

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
March 25, 2009
1101 Oberlin Road
Raleigh, NC 27605

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

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; John R. Morgan, CPA, JD, Chair, NCACPA; Jeff Odom, CPA, Board Member, NCACPA; Curt Lee, Legislative Liaison, NCSA; and Suzanne Jolicoeur, AICPA.

CALL TO ORDER: President Winstead called the meeting to order at 1:02 p.m.

MINUTES: The minutes of the February 16, 2009, meeting were approved as submitted.

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

ELECTION OF 2009-2010 OFFICERS: Messrs. Winstead and Clark moved to nominate Michael C. Jordan, CPA, for President; Jeffrey T. Barber, CPA, for Vice President; and Maria T. Lynch, Esq., for Secretary-Treasurer. Motion passed with seven (7) affirmative and zero (0) negative votes.

LEGISLATIVE AND RULE-MAKING ITEMS: Senate Bill 647, "Amend CPA Laws/Practice Privileges," the mobility legislation from the Board and the NCACPA, has been introduced in the North Carolina General Assembly.

NATIONAL ORGANIZATION ITEMS: Messrs. Barber and Harris moved to nominate Walter C. Davenport, CPA, for NASBA Director-at-Large for 2009-2010. Motion passed.

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

C20085725 – Approve a Notice of Hearing for Cecelia A. Elkins for August 19, 2009, at 10:00 a.m.

C20085946-1 and C20085946-2 – Approve a Notice of Hearing for Aaron Kennedy and Aaron Kennedy, CPA, PA for August 19, 2009, at 10:00 a.m.

C20082016 – William A. Bostic - Approve the signed Consent Order (Appendix I).

C2009050 – Beverly J. Kubota – Approve the Board Order (Appendix II).

C2009052 – Karen R. D'Eredita – Approve the Board Order (Appendix III).

C2009056 – Shellie L. Garay – Approve the Board Order (Appendix IV).

C20085878 – Close the case without prejudice and with a Letter of Warning.

C20085881 – Close the case without prejudice.

C20085969 – Close the case without prejudice.

UT2009019 – Virginia Wicks-Riley – Accept the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix V).

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:

Ms. Lynch moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The following were approved:

Jeffrey Daniel Hurst

Brandy Nicole Satterfield

Original Certificate Applications - The following were approved:

Olusola Adebanke Abisuga

Rebecca Ann Allison

Matthew Donald Andersen

Helen Elisabeth Archer

Erica Lauren Bartilucci

Lee Ashley Blackmon

Jennifer A. Blair

Aaron Stuart Blais

Adam Carl Boatsman

Elizabeth Ashley Boone

Yahaira L. Botello

Kenji Christopher Brantley

Kourtni Marie Brown

Jean Hinnant Buchan

Brian Christopher Burton

Amy L. Butler

Laura Marsh Clapp

Anthony Michael Dinola

Jin Qiu Dong

Wenola Rebecca Edwards

Sarah Linda Frei

Kayla Marie Futch

Brandon Ray Gray

Brandon Wilson Green

John Hamilton Haddock

Siobhan Rose Halloran

Avery Lee Harrison

Christy Brown Helton

Elizabeth Meray Hemphill

Darren R. Hunicutt

Jeffrey Daniel Hurst

Timothy E. Ils

Christopher Lee Jeffcoat Sr.

Steven Frank Johnson II

Matthew B. Kaplan

Jennifer Wakefield Kilmartin

Chunxiao Li

Yuan Liu

Jessica Elaine Mapes

Benjamin Lane Medlin

Adriana Mendez

Kaila Denee Mitchell

Charles Nathan Mohn III

Paweenin Mongkolsirikiet

Aaron Patel
Melissa Elaine Peedin
Ashley Elizabeth Perkinson
John Olsen Pinnix
Celia Moran Pyle
Benjamin Phillip Rackley II
Mark Holcomb Reece III
Suzanna Blair Ruddock
Summer Lynn Ryan
James Daniel Sandy III
Brandy Nicole Satterfield
Allison Ann Scarborough
Thomas Joseph Simonik

Deena Waddell Skipper
Kenneth Richard Spayd
Christopher Matthew Stanley
Bin Sun
Marilou Corine Thoman
Robert C. Troxler
Xin Tu
Sterling Carrington Wall Jr.
Clark Douglas Warner
Amanda Elizabeth Wooten
Heather Lynne Wyant
Jing Zhou

Staff reviewed and recommends approval of the original application submitted by Antonio Salvatore Polce. Mr. Polce failed to disclose pertinent information with his exam application but provided pertinent information with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Reciprocal Certificate Applications - The following were approved:

Rachel Lynn Fink
Douglas Brian Hanson
Jennifer Claire Higgins

Stephanie Lynn Wasilewski
Jay Abram Zack

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

Jessi Lynn Adams T5349
Andrey Paulovich Zubenko T5350
David William Shearer T5351
Thomas Robert Pirolo T5352
Julie L. Richter T5353
Carl DeMeyer Harris T5354
Dorothy E. Birch T5355
Donna Marie Stapleton T5356
Donald Robert Scotberg T5357
Jessica Erin Simpson T5358
Shawna Corinne Kaylor T5359
Ruth Ann Mahoney T5374
Brenda Ann Moore T5375

Scott Andrew Rogers T5376
Michael Lee Kennedy T5377
Constance Elaine Martinez T5378
David Wayne Croswite T5379
Jolieann E. Kelly T5381
Lisa Marie Warszycki-Fox T5382
David Lewis Wolfe T5383
Jackie Lynn Fryt T5384
Anne Smart Pagano T5385
Joshua Heint Torok T5386
James Martin Beadle T5387
Annette M. Fischer T5388
Kelly Brigette Green-Krist T5389

Reinstatements - The following were approved:

Jason Taylor Albaugh #26896
Mary Patricia Talbot Broda #25038
Lee Simmons Dixon #19940
Susan Caroline Jordan Freeman #22728
Gay Edwards Futch #20613
Alexander Bruch Harding #29455

Anne B. Huitt #26092
Danna Wortman Lemmerman #13843
Tonya Lee Lowe #15349
Cathryn Michele Meegan #21220
Gary B. Morris #12939

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

Michael Stephen Albert #11645
Paul Lawrence Holland #17509

Heather Elizabeth Sawyers Lewis #28313

Reissuance of New Certificate and Consent Agreement - An application for reissuance of new certificate and consent agreement submitted by Earl Carlo McKoy (#13445) was approved.

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

Albano PLLC
Robert E. Booth, CPA, PLLC
Mary Lee Bradford, CPA, PLLC
Barbara R. Brown, Certified Public Accountant PLLC
Gettry Marcus Stern & Lehrer, CPA, P.C.
Hawkins Conrad & Co., PLLC
Connie H. Huffman, CPA, P.A.
Edward Jacks, PLLC
Shawna C. Kaylor, CPA, PLLC
David Knoble, CPA, PLLC
Angela Lane, CPA PLLC

George T. Lowe CPA, P.C.
Steven C. Mayne, CPA, PLLC
Thomas D. Newman, CPA PLLC
Linda Z. Oglesby CPA P.C.
Sandra E. Phillips CPA, PC
Purkey, Carter, Compton, Swann & Carter, PLLC
Reisinger & Company, PLLC
J P Roney CPA, PLLC
Robert E. Starkey, CPA, PLLC
Gerald Yarborough, CPA, PC

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

Torrey M. Johnson Jr. #10398

Carlisle D. McCutcheon #14696

Letters of Warning - Staff reviewed and recommended approval of the request to rescind the letters of warning awarded to Susan J. Almerex (#28217). The Committee approved staff recommendation.

Staff received documentation from the individuals listed below. Licensees claimed to have completed all 2007 CPE requirement by June 30, 2008, but did not. Staff recommended referral to the Professional Standards Committee for failure to comply with 21 NCAC 08G .0410. The Committee approved staff recommendation:

Kenneth H. Griffin #15985

Carley L. Walker #14461

Joseph Francis Trepanier III #32726

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 25, 2010, is applicable for all firm owners pursuant to 21 NCAC 08J .0111(1). The Committee approved staff recommendation:

Robert A. Bennett CPA #31483

Donna R. Forrest CPA #20271

Denise C. Dampier CPA #19828

Michael Lee Graham, C.P.A. #31786

Flesher & Peregrin, PLLC

Jon W. Lancaster CPA #32954

Gregory Ward Flesher #21895

Gayle S. Maides CPA #19336

Daniel Mahan Peregrin #21813

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

Nathaniel Adams

Rebecca Black

Patrick Adams

Jesse Blount

Daniel Adler

Sarah Boodman

Oluwaseyi Adu

Daniel Braboy

Thomas Aherne

Sandra Breitschwerdt

Jason Ainsley

Susan Bryan

Robert Ambrose

Craig Bullins

Jennifer Applegate

Darlene Burgess

Lisa Austin

Loretta Byrd

Sonya Baker

Daniela Cammarota

Stacey Barber

Jenna Caprara

Wesley Basinger

Kelley Carter

Jenny Baughman

Stephanie Carter

Ginger Bean

Danielle Carty

Sara Bentley

Eric Chaimowitz

Lisa Bergemann

Allison Chapman

Michelle Beyer

Greg Chatelain

Gary Bialobrzeski

Thomas Clancy, Jr

Janine Bineyard

Rebecca Coleman

Anna Bishop

Kristy Coltrain

Melissa Comen
Sheree Cuthbertson
Catherine Davenport
Bradley Davis
Matthew Des Voigne
Dharti Desai
Lauren Devine
Sara Domby
Eric Dowd
Joshua Downs
Elizabeth Duckett
Catherine Eastwood
Trisha Edwards
Andrew Evans
Patrika Evence
David Farmer
Heather Farrell
James Ferguson
Ginger Fern
Mark Ferris
Teresa Fife-Paylor
Nicole Fincher
Cheryl Fluhr
Anthony Forrest
Lisa Frank
Daniel Fusaiotti
Ethan Gallagher
Vedhas Gandhi
Addis Gebreegzi
April Goodman
David Gora
Karrie Grigg
Megan Hackleman
Jane Hammond
Lewis Hannah
Donnetta Hanson
Amanda Harrell
Richard Hauge, Jr
John Heffernan
Ashley Higgins
Anderson High
Tanya Hoffa
Andrew Hopfinger

Kelly Hudson
Jennifer Hugg
Sally Hughes
Kingsley Ikharo
Sherry Inman
Camille Jackson
Kathy Jackson
Kevin Jayson
David Jernigan
Bradford Johnson
Sheldon Johnson
James Kelly
Lauren Kitson
Kristina Klem
Jerome Kline
Adrienne Kralick
Allyson Kuegel
Mandy Larson
Mazalenia Lee
Chi-An Liu
Andrew Lull
Stephen Maciag
Amanda Madigan
Kristin Mangum
John Marks
Jeffery Mason
Renee McNutt
Michelle Mercereau
Grayson Miller
Kent Miller
Lindsey Miller
Allison Mitchell
Christopher Moltke-Hansen
Laura Moore
Sarah Moore
Katherine Morgan
Russell Norris
Samantha O'Briant
Amanda O'Harrow
Joseph O'Neil
Lori O'Quinn
Elissa Olszewski
Brooke Owen

Jeffery Owen
Ilona Page
Shonda Parker
Ashish Patel
Avani Patel
Lori Perry
Matthew Pietras
Antoine Pollard
Renea Reed
John Reeder
Sheryl Reese
Mandy Rhuebottom
Lauren Rice
Ahmet Rifki
Andrea Rigby
Olga Rivenbark
Allison Robbins
James Rountree
Dalton Ruddlesden
Karen Russell
Alison Scalvini
Matthew Schanz
Jack Schaper
Robert Schwarz
Margaret Schweiger
Allison Selle
Sharon Setzer
Vicki Shaffer
Ruoqing Shan
Addison Shonts
Christopher Shrewsbury
Mary Sink

Anna Smathers
Brent Smith
Holden Sours
Ryan Spaak
Arthur Springer
Michael Staton
William Staton
Valentina Stepanova
Mark Stone
William Stroud
Sahar Sultan
Elizabeth Taylor
Giedre Taylor
Benjamin Tennant
Tracey Tower
Anthony Traylor
Ronald Turner
Andrew Van Alsten
John Vann
Ashley Wagner
Jennifer Walls
Matthew Weeks
Donna Werts
Dale Williams
Carole Wilson Pesta
Laverne Wimbush
Erin Wise
Hussien Yassin
Andrea Zahran
Wei Zhou
Michael Zurek

PUBLIC HEARING: President Jordan called the Public Hearing to order to hear Case No. 2007619 – Ben C. Wethington. Mr. Wethington was not present at the Hearing nor was he represented by counsel. Mr. Brooks was sworn and presented testimony. Ms. Lynch and Mr. Harris moved to approve a Board Order (Appendix VI) suspending the North Carolina CPA certificate issued to Mr. Wethington. Motion passed with seven (7) affirmative and zero (0) negative votes. The entire Public Hearing is a matter of public record.


PUBLIC HEARING: President Jordan called the Public Hearing to order to hear Case No. C2007446 – Steve E. Moss. Mr. Moss was present at the Hearing and was represented by counsel. Steve E. Moss, CPA; George T. Blackburn, II; C. Jeffrey Perry, CPA; Karen G. Moss;

Giles K. Almond, CPA; Thomas H. Woollen; Crawford A. Knott, CPA; Dan Webb; Ray Meeks; Danny Wright, CPA; and Mike Sattlewhite, Esq.; were sworn and presented testimony. Messrs. Barber and Clark moved to go into Closed Session without Executive Staff and Legal Counsel to discuss the matter. Motion passed. Upon return from Closed Session, President Jordan stated that the Board had agreed on the disciplinary terms of a Consent Order with Mr. Moss that would be finalized by Legal Counsel and Mr. Moss' attorney and brought back to the Board at the April 21, 2009 Board meeting. The entire Public Hearing is a matter of public record.

ADJOURNMENT: Ms. Lynch and Mr. Barber moved to adjourn the meeting at 8:33 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Michael C. Jordan, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 20082016

IN THE MATTER OF:
William A. Bostic, #23012
Respondent

CONSENT ORDER

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

1. Respondent is the holder of North Carolina certificate number 23012 as a Certified Public Accountant.
2. Sometime in 2003, Respondent was engaged by a professional corporation equally owned by a husband and a wife. While most of the information provided on behalf of the corporation was apparently provided by the wife, the husband is the president of the corporation and is therefore its legal representative.
3. After the husband and wife separated, Respondent turned over client records for the corporation to the wife and has failed to provide client records to the husband as requested.
4. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.



Consent Order - 2
William A. Bostic

2. Respondent's actions as set out above constitute violations of NCGS 93-12 (9)e and 21 NCAC 8N .0305.

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

1. Respondent is censured.

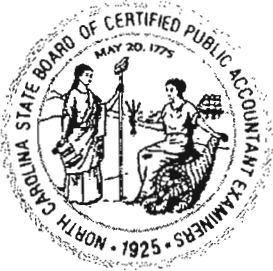
CONSENTED TO THIS THE 12 DAY OF February, 2009.

William A. Bostic

Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael C. Gosh
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE: #C2009050

IN THE MATTER OF:
Beverly J. Kubatu, #25194
Respondent

ORDER

THIS CAUSE coming before the Board on March 25, 2009, 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 presented, that:

FINDINGS OF FACT

1. Beverly J. Kubatu (hereinafter "Ms. Kubatu") 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. Kubatu failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 8J .0108(b) and (g).
3. Ms. Kubatu subsequently cancelled her firm registration, which was received by the Board on April 13, 2008, in excess of 60 days but not more than 120 days from the annual firm registration date.

CONCLUSIONS OF LAW

1. Ms. Kubatu's failure to timely file the annual firm registration or inform the Board as to the status of her firm's registration prior to the prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 8J .0108(b) and (g), and 21 NCAC 8N .0213.

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Kubatu's certificate shall be placed on conditional status for one year from the date this Order is approved.

Board Order - 2
Beverly Kubatu

2. Ms. Kubatu shall pay a one hundred dollar (\$100.00) civil penalty.

This the 25th day of March 2009.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

Michael C. Fisher

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE: #C2009052

IN THE MATTER OF:
Karen R. D'Eredita, #18543
Respondent

ORDER

THIS CAUSE coming before the Board on March 25, 2009, 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 presented, that:

FINDINGS OF FACT

1. Karen R. D'Eredita (hereinafter "Ms. D'Eredita") 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. D'Eredita failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 8J .0108(b) and (g).
3. Ms. D'Eredita was sent a letter by certified mail on February 12, 2008, regarding her failure to renew her firm registration, which was returned as undeliverable with no forwarding address; that address is still her physical address of record with the Board. Ms. D'Eredita was sent an e-mail on May 9, 2008, requesting her current address but no response was received; that e-mail address is still her e-mail address of record with the Board. As of this date, Ms. D'Eredita has never renewed or cancelled her firm registration.

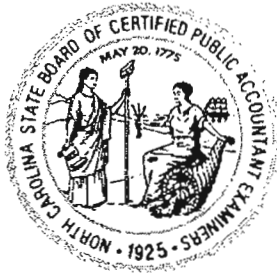
CONCLUSIONS OF LAW

1. Ms. D'Eredita's failure to timely file the annual firm registration or inform the Board as to the status of her firm's registration prior to the prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 8J .0108(b) and (g) and 21 NCAC 8N .0213.

BASED ON THE FOREGOING, the Board orders that:

1. Ms. D'Eredita's certificate shall be suspended for thirty (30) days; however, said suspension is stayed.
2. Ms. D'Eredita shall disclose the suspension of her license whenever asked if she has ever had a license suspended, revoked, or disciplined.
3. Ms. D'Eredita's certificate shall be placed on conditional status for one year from the date this Order is approved.
4. Ms. D'Eredita shall pay a five hundred dollar (\$500.00) civil penalty.

This the 25th day of March 2009.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

Michael C. Jorde

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE: #C2009056

IN THE MATTER OF:
Shellie L. Garay, #29241
Respondent

ORDER

THIS CAUSE coming before the Board on March 25, 2009, 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 presented, that:

FINDINGS OF FACT

1. Shellie L. Garay (hereinafter "Ms. Garay") 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. Garay failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 8J .0108(b) and (g).
3. Ms. Garay was sent a letter by certified mail on February 12, 2008, regarding her failure to renew her firm registration; the Board never received written confirmation of her receipt of the letter. Another letter was sent by certified mail on May 12, 2008, which Ms. Garay signed for and received on May 17, 2008. As of this date, Ms. Garay has not renewed or cancelled her firm registration with the Board.

CONCLUSIONS OF LAW

1. Ms. Garay's failure to timely file the annual firm registration or inform the Board as to the status of her firm's registration prior to the prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 8J .0108(b) and (g) and 21 NCAC 8N .0213.

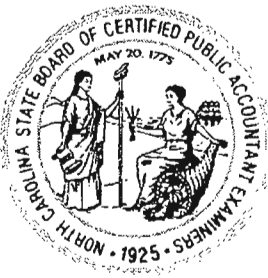
BASED ON THE FOREGOING, the Board orders that:

1. Ms. Garay's certificate shall be suspended for thirty (30) days; however, said suspension is stayed.

Board Order - 2
Shellie L. Garay

2. Ms. Garay shall disclose the suspension of her license whenever asked if she has ever had a license suspended, revoked, or disciplined.
3. Ms. Garay's certificate shall be placed on conditional status for one year from the date this Order is approved.
4. Ms. Garay shall pay a five hundred dollar (\$500.00) civil penalty.

This the 25th day of March 2009.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

Michael C. Gash

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Virginia Wicks-Riley
Respondent

NOTICE OF APPARENT VIOLATION
AND DEMAND TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

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

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

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

WHEREAS, Respondent Virginia Wicks-Riley (hereinafter "Respondent Wicks-Riley") is not currently licensed or otherwise authorized by the Board as a certified public accountant in North Carolina; and

WHEREAS, Respondent Wicks-Riley identified herself as a "CPA" or "Certified Public Accountant" in an affidavit filed with the Court, in other Court documents, on a resumé, and on an employment application, thereby conveying the impression that she is authorized to engage in the public practice of accountancy, using a title other than 'accountant' when, in fact, she is not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such a representation is misleading and contrary to N.C.G.S. §93-6.

THEREFORE, Respondent Wicks-Riley is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that she immediately cease and desist from offering or rendering public accounting services of any kind in North Carolina unless and until Respondent Wicks-Riley has been licensed as a CPA by the Board.

North Carolina State Board of Certified Public Accountant Examiners

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

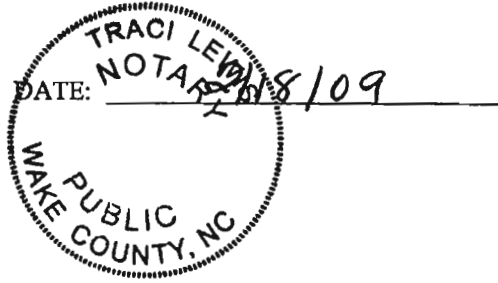
DATE: February 10, 2009



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

Consented to:

BY: Virginia E. Wick Riley
Virginia Wicks-Riley



North Carolina State
Wake County

Sworn to (or affirmed) and subscribed before me this day by Virginia Wicks-Riley.

[I have personal knowledge of the identity of the principals] [I have seen satisfactory evidence of the principals' identity, by a current state or federal identification with the principals' photograph in the form of a NC Drivers License] [a credible witness has sworn to the identity of the principals]

Traci Lewis
Notary Public Signature

Traci Lewis
Notary Public Printed Name

2/18/2009
Date

3-6-2013
My Commission Expires

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



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007619

IN THE MATTER OF:
Ben Carl Wethington, #24104
Respondent

BOARD ORDER

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on March 25, 2009, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondent and this matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
8. In October of 2007, Respondent signed a Consent Order, regarding failure to comply with CPE requirement, in which he agreed to the forfeiture of

his North Carolina CPA certificate for at least 90 days and to payment of a \$1,000.00 civil penalty on or before May 19, 2008.

9. To date, despite the terms of the Consent Order, Respondent has not paid the civil penalty as mandated by the October Consent Order.
10. Respondent has also failed to respond to two letters from staff regarding his failure to pay the civil penalty.
11. On August 1, 2008, Respondent responded to an email from staff regarding his failure to pay the civil penalty and failure to respond to Board inquiries, but stated that he would not be renewing his certificate.

CONCLUSIONS OF LAW

1. Respondent's failure to comply with the terms of a Consent Order is a violation of NCGS 93-12 (9)e and 21 NCAC 8N .0203 (b)(3).
2. Respondent failures to timely respond to two (2) Board inquiries are violations of NCGS 93-12 (9)e and 21 NCAC 8N .0206.

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

1. The Certified Public Accountant certificate issued to Respondent, Ben Carl Wethington, is hereby revoked for a period of five (5) years.

This the 25th day of March 2009.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

Michael C. Jordan