

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
February 16, 2009
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Arthur M. Winstead, Jr., CPA, President; Michael C. Jordan, CPA, Vice President; Jordan C. Harris, Jr., Secretary-Treasurer; Jeffrey T. Barber, CPA; Norwood G. Clark, Jr., CPA; Maria M. Lynch, Esq.; and Jose R. Rodriguez, CPA.

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

GUESTS: James T. Ahler, CEO, NCACPA; Joan Pharr, NCACPA; Walter C. Davenport, CPA; and Robert Pulliam, CPA.

CALL TO ORDER: President Winstead called the meeting to order at 10:05 a.m.

MINUTES: The minutes of the January 20, 2009, meeting were approved as submitted.

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

Messrs. Clark and Jordan moved to approve a resolution for a deposit account with Fifth Third Bank. Motion passed.

NATIONAL ORGANIZATION ITEMS: Messrs. Barber and Rodriguez moved to approve the response to the AICPA Draft Issue Paper, "FASB Statement No. 157 – Valuation Consideration for Interests in Alternative Investments." Motion passed.

Messrs. Barber and Rodriguez moved to approve the response to the AICPA Exposure Draft, "Proposed Statement on Standards for Attestation Engagements - Reporting on Control of a Service Organization." Motion passed.

STATE AND LOCAL ORGANIZATION ITEMS: Messrs. Rodriguez and Harris moved to reconsider the draft mobility legislation approved at the January 20, 2009, meeting. Motion passed. The Board discussed two issues: 1) including language regarding "no notice, no fee" in the draft, and 2) adjusting the language regarding notification of a felony in the draft. The Board instructed Legal Counsel and the Executive Staff to provide revised wording as discussed in an amended draft to the NCACPA.

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

C20085970 – April Hardison – Approve the signed Consent Order (Appendix I).

C20085971 – William Babcock – Approve the signed Consent Order (Appendix II).

C20085973 – Emory S. Daniel - Approve the signed Consent Order (Appendix III).

C20085682 – Close the case without prejudice.

C20085936 – Close the case without prejudice.

UT20085988 – J. Daniel Davidson and J. Daniel Davidson & Sons – Accept the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix IV).

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 transfer of grades application submitted by Brandi Marie Luptak was approved.

Original Certificate Applications - The following were approved:

Amy Lynn Batchelor
Christopher Ryan Bell
Drew Jonathan Blaha
Cheryl Lynn Bohlen
Jessica L. Caves
Robert Stephen Caylor
Gregory A. Clark
Allison Marie DelCollo
William Brian Dowis
Jeffrey Donald Embt
Eric Alexander Harbert
Stuart Wayne Heffner
Brandi Marie Luptak
Sarah Ashley MacLeod

Anne Marie Martin
David Charles Marty
Shelby Nicole Michael
Sean Christopher Pace
Natalie Marie Phelan
Adam Chester Roark
David Keith Schrenker
Roger F. Slagle
Lindsey Mika Wallace
Laura Ann Webb
Mary Kelly Wetzell
Chenae L. White
Dwayne Wesley Wilcoxen
Yan Zhang

Staff reviewed and recommended approval of the original application submitted by Jason Samuel Porter. Mr. Porter failed to disclose pertinent information with his exam application, but provided pertinent information 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:

Stuart David Appelson

Nathan Douglas Benn

Brandon Russell Benson
Marie Elena Driscoll-Mead
Andrew Pickering Harris
Anne N. Ibekwe
Lauren Elizabeth Joyce
Richard Alan Ritter

Gregory Gerard Rotz
Ronald Wayne Routh
Nicole Linh Ton
Brenda Joyce Willner
Janis Wong
Lisa Anne Wright

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

Gregory Gerard Rotz T5280
Brandon Russell Benson T5281
Stuart David Appelson T5282
Anne N. Ibekwe T5283
Eric John Curran T5284
Richard Alan Ritter T5285
Marie Elena Driscoll-Mead T5286
Janice Jeryle Doughty T5321
Susan Yount Davis T5322
Jeffrey Robert Wager T5323
Donovan Glenn Bachtell T5324
Loren Stanley Cornish T5325
Bradley Wayne Retzlaff T5326
Kimberley Clegg Beecher T5327
Pietro Vincent Milano T5328
David Lee Forester T5329
Barbara Silver T5331

Edward James Vaccaro T5332
Shannon Noel Quon T5333
Karen Amy Sullivan T5334
Christopher Abram Cramer T5335
Lydia Elizabeth Jensen T5336
Heidi Beth Brausch T5337
Todd P. Courtney T5338
Craig Daniel Reisinger T5339
William Sean Nelson T5340
David Lynn Swalls T5341
Charles Dennis Muha T5342
Gerene Sue Bovermann T5343
Robert Carickhoff T5344
Gordon Valden Wheeler T5345
Aurora M. Nieves-Aponte T5346
David William King T5347
Silvania Vanessa Freund-Marte T5348

Reinstatements - The following were approved:

Sharon LaPrade Bailey #18711
Deborah A. Bornac #29386
Carmon Call Campbell #13810
James Michael Coffey #29893
Donna Meredith DeSouza #17617
Mary Millis Diffendal #16720
Kimberly Beal Forman #16377

Christopher Jon Housman #29759
Rachel Ann Locus #12503
Allison Canner Ray #29069
Richard Stanley Sears #9472
Leslie Graham Shell IV #24837
Timothy Scott Sweeney #15376

Reissuance of New Certificate – An application for reissuance of new certificate submitted by Myron Grady Anderson (#18766) was approved.

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

P I Camblin CPA, PLLC
Andrew K. Collins, CPA, PLLC
Pete Fortner, CPA, PLLC
Deborah E. King, CPA, PC
Angela Lane, CPA PLLC
A. J. Negley CPA, PLLC

Timothy E. Owens, C.P.A., P.A.
Keith A. Pearson, CPA, P.C.
Scrimale & Scrimale, CPA's PC
Chad T. Stork, CPA, P.C.
Alan D. Teague, CPA, PC

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:

Melford Ray Baker #9280
Toby S. Hammer #10402

Extension Requests - The Committee approved Annette J. Hall (#28113) for extension for completion of CPE until June 30, 2009.

Letters of Warning - Staff reviewed and recommended approval of the requests to rescind the letters of warning awarded to the individuals listed below. The Committee approved staff recommendation:

Robert Bower Jr. #4120
Erin Garrett #26928

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

Angel Adams
Jennifer Adams
Frank Ambrosio
Taylor Anderson
Philip Andrews
Cara Applegate
Thomas Arman
Allan Autry
Jibolu Ayodele
Andrew Bailey
Megan Bailey
Andrew Baker, Jr.
Christopher Barber

Andrew Barker
Adam Barth
Amanda Beam
Adam Bearhalter
Ryan Beauchamp
John Becker
Veronica Beichner
Patrick Bellamy
Tae Berg
Brittney Berry
Lonnie Bewernitz
Pooja Bhardwaj
Andrew Bogan

Allison Bolick
David Bolick
Bonnie Bond
Harry Bond
Brett Boyd
Lindsay Bricolo
Sandi Brinich
Rachel Broniak
Michael Brooks
Jason Brown
Kathleen Brown
Sara Brown
Christopher Brunson
Dara Burke
Lindsay Burton
Tiffany Byrd
John Cali
Kevin Casady
Jennifer Cauble
Ko Cha-Moses
Kristen Chamberlain
Hong Chen
Kenneth Cibik
Melissa Clapp
Charles Clardy
Brandi Clark
Carlton Clarke
Christopher Colomb
Kristy Coltrain
Joyce Comer
Bradley Cox
Krystina Cox
Raymond Crane
Stephen Craver
Jason Crawford
Jason Creel
Jose Cuellar
Michael Cutler
Jonathan Dail
Emily Daniel
Laura Dantoni
Steven Darnell
Abby Dattero

Catherine Davis
Cedric Davis
Barry Day
Andrew Degregorio
Andrew DeMoss
Daniel Doss
Tony Douglas
Julie Earls
Donald Earls, Jr.
Darious Eason
Arthur Eisenstadt
Jonathan Elson
Emily Etter
Andrew Evans
Ethel Faircloth
Amy Fergus
Leslie Finch
Keith Fisher
Kellie Fisher
Timothy Gacsy
Carleton Gallagher
Philip Garofolo
Joseph Garrison
Steven Garvin
Jonathan Geis
Melissa Gibbons
Brittany Gilliard
Marcus Godfrey
Casey Graft
Ross Gravely
Brandon Gray
Tracy Green
Katherine Greene
Lisa Gregg
Kevin Griffin
Amber Groesser
Anna Grofic
Edward Grofic
Christina Hager
Ryan Hale
Nicholas Hallman
Benjamin Hamilton
Brandon Hamilton

Elizabeth Hamilton
Elizabeth Hanlon
Amanda Harrell
Jennifer Hassler
Kimberly Hawkins
Stephen Helms
Lauren Hickman
Matthew Hinson
Michelle Hodges
John Holladay
Michelle Holland
Tiffany Holland
Justin Hsu
Scott Ingram
David Isgett
Ashley Ivey
Artanzia Jackson Yates
Rebecca Johnson
Ronnie Johnson
Andrew Jolley
Arnold Jones
Robyn Joyner
Stephanie Joyner
Alfred Kang
Mary Khodaparast
Krystle Knight
James Lamb, V
Allen Landel
Karin Langbehn-Pecaut
Jeffrey Larotonda
Joshua Lassiter
Jennifer Lawrence
Chun Lee
Jennifer Lee
Thomas Lee
Amanda Leong
Kristen Lewis
Meredith Lewis
Edward Linton
Ashley Little
Heather Livingston
Lisa Lu
Sarah Luikey

Madalina Lulciuc
Van Ly
Gillian MacAulay
Kate MacLeod
Matthew Manna
Wanda Manning
Joselyne Manzila
Jennifer Martin
Denys Marunko
Alan Mattes
Leslie Matthews
Patrick McCamy
Alona McCluney
ShaRhonda McClure
Kelly McGuire
Grant McMasters
Kristen McMichael
Brian McNeil
David McPherson
Dianna Melvin
Joshua Menold
Lane Miller
Lindsey Miller
Bryan Mills
Eric Modrak
Brant Moeller
Danielle Moody
George Moore, Jr.
William Morgan
Michael Muffo
Phillip Murray
Milind Nagarsheth
Brian Neiheisel
Elizabeth Nenni
Emily New
Alexis Ng
David O'Dirling
Jennifer Obernesser
Olga Oganosov
Anita Ori
Ursula Ortega
Mary Pace
Matthew Paddock

Jennifer Parsons
Arpit Patel
Julia Pattan
Richard Pawliczek, Jr.
Jill Peloquin
Andrew Peterson
Michael Petro
Lisa Phillips
Jeffrey Pike
James Pollack
Melissa Prevetie
Jessica Pruitt
Ashley Purdy
Thomas Quillen
Amy Ratliff
Kristi Reaves
John Redding
Larry Richardson
Julia Ridley
Charles Roberts
Omar Robles Maldonado
William Rogers
Susie Rojas
Hunter Rooker
Ashley Royall
Daniel Ruocco Gonzalez
Kayla Samstag
Samuel Saunders
Laura Schumacher
Elizabeth Scott
Jeffrey Seremak
Stephen Sheller, Jr.
Lucas Shook
Tony Sicheloff
Martha Sides
Justin Sigmon
Sara Sloan
Brent Smith
Amanda Spittel
Kira Staggers

Adam Steele
Joseph Stone
James Stroud
Scott Sykes
Willie Tate
Essie Teya McLoughlin
Julie Theberge
Alexander Tiset
Eryn Tornabene
Kristen Tripp
John Tyrpak
Cheri Vancleave
Taranda Vann
David Vess
Liana Viljoen
Christopher Vogel
Crystal Waddell
Amy Walker
Ashley Walker
Matthew Walker
Dana Weaver
Matthew Weeks
Donald Weymer
Roger Whitt
Misty Wike
John Wiles
William Wilkinson
Stephen Wilson
Teddy Wilson
Laverne Wimbush
Barbara Wing
Lauren Worley
Patrick Wozniak
Andrew Wright
Mei Xiang
Stephen Yeh
Victoria Young
Andrea Zahran
Maryia Zhuk
Samantha Zigmont

Staff reviewed a CPA exam application. Committee guidance was requested to determine whether the applicant has the moral character necessary to sit for the exam. The Committee approved the application.

Rescind Form of Practice Statement – Lorinda Bolz Spivey (#9410) signed a Form of Practice Statement due to her employment. However, due to recent rule changes, staff recommended that the statement be rescinded. The Committee approved staff recommendation.


PUBLIC HEARING: President Winstead called the Public Hearing to order to hear Case No. C20085877 – James Kar, CPA Certificate No. 29579. Mr. Kar was not present at the Hearing nor was he represented by counsel at the Hearing. Mr. Brooks was sworn and presented testimony. Messrs. Barber and Jordan moved to approve a Board Order (Appendix V) permanently revoking the North Carolina CPA certificate issued to James Kar. Motion passed with seven (7) affirmative and zero (0) negative votes. The entire Public Hearing is a matter of public record.

PUBLIC HEARING: President Winstead called the Public Hearing to order to hear Case No. C20085882 – Etim J. Udoh, CPA Certificate No. 29680. Mr. Udoh was present at the Hearing, but was not represented by counsel. Mr. Udoh and Mr. Brooks were sworn and presented testimony. The Board entered Closed Session without Executive Staff or Legal Counsel to discuss the matter. The Board re-entered the Hearing. Messrs. Barber and Harris moved to continue the Hearing until April 21, 2009. Motion passed.


ADJOURNMENT: Ms. Lynch and Mr. Barber moved to adjourn the meeting at 1:00 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Arthur M. Winstead, Jr., CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C20085970

IN THE MATTER OF:
April Hardison, #28413
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 #28413 as a Certified Public Accountant.
2. Respondent informed the Board on her 2007-2008 individual certificate renewal (renewal) that she had obtained forty (40) hours of continuing professional education (CPE) to meet the 2006 CPE requirement. Further, Respondent informed the Board on the renewal that she earned some of said CPE between January 1, 2007, and June 30, 2007.
3. Based on Respondent's representation that prior to June 30, 2007, she had completed a total of forty (40) hours of CPE, the Board accepted her renewal and issued a letter of warning to her on December 10, 2007.
4. Board staff requested, by letter, that prior to January 11, 2008, Respondent provide course listings for the CPE reported to meet her 2006 CPE requirement.
5. Respondent, on her "2006 Report of CPE for CPAs," provided CPE course listings to the Board. In providing the Board with copies of the certificates of completion for her 2006 CPE hours, Respondent provided a certificate of completion which did not show any CPE hours but for which she claimed eight (8) hours of CPE credit. Board staff contacted the CPE sponsor who verified to Board staff that the average completion time credit for this course was one (1) hour. Based on this information, Respondent's CPE hours were reduced by seven (7) hours which caused Respondent to be seven (7) hours short of the forty (40) CPE hours required for renewal.



Consent Order - 2
April Hardison

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 conduct as set out above constitutes 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 insufficient and untimely under NCGS 150-B-3(a). Hence, her certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return her certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reissuance of her certificate for at least one 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 her certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. Forty-seven (47) 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
April Hardison

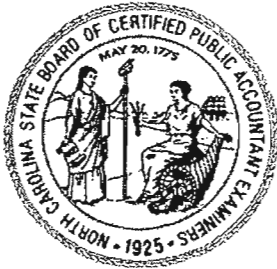
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for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

CONSENTED TO THIS THE 15th DAY OF January, 2008⁹.

April J. Hardison
Respondent

APPROVED BY THE BOARD THIS THE 16 DAY OF February, 2008⁹.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Atthysurinteady
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C20085971

IN THE MATTER OF:
William Babcock, #22028
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 #22028 as a Certified Public Accountant.
2. As a part of Board staff's review of Respondent's 2006 and 2007 continuing professional education (CPE), Board staff requested, by letter that prior to January 11, 2008, Respondent provide course listings for the CPE obtained to meet the Board's requirements.
3. When Respondent provided the requested listings and copies of the certificates of completion, Respondent informed Board staff that he could not provide a certificate of completion for any NC Ethics course to meet the 2007 CPE requirements because the online course would not let him complete the examination and issue him a certificate of completion for the same course that he had taken on June 29, 2007, but used to meet the 2006 CPE requirements.
4. Despite having no documentation to support his completion of the required NC Ethics course, Respondent informed the Board on his 2008-2009 individual certificate renewal (renewal) that he had completed all CPE needed to renew in 2007 including "the required Board-Approved NC Ethics course."
5. 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 conduct as set out above constitutes 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 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 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 reinstatement 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.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.

William Babcock

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 29 DAY OF January, 2008.⁹

William Babcock
Respondent

APPROVED BY THE BOARD THIS THE 16 DAY OF February, 2008.⁹

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Atty. W. W. Winstead
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C20085973

IN THE MATTER OF:
Emory S. Daniel, #9074
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 #9074 as a Certified Public Accountant.
2. Respondent informed the Board on his 2007-2008 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE) to meet the 2006 CPE requirement. Further, Respondent informed the Board on the renewal that he earned some of said CPE between January 1, 2007, and June 30, 2007.
3. Based on Respondent's representation that prior to June 30, 2007, he had completed a total of forty (40) hours of CPE which included zero (0) hours of carryforward from 2005, the Board accepted his renewal and issued a letter of warning to him dated December 10, 2007.
4. Board staff requested, by letter, that prior to January 11, 2008, Respondent provide course listings for the CPE reported to meet his 2006 CPE requirement.
5. Respondent, on his "2006 Report of CPE for CPAs," provided CPE course listings to the Board indicating that he had completed forty-six (46) hours of CPE to meet his 2006 CPE requirement. However, Respondent failed to provide a certificate of completion needed to document an eight (8) hour self-study course listed on the "2006 Report of CPE for CPAs." Based on the lack of documentation to support his completion of this course, Respondent's CPE hours were reduced by eight (8) hours which caused Respondent to be two (2) hours short of the forty (40) CPE hours required for renewal.

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

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

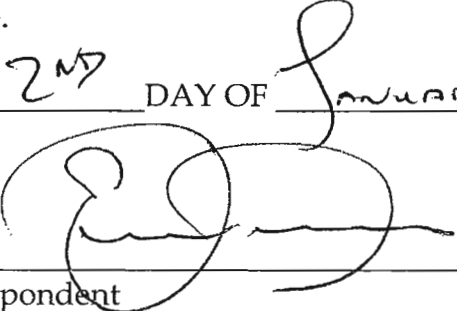
1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's conduct as set out above constitutes 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 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 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 reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. Forty-two (42) 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.

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six 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 2ND DAY OF January, 2008.



Respondent

APPROVED BY THE BOARD THIS THE 16 DAY OF February, 2008.

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:
J. Daniel Davidson and
J. Daniel Davidson & Sons
Respondents

NOTICE OF APPARENT VIOLATION
AND DEMAND TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENTS:

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. §93-3 "It shall be unlawful for any person who has not received a certificate of qualification admitting him 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, pursuant to N.C.G.S. §93-4 "It shall be unlawful for any firm, copartnership, or association to assume or use the title of certified public accountant, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the members of such firm, copartnership or association have been admitted to practice as certified public accountants, unless each of the members of such firm, copartnership or association first shall have received a certificate of qualification from the State Board of Certified Public Accountant Examiners admitting him to practice as a certified public accountant; provided, however, that the Board may exempt those persons who do not actually practice in or reside in the State of North Carolina from registering and receiving a certificate of qualifications under this section."

WHEREAS, pursuant to N.C.G.S. §93-5 "It shall be unlawful for any corporation to assume or use the title of certified public accountant or to use any words, letters, abbreviations, symbols or other means of identification to indicate that such corporation has received a certificate of qualification from the State Board of Certified Public Accountant Examiners admitting it to practice as a certified public accountant."

WHEREAS, pursuant to N.C.G.S. §93-6 "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice;" and,

WHEREAS, Respondent J. Daniel Davidson (hereinafter "Respondent Davidson") is not currently licensed or otherwise authorized by the Board as a certified public accountant in North Carolina and J. Daniel Davidson & Sons (hereinafter "Respondent Davidson & Sons") is not currently registered by the Board as certified public accounting firm in North Carolina; and,

WHEREAS, Respondent Davidson and Respondent Davidson & Sons allowed their names to appear in advertisements in the Raleigh News & Observer and on the Triangle.com "Marketplace" website, as well as in the Raleigh Chamber of Commerce "Member/Business Directory" and which identify them as a "CPA" or "Certified Public Accountant" or a "Certified Public Accounting" firm, thereby conveying the impression that they are authorized to engage in the public practice of accountancy, using a title other than 'accountant' when, in fact, they are 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. §93-3, 93-4, 93-5, and 93-6.

THEREFORE, Respondent Davidson and Respondent Davidson & Sons are hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that they immediately cease and desist from offering or rendering public accounting services of any kind in North Carolina unless and until Respondent Davidson has been licensed as a CPA by the Board and Respondent Davidson & Sons has been registered as a CPA firm by the Board.

North Carolina State Board of Certified Public Accountant Examiners

BY: Robert N. Brooks DATE: January 4, 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.

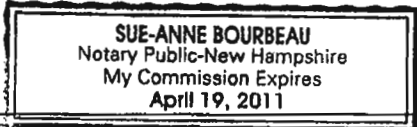
Consented to: [Signature]
BY: J. Daniel Davidson DATE: 1/29/09

Consented to:
J. Daniel Davidson & Sons
BY: [Signature] DATE: 1/29/09
Authorized Signature
New Hampshire State
Merrimack County

Sworn to (or affirmed) and subscribed before me this day by J. Daniel Davidson
and _____ (representative of J. Daniel Davidson & Sons). [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 _____]

[Signature]
Notary Public Signature
SUE-ANNE BOURBEAU
Notary Public Printed Name
January 29, 2009
Date

INK NOTARIAL SEAL*



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 #: C20085877

IN THE MATTER OF:
James Kar, #29579
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 February 16, 2009, 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 had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was not 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 (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.
8. From July of 1990 through May of 2002, Respondent was duly licensed as a CPA in the State of Oregon. In May of 2002, Respondent signed and

accepted a Consent Order in which he consented to the revocation of his Oregon license based on his agreement to plead guilty to a felony. (Exhibit 1)

9. After being arrested and charged with the above described felony, and prior to signing the Consent Order with the Oregon Board of Accountancy, Respondent submitted, in April of 2002, an application to the North Carolina State Board of CPA Examiners (NC Board) for a reciprocal license based on his Oregon license.
10. On said North Carolina license application, Respondent failed to affirmatively respond to the Moral Character Data request, "Have you been charged, arrested, convicted, found guilty of, or pleaded *nolo contendere* to any criminal offense?"
11. Despite being under investigation by the Oregon Board of Accountancy, on said North Carolina license application, Respondent failed to affirmatively respond to the Moral Character Data request, "Have you been investigated, charged or disciplined or are currently under investigation by a governing or licensing board or by a state or federal agency?".
12. During the pendency of his licensure application, Respondent failed to inform the NC Board of his felony conviction in Oregon or of the Oregon Board of Accountancy's revocation of his Oregon license.
13. In reliance upon Respondent's representations that he had not been arrested, charged, convicted, or subject to the Oregon Board's investigation and revocation, the NC Board granted Respondent a North Carolina license in July of 2002.
14. Beginning with his July 1, 2003, - June 30, 2004, through his July 1, 2008, - June 30, 2009, annual license renewals, Respondent failed to inform the Board of any charges or convictions against him, any investigation of his actions, or any revocation of his license.

CONCLUSIONS OF LAW

1. Respondent's felony conviction and failures to inform the NC Board of his Oregon arrest and felony conviction represent violations of NCGS 93-12 (9)a, b, and d, and 21 NCAC 8F .0502, 8N .0203, .0204, and .0207.

Board Order - 3
James Kar

2. Respondent's revocation of his Oregon license and failures to inform the NC Board of the investigation and revocation of his license represent violations of NCGS 93-12 (9)c and e, and 21 NCAC 8F .0502, 8N .0202 (a), .0202 (b)(3), and .0204.

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

1. The Certified Public Accountant certificate issued to Respondent, James Kar, is hereby permanently revoked.

This the 16th day of February 2009.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

Atthya Winstead