PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
March 22, 2007
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Leonard W. Jones, CPA, President (via telephone); Arthur M. Winstead, Jr., CPA, Vice President; Jordan C. Harris, Jr., Secretary-Treasurer; Norwood G. Clark, Jr., CPA; Tyrone Y. Cox, CPA; Thurman L. Gause; and Michael C. Jordan, 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 M. Jackson Nichols, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; and David L. Hooker, NCSA.

CALL TO ORDER: Vice President Winstead called the meeting to order at 1:06 p.m.

MINUTES: The minutes of the February 19, 2007, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The February 2007 financial statements were accepted as submitted.

ELECTION OF 2007-2008 OFFICERS: Mr. Cox moved and Mr. Clark seconded the nomination of Arthur M. Winstead, Jr., CPA, for President. The motion passed by acclamation. Mr. Harris moved and Mr. Jordan seconded the nomination of Michael C. Jordan, CPA, for Vice President. Mr. Clark moved and Mr. Cox seconded the nomination of Tyrone Y. Cox, CPA, for Vice President. Mr. Jordan was elected by four (4) affirmative votes. Mr. Jordan moved and Mr. Gause seconded the nomination of Jordan C. Harris for Secretary-Treasurer. The motion passed by acclamation.

LEGISLATIVE AND RULE-MAKING ITEMS: The Board reviewed the status of H519 and S777 regarding the Board and NCGS 93-13.


Messrs. Harris and Gause reported on the NASBA CPE Conference held in Las Vegas, NV, March 12-14, 2007.

The Executive Director reported on the NASBA Executive Directors Conference held in Las Vegas, NV, March 11-14, 2007.
The Board reviewed the information from the AICPA Board of Examiners regarding the “paste” issue. Messrs. Clark and Jordan moved to request that the AICPA BOE rescore those North Carolina candidates with paste issues in Q2, Q3, and Q4 windows of 2006 and if warranted, additional quarters. Motion passed.

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

200602-012 – Approve a Notice of Hearing for Lynn A. Sylvester for May 23, 2007, at 10:00 a.m.

Conditional License Status and Civil Penalty – Pursuant to 21 NCAC 08G .0406(b)(2) and by Board Order, the following licensees’ certificates were placed on conditional status for one year and each licensee was assessed a $250 civil penalty:

Elizabeth M. Atkins, #12343
Donna M. Blackman, #21271
Thomas H. Cockerline, #25787
Kimberly J. Council, #16861
Michael M. Cummings, #16339
David A. Dugan, #11774
Larry D. Gragg, #25179
Thomas E. Hinton, Sr., #23037
Hugh G. Horton, #15189
Michael V. Joyner, #10960
Kimberly F. Laird, #27368

Rhonda L.C. Lowman, #22736
Patrick R. McNair, #16648
Brian S. Page, #23269
Donna L. Passal, #16585
Donald R. Senior, #17135
Kathy B. Smith, #30554
Phillip A. Sorrell, #20799
Candace S. M. Tobin, #13757
Hugh W. Toland, Jr., #2138
Thomas H. Weir, #19913

(Appendix I)

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

Transfer of Grades Applications - The following were approved:

Steven James Bagley
Gary Fung

Anthony J. Scott
Joseph Francis Trepanier III

Original Certificate Applications - The following were approved:

Alex Charles Anderson
Steven James Bagley
Byron Scott Bailey Jr.
Alisha R. Blackmon
Heidi Samantha Braswell
Elizabeth Prunka Breen
Jackie Roberts Casey
Wanda Gayle Watson Casteel
Nichole Michelle Cayton

Joshua Evan Chertoff
Matthew Taylor Clark
Kiley Nicole Crawford
Nathan Joel Diering
Charles T. Elks
Christopher Kevin Eller
Gary Fung
Parul Garg
Robin Poston Growley
Kristen Yvonne Hayes
Jaime Anne Henderson
Midge Hermanns
Brandi Dawn Hooven
Carl A. Howes Jr.
Jennifer Lake Jenson
Holly Christine Jones
William Scott Jones
James Donald Kelley
Heather Elizabeth Kephart
David Edward Kuriger II
Danna J. Layne
Kristin Camp Marks
Wesley Henry Leo-Paul McLeod
Sarah Melissa Minton
Ashley Cha Moran
Jessica Breeden Moran
Stephanie Ann Kale Morris
Amanda Joy Morrison
Anthony Ryan Newton
David Jacob Otterson
Andrew Williams Preston
Jason Brett Ralls
Alisa Carolina Rials
Blake Allen Schell
Anthony J. Scott
Brett Elliott Shadoin
Lianfen She
Lauren Sloop Smith
Matthew Robert Stuart
Joseph Francis Trepanier III
Andrew Joseph Twardzik
Marjorie McDonald Tyler
Elizabeth Carol Wade
Shi Wang
Angela E. Weitzel
Bailey Munford Williams
Michelle Yvonne Wyatt
Ryan Hunter York
Anne Marie Ziegelmeier

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

N. Dennis Alexander
Angela Dawn Anthos
Lesa Blackbourne Barnobi
Irvin Harris Bisnov
Charles H. Brandon
Ann Graham Broad
Kevin Ross Carn
Mark Castaneda
Irene Alycia DeZwaan
Christa Marie Dunn
Philip H. Friedland
Erica Nicole Glenn
Matthew B. Gozycki
Sara Elizabeth Ideran
Jaman L. Kim
Lewis J. King
Minde Whitaker King
Gregory Lyle McDowell
Paul Joseph Monaghan
Grady Lee Peeler III
Kristin Mary Roble
James Schlossberg
Lewis Blake Smyth
Hong Zhang

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

Anthony J. Pugliese T4070
Jane Alison Wilkinson T4071
Erica Leigh Knuth T4072
Robert L. Hughes T4073
Debra K. Goldberg T4074
Sarah Ann Almeida T4075
Laurie Allen Johnson T4076
Debora C. Fikes T4077
Anpu Rajaratnam T4078
Robin Hunt T4079
Annmarie Reilley Gugle T4080
Jeanne Marie Crowfoot T4081
C. Diane Tedder T4082
April Christine Baker T4083
Dale Andrew Whetstone T4084
Erica Porter T4085
Ashlie Marie Simecek T4086
Larry L. Kramer T4087
Arthur E. Tilley T4088
Jonathan M. Gross T4108
Larry S. Stolzenburg T4109
Patrick J. Coleman T4110
Regina Rebecca Underwood T4111
Michael Siciliano T4112
Nigel Stuart Bearman T4113
Susan Michelle Yanka T4114
Jerry W. Hawkins Sr. T4115
Jennifer B. Deutsch T4116
Michelle E. Severini T4117
Walter George Thomason T4118
Steven Wayne Harris T4119
Marla R. Michaels T4120
Christine Mei-Ting Tsui T4121
Julie-Anne Moretti T4122
Letta Ojumu T4123
Linda Mae Townsend T4124
Joshua C. Dykema T4125
Jason P. Albano T4126

Reinstatements - The following were approved:

Brian Wade Boswell #25552
Thomas Mann Brantley #11013
Jessica Leigh Flynn #29316

Reissuance of New Certificate - An application for reissuance of new certificate submitted by Russell Alan Clemmer (#28519) was approved.

Reissuance of New Certificate - An application for reissuance of new certificate and consent agreement submitted by Sean Michael Doyle (#30419) was approved.

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

Debbie K. Goldberg, CPA, P.A.
Larry R. Haas, Jr., CPA PLLC
Keiter, Stephens, Hurst, Gary & Shreaves A Professional Corporation
Elton C. Parker, Jr. CPA PLLC
Anpu Rajaratnam P.C.

Sherri Rose CPA, PLLC
L. BLAKE SMYTH Certified Public Accountant, PLLC
CD Tedder, PLLC Certified Public Accountant

Reclassifications - The Committee approved the request for retired status submitted by Jesse Henry Byrd Jr. (#2728) because he is completely retired and does not receive any earned compensation for current personal services in any job whatsoever.

CPE Matters - Staff approved the following CPE Sponsor. The Committee ratified staff approval:

Martin Starnes & Associates, CPAs, P.A. Hickory, NC
Extension Requests - The Committee approved the following individuals for extension for completion of CPE until the dates noted:

Roger V. Edwards #12430 – 6/30/07  Paula Lassiter Ricard #21979 – 6/30/07

The following extension requests were disapproved:

Julia Elizabeth Black #31218  Charlena Raye Spence #25608

Conditional Licenses - Staff has recommended approval of the requests to rescind the conditional licenses awarded to the individuals on listed below. The Committee approved staff recommendation:

Jesse William Massengill #2132  LuAnn Tucker #19450

Firm Renewal and Peer Review Matters - The firms listed below submitted a renewal or termination notice less than 60 days after the deadline. A conditional license until March 22, 2008, is applicable for all firm owners pursuant to 21 NCAC 8J .0111(1). The Committee approved staff recommendation:

Antoine D. Beck CPA #27664  TED L. PERRELLA, CPA, P.A.
Peter Ciccone & Company  Theodore Louis Perrella #30425
    Peter J. Ciccone #21767
Jeanne C. Flowers CPA #18011  Lee E. Sanders CPA #9016
S. DEAN JOHNSON, CPA, P.A.  JOHN C. SMITH, JR & COMPANY CPAs
    Steven Dean Johnson # 31347
Richard E. Martin CPA #12938  John Cameron Smith #10161
Tracy D. McEntire CPA #20217  Walthall, Drake & Wallace LLP

The firm listed below submitted a late firm renewal for the second year in a row. Staff recommended referral to the Professional Standards Committee. The Committee approved staff recommendation:

Erwin & Erwin CPAs  Daniel B. Holben #N154
    David Patrick Erwin #15409
Jeanne B. Erwin #16507

Staff received and recommended approval of the requests to rescind the firm conditional licenses awarded to the firm owner listed below. The Committee approved staff recommendation:

Michelle Riddick Sawyer CPA P.C.
    Michelle Riddick Sawyer #18636
Examinations - The Committee reviewed and approved the following staff-approved applicants to sit for the Uniform CPA Examination:

Andrea Alexander
John Alexander
Frank Ambrosio
Jeanette Atkins
Jamie Baker
Candice Balloue
Angela Barnes
Christy Beck
Charles Biney
Lee Blackmon
Keisha Booker
Nathaniel Branscomb
Jaime Brown
Dawn Brunet
Brian Bunn
Darlene Burgess
Amy Butler
Jonathan Cadwell
Sabrina Caudill
Simion Cerchez
Michelle Cerrone
Wei Chen
Jung Eun Cho
Christina Cook
Robert Crawford
Michael Cutler
Cedric Davis
Patrick Decareaux
Daniel DiNicola
Nhung Do
Elizabeth Ellis
Glenn Floyd
Alexia Forte
Amanda Furr
Justin Gach
Alexander Geranmayeh
Tieneke Geurts
Wesley Glover
Lisa Goerke
Humberto Gonzalez
Mary Greer
Caleb Griffith
Cory Habicht
Jennifer Harold
Melissa Harris
Christopher Holland
Amy Howard
Lauren Humphries
Kelly Irwin
James Johnson
Myra Johnson
James Jones
Jessica Kershner
Leah Kimbrell
Laura Kinney
Adrienne Kruse
Rahila Kuhn
Justin Lassiter
Jonathan LeFave
Ashley Little
Paige Littlejohn
Stefan Locklair
Kristen Maier
Jennifer Massengill
Kaoru Matsumiya
Kevin McClure
Melissa McGehee
Joy McKoy
Christopher McLawhorn
Natalie McPeters
Scott Mears
Ronak Mehta
Brian Messer
Cynthia Miller
Paweenin Mongkolsirikiet
Laura Moore
Jennifer Morgan
Charles Morris
Shirley Morton
Elizabeth Mower
Tonisha Mozelle
Benjamin Murdock
Lisa Nelson
Audrea Norris
Laura O'Grady
Elana O'Neill
Harvey Ogden
Sabrina Parris
Richard Parrish
Amanda Patty
Leshawn Peckham
Tania Peon
Joseph Philpott
Benjamin Pratt
Thomas Quillen
Janie Robbins
Amanda Robinson
Jason Roland
Angela Sanchez-Fuentes
Matthew Seale
Steve Shelton
Crystal Skillman
Roger Slagle
Laura Smallwood
Zackery Snyder
Christopher Stanley
Clinton Stanley

Miriam Stuart
Barbara Summitt
Samantha Swedenberg
Katina Townsend
Meredith Tuttle
Lindsey Wallace
Sunny Ward
Matthew Watts
William "Whaley, III"
Sonya White
Bradley Whitley
Laura Wiggins
Dwayne Wilcoxen
Elizabeth Williams
Ja'Kim Williams
Jan Winnek
Heather Wyant
Jie Xiao
Jiejing Xu
Daniel Yarborough
Thomas Yonchak
Karlotta Young
Zi Zhuang

Request for Course Approval - Staff reviewed and recommended disapproval regarding a hypothetical situation. An applicant requested course approval to use PSYC 400, Undergraduate Thesis in Psychology, towards the Communications concentration as part of the 150-semester hour requirement for certification. Messrs. Harris and Clark moved to deny PSYC 400, Undergraduate Thesis in Psychology, to count towards the Communications concentration for certification. Motion passed with five (5) affirmative and zero (0) negative votes.

ADJOURNMENT: Messrs. Harris and Gause moved to adjourn the meeting at 3:07 p.m. Motion passed.

Respectfully submitted:

Attested to by:

Robert N. Brooks
Executive Director

Arthur M. Winstead, Jr., CPA
President
IN THE MATTER OF:
Hugh James Toland, Jr., #2138

ORDER

THIS CAUSE coming before the Board on March 22, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Hugh James Toland, Jr. (hereinafter “Mr. Toland”), 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.

2. Mr. Toland’s certificate had been previously placed on conditional status in 2005 for failure to complete the Continuing Professional Education (CPE) requirement for 2004.

3. Mr. Toland failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

4. Mr. Toland subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

CONCLUSIONS OF LAW

1. Mr. Toland’s second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Toland shall pay a two hundred fifty ($250.00) civil penalty.

2. Mr. Toland’s certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 22nd day of March, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]

President
NORTH CAROLINA
BEFORE THE NORTH CAROLINA STATE BOARD OF
WAKE COUNTY  CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007412

IN THE MATTER OF:
Michael Verlon Joyner, #10960
Respondent

ORDER

THIS CAUSE coming before the Board on March 22, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Michael Verlon Joyner (hereinafter “Mr. Joyner”) 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.

2. Mr. Joyner’s certificate had been previously placed on conditional status in 2002 for failure to complete the Continuing Professional Education (CPE) requirement for 2001.

3. Mr. Joyner failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(c).

4. Mr. Joyner subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

CONCLUSIONS OF LAW

1. Mr. Joyner’s second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Joyner shall pay a two hundred fifty ($250.00) civil penalty.

2. Mr. Joyner’s certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 22nd day of March, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President
NORTH CAROLINA
BEFORE THE NORTH CAROLINA STATE BOARD OF
WAKE COUNTY CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007413

IN THE MATTER OF:
PATRICK ROWE MCNAIR, # 16648

ORDER

THIS CAUSE coming before the Board on March 22, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Patrick Rowe McNair (hereinafter “Mr. McNair”) 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.
2. Mr. McNair’s certificate had been previously placed on conditional status in 2005 for failure to complete the Continuing Professional Education (CPE) requirement for 2004.
3. Mr. McNair failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. McNair subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

CONCLUSIONS OF LAW

1. Mr. McNair’s second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. McNair shall pay a two hundred fifty ($250.00) civil penalty.
2. Mr. McNair’s certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 22nd day of March, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: ____________________________
President
IN THE MATTER OF:
Donald R. Senior, # 17135

ORDER

THIS CAUSE coming before the Board on March 22, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Donald R. Senior (hereinafter "Mr. Senior") 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.

2. Mr. Senior's certificate had been previously placed on conditional status in 2002 for failure to complete the Continuing Professional Education (CPE) requirement for 2001.

3. Mr. Senior failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

4. Mr. Senior subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

CONCLUSIONS OF LAW

1. Mr. Senior's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Senior shall pay a two hundred fifty ($250.00) civil penalty.

2. Mr. Senior's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 22nd day of March, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President
NORTH CAROLINA  
BEFORE THE NORTH CAROLINA STATE BOARD OF 
WAKE COUNTY  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS 
CASE #: C2007423

IN THE MATTER OF:  
Larry D. Gragg, #25179

ORDER

THIS CAUSE coming before the Board on March 22, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Larry D. Gragg (hereinafter "Mr. Gragg") 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.

2. Mr. Gragg’s certificate had been previously placed on conditional status in 2002 for failure to complete the Continuing Professional Education (CPE) requirement for 2001.

3. Mr. Gragg failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12(8b) and 21 NCAC 8G .0401(e).

4. Mr. Gragg subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

CONCLUSIONS OF LAW

1. Mr. Gragg’s second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12(8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Gragg shall pay a two hundred fifty dollar ($250.00) civil penalty.

2. Mr. Gragg’s certificate shall be placed on conditional status for one (1) year from the date this Order is approved.

This the 22nd day of March, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED 
PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President
IN THE MATTER OF:
Elizabeth Marshall Atkins, # 12343

ORDER

THIS CAUSE coming before the Board on March 22, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Elizabeth M. Atkins (hereinafter “Ms. Atkins”) 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.

2. Ms. Atkins’ certificate had been previously placed on conditional status in 2004 for failure to complete the Continuing Professional Education (CPE) requirement for 2003.

3. Ms. Atkins failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12(8b) and 21 NCAC 8G .0401(e).

4. Ms. Atkins subsequently notified the Board that her CPE was completed after the applicable deadline but before July 1, 2006.

CONCLUSIONS OF LAW

1. Ms. Atkins’ second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12(8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Atkins shall pay a two hundred fifty dollar ($250.00) civil penalty.
2. Ms. Atkins’ certificate shall be placed on conditional status for one (1) year from the date this Order is approved.

This the 22nd day of March, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President
IN THE MATTER OF:
Kathy Brooks Smith, # 30554

ORDER

THIS CAUSE coming before the Board on March 22, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Kathy Brooks Smith (hereinafter “Ms. Smith”) 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.

2. Ms. Smith’s certificate had been previously placed on conditional status in 2005 for failure to complete the Continuing Professional Education (CPE) requirement for 2004.

3. Ms. Smith failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12(8b) and 21 NCAC 8G .0401(e).

4. Ms. Smith subsequently notified the Board that her CPE was completed after the applicable deadline but before July 1, 2006.

CONCLUSIONS OF LAW

1. Ms. Smith’s second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12(8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Smith shall pay a two hundred fifty dollar ($250.00) civil penalty.

2. Ms. Smith’s certificate shall be placed on conditional status for one (1) year from the date this Order is approved.

This the 22nd day of March, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President
NORTH CAROLINA
BEFORE THE NORTH CAROLINA STATE BOARD OF
WAKE COUNTY CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007431

IN THE MATTER OF:
Kimberly E. Laird, # 27368

ORDER

THIS CAUSE coming before the Board on March 22, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Kimberly E. Laird (hereinafter “Ms. Laird”) 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.

2. Ms. Laird’s certificate had been previously placed on conditional status in 2003 for failure to complete the Continuing Professional Education (CPE) requirement for 2002.

3. Ms. Laird failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12(8b) and 21 NCAC 8G .0401(e).

4. Ms. Laird subsequently notified the Board that her CPE was completed after the applicable deadline but before July 1, 2006.

CONCLUSIONS OF LAW

1. Ms. Laird’s second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12(8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Laird shall pay a two hundred fifty dollar ($250.00) civil penalty.
2. Ms. Laird’s certificate shall be placed on conditional status for one (1) year from the date this Order is approved.

This the 22nd day of March, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: President

[Signature]
IN THE MATTER OF:
Thomas H. Cockerline, # 25787

ORDER

THIS CAUSE coming before the Board on March 22, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Thomas H. Cockerline (hereinafter “Mr. Cockerline”) 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.
2. Mr. Cockerline’s certificate had been previously placed on conditional status in 2003 for failure to complete the Continuing Professional Education (CPE) requirement for 2002.
3. Mr. Cockerline failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12(8b) and 21 NCAC 8G .0401(e).
4. Mr. Cockerline subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

CONCLUSIONS OF LAW

1. Mr. Cockerline’s second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12(8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Cockerline shall pay a two hundred fifty dollar ($250.00) civil penalty.
2. Mr. Cockerline’s certificate shall be placed on conditional status for one (1) year from the date this Order is approved.

This the 22nd day of March, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President
IN THE MATTER OF:
Thomas E. Hinton, Sr., #23037

ORDER

THIS CAUSE coming before the Board on March 22, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Thomas E. Hinton, Sr. (hereinafter “Mr. Hinton”), 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.

2. Mr. Hinton’s certificate had been previously placed on conditional status in 2003 for failure to complete the Continuing Professional Education (CPE) requirement for 2002.

3. Mr. Hinton failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12(8b) and 21 NCAC 8G .0401(e).

4. Mr. Hinton subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

CONCLUSIONS OF LAW

1. Mr. Hinton’s second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12(8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Hinton shall pay a two hundred fifty dollar ($250.00) civil penalty.

2. Mr. Hinton’s certificate shall be placed on conditional status for one (1) year from the date this Order is approved.

This the _22nd_ day of _March, 2007_.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY:  
President
NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Rhonda Lee Cobb Lowman, # 22736

ORDER

THIS CAUSE coming before the Board on March 22, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Rhonda Lee Cobb Lowman (hereinafter "Ms. Lowman") 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.

2. Ms. Lowman's certificate had been previously placed on conditional status in 2004 for failure to complete the Continuing Professional Education (CPE) requirement for 2003.

3. Ms. Lowman failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12(8b) and 21 NCAC 8G .0401(e).

4. Ms. Lowman subsequently notified the Board that her CPE was completed after the applicable deadline but before July 1, 2006.

CONCLUSIONS OF LAW

1. Ms. Lowman's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12(8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Lowman shall pay a two hundred fifty dollar ($250.00) civil penalty.
2. Ms. Lowman's certificate shall be placed on conditional status for one (1) year from the date this Order is approved.

This the 22nd day of March, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President
IN THE MATTER OF:
Donna M. Blackman, # 21271

ORDER

THIS CAUSE coming before the Board on March 22, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Donna M. Blackman (hereinafter “Ms. Blackman”) 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.

2. Ms. Blackman’s certificate had been previously placed on conditional status in 2002 for failure to complete the Continuing Professional Education (CPE) requirement for 2001.

3. Ms. Blackman failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12(8b) and 21 NCAC 8G .0401(e).

4. Ms. Blackman subsequently notified the Board that her CPE was completed after the applicable deadline but before July 1, 2006.

CONCLUSIONS OF LAW

1. Ms. Blackman’s second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12(8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Blackman shall pay a two hundred fifty dollar ($250.00) civil penalty.

2. Ms. Blackman’s certificate shall be placed on conditional status for one (1) year from the date this Order is approved.

This the ___22nd___ day of ___March, 2007___.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]

President
NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Philip Adams Sorrell, # 20799

ORDER

THIS CAUSE coming before the Board on March 22, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Phillip Adams Sorrell (hereinafter “Mr. Sorrell”) 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.
2. Mr. Sorrell’s certificate had been previously placed on conditional status in 2002 for failure to complete the Continuing Professional Education (CPE) requirement for 2001.
3. Mr. Sorrell failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12(8b) and 21 NCAC 8G .0401(e).
4. Mr. Sorrell subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

CONCLUSIONS OF LAW

1. Mr. Sorrell’s second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12(8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Sorrell shall pay a two hundred fifty dollar ($250.00) civil penalty.
2. Mr. Sorrell’s certificate shall be placed on conditional status for one (1) year from the date this Order is approved.

This the 22nd day of March, 2007

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President
NORTH CAROLINA  
BEFORE THE NORTH CAROLINA STATE BOARD OF 
WAKE COUNTY  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS 
CASE #: C2007438

IN THE MATTER OF:  
Brian Scott Page, #23269  

ORDER

THIS CAUSE coming before the Board on March 22, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Brian Scott Page (hereinafter “Mr. Page”) 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.
2. Mr. Page’s certificate had been previously placed on conditional status in 2002 for failure to complete the Continuing Professional Education (CPE) requirement for 2001.
3. Mr. Page failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Page subsequently notified the Board that his CPE was completed after the applicable deadline but before June 30, 2006.

CONCLUSIONS OF LAW

1. Mr. Page’s second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Page shall pay a two hundred fifty ($250.00) civil penalty.
2. Mr. Page’s certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 22nd day of March, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY:  
President  

[Signature]
IN THE MATTER OF:
Candace Sandra Macomber Tobin, #13757

ORDER

THIS CAUSE coming before the Board on March 22, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Candace Sandra Macomber Tobin (hereinafter “Ms. Tobin”) 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.
2. Ms. Tobin’s certificate had been previously placed on conditional status in 2002 for failure to complete the Continuing Professional Education (CPE) requirement for 2001.
3. Ms. Tobin failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Tobin subsequently notified the Board that her CPE was completed after the applicable deadline but before July 1, 2006.

CONCLUSIONS OF LAW

1. Ms. Tobin’s second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Tobin shall pay a two hundred fifty ($250.00) civil penalty.
2. Ms. Tobin’s certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 22nd day of March, 2007

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY:   
President
IN THE MATTER OF:
David Alan Dugan, #11774

ORDER

THIS CAUSE coming before the Board on March 22, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. David Alan Dugan (hereinafter “Mr. Dugan”) 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.

2. Mr. Dugan’s certificate had been previously placed on conditional status in 2004 for failure to complete the Continuing Professional Education (CPE) requirement for 2003.

3. Mr. Dugan failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

4. Mr. Dugan subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

CONCLUSIONS OF LAW

1. Mr. Dugan’s second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Dugan shall pay a two hundred fifty ($250.00) civil penalty.
2. Mr. Dugan’s certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 22nd day of March, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President
IN THE MATTER OF:
Hugh Glenn Horton, #15189

ORDER

THIS CAUSE coming before the Board on March 22, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Hugh Glenn Horton (hereinafter “Mr. Horton”) 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.

2. Mr. Horton’s certificate had been previously placed on conditional status in 2005 for failure to complete the Continuing Professional Education (CPE) requirement for 2004.

3. Mr. Horton failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G.0401(e).

4. Mr. Horton subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

CONCLUSIONS OF LAW

1. Mr. Horton’s second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G.0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Horton shall pay a two hundred fifty ($250.00) civil penalty.

2. Mr. Horton’s certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 22nd day of March, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: President

[Signature]
IN THE MATTER OF:
Michael Maclay Cummings, #16339

THIS CAUSE coming before the Board on March 22, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Michael Maclay Cummings (hereinafter “Mr. Cummings”) 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.
2. Mr. Cummings’ certificate had been previously placed on conditional status in 2004 for failure to complete the Continuing Professional Education (CPE) requirement for 2003.
3. Mr. Cummings failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(c).
4. Mr. Cummings subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

CONCLUSIONS OF LAW

1. Mr. Cummings’ second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Cummings shall pay a two hundred fifty ($250.00) civil penalty.
2. Mr. Cummings’ certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 22nd day of March, 2007.

BY: [Signature]
President
IN THE MATTER OF:
Donna Lee Passal, #16585

THIS CAUSE coming before the Board on March 22, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Donna Lee Passal (hereinafter “Ms. Passal”) 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.

2. Ms. Passal’s certificate had been previously placed on conditional status in 2002 for failure to complete the Continuing Professional Education (CPE) requirement for 2001.

3. Ms. Passal failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

4. Ms. Passal subsequently notified the Board that her CPE was completed after the applicable deadline but before July 1, 2006.

CONCLUSIONS OF LAW

1. Ms. Passal’s second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Passal shall pay a two hundred fifty ($250.00) civil penalty.
2. Ms. Passal’s certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 22nd day of March, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
BY:  
President
IN THE MATTER OF:
Thomas Henry Weir, #19913

ORDER

THIS CAUSE coming before the Board on March 22, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Thomas Henry Weir (hereinafter “Mr. Weir”) 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.

2. Mr. Weir’s certificate had been previously placed on conditional status in 2005 for failure to complete the Continuing Professional Education (CPE) requirement for 2004.

3. Mr. Weir failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

4. Mr. Weir subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

CONCLUSIONS OF LAW

1. Mr. Weir’s second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Weir shall pay a two hundred fifty ($250.00) civil penalty.
2. Mr. Weir’s certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 22nd day of March, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President
IN THE MATTER OF:
Kimberly Jo Council, #16861

ORDER

THIS CAUSE coming before the Board on March 22, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Kimberly Jo Council (hereinafter “Ms. Council”) 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.
2. Ms. Council’s certificate had been previously placed on conditional status in 2003 for failure to complete the Continuing Professional Education (CPE) requirement for 2002.
3. Ms. Council failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Council subsequently notified the Board that her CPE was completed after the applicable deadline but before July 1, 2006.

CONCLUSIONS OF LAW

1. Ms. Council’s second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Council shall pay a two hundred fifty ($250.00) civil penalty.
2. Ms. Council’s certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 22nd day of March, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President