

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

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**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.

**NATIONAL ORGANIZATION ITEMS:** Messrs. Jordan and Harris moved to approve the response to the GASB Exposure Draft on the Proposed Statement of Accounting and Financial Reporting for Intangible Assets. Motion passed.

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 E. 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 Outterson  
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 Ziegelmeyer

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

N. Dennis Alexander  
Angela Dawn Anthos  
Lesia 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

Brian David Kurtz #19765  
Dee Green Leslie #17668  
Donald Kenneth Murphy #24293

**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

Peter Ciccone & Company

Peter J. Ciccone #21767

Jeanne C. Flowers CPA #18011

S. DEAN JOHNSON, CPA, P.A.

Steven Dean Johnson # 31347

Richard E. Martin CPA #12938

Tracy D. McEntire CPA #20217

TED L. PERRELLA, CPA, P.A.

Theodore Louis Perrella #30425

Lee E. Sanders CPA #9016

JOHN C. SMITH, JR & COMPANY CPAs

John Cameron Smith#10161

Walthall, Drake & Wallace LLP

Daniel B. Holben #N154

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

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

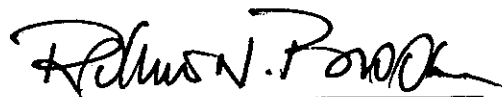
Miriam Stuart  
Barbara Summitt  
Samantha Swedenberg  
Katina Townsend  
Meredith Tuttle  
Lindsey Wallace  
Sunny Ward  
Matthew Watts  
William "Whaley, III"  
Sonya White  
Bradley Whitley  
Laura Wiggins  
Dwayne Wilcoxon  
Elizabeth Williams  
Ja'Kim Williams  
Jan Winnek  
Heather Wyant  
Jie 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.

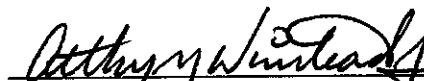
**ADJOURNMENT:** Messrs. Harris and Gause moved to adjourn the meeting at 3:07 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks  
Executive Director



Arthur M. Winstead, Jr., CPA  
President

**Appendix I**

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2007411

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.

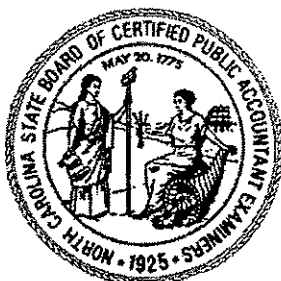
CONCLUSIONS OF LAW

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 22<sup>nd</sup> day of March, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

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

*Arthy W. Winstead*



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
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(e).
4. Mr. Joyner subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

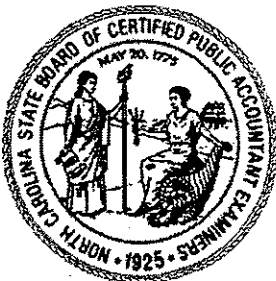
CONCLUSIONS OF LAW

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 22<sup>nd</sup> day of March, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: *Arthy W. Winstead*  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
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.

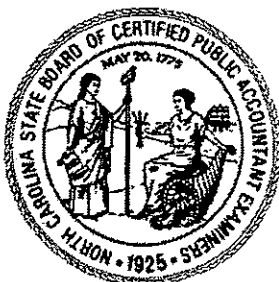
CONCLUSIONS OF LAW

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 22<sup>nd</sup> day of March, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: Arthy W. Winstead  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2007415

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.

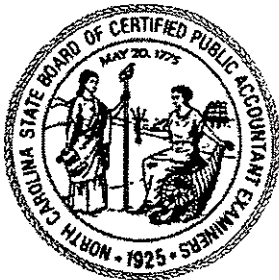
CONCLUSIONS OF LAW

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 22<sup>nd</sup> day of March, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: *Arthy M. Winstead*  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
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.

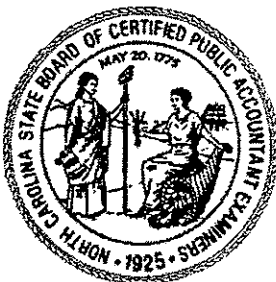
CONCLUSIONS OF LAW

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 22<sup>nd</sup> day of March, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: Anthony A. Whinstead  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2007425

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.

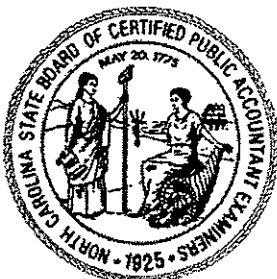
CONCLUSIONS OF LAW

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 22<sup>nd</sup> day of March, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: Atty Winstead  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2007430

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.

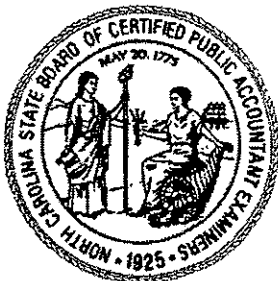
CONCLUSIONS OF LAW

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: *Arthy J. Winstead*  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
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.

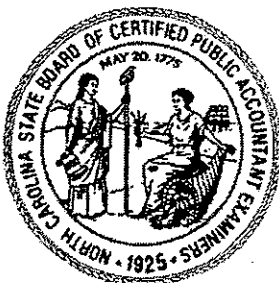
CONCLUSIONS OF LAW

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 22<sup>nd</sup> day of March, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

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

*Anthony W. Crisley*

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2007432

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.

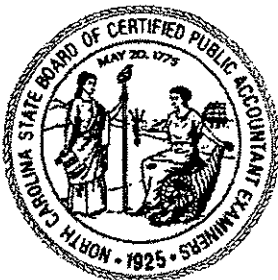
CONCLUSIONS OF LAW

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 22<sup>nd</sup> day of March, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: *Anthony W. Wintead*  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2007433

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.

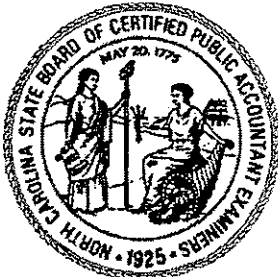
CONCLUSIONS OF LAW

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 22<sup>nd</sup> day of March, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: Bethy Winteady  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2007434

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.

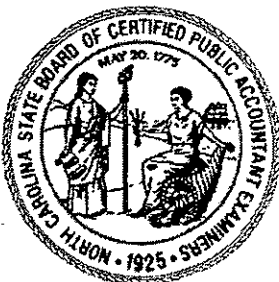
CONCLUSIONS OF LAW

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 22<sup>nd</sup> day of March, 2007 .



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: *Atty. Whitely*  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2007436

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 22<sup>nd</sup> day of March, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: Arthur W. Wintstead  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2007437

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.

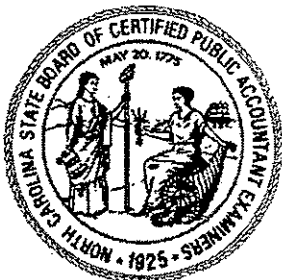
CONCLUSIONS OF LAW

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 22<sup>nd</sup> day of March, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: Arthur W. Whitfield  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
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.

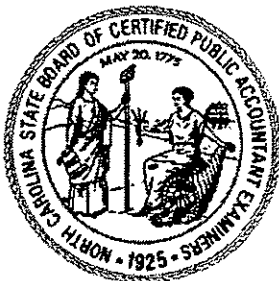
CONCLUSIONS OF LAW

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: Arthur Whistead  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2007458

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.

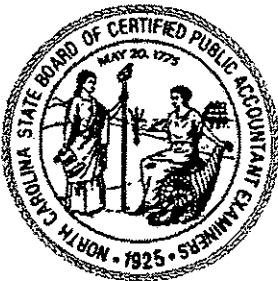
CONCLUSIONS OF LAW

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: Atthey W. Winstead  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2007459

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.

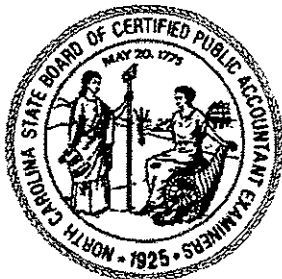
CONCLUSIONS OF LAW

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: Arthur W. Wintstead  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2007464

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.

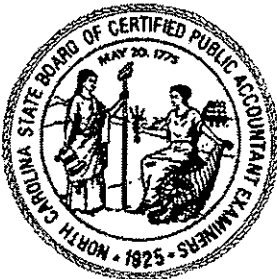
CONCLUSIONS OF LAW

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 22<sup>nd</sup> day of March, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: Arthur J. Whitfield  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2007466

IN THE MATTER OF:  
Michael Maclay Cummings, #16339

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

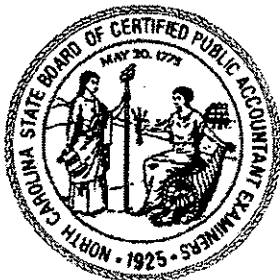
CONCLUSIONS OF LAW

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.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: *Arthur W. Winstead*  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2007468

IN THE MATTER OF:  
Donna Lee Passal, #16585

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 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.

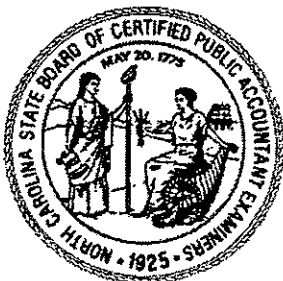
CONCLUSIONS OF LAW

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: Atty. General  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2007470

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.

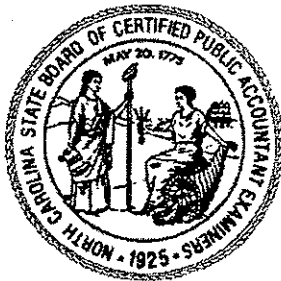
CONCLUSIONS OF LAW

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

*Rebecca M. Wintstead*

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2007471

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.

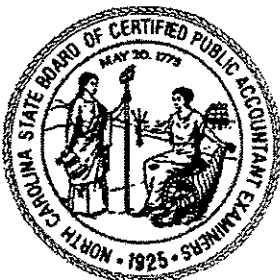
CONCLUSIONS OF LAW

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: *Cathy Whitteady*  
President