

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
March 23, 2011
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Michael C. Jordan, CPA, President; Maria M. Lynch, Esq., Secretary-Treasurer; Barton W. Baldwin, CPA; 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; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Debbie Lambert, CPA, Chair, NCACPA; Jason Poole, CPA, NCACPA; Suzanne Jolicoeur, AICPA; Teighlor March, Esq., AICPA; and Curt Lee, Legislative Liaison, NCSA.

CALL TO ORDER: President Jordan called the meeting to order at 1:00 pm.

MINUTES: The minutes of the February 21, 2011, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The February 2011 financial statements were accepted as submitted.

ELECTION OF 2011-2012 OFFICERS: Ms. Lynch and Mr. Glover moved to nominate Mr. Rodriguez for President and Mr. Cook as Vice President of the Board for 2011-2012. Messrs. Cook and Harris moved to nominate Ms. Lynch for Secretary-Treasurer of the Board for 2011-2012. Motion passed with six (6) affirmative votes and zero (0) negative votes.

LEGISLATIVE AND RULE-MAKING ITEMS: The Executive Director reported on the introduction of Senate Bill 254 in the General Assembly. The Bill speaks to the limited ownership of professional corporations by non-CPAs and non-attorneys.

NATIONAL ORGANIZATION ITEMS: The Executive Staff and staff members who attended the NASBA Executive Directors' Conference held March 6-9, 2011, in San Diego, reported on the conference.

Messrs. Baldwin and Cook moved to nominate Mr. Glover for a second one-year term as Regional Director of the Middle Atlantic region of NASBA. Motion passed.

The Executive Director reminded the members of the Board that NASBA committee interest forms are due by May 9, 2011.

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

Case No. C2011033 - Cheryl Ann Marsh - Accept the signed Cease and Desist Order (Appendix I).

Case No C2011028-1 and Case No. C2011028-2 - Wayne Smith and Wayne Smith Financial Services, LLC - Accept the signed Cease and Desist Order (Appendix II).

Case No. C2010172 - J. David Fitch - Approved the signed Consent Order (Appendix III).

Executive Staff requested that Frank X. Trainor, III, the Board's staff attorney, be allowed to serve and be an additional signatory for the Board on Cease and Desist orders and subpoenas issued by the Board retroactive to the date of Mr. Trainor's first day of employment with the Board.

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:

Keenan Charles Gradoville
Keith Edward Organ

Original Certificate Applications - The following were approved:

Michael Jordan Adkins
Kimberly Suzanne Barbour
David T. Bruno
Raymond James Crane
Robert Timothy Crowley
Amanda Lee Cuthbertson
Andrew Dean DeGregorio
Julie Elizabeth Earls
April Suzanne Brown Erichsen
Mark John Gettig
Matthew Sumner Gill

Keenan Charles Gradoville
Guritno Hermanto
Derek Paul Herr
Matthew Gene Hinson
Caroline Wythe Hodge
Dana S. Jones
Phyllis Diane King
Nancy Ann Kissane
Joshua Brian Macy
Brian Thomas Maxwell
Clayton Bing Mitchell

Charles Kirk Neugent
Van Thithanh Nguyen
Jennifer Rae Obernesser
Keith Edward Organ
Kathleen Elisa Palme
Jennifer Anne Parsons
James Thomas Porter
Andrew William Ray
Mitali M. Shah
Adam Hunter Shay
Mary Benson Smith

Magdalena Wiktor Stevens
Giedre D. Taylor
Amy Hendricks Theys
Brenton Darrell Umphlett
William Darius VanHook
Amelia Griswold Varner
John Michael Vollmer
Alexander Russell Walton
Hannah Elizabeth Webb
Jack Roland Yancey

Staff reviewed and recommended approval of the original application submitted by James Christian Lamb V. Mr. Lamb failed to disclose pertinent information with his exam application but provided it 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:

Ethan Anderson Novick
Julie Ward Payne

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

John Kenneth Matthews T6261
Lisa Lorene Ruth T6262
Richard Anthony Pasqua T6263
Faye L. Mitchell Moore T6264
Lorna Ann DeWalle T6265
Adam Wayne Knepp T6266
Robert Jason Rickert T6267
Susan Schena T6268
Kathryn Anne Raymond T6269
Jeanne Ormsby T6270
Laura Kathryn Byars T6271
Amy Anita Kemp T6272

Stephen Scott Galbreath T6273
Pamela Marie Cathey T6276
Haley Gwen Watson T6277
Susan Canady Creech T6278
Robert Barry Kirby T6279
David Michael Tierney T6280
Margaret Ann McGaw Switzer T6281
Arvinder Singh T6282
James Bennett Dycus T6283
Pallavi Agarwal T6284
Dwayne Thomas McKinley T6285

Reinstatements - The following were approved:

Paula Hazle DeCuir #24895
Helen Robinson Moore Greer #15280

James Allen Hill Jr. #1701
Haleh Moddasser Mallernee #20059

Christopher Todd Murphy #24365
George Emanuel Rickles III #11857

Pamela Sue Rowe #22236

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

Michael Anthony Buckner #23283
Geoffrey Neil Kirby #16205

James A. Klein Jr. #17655
Sylvester Lung-Yee Zee #16674

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

Jackson & Company CPAs, P.C.
Micham and McSwain, CPAs, PLLC
Dedrea L. Norman, 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:

Daniel A. Geddie #21122
Jean J. Henderson #3714
Joseph Adrian Norman #28588

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

NC Department of HHS-Internal Audit

Letters of Warning - Staff received a renewal from Andy Ward Sagona (#33769) which listed 2009 CPE taken between January 1 and June 30, 2010, without an approved extension. Staff recommended a letter of warning for a first offense pursuant to 21 NCAC 08G .0406(b)(1). The Committee approved staff recommendation.

Staff reviewed and recommended approval of the requests to rescind the letter of warning awarded to John Walsh (#25510). The Committee approved staff recommendation.

Firm Renewal and Peer Review Matters - The firms listed below submitted a renewal or termination notice less than 60 days after the deadline. Staff recommended referral to the Professional Standards Committee. The Committee approved staff recommendation.

J. Daniel Akers Jr. CPA #30735
Branch & Company, P.C.
Howell William Branch #2123
Kevin C. Burke CPA # 34451
Siamak Djahanbanooi CPA #35462
Scott G. Cassell CPA #34018
Elizabeth Fluharty CPA #28692
Rollin J. Groseclose CPA #25813
Rhonda Haskins CPA #20946
Brennan Hay CPA # 32326
Jane M. Huband CPA #10694
Doug Lowder CPA #26817

Vivian F. Maness CPA #18027
Stacey S. Martin, CPA, PLLC
Stacey Smith Martin # 31965
Barbara E. McNary CPA #23520
Jason Moss CPA #34416
Jordan Samuel CPA #32497
John W. Spann Jr. CPA #31213
Sonja Thomas CPA #34057
Michelle A. Thompson CPA #30775
Cary Whitaker CPA Esq. #1833
James E. Woodruff, CPA, P.A.
James Edward Woodruff #9481

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

Joseph Allen
Alicia Angell
Tyson Badders
LeAnn Bagasala
Elena Baker
Anne Barnard
Julie Barnes
Stacey Baysden
Meridith Belcher
Tyrrell Best
Iryna Bilova
Anthonio Black
Myra Blanchette
Margaret Bradshaw
Bonita Bray
Michele Brewer
Amber Bridges
Joshua Brown
John Brown, Jr
Anneli Browning
Tracy Bryne
Bryan Bunn
Chevonne Burns
Natalia Caggiano
Lauren Campbell
Craig Carter
Amy Carter

Scott Case
Simion Cerchez
Hong Chai
Ko Cha-Moses
Brett Chapman
Edwin Cherry
Peter Close
Kaitlyn Coen
Julianne Cordon
Jillian Cosentino
Brandi Cox
Patrick Craig
Kenneth Crampton
Laura Creech
Justin Cribb
Melissa Culbreth
Michael Daniels
Chad DesMarteau
Steven Dobson
William Dooley
Michael Dooling
Ryan Dupree
Jennifer Durrett
Catherine Eastwood
Nicole Emanuel
Heather Emery
Brian Epley

Amber Esmond
Patrick Evans
Regina Ferguson
Danielle Fisher
Samuel Fulp
Vincent Gambella
Crystal Gibson
Michael Giles
Courtney Gleason
James Glenn
Charles Grawey, III
Alexander Greer
Lisa Gregg
Tracey Guice
Gihan Hanna
Noor Hannaney
Robert Harris
Kristen Harris
Warren Harvey
Bryan Hatcher
Fredrik Helminen
David Herrick
Travis High
Steven Hogan
Donna Howell
Jennifer Huish
Jarred Hunter
Mary Hutchings
Kimo James
Shivani Jani
Jilda Jehu-Appiah
Myra Johnson
Somer Johnson
Samuel Johnson
Karen Jordan
Jacob Joyner
Elaina King
Crystal Kirchoff
Michael Kornegay
Adrienne Kralick
Danielle Kubinski
Kevin Kuuskvere
Bryan Lackey

Catherine Lagasse
Laura Lane
Ying Ying Lang
Bao-Tran Le
Esther Lee
Timothy Lee
James Leo
Gregory Levy
Alexandra Lewis
Valerie Lewis
Ying Li
Courtney Little
Paige Littlejohn
Christena Loman
Christopher Long
Michael Lucisano
Molly Luzader
Carroll Mann
Joseph Mark
Marcus McAllister
ShaRhonda McClure
Phillip McKeown
Kathleen McMillan
David McNally
Eugenia Medynskaya
Genevieve Meyers
Ashley Middleton
Brandon Miller
Nona Miller Knott
Robert Mitchell
Joshua Mitchell
Christopher Moltke-Hansen
Danielle Moody
Scott Moore
Elizabeth Moy
Nana Nyanor
Victor Ofori-Boadu
Jovanny Ortiz
Andrea Owenby
Izabela Paszek-Crayton
Chintan Patel
Stephanie Payne
Dawn Penland

Meredith Perry
Jennifer Phelps
Kylee Phillips
Adam Pierson
Mikaela Pinzl
Akilah Pitt
Theresa Poole
Kathleen Power
Natalie Pratt
April Presswood
Susan Rackley
Roland Reed
Kelley Regele
Lisa Rich
Amy Romero
Brianna Roundtree
Heather Rudolph
Daniel Saint
James Scalise
Evan Schaller
Megan Scholla
Arthur Sheppard
Richard Shore
Jennifer Simon
Amanda Smith
Alicia Smith
Mark Smith
Joseph Spil

Elizabeth Stanley
Shermeca Stanton
Brian Sternecker
Ted Stewart
Johnny Stone, Jr
Tomika Thomas
Patricia Trovinger
Andrew Van Alsten
Gautham Venkatasubramanian
Robert Waldron
JingJing Wang
Fuyao Wang
Jason Ward
Amy Webb
Jason Wellington
Matthew Weston
Randall Whitfield
John Whitley
Andrew Wilding
Rachel Williams
Ryan Wingerd
Jocelyn Woodard
An Yan
Lorena Yezer
Inja Yoon
Zornitsa Yordanov
Shua Yu
Hanxi Zhou

Miscellaneous - Staff requested that the Committee review a hypothetical situation. A certificate applicant has been unable to obtain independent assessment of accounting experience. Staff recommended that the experience not be accepted without independent verification. The Committee approved staff recommendation.

A licensee who was selected as part of the random 2009 CPE audit claimed three hours of instructor credit for a course presented to the internal audit department of her employer. 21 NCAC 08G .0409(d) allows licensees to claim CPE credit for teaching a "CPE course for CPAs." None of the participants in this course were CPAs and the employer is not listed any CPE provider registry. Without these three hours, the licensee has not met the 2009 CPE requirements and would be subject to forfeiture. Staff recommended disapproval of this credit. The Committee approved staff recommendation. Mr. Baldwin made a motion for the Board to reconsider the approval

of the staff recommendation. The motion failed in a vote of five (5) affirmative votes and one (1) negative vote.

CLOSED SESSION: Mr. Jordan and Ms. Lynch moved to enter Closed Session to discuss personnel matters with the Executive Staff and Legal Counsel. Motion passed.

PUBLIC SESSION: Ms. Lynch and Mr. Harris moved to re-enter Public Session to continue with the agenda. Motion passed.

REPORT OF THE PERSONNEL COMMITTEE: Ms. Lynch and Mr. Harris moved to approved the report of the Personnel Committee. Motion passed.

ADJOURNMENT: Messrs. Glover and Cook moved to adjourn the meeting at 2:25 pm. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Michael C. Jordan, CPA
President

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Cheryl Anne Marsh, Case #C2011033
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 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 N.C.G.S. §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, Respondent Cheryl Anne Marsh (hereinafter "Respondent") is not currently licensed as a certified public accountant (CPA) in North Carolina or otherwise authorized by the Board to use the CPA title in this state, but resides and works in North Carolina; and

WHEREAS, Respondent, while working in North Carolina, was identified as a "CPA" on the website for East Carolina University's, The Brody School of Medicine, and as a "certified public accountant" in an article published in Greenville, North Carolina's *The Daily Reflector*. Respondent's use of the title "CPA" or "Certified Public Accountant" conveys the false impression that she is authorized to use 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. §93-1 and §93-3.

THEREFORE, Respondent is hereby notified, and the North Carolina State Board of Certified Public Accountant Examiners demands, that she immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until she has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

BY:



Frank X. Trainor, III, Esq.
Staff Attorney

DATE:

2/3/11



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

Consented to:

BY: Cheryl Anne Marsh DATE: 2/14/11
Cheryl Anne Marsh

North Carolina State
Pitt County

Sworn to (or affirmed) and subscribed before me this day by Cheryl Anne Marsh.
[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 _____~~] [~~a credible witness has sworn to the identity of the principals _____~~].

Notary
Seal

[Signature]
Notary Public Signature
LeighAnn Baker
Notary Public Printed Name
2/14/11
Date

June 1, 2013
My Commission Expires



THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Wayne Smith, Case #C2011028-1, and
Wayne Smith Financial Services, LLC, Case #C2011028-2
Respondents

NOTICE OF APPARENT
VIOLATION AND DEMAND
TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENTS:

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

WHEREAS, Wayne Smith Financial Services, LLC ("Respondent Firm"), is a limited liability company organized under the laws of North Carolina and having its principal place of business in Sanford, North Carolina. Respondent Firm is not currently registered as a CPA firm in North Carolina or otherwise authorized by the Board to offer services as a CPA firm in this state, but whose principal place of business is in North Carolina, and,

WHEREAS, Wayne Smith ("Respondent Smith") is the President and member of Wayne Smith Financial Services, LLC, and has control of its day to day operations, including advertisements.

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



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, the Board has previously warned Respondent Smith that he should not advertise the services of CPAs in the advertisements for his non-CPA firm. Following that warning, Respondent Smith's attorney provided correspondence stating: "Accordingly, Mr. Smith has agreed to discontinue the use of the phrase 'CPA Prepared Income Tax Preparation' and any reference to 'CPA' that might arguably violate N.C.G.S. § 93-4, in his advertising."

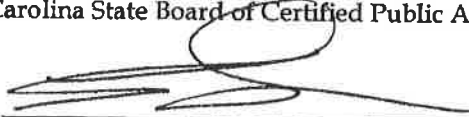
WHEREAS, despite the Board's prior warnings and his representations that he would not do so again, Respondent Smith has allowed Respondent Firm to continue to advertise the services of CPAs through Respondent Firm (a non-CPA firm), and has since allowed his business to place advertisements in *The Sanford Herald* regarding services performed by an individual identified as a "CPA" when that individual is not licensed by the Board as a "CPA."

WHEREAS, Respondent Smith and Respondent Firm are conveying the impression that members of Respondent Firm are admitted to practice as CPAs when they are not, in violation of N.C.G.S. § 93.4.

THEREFORE, Respondent Smith and Respondent Firm are hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that both he and his business immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant."

North Carolina State Board of Certified Public Accountant Examiners

BY:



Frank X. Trainor, III, Esq.

DATE:



2/16/11



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:

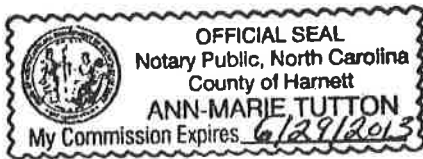
BY: Wayne Smith DATE: 2-17-11
Wayne Smith, individually

BY: Wayne Smith DATE: 2-17-11
Wayne Smith Financial Services, LLC
By its president, Wayne Smith

North Carolina State
LEE County

Sworn to (or affirmed) and subscribed before me this day by Wayne Smith.

[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 _____] [a credible witness has sworn to the identity of the principal(s) _____]~~



INK NOTARIAL SEAL*

Ann-Marie Tutton
Notary Public Signature

Ann-Marie Tutton
Notary Public Printed Name

February 17, 2011
Date

June 29, 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 #: C2010172

IN THE MATTER OF:
J. David Fitch, #27246
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 North Carolina General Statute (N.C. Gen. Stat.) section 150B-41, the Board and Respondent stipulate the following Findings:

1. J. David Fitch (hereinafter "Respondent") is the holder of North Carolina certificate number 27246 as a Certified Public Accountant.
2. In the Board's investigation of a complaint filed against Respondent, Respondent, on at least two (2) occasions, failed to timely respond to Board inquiries by the requested deadlines.
3. In providing services to clients, Respondent referenced the CPA title "in and with" his company name on letterhead even though that company was not registered with the Board as a CPA firm.
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 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
J. David Fitch

2. Respondent's actions as set out above constitute violations of N.C. Gen. Stat. § 93-12 (9) and NCAC 08N .0206 and .0302.

BASED on the foregoing and in lieu of further proceedings under N.C. Gen. Stat. §§ 150B-38 *et seq.*, and 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.
2. Respondent shall remit, with the signed Order, a one thousand dollar (\$1,000.00) civil penalty.

CONSENTED TO THIS THE 18th DAY OF March, 2011.

J David Fitch
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF MARCH, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael C. Jordan
President

