

8. Respondent Everhart and Respondent Firm were engaged by a client in the fall of 2004 for the purpose of obtaining tax and accounting advice and services.
9. As a part of the 2007 firm renewal process, Respondent Everhart informed the Board, on behalf of Respondent Firm, that the above-referenced client had alleged that Respondents had failed to adhere to the standard of care, had failed to exercise reasonable care or competence, and had been negligent in providing tax and accounting advice and services.

BASED ON THE EVIDENCE ADMITTED AT HEARING, the Board makes the following conclusion of law:

CONCLUSION OF LAW

1. Respondents' actions as set out above do not constitute violations of the Statements on Standards for Tax Services.

BASED ON THE FOREGOING, the Board entered this Order by a vote of 7 to 0.

This the 25<sup>th</sup> day of January 2010.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: Michael C. Jordan  
President

