

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
March 24, 2010
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; Wm. Hunter Cook, CPA; Bucky Glover, CPA; and Jordan C. Harris, Jr.

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

GUESTS: Sharon Bryson, COO, NCACPA; Jeff Nichols, CPA, NCACPA; and Curt Lee, Legislative Liaison, NCSA.

CALL TO ORDER: President Jordan called the meeting to order at 1:10 p.m.

MINUTES: The minutes of the February 22, 2010, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The February 2010 financial statements were accepted as submitted.

ELECTION OF 2010-2011 OFFICERS: Messrs. Harris and Cook moved to nominate Michael C. Jordan, CPA, for President; Jeffrey T. Barber, CPA, for Vice President; and Maria M. Lynch, Esq., for Secretary-Treasurer. Motion passed with six (6) affirmative votes and zero (0) negative votes.

LEGISLATIVE AND RULE-MAKING ITEMS: The Executive Staff presented the rules proposed for consideration for rule-making.

NATIONAL ORGANIZATION ITEMS: The Executive Staff reported on the NASBA Executive Directors' Conference held March 21-24, 2010, in Nashville, TN.

Messrs. Cook and Harris moved to nominate Bucky Glover, CPA, for the position of Middle Atlantic Regional Director for NASBA. Motion passed with six (6) affirmative votes and zero (0) negative votes.

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

- Case No. C20085954 – Close the case without prejudice and with a Letter of Warning.
Case No. C2009105, Case No. C2009170, and Case No. C2009176 – Lisa M. Shumake – Approve the signed Consent Order (Appendix I).
Case No. C2009136 – Randy S. Casstevens – Approve the signed Consent Order (Appendix II). Mr. Barber did not participate in the discussion of this matter not did he vote on this matter.
Case No. C2009213 – Close the case without prejudice.
Case No. C2009215 - Close the case without prejudice.
Case No. C2009251 – Close the case without prejudice and with a Letter of Warning.
Case No. C2009252 – Carl Juckett – Accept the signed Cease and Desist Order (Appendix III).
Case No. C2009274 – John Bogert – Approve the signed Consent Order (Appendix IV).
Case No. C2009277 – Alfred Liner – Approve the signed Consent Order (Appendix V).
Case No. C2009278 – Kimberly Quinn – Approve the signed Consent Order (Appendix VI).
Case No. C2009279 – Daniel Scanlon, II – Approve the signed Consent Order (Appendix VII).
Case No. C2009282 – Scott Simmons – Approve the signed Consent Order (Appendix VIII).
Case No. C2009285 – Ronald Venable – Approve the signed Consent Order (Appendix IX).
Case No. C2009288 – Richard Goodman – Approve the signed Consent Order (Appendix X).
Case No. C2009289 – Jeremy White – Approve the signed Consent Order (Appendix XI).
Case No. C2009275 – Travis Fox – Approve the signed Consent Order (Appendix XII).
Case No. C2009286 – Teresa Walker – Approve the signed Consent Order (Appendix XIII).
Case No. C2009240 – Kenneth Lee Frie – Approve the signed Consent Order (Appendix XIV).

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:

Jennifer Angelique Bettencourt

Emmett Ray Ferri

Original Certificate Applications - The following were approved:

Lori Elizabeth Allois

Eric Marion Harris

Jerry Bernard Anderson Jr.

Joshua David Haymond

Jennifer Angelique Bettencourt

William Raymond Hosterman Jr.

Pooja B. Bhardwaj

Michael Edward Houston

Bonnie Evans Bond

Kevin Andrew Koonts

Brandon Derel Brake

Merld Eurey Lancaster

Melvin Donnell Brown

Suzanne Erwin Luck

Ryan Michael Bubucis

Kent Matthew Miller

Alfred Gilchrist Dawson Jr.

Anthony Jacob Mondi

Brittany Rose Gordon

Matthew Evans Morse

Barbara Shene Natella
Ashley Maureen Prendergast
Kevin Robert Rose
Stacey Lynn Rotondo
Jason Corrado Sesta
Michael Robert Siler
Paul Stephen Staley Jr.

Timothy Michael Steele
Julie Lynne Theberge
Alison Rae Upton
Amy Parrott Walker
Cassmer Harlon Ward
Meredith Paige Whitley

Staff reviewed and recommended approval of the original application submitted by Mandy Lee Rhuebottom. Ms. Rhuebottom failed to disclose pertinent information with her exam application, but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

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

Joe Perry Calderwood T5820
David Daryl Clinton T5821
Paul Earnest Jordan T5822
Byron DuBose Berry T5823
Brent Noel Williams T5824
Maria E. Virgilio T5825
Shavonne McGuirt Slaughter T5826
Linda Jeanne Lejnar T5827
Mary Helen Roberts T5828
Andrea Patricia Quaranto T5829
Michelle Bitney Williams T5830
Justin Thomas Mosca T5831
Jenna Nicole Cofman T5832

Alan Steven Ehrlich T5840
Edward Joseph Gasparovic T5841
Donna Troiano D'Orazio T5842
Norman Blake Vickers T5843
Tracy Lynn Hachey T5844
Ronald John Kapocius T5845
Christopher Matthew Hodges T5846
Dartagnon Christopher Budz T5847
Robert Cary Loe T5848
Zineng Guo T5849
Alison Marie Crabtree T5850
James Andrew Beavers T5851

Reinstatements - The following were approved:

Christopher McRae Crouch #23590
Pamela Elizabeth Keth #27743
Daniel Patrick McGrath #20570

Erica Porter #32875
Cheryl Lynn Witt #19570

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

Martin Blaine #29786
Larry Wayne Brumfield #16836
Edward Stanley Drozd #13687

Elizabeth Ware Morningstar #24946
Richard Frederick Seibert #15689

Reissuance of New Certificate and Consent Agreement - An application for reissuance of new certificate and consent agreement submitted by Linda Frances Register (#15598) was approved.

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

Rebecca A. Faris, CPA, PLLC
Shilpi Jain, CPA, PLLC
Jolie Kelly, CPA, PC
Long & Alexander, PLLC
Chuck H. Maness, P.C.

Randy M. Riggs, CPA Inc.
Schuetz CPA, PLLC
Joe F. Weaver, CPA, Inc.
Donald C. Wright III, CPA PLLC

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:

Joy Baines Castleton #14500
Andrea Wade DeCuzzi #12118

Barbara S. Newman #14968
Emily Louise Stafford #1931

Extension Requests - The Committee disapproved Marina Fotinos (#34677) for an extension for completion of CPE.

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 24, 2011, is applicable for all firm owners pursuant to 21 NCAC 08J .0111(1). The Committee approved staff recommendation:

Cynthia H. Alderman CPA #25950
CD Anderson, P.A.
Cynthia Dayton Anderson # 27710
Traci J. Anderson CPA #30009
James F. Baker, C.P.A., P.A.
James Franklin Baker #3096
Numa Reid Baker III CPA #13675
Shane M. Barton CPA #30083
Daniel R. Chappell CPA #19229
Cockerline Software Consulting, Inc.
Thomas Hansen Cockerline #25787
Matthew J. Currin, CPA #31774
Bernita W. Demery CPA #23284
Lacy Drummond CPA #31273
Pete Fortner, PLLC
Harold H. Fortner #2482

S. Wade Furches CPA #16733
Jamie Grimes CPA #25317
Kathryn K. Hatfield, CPA Esq. #4041
Michael M. Hayes, CPA, PA
Michael Maffett Hayes #24743
Shane Henry CPA #27540
Benjamin I. Holcomb CPA #30994
Robert I. Hostetter CPA #23186
David Knoble, CPA, PLLC
David Matthew Knoble #20403
Max A. Koss, CPA, P.A.
Max Allen Koss #33211
Jane L. Maxwell CPA #13792
Ellen M. McMillan CPA #18875
Elisabeth C. Rees CPA #29001
Elizabeth I. Rozakis CPA #19352

Guy D. Sperduto, C.P.A., P.A.
Gaetano David Sperduto #34249
Connie Tyson CPA #21748
G. B. Walker, C.P.A., P.A.
George Baskette Walker #10394

Leanne D. Ward CPA #25624
Michael J. Wieseahn CPA #23582
Daniel K. Wilson CPA #12669
James E. Woodruff, CPA, P.A.
James Edward Woodruff #9481

Letter of Warning - Staff received and recommended approval of the request to rescind the letter of warning awarded to Jennifer Anne Assal (#33964). The Committee approved staff recommendation.

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

Pamela Abernethy
Jenny Addison
Domani Arendtsz
Jaylan Autry
Awaaz Baksh
William Baucom
Darla Beam
Philip Bick
Adam Binder
Erin Blaha
Michael Bowers
Nicholas Bradley
Matthew Braswell
Kathleen Brown
Olicia Brown
Bevan Buchanan
Bryan Buckingham
Renee Bumgarner
Peter Burke, Jr.
Laurel Burrows
Elizabeth Busta
Emily Byerly
Heather Caldwell
Dawn Cheema
Ming-Yi Chou
Frederick Clarida, Jr.
John Coker, III
Sierra Cooley
Elizabeth Cothran
Krystina Cox

Frank Crutchfield
Bradley Davis
Charles Davis
James Day
Jin Deng
Matthew Des Voigne
Rupal Desai
Felicia Diggs
Shannon Dunn
James Dziedzina
Julie Esposito
Mary Fischer
Lauren Flynn
Ashley Gabriel
Elizabeth Garcia
Tammy Gaydon
Eric Glenn
Jorge Gonzalez
Sarah Graham
Danez Green
Cori Griffin
Lindsay Hackett
Stephanie Hall
Benjamin Hamilton
James Handy
Laura Hartley
Stephanie Haynes
Brandon Hedrick
John Heffernan
Nicole Helman

Katharine Hendrick
Laura Hickman
Steven Hogan
Mallory Hoidal
Brandon Holloway
Beverly Houie
Qian Huang
Sandra Infantino
Lars Isaacson
Rebecca Johnson
Andrew Jolley
Arnold Jones
Kellie Kerley
Sean Kerschen
Anna Khlebnikova
Jeffrey Kite
Jerome Kline
Amy Kolster
Melanie Kudlacik
Myles Lamm
Kristen Lewis
Christina Luck
Dean Luebbe
Manivan Manivong
Tiffany Martin
Lauren McKenzie
Sophia McKinnon
Ruchik Mehta
Stephen Messenger
Christopher Metzler
Jennifer Mills
Danielle Moody
Sarah Moore
Lisa Morgan
Blessed Muzondiwa
Kristopher Nance
Anthony Neal
Steven Nellis
Van Nguyen
Michael Nichols
Phillip Norriss
David O'Dirling
Olga Oganosov

Nancy Ouellette
Benjamin Phillips
Olga Pinzari
Natalie Podkul
Holly Reavis
Carrie Reighard
Jason Reinfried
Jason Resch
Sarah Riddle
Amy Rogers
Abraham Rubio
Montasser Salhi
William Sams
Amy Schilling
Jinal Shah
Stephen Shaw
Stephen Sheller, Jr.
Ying Shen
Callie Sherard
Lucas Shook
Angela Slaydon
Jacob Sloan
Daniel Slotkis
Anna Smathers
Amber Smith
Jill Smith
Joshua Smith
Tina Soutthanirasay
Kira Staggers
Krystle Stainback
Patrick Stanton
Michael Starr
Toniea Staton
William Stroud
Jennifer Sue-Kam-Ling
Samone Thomas
Tomika Thomas
Hannah Thompson
Lauren Toole
Caleb Truitt
George Tutor
Bethany Uhas
Elizabeth Vockel

Christine Walker
Collin Walsh
Ashley Warren
Sarah Washburn
Clare Wesley
Thomas West

David Whittington
Amber Williams
Shannon Witt
Matthew Woeste
Lorena Yezer

The Committee reviewed and approved an initial exam application for William David Gray.

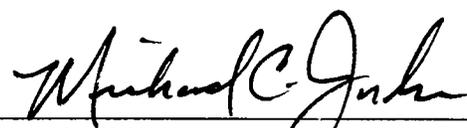
PUBLIC HEARING: President Jordan called the Public Hearing to order to hear Case No. C20085951 and Case No. C2009241 – A. Amanda Mixon, CPA #28291. Ms. Mixon was not present at the Hearing nor was she represented by counsel at the Hearing. Mr. Brooks and Ms. Mashelle Bradford-Morris were sworn and presented testimony. Messrs. Jordan and Barber moved to enter Closed Session to discuss the case with Valeria Bateman, Esq. present, but without Executive Staff or Legal Counsel present. Motion passed. The Board re-entered the Hearing and Ms. Lynch and Mr. Glover moved to approve a Board Order (Appendix XV) permanently revoking the North Carolina CPA certificate issued to A. Amanda Mixon. Motion passed with six (6) affirmative and zero (0) negative votes. The entire Public Hearing is a matter of public record.

ADJOURNMENT: Messrs. Cook and Barber moved to adjourn the meeting at 3:05 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 #s: C2009105, C2009170, and C2009176

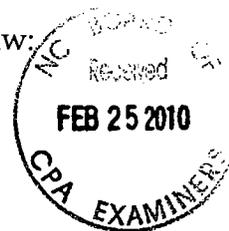
IN THE MATTER OF:
Lisa M. Shumake, #19093
Respondent

CONSENT ORDER

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

1. Lisa M. Shumake (hereinafter "Respondent") was the holder of North Carolina certificate number 19093 as a Certified Public Accountant.
2. Based on complaints received by the Board from two (2) clients, Respondent failed to complete work in a timely and competent manner for at least two clients.
3. Based on one (1) client's complaint, Respondent failed to ensure the confidentiality of client records for that client.
4. Respondent offered public accounting services through an unregistered firm.
5. Respondent identified herself to clients using a name other than the name through which she is licensed as a North Carolina CPA.
6. During the pendency of the Board's investigation of the above-referenced cases, Respondent surrendered her North Carolina CPA certificate.
7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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



Consent Order - 2

Lisa M. Shumake

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 9312 (9)e and 21 NCAC 08N .0201, .0203, .0205, .0207, .0211, and .0212.

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

1. Respondent's North Carolina CPA certificate is suspended for five (5) years from the date this Order is approved by the Board.
2. Respondent must request modification of discipline, pursuant to 21 NCAC 08I .0104, prior to applying for reissuance of Respondent's North Carolina CPA certificate.

CONSENTED TO THIS THE 21 DAY OF February, 2010.

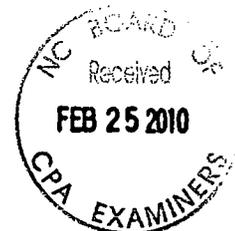
Lisa M. Shumake - Wright
Respondent

APPROVED BY THE BOARD THIS THE 24 DAY OF MARCH, 2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael C. Gosh
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2009136

IN THE MATTER OF:
Randy S. Casstevens, #18291
Respondent

CONSENT ORDER

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

1. Respondent was the holder of North Carolina certificate number 18291 as a Certified Public Accountant.
2. In June of 2005, Respondent requested and the Board agreed that his North Carolina CPA certificate be placed on "Inactive" status.
3. In February of 2009, Respondent consented to an Order with the Securities and Exchange Commission regarding his alleged violations of the Securities Act. (Attachment 1)
4. In March of 2009, the Securities and Exchange Commission (SEC) filed a complaint against Respondent in the United States District Court for the Middle District of North Carolina (US District Court) alleging violations of the Securities Act. (Attachment 2)
5. In April of 2009, the US District Court entered a final judgment against Respondent regarding violations of the Securities Act. (Attachment 3)
6. Pursuant to the judgment as well as the SEC's April 21, 2009, Order against Respondent (Attachment 4), Respondent was suspended from the privilege of appearing or practicing before the SEC as an accountant (with the right to apply for reinstatement in two years). The judgment and Order were based upon the SEC's allegations that Respondent had failed to comply with Generally Accepted Accounting Principles and that, as a result, a company had filed materially false and misleading financial information. Respondent denied the allegations of wrongdoing but consented to the SEC Order and the court judgment.



Consent Order - 2
Randy S. Casstevens

7. At no time during the pendency of the investigation or the subsequent disciplinary action by the SEC did Respondent inform the Board of the investigation or the disciplinary action.
8. 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 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's failure to comply with generally accepted accounting principles resulting in a misstatement of his employer's financial position represents a violation of NCGS 93-12 (9) e and 21 NCAC 08N .0209.
3. Respondent's actions which resulted in a discipline by the SEC represent violations of NCGS 93-12(9)e and 21 NCAC 08N .0201, .0202(a) and (b)(8), .0203 (b)(1), and .0204.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Randy S. Casstevens, is hereby revoked for two (2) years from the date this Order is approved by the Board.
2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his revoked North Carolina certificate.
3. Respondent shall remit, with the signed Order, a one thousand dollar (\$1,000.00) civil penalty.



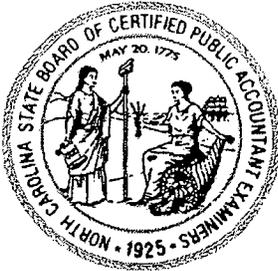
4. Respondent shall reimburse the Board for its administrative costs incurred as a result of its investigation of this matter.
5. After his two (2) year revocation and completion of above requirements #3 and #4, Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty (40) hours of continuing professional education (CPE) in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.

CONSENTED TO THIS THE 1st DAY OF MARCH, 2010.

Randy Casstevens
Respondent

APPROVED BY THE BOARD THIS THE 24 DAY OF MARCH, 2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael C. Jordan
President



**THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS**

IN THE MATTER OF:
Carl Juckett
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 is authorized by N.C.G.S. §93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding "a single violation" of this Chapter; and,

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

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

WHEREAS, 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, although Respondent Carl Juckett (hereinafter "Respondent Juckett") has his principal place of business in North Carolina, his business is not registered as a CPA firm and he is not licensed by the Board as a certified public accountant; and,

WHEREAS, Respondent Juckett allowed his name to appear in online telephone directories as "Carl Juckett, CPA," in connection with accounting services being offered by his business, "King Juckett Tax & Accounting," thereby conveying the impression that he and his business are authorized to engage in the public practice of accountancy using a title other than 'accountant' when, in fact, he and his business are not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such a representation is misleading and contrary to N.C.G.S. §93-1, §93-3, and §93-6.

THEREFORE, Respondent Juckett and his business, King Juckett Tax & Accounting, are hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that they immediately cease and desist from use of the title "certified public accountant" or "CPA" and identify himself and itself only as "accountant."

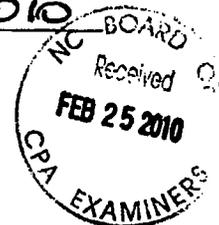
North Carolina State Board of Certified Public Accountant Examiners

BY:

Robert N. Brooks
Robert N. Brooks, Executive Director

DATE:

02/12/2010



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: Carl Juckett DATE: 2/23/10
Carl Juckett
North Carolina State
Henderson County

Sworn to (or affirmed) and subscribed before me this day by Carl Juckett.
[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a Kim Rhodes-Spachman] [a credible witness has sworn to the identity of the principal(s) Kim Rhodes-Spachman].

Lisa G. Warren
Notary Public Signature

[Official Notarial Seal]

Lisa G. Warren
Notary Public Printed Name

2-23-10
Date

1-14-15
My Commission Expires



NORTH CAROLINA
WAKE COUNTY

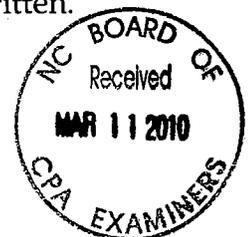
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2009274

IN THE MATTER OF:
John L. Bogert, Certificate #33584
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 33584 as a Certified Public Accountant.
2. Respondent informed the Board on his 2009-2010 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE), had completed the annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self study CPE to meet the 2008 CPE requirement.
3. Based on Respondent's representation, the Board accepted his renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2008 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested, but Respondent failed to provide the certificate of completion needed to document an annual Board-approved North Carolina ethics CPE course. Respondent's certificates of completion also documented only seventeen (17) hours of CPE of the forty (40) hours of CPE that Respondent claimed he earned between January 1, 2008, and December 31, 2008, as was reported on his renewal. Respondent was licensed in April 2008 and was required to complete only thirty (30) hours of CPE for renewal of his certificate.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written.



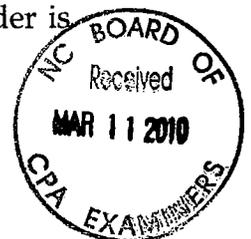
Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

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

1. Respondent's application for renewal is deemed insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. Fifty-three (53) hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.



Consent Order - 3
John L. Bogert

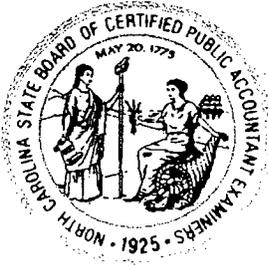
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

CONSENTED TO THIS THE 10th DAY OF MARCH, 2010.

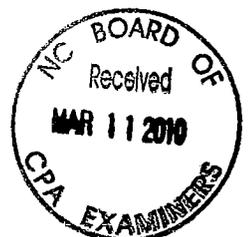
J 23
Respondent

APPROVED BY THE BOARD THIS THE 24 DAY OF MARCH, 2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael C. Jordan
President



IN THE MATTER OF:
Alfred L. Liner, Certificate #11298
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 11298 as a Certified Public Accountant.
2. Respondent informed the Board on his 2009-2010 individual certificate renewal (renewal) that he had obtained ninety-two (92) hours of continuing professional education (CPE) which included carryforward, had completed the annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self study CPE to meet the 2008 CPE requirement.
3. Based on Respondent's representation, the Board accepted his renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2008 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested, but Respondent failed to provide the certificate of completion needed to document an annual Board-approved North Carolina ethics CPE course that Respondent claimed he earned between January 1, 2008, and June 30, 2009, as was reported on his renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.



Consent Order - 2
Alfred L. Liner

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

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

1. Respondent's application for renewal is deemed insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. Forty (40) hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.



Consent Order - 3
Alfred L. Liner

CONSENTED TO THIS THE 2nd DAY OF March, 2010. *an*

Alfred L. Liner
Respondent

APPROVED BY THE BOARD THIS THE 24 DAY OF MARCH, 2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael C. Jordan
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2009278

IN THE MATTER OF:
Kimberly M. Quinn, Certificate # 30996
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 30996 as a Certified Public Accountant.
2. Respondent informed the Board on her 2009-2010 individual certificate renewal (renewal) that she had obtained forty and one-half (40.5) hours of continuing professional education (CPE), had completed the annual Board approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self study CPE to meet the 2008 CPE requirement.
3. Based on Respondent's representation, the Board accepted her renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2008 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested, but Respondent failed to provide the certificate of completion needed to document an annual Board-approved North Carolina ethics CPE course that Respondent claimed she earned between January 1, 2008, and December 31, 2008, as was reported on her renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.



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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

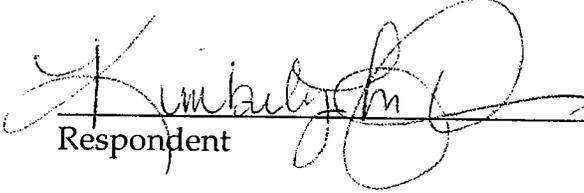
BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is deemed insufficient and untimely under NCGS 150-B-3(a). Hence, her certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return her certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. Forty (40) hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her license.



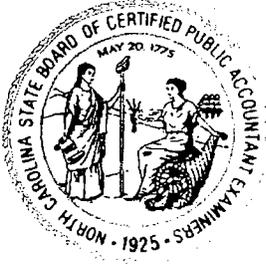
Consent Order - 3
Kimberly M. Quinn

CONSENTED TO THIS THE 10 DAY OF MARCH, 2010.


Respondent

APPROVED BY THE BOARD THIS THE 24 DAY OF MARCH, 2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2009279

IN THE MATTER OF:
Daniel F. Scanlon II, Certificate # 17865
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 17865 as a Certified Public Accountant.
2. Respondent informed the Board on his 2009-2010 individual certificate renewal (renewal) that he had obtained fifty-one and one-half (51.5) hours of continuing professional education (CPE) which included carryforward, had completed the annual Board approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self study CPE to meet the 2008 CPE requirement.
3. Based on Respondent's representation, the Board accepted his renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2008 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested, but Respondent failed to provide the certificates of completion needed to document an annual Board-approved North Carolina ethics CPE course and the eight (8) hours of non-self study CPE that Respondent claimed he earned between January 1, 2008, and December 31, 2008, as was reported on his renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to

review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

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

1. Respondent's application for renewal is deemed insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. Forty (40) hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.

Consent Order - 3
Daniel F. Scanlon, II

- Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

CONSENTED TO THIS THE 15 DAY OF MARCH, 2010.

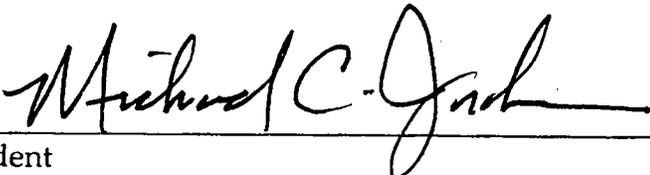


Respondent

APPROVED BY THE BOARD THIS THE 24 DAY OF MARCH, 2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 

President

NORTH CAROLINA
WAKE COUNTY

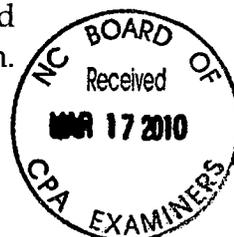
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2009282

IN THE MATTER OF:
Scott S. Simmons, Certificate # 27820
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 27820 as a Certified Public Accountant.
2. Respondent informed the Board on his 2009-2010 individual certificate renewal (renewal) that he had obtained fifty-four (54) hours of continuing professional education (CPE) which included carryforward, had completed the annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self study CPE to meet the 2008 CPE requirement.
3. Based on Respondent's representation, the Board accepted his renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2008 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested, but Respondent failed to provide the certificate of completion needed to document an annual Board-approved North Carolina ethics CPE course that Respondent claimed he earned between January 1, 2008, and December 31, 2008, as was reported on his renewal. Respondent completed "Ethics: Beyond Compliance to Performance" and "Engaged Employees = Sustainable Ethics Programs," which are not Board-approved North Carolina ethics CPE courses.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written.



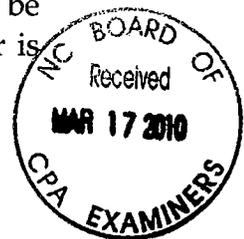
Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

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

1. Respondent's application for renewal is deemed insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. Forty (40) hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.



Consent Order - 3
Scott S. Simmons

6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

CONSENTED TO THIS THE 11th DAY OF March, 2010.

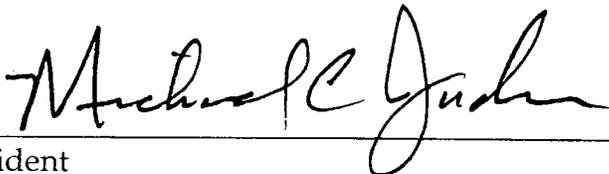


Respondent

APPROVED BY THE BOARD THIS THE 24 DAY OF MARCH, 2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 

President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2009285

IN THE MATTER OF:
Ronald W.Venable, Certificate # 10737
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 10737 as a Certified Public Accountant.
2. Respondent informed the Board on his 2009-2010 individual certificate renewal (renewal) that he had obtained forty-four (44) hours of continuing professional education (CPE) which included carryforward, had completed the annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self study CPE to meet the 2008 CPE requirement.
3. Based on Respondent's representation, the Board accepted his renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2008 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested, but Respondent failed to provide the certificates of completion needed to document an annual Board-approved North Carolina ethics CPE course and the eight (8) hours of non-self study CPE that Respondent claimed he earned between January 1, 2008, and December 31, 2008, as was reported on his renewal. Upon review of the CPE renewal requirements, Respondent admitted that he had also not complied with the eight (8) hours of non-self study CPE requirement for 2004, 2005, 2006 and 2007 and the annual Board-approved North Carolina ethics CPE course requirement for 2005, 2006 and 2007.

Consent Order - 2
Ronald W. Venable

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

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

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

1. Respondent's application for renewal is deemed insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of his certificate after two (2) years from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. Forty (40) hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.

Consent Order - 3
Ronald W. Venable

5. Respondent shall pay a two thousand dollar (\$2,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

CONSENTED TO THIS THE 16th DAY OF March, 2010.

Ronald W Venable
Respondent

APPROVED BY THE BOARD THIS THE 24 DAY OF March, 2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael C. Jacob
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2009288

IN THE MATTER OF:
Richard W. Goodman, Certificate # 23521
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 23521 as a Certified Public Accountant.
2. Respondent informed the Board on his 2009-2010 individual certificate renewal (renewal) that he had obtained fifty (50) hours of continuing professional education (CPE) which included carryforward, had completed the annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self study CPE to meet the 2008 CPE requirement.
3. Based on Respondent's representation, the Board accepted his renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2008 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested, but Respondent failed to provide the certificate of completion needed to document an annual Board-approved North Carolina ethics CPE course that Respondent claimed he earned between January 1, 2008, and December 31, 2008, as was reported on his renewal. Respondent completed an ethics course from the Association of Government Accountants in Virginia. However, Respondent is not licensed as a CPA in Virginia as is required for him to claim credit for the Virginia ethics course to comply with the North Carolina ethics CPE course requirement. Upon review of his 2007 CPE records, Respondent admitted that he completed an ethics course from the Commonwealth of Virginia which also did not qualify for compliance with the North Carolina ethics CPE course requirement for 2007.



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

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

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

1. Respondent's application for renewal is deemed insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of his certificate one (1) year and ninety (90) days from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. Forty (40) hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group or self-study format.



Consent Order - 3
Richard W. Goodman

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

CONSENTED TO THIS THE 4th DAY OF MARCH, 2010.

Richard Wayne Goodman
Respondent

APPROVED BY THE BOARD THIS THE 24 DAY OF MARCH, 2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael C. Jordan
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2009289

IN THE MATTER OF:
Jeremy H. White, Certificate # 29529
Respondent

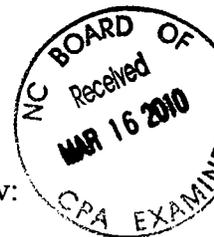
CONSENT ORDER

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 29529 as a Certified Public Accountant.
2. Respondent informed the Board on his 2009-2010 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE), had completed the annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self study to meet the 2008 CPE requirement.
3. Based on Respondent's representation, the Board accepted his renewal.
4. On November 6, 2009, Respondent self-reported to the Board that he completed only thirty-nine (39) hours of CPE, despite the fact that he reported on his 2009-2010 renewal that he had completed forty (40) hours of CPE to comply with the 2008 CPE requirement.
5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina

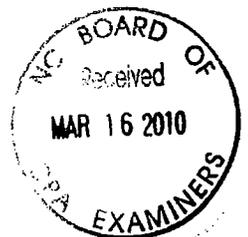


Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

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

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

1. Respondent's application for renewal is deemed insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of his certificate after ninety (90) days from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. Forty-one (41) hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.



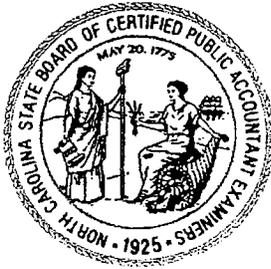
Consent Order - 3
Jeremy H. White

CONSENTED TO THIS THE 12TH DAY OF MARCH, 2010.

Respondent *Jeremy H. White*

APPROVED BY THE BOARD THIS THE 24 DAY OF March, 2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: *Michael C. Jacob*
President



NORTH CAROLINA
WAKE COUNTY

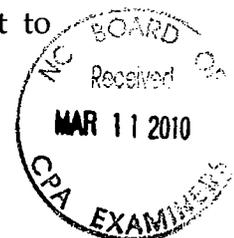
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2009275

IN THE MATTER OF:
Travis M. Fox, Certificate # 26223
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 26223 as a Certified Public Accountant.
2. Respondent informed the Board on his 2009-2010 individual certificate renewal (renewal) that he had obtained forty-four (44) hours of continuing professional education (CPE) which included carryforward, had completed the annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self study CPE to meet the 2008 CPE requirement.
3. Based on Respondent's representation, the Board accepted his renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2008 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested, but Respondent failed to provide the certificate of completion needed to document an annual Board-approved North Carolina ethics CPE course that Respondent claimed he earned between January 1, 2008, and December 31, 2008, as was reported on his renewal. Respondent completed an ethics course from the Florida Institute of CPAs.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to



review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

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

1. Respondent's application for renewal is deemed insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. Forty (40) hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group or self-study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.



Consent Order - 3
Travis M. Fox

6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

CONSENTED TO THIS THE 8th DAY OF MARCH, 2010.



Respondent

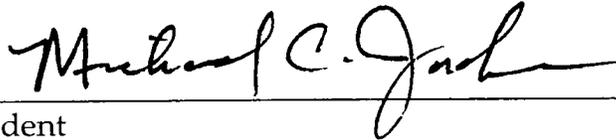
APPROVED BY THE BOARD THIS THE 24 DAY OF MARCH, 2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: _____

President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2009286

IN THE MATTER OF:
Teresa M. Walker, Certificate # 20636
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 20636 as a Certified Public Accountant.
2. Respondent informed the Board on her 2009-2010 individual certificate renewal (renewal) that she had obtained fifty-five (55) hours of continuing professional education (CPE) which included carryforward, had completed the annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self study CPE to meet the 2008 CPE requirement.
3. Based on Respondent's representation, the Board accepted her renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2008 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested, but Respondent failed to provide the certificate of completion needed to document an annual Board-approved North Carolina ethics CPE course that Respondent claimed she earned between January 1, 2008, and December 31, 2008, as was reported on her renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

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

1. Respondent's application for renewal is deemed insufficient and untimely under NCGS 150-B-3(a). Hence, her certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return her certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. Forty (40) hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of her license.

Consent Order - 3
Teresa M. Walker

CONSENTED TO THIS THE 15 DAY OF March, 2010.

Teresa M. Walker
Respondent

APPROVED BY THE BOARD THIS THE 24 DAY OF MARCH, 2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael R. Jones
President

**THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS**

IN THE MATTER OF:
Kenneth Lee Frie
Respondent

NOTICE OF APPARENT VIOLATION
AND DEMAND TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

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

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

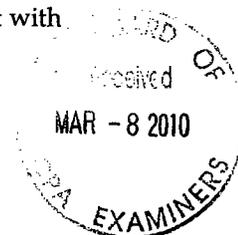
WHEREAS, pursuant to N.C.G.S. §93-3 "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS §93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters,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

WHEREAS, 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."

WHEREAS, Respondent Kenneth Lee Frie (hereinafter "Respondent Frie") requested, on September 22, 2006, that his North Carolina CPA license be placed on "Inactive" status and certified "under oath" that he would not identify himself or allow others to identify him as a CPA. Respondent Frie is not currently licensed by the Board as a certified public accountant in North Carolina; and

WHEREAS, Respondent Frie's principal place of business is in North Carolina; and

WHEREAS, Respondent Frie allowed himself to be identified as a North Carolina CPA and as a Texas CPA, by his employer, in a proposal presented to a North Carolina governmental entity, thereby conveying the impression that he is authorized to use a title in North Carolina other than "accountant" when, in fact, he is not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such a representation is misleading, inconsistent with



the statements he made under oath when applying for inactive status, and contrary to N.C.G.S. § 93-1, 93-3, and 93-6.

THEREFORE, Respondent Frie is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners **demands** that he **immediately cease and desist** from use of the title "CPA" or "Certified Public Accountant" and identify himself only as "accountant."

North Carolina State Board of Certified Public Accountant Examiners

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

DATE: October 27, 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: Kenneth Lee Frie DATE: March 4, 2010
Kenneth Lee Frie

North Carolina State

Wake County

Sworn to (or affirmed) and subscribed before me this day by Kenneth Lee Frie
that the foregoing instrument is accurate and true. [I have personal knowledge of the identity of
the principal(s)] [~~I have seen satisfactory evidence of the principal's identity, or a credible witness~~
~~_____ has sworn to the identity of the principal(s).]~~



NOTARIAL SEAL

Joyce Wehrle
Notary Public Signature

Joyce Wehrle
Notary Public Printed Name

March 4, 2010
Date

Apr. 16, 2010
My Commission Expires



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C20085951 and C2009241

IN THE MATTER OF:
A. Amanda Mixon, #28291
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 24, 2010, 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 at the Hearing.
7. Respondent 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.

Count 1

8. Respondent was engaged to prepare Client 1's tax returns.

9. Despite several requests from Client 1 to complete the tax returns and demands to return the client records, Respondent failed to timely complete the engagement and failed to timely return client records upon demand.

Count 2

10. Respondent was engaged to prepare Client 2's tax returns.
11. Despite several requests from Client 2 to complete the tax returns and demands to return the client records, Respondent failed to timely complete the engagement and failed to return client records upon demand.

Count 3

12. When Board staff corresponded with Respondent regarding Client 1's complaint as noted in Count 1 above, Respondent failed to respond in a timely manner. Respondent sent a letter on January 15, 2009, in which she admitted her error was "grave" and that she "should have handled the situation better."
13. When Board staff corresponded with Respondent in an attempt to investigate Count 1, Respondent failed to respond to Board staff emails and failed to claim certified mail.
14. When Board staff corresponded with Respondent regarding Client 2's complaint as noted in Count 2 above, Respondent failed to respond to both regular mail, certified mail, and email attempts to procure her response to Case #C2009241.

CONCLUSIONS OF LAW

1. Respondent's failures to complete work in a competent and timely manner as described in Counts 1 and 2 are separate violations of NCGS 93-12 (9)e and 21 NCAC 08N .0207, 08N .0211, and 08N .0212.
2. Respondent's failure to return client records immediately upon demand as noted in Counts 1 and 2 are separate violations of NCGS 93-12 (9)e and 21 NCAC 08N .0305.

Board Order - 3

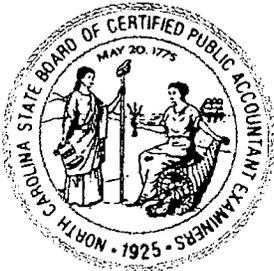
A. Amanda Mixon

3. Respondent's failures to respond, failures to respond in a timely manner, and failure to claim certified mail are violations of NCGS 91-12 (9)e and 21 NCAC 08N .0206.

BASED ON THE FOREGOING, the Board orders in a vote of 6 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, A. Amanda Mixon, is hereby permanently revoked.
2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon her revoked North Carolina certificate.

This the 24th day of March 2010 .



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

Michael C. Jordan