

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
April 21, 2009
1101 Oberlin Road
Raleigh, NC 27605

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

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

GUESTS: James T. Ahler, CEO, NCACPA; Hunter Cook, CPA, Immediate Past Chair, NCACPA; Suzanne Jolicoeur, AICPA; and Curt Lee, Legislative Liaison, NCSA.

CALL TO ORDER: President Jordan called the meeting to order at 10:12 a.m.

MINUTES: The minutes of the March 25, 2009, meeting were approved as submitted.

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

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Ahler reported that Senate Bill 647, "Amend CPA Laws/Practice Privileges," was amended and adopted by the Senate Commerce Committee on April 21, 2009.

NATIONAL ORGANIZATION ITEMS: Messrs. Winstead and Harris moved to approve the response to the AICPA Exposure Draft, *Audit Evidence, Materiality in Planning and Performing an Audit, Evaluation of Misstatements During the Audit, Planning an Audit, Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement, and Performing Audit Procedures in Response to Assessed Risks and Evaluating the Audit Evidence*. Motion passed.

Messrs. Winstead and Harris moved to approve the response to the AICPA Exposure Draft, *Required Supplementary Information, Other Information in Documents Containing Audited Financial Statements and Other Information in Relation to the Financial Statements as a Whole*. Motion passed.

Messrs. Winstead and Harris moved to approve the response to the AICPA Exposure Draft, *Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Financial Assistance*. Motion passed.

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

Case No. 2007529 – Gregory A. Stakias – Messrs. Rodriguez and Barber moved to approve the Emergency Order and Notice of Hearing (Appendix I). Motion passed with seven (7) affirmative and zero (0) negative votes.

Case No. 20081285 – Paul L. Erickson – Messrs. Barber and Rodriguez moved to approve the Emergency Order and Notice of Hearing (Appendix II). Motion passed with seven (7) affirmative and zero (0) negative votes.

Case No. C20085946-1 and Case No. C20085946-2 – Aaron E. Kennedy – The Notice of Hearing was withdrawn because of Mr. Kennedy's death.

Case No. 200509-049 – Claude E. Barger – Approve the signed Consent Order (Appendix III).

Case No. C20081675 and Case No. C20081676 – Tyrone Y. Cox – Approve the signed Consent Order (Appendix IV).

Case No. 20082530 – Robert W. Elliott – Approve the signed Consent Order (Appendix V).

Case No. C2009037 – Charles F. Osborne, Jr. – Accept the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix VI).

Case No. 2007446 – Steve E. Moss – Messrs. Rodriguez and Barber moved to approve the signed Consent Order (Appendix VII).

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:

Justin Ryan Smith
Olivia Clare Whipple

Original Certificate Applications - The following were approved:

Krupa Amin
Thomas David Arman Jr.
Sarah Morris Clapsadl
Brett Alan Cohen
Jonathan Rhett Esser
Mark Eugene Fogle
Tifini Shalom Isom
Andrew Bennett Keasler
Philip Charles Lachapelle
Ching Ha Lam
Allison Watkins Lee
Chantal Elizabeth Lyon
Jie Ma

Sally Boseman McClure
Laurie J. McMillen
William Earl Mims
Jason Scott Moss
Heather Peebles Norton
William Markland Porter
Anson Marcus Reilly
Angela Rae Shrock
Jordan Michael Smith
Justin Ryan Smith
Miriam N. Stuart
Andrew Vincent Walker
Joseph Bernard Walker

Greg Robert Warmuth
Olivia Clare Whipple

Damon Keith Yudichak

Reciprocal Certificate Applications - The following were approved:

Jessi Lynn Adams
Kimberley Clegg Beecher
Dorothy E. Birch
Gerene Sue Bovermann
Heidi Beth Brausch
Kevin Christopher Burke
Robert Carickhoff Jr.
Kendra Alise Cooks
Loren Stanley Cornish
Todd P. Courtney
Christopher Abram Cramer
David Wayne Crosswhite
Eric John Curran
Susan Yount Davis
Janice Jeryle Doughty
Jackie Lynn Fryt
Kelly Brigette Green-Krist
Jeffrey John Haas
Carl DeMeyer Harris
Lydia Elizabeth Jensen
David William King
Ruth Ann Mahoney
Michael Ray McKinney
Pietro Vincent Milano

Brenda Ann Moore
Daniel H. Moore
Charles Dennis Muha
William Sean Nelson
Aurora M. Nieves-Aponte
Anne Smart Pagano
Thomas Robert Pirollo
Shannon Noel Quon
Craig Daniel Resinger
Bradley Wayne Retzlaff
Julie L. Richter
Donald Robert Scotberg
David William Shearer II
Barbara Silver
Jessica Erin Simpson
Karen Amy Sullivan
David Lynn Swalls
Edward James Vaccaro
Jeffrey Robert Wager
Gordon Valden Wheeler
David Lewis Wolfe
Karin Lee Young
Andrey Paulovich Zubenko

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

Karin Lee Young T5390
Daniel H. Moore T5391
Jeffrey John Haas T5392
Kevin Lee Ryals T5393
Andrew Paul Lamson T5394
Michael Ray McKinney T5395
Ann Marie Connell T5401
Cindy Ellen Rosenberg T5402

John Daniel Davidson T5403
Donn Groene T5404
James William Anderson T5405
Melanie Irene Millar T5406
Joseph Patrick Monahan T5407
Maria Rebecca Castillo Cabigao T5408
Jeanette Koger Team T5409

Reinstatements - The following were approved:

Crystal Cheatham Drum #22287
Tracy Michelle Hamilton #28549
Stewart Clayton Hare #32027
Mary Elizabeth Higgins #20491

Gail Shell Miller #14501
Gerald G. Spaugh #10847
Jodie B. Vinson #29742

Reissuance of New Certificate and Consent Agreement - Applications for reissuance of new certificate and consent agreements submitted by the following were approved:

William Fred Chapman #14686

Reginald Dean Oakley #28000

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

Belindalea Barnhart, CPA, PLLC
Arthur F. Bell, Jr., & Associates, PLLC
Bennett Thrasher PC

Crowe Chizek, LLP
Linell Johnson CPA PLLC
Rea & Associates, Inc.

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:

Charles Douglas Mecimore Sr. #3523

Marjorie Faye Vesey #28735

Letters of Warning - Staff reviewed and recommended approval of the request to rescind the letters of warning awarded to Michael John Addison (#29777). The Committee approved staff recommendation.

Staff received documentation from David Lynn Fouts (#12856). Mr. Fouts claimed to have completed the 2007 CPE requirement by June 30, 2008, but did not. Staff recommended referral to the Professional Standards Committee for failure to comply with 21 NCAC 08G .0410. The Committee approved staff recommendation.

Staff requested that the Committee review a hypothetical situation regarding the CPE audit. The Committee provided guidance to staff.

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

Jamie H. Begor (Zimmer) #28675
Margaret M. Griffith, CPA, PLLC
Margaret Miesiaszek Griffith #10073

The firm Allan Mark CPA (#32524) submitted a renewal or termination notice more than 60 days but less than 120 days after the deadline. Staff recommended referral to the Professional Standards Committee. The Committee approved staff recommendation.

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

Randa Al Andari	Rebecca Coleman
Andrea Alexander	Joyce Comer
Alla Alexandrova	Anna Cook
Adam Alfero	Megan Copple
Michelle Aremia	Kathryn Crane
Rebeka Arrants	Jesse Crawford
Allan Autry	Matthew Crotty
Elizabeth Barry	Amy Crowder
Jessica Bastedo	Robert Crowley
Jason Benoit	Marina Daniel
Heather Blake	Caroline Daughty
Stephen Bogdon	Catherine Davenport
David Bolick	Andrew DeMoss
Bonnie Bond	Brandon Di Stefano
Jennilee Botts	Joshua Donde
Andrew Bowman	Daniel Doss
Brett Boyd	Aaron Duffie
Lindsay Bricolo	Amy Edwards
Craig Brigman	Leah Englebright
Wyona Brinegar	Ashley Epps
Michael Brooks	Mary Esleeck
Mallory Brown	Amanda Estes
Melvin Brown	Jennifer Estrada
Lien Buchanan	Laronda Farland
Dana Buckles	Yuanyuan Feng
Christina Burnett	Stanley Ferger
Kathryn Bustell	Lindsey Ferguson
Lori Caddell	Michael Figuera
Nicholas Cain	Nicole Fincher
Joy Clark	Melissa Fish
Wendy Clarke	Jennifer Ford
Elizabeth Cogswell	Ginger Gaines

Carleton Gallagher
Chad Gambrell
Emily Gavryck
Jonathan Geis
Nathan Goldman
Whitney Goodson
Ross Gravely
Daniel Gray
Danez Green
Katherine Greene
Lisa Gregg
Olivia Grieser
Daniel Haddon
Harvey Hall
Corbin Hankins
Deirdre Hart
Jennifer Hassler
Amy Hawkins
Adam Heinlein
Katharine Hendrick
Allison Henkel
Kaitlyn Herman
Maria Hinson
Emily Holbrook
Michelle Holland
Stefanie Holmes
Tameka Holmes
Elizabeth Holt
Gerri Houston
Han Wen Hsu
Anton Hummer
Claude Hunt
Kate Hwang
Scott Ingram
Rachel Jackson
Dana Jernigan
Garrett Jernigan
David Jewell
Jan Johnson
Megan Jones
Kristy Kelly
Eun Kim
Mary Kiser

Lauren Kortas
Merle Lancaster
Jeffrey Larotonda
Jonathan Layne
Elizabeth Lee
Joan Lee
Chuan-Chuan Lien
Brittney Lifsey
Heather Lohneiss
Daniel Lovrich
Dean Luebbe
John Lunan
Michael Maalik-Ul-Mulk
Elizabeth Malott
Carroll Mann
Wanda Manning
Alicia Marshall
Eric Martin
Alan Mattes
Charles McCoy
Trevor McEvoy
Rachelle Mckee
Kathleen McMillan
Heather Medford
Lane Miller
Allison Mills
Allison Mitchell
Virgil Mitchell
Thomas Monte
Danielle Moody
Laura Moore
Lisa Moore
Miranda Moore
Sarah Moore
William Morgan
Robin Mount
Kyndel Murray
Milind Nagarsheth
Casey Neal
Heather Needham
Charles Neugent
Linhan Nguyen
Adam Nicholson

David O'Dirling
Erin Orsini
Rachel Ostrrowski
Joshua Overman
Constance Owen
Lance Parker
Dustin Pease
William Pellisero, II
Stacia Peterson
Kelley Piner
Michelle Plante
Daniel Pozzo
Ellen Quinby
Matthew Rector
Bekgah Reed
Kyle Reeves
Abigail Richards
Olga Rivenbark
Mary Roberson
David Robertson, II
Renee Roedersheimer
William Rogers
Roger Scott
Angela Sedberry
John Sesta
Vicki Shaffer
Crystal Slate
Kimberly Smith
William Snell
Randy Sparks
John Speckhard
Paul Staley
Seth Starner
Kristin Stewart
William Storrs
Brian Stringfellow

Jennifer Sue-Kam-Kam-Ling
Collin Sumrall
Joseph Talton
Brittany Thomas
Monica Thomas
Daniel Thorn
Erin Tillinghast
Todd Topolka
Rebecca Trask
Dustin Traylor
Dee Trivette
Nicholas Troia
Caleb Truitt
Kathryn Tucker
Bradford Tyson
Jordan Utley
Mai Tram Vu
Alison Wagner
Ashley Walker
Hannah Webb
William Weeks
David Wells
April White
Meredith Whitley
John Wiles
Gervonia Williams
Kathryn Williams
Laverne Wimbush
David Wood
Andrew Wright
Jun Yang
Qiong Yang
Rhonda Young
Ashley Yount
Samantha Zigmont

Staff recommended that the committee determine and accept the grades received for the January – March 2009 exams. Twenty-five files with grade reports were randomly selected and reviewed by a Board member. The Committee approved staff recommendation.

PUBLIC HEARING: President Jordan called the Public Hearing to order to hear Case No. C200850941 – Keith A. Shipman, NC CPA Certificate No. 23963. Mr. Shipman was

not present, nor was he represented by counsel at the Hearing. Mr. Brooks was sworn and presented testimony. Messrs. Winstead and Harris moved to approve a Board Order (Appendix VIII) revoking, for five years, the North Carolina CPA certificate issued to Keith A. Shipman. Motion passed with seven (7) affirmative and zero (0) negative votes. The entire Public Hearing is a matter of public record.

PUBLIC HEARING: President Jordan called the Public Hearing to order to hear Case No. C20085169 – Hana Ickes, NC CPA Certificate No. 31452. Ms. Ickes was not present, nor was she represented by counsel at the Hearing. Mr. Brooks was sworn and presented testimony. Mr. Winstead and Ms. Lynch moved to approve a Board Order (Appendix IX) revoking, for five years, the North Carolina CPA certificate issued to Hana Ickes. Motion passed with seven (7) affirmative and zero (0) negative votes. The entire Public Hearing is a matter of public record.

PUBLIC HEARING: President Jordan called the Public Hearing, continued from February 16, 2009, to order to hear Case No. C20085882, Etim J. Udoh. Mr. Udoh was not present, but was represented by counsel. Ms. S.R. Sessoms and Thomas, L. Dixon, Jr., CPA, of the Criminal Investigation Division of the North Carolina Department of Revenue were sworn and presented testimony. The Board entered Closed Session with Valerie Bateman, Esq., and without Executive Staff or Legal Counsel to discuss the matter. The Board re-entered the Hearing. Ms. Lynch and Mr. Harris moved to approve a Board Order (Appendix X) permanently revoking the North Carolina CPA certificate issued to Etim J. Udoh. Motion passed with seven (7) affirmative and zero (0) negative votes. The entire Public Hearing is a matter of public record.

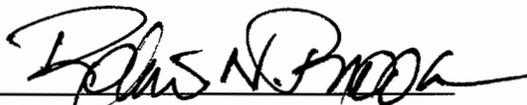
CLOSED SESSION: Messrs. Rodriguez and Barber moved to enter Closed Session to discuss a disciplinary matter as well as personnel matters with Executive Staff and Legal Counsel. Motion passed.

PUBLIC SESSION: Ms. Lynch and Mr. Barber moved to re-enter Public Session. Motion passed.

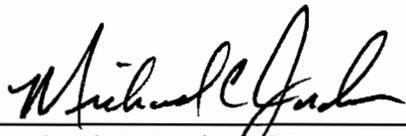
ADJOURNMENT: Messrs. Clark and Winstead moved to adjourn the meeting at 2:05 p.m. Motion passed.

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 #: C2007529

IN THE MATTER OF:
Gregory Alexander Stakias, #19085
Respondent

EMERGENCY ORDER
FOR REVOCATION and NOTICE

Pursuant to North Carolina General Statute (NCGS) 150B-3(c), the Board finds that there is substantial evidence that Respondent Gregory Alexander Stakias (hereinafter "Respondent") has engaged in general and specific conduct demonstrating that he is no longer fit to continue to hold a certificate as a Certified Public Accountant, even though his certificate is on inactive status. Specifically, during the period of time in which his certificate was inactive and the Board had jurisdiction and authority, there is substantial evidence that Respondent committed each of the following acts or omissions in violation of the North Carolina accountancy laws and rules, NCGS 93-12 (9) e, and 21 NCAC 8N .0201, .0202, .0203, .0204 and .0206.

1. Respondent was the holder of North Carolina certificate number 19085 as a certified public accountant. In July of 2004, Respondent requested, on a form provided by the Board, that his North Carolina CPA certificate be placed on "Inactive" status.
2. In August of 2008, Thomas W. Waldrep, Jr., (Judge Waldrep) Judge in the United States Bankruptcy Court for the Middle District of North Carolina, Greensboro Division, signed an Order in response to "Plaintiff's Motion for Summary Judgment." In said Order, Judge Waldrep found that Respondent "obtained money, property and services from" a client "by false pretenses and false representations...." Further, Judge Waldrep found Respondent had custody of client funds and "did unlawfully convert said funds" to Respondent's own use to the detriment of the client. Based on these findings, Judge Waldrep ordered that the \$275,000.00 owed to the client "is non-dischargeable pursuant to 11 U.S.C. §523(a)(2) and (a)(4)."
3. The Board finds that in light of the seriousness of these findings and evidence establishing the conduct in question, as well as evidence of the imminent danger of continued and irreparable harm to the public, that the public welfare requires this emergency action.

The Board therefore issues this Emergency Order, pursuant to N.C.G.S. §150B-3(c), to revoke Respondent's certificate as a Certified Public Accountant. This Order is effective immediately at the time of service of this Order upon Respondent, and shall remain in

Emergency Order - 2
Gregory Alexander Stakias

effect until this proceeding may be concluded pursuant to NCGS §150B. This Order shall constitute the Notice of Hearing to be held for this matter in the Board Office on September 21, 2009, at 10:00 a.m.

Adopted by a vote of 7 to 0 by the Board on this the 21 day of April 2009.



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 #: C20081285

IN THE MATTER OF:
Paul Lawrence Erickson, #23991
Respondent

EMERGENCY ORDER
FOR REVOCATION and NOTICE

Pursuant to North Carolina General Statute (NCGS) 150B-3(c), the North Carolina State Board of CPA Examiners (hereinafter "Board") finds that there is substantial evidence that Respondent Paul Lawrence Erickson (hereinafter "Respondent") has engaged in general and specific conduct demonstrating that he is no longer fit to continue to hold a certificate as a Certified Public Accountant. Specifically, during the period of time in which he has been a licensee and has been engaged in rendering accounting services to the public, there is substantial evidence that Respondent committed each of the following acts or omissions in violation of the North Carolina accountancy laws and rules, NCGS 93-12 (9) e, and 21 NCAC 8N .0201, .0202, .0203, and .0204.

1. Respondent is the holder of North Carolina certificate number 23991 as a certified public accountant.
2. During all times relevant to this matter and currently, Respondent has been registered with the Board as an individual practitioner firm and has continued to offer services to clients as a certified public accountant through his individual practitioner firm.
3. In August of 2008, the Disciplinary Hearing Commission of the North Carolina State Bar (hereinafter "Disciplinary Commission") issued "Findings of Fact, Conclusions of Law, and Order of Discipline" (See Attachment 1, adopted by reference as if set out fully herein) against Respondent regarding his participation in a fraudulent scheme to "assist consumers in eliminating their mortgage debts." According to the North Carolina State Bar, Respondent filed frivolous pleadings and made false representations to the court in multiple cases, thereby facilitating mortgage and credit card "elimination" scams. Pursuant to the Disciplinary Commission's Order, Respondent's license to practice law has been actively suspended for five (5) years.
4. The Board finds that in light of the seriousness of the North Carolina State Bar's findings establishing the conduct in question, as well as evidence of the imminent danger of continued and irreparable harm to the public, that the public welfare requires this emergency action.

Emergency Order - 2
Paul Lawrence Erickson

The Board therefore issues this Emergency Order, pursuant to NCGS §150B-3(c), to revoke Respondent's certificate as a Certified Public Accountant. This Order is effective immediately at the time of service of this Order upon Respondent, and shall remain in effect until this proceeding may be concluded pursuant to NCGS §150B. This Order shall constitute the Notice of Hearing to be held for this matter in the Board Office on September 21, 2009, at 10:00 a.m.

Adopted by a vote of 7 to 0 by the Board on this the 21 day of April 2009.



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 #: 200509-049-2

IN THE MATTER OF:
Claude E. Barger, #4322
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 Claude E. Barger (Respondent) was the holder of North Carolina certificate number 4322 as a Certified Public Accountant.
2. During all times relevant, Respondent was a shareholder of Brittain, Dean and Barger, P.A., a registered CPA (Respondent's firm). Respondent's firm was engaged by a client to perform audits for 2000, 2001 and 2002. Respondent was the only shareholder in Respondent's firm who performed the audits.
3. Subsequent to the completion of the audits, the client discovered that during the period covered by Respondent's firm's audits, the client's bookkeeper had embezzled in excess of \$800,000.00.
4. On or about October 21, 2004, the client filed a civil complaint against Respondent's firm in Union County, North Carolina, alleging that Respondent's firm, in performing the client's audits for 2000, 2001, and 2002, did not conduct the audits "in accordance with the U.S. Generally Accepted Auditing Standards;" breached its "contractual obligations;" was professionally negligent; made fraudulent representations; participated in unfair and deceptive trade practices; and made negligent misrepresentations.
5. The audits identified in the civil complaint were prepared by Respondent on behalf of Respondent's firm with no second partner review.
6. The civil complaint was dismissed with prejudice upon a settlement and release between the parties.

7. During the period of time that Respondent's firm was preparing the client's audits, the peer reviews for Respondent's firm were unmodified; however, none of the audits covered by the civil complaint were included in the peer reviews. The findings disclosed in Respondent's firm's 1999 and 2002 peer review reports parallel the findings identified by Board staff's review of the working papers prepared by Respondent for this client's audits.
8. Board staff's review of the 2000, 2001, and 2002 working papers for this client confirms the allegations as set forth in the civil complaint that Respondent on behalf of Respondent's firm did not conduct the audits in accordance with the U.S. Generally Accepted Auditing Standards.
9. 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 (9) e and 21NCAC 08N .0212 and .0403.

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

1. Respondent is censured.
2. Respondent shall obtain pre-issuance review for all audit services in which Respondent participates, performs, or reviews. Respondent shall obtain Board approval of the pre-issuance reviewer prior to performing said reviews. Respondent shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report upon its issuance.

3. The required pre-issuance reviews shall continue until such time as the Board determines that pre-issuance review is no longer necessary.
4. The required pre-issuance reviews shall include a review of the working papers and the report.
5. Respondent shall reimburse the Board for its administrative costs incurred as a result of monitoring Respondent's compliance with the pre-issuance review requirements not to exceed fifty dollars (\$50.00) per review.

CONSENTED TO THIS THE 2nd DAY OF April, 2009.

Claude E. Barger
Respondent Barger

APPROVED BY THE BOARD THIS THE 21 DAY OF April, 2009.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael C. Guehn
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

CASE #s: C20081675-1, C20081675-2, C20081676-1, and
C20081676-2

IN THE MATTER OF:
Tyrone Y. Cox, #28242
Ty Cox & Co., CPAs, PLLC
Respondents

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 Tyrone Y. Cox (hereinafter "Respondent Cox") is the holder of North Carolina certificate number 28242 as a Certified Public Accountant.
2. Respondent Ty Cox & Co., CPAs, PLLC (hereinafter "Respondent Firm"), is a registered certified public accounting professional limited liability company in North Carolina. During all times relevant to these matters, Respondent Cox was the primary, managing member for Respondent Firm.

Count 1

3. In April of 2007, a local government unit-1 executed a contract with Respondent Firm for audit services for fiscal year June 30, 2007.
4. Said audit was due to be completed and submitted to a local government unit-1 and to the North Carolina Local Government Commission (LGC) on or before October 31, 2007.
5. Respondents provided the LGC with a copy of the audit on March 7, 2008.
6. There were, however, numerous deficiencies with the audit which had to be corrected before the LGC could recommend to the local government unit-1 that it accept the audit.
7. On or about August 25, 2008, the LGC received revisions to the audit for the local government unit-1 and the LGC accepted the audit.

8. Respondents provided the local government unit-1 with a corrected copy of its June 30, 2007, audit by October 6, 2008.

Count 2

9. Respondent Cox submitted the June 30, 2006, audit for a local government unit-2 to the LGC in April 2007.
10. Said audit was due to be completed and submitted by Respondents to the local government unit-2 and to the LGC on or before October 31, 2006.
11. There were, however, numerous deficiencies with the 2006 audit which had to be corrected before the LGC could recommend to the local government unit-2 that it accept the audit.
12. The LGC first notified Respondents of the deficiencies on April 30, 2007. The LGC notified Respondents again by letter dated May 9, 2008, that the deficiencies had not been corrected and that the audit had not been approved.
13. In June of 2008, Respondents provided the LGC with corrections to the local government unit-2's 2006 audit and the LGC accepted the audit.

Count 3

14. In February of 2008, after receiving information from the LGC about the delinquent audits for the two local government units referenced in Counts 1 and 2 above, Board staff contacted, by telephone, Respondents concerning the status of both audits. Respondents indicated that they would have the 2007 audit for local government unit-1 to local government unit-1 on or before March 3, 2008, and that they were finalizing the 2006 audit report for the local government unit-2.
15. In a letter dated March 24, 2008, Board staff again requested that Respondents advise the Board as to the status of the delinquent audits for the both local government units.
16. On April 14, 2008, Respondents requested an additional forty five (45) days to meet with an attorney and to respond to the March 24, 2008, letter. Board staff notified Respondents that the response deadline would be extended to

- April 21, 2008, for Respondents' attorney to contact Board legal counsel regarding any additional time to respond to the March 24, 2008, letter.
17. Neither Board staff nor Board legal counsel were contacted by Respondents or Respondent's attorney regarding additional time to respond after the April 21, 2008, deadline. On May 19, 2008, Board staff received Respondent's response to Board staff's March 24, 2008, letter.
 18. During the time from February of 2008 through August of 2008, Respondents made continual representations to Board staff that the audits for both local government units would be completed within one or two weeks of the phone call or the email.
 19. Respondents wish to resolve this matter by consent and agree 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. Respondents understand and agree 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. Respondents are 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. Respondents' actions as set out in Count 1 above constitute violations of NCGS 93-12 (9)e and 21 NCAC 8N .0201, .0203, .0209, .0212, .0403 and .0405.
3. Respondents' actions as set out in Count 2 above constitute violations of NCGS 93-12 (9)e and 21 NCAC 8N .0201, .0203, .0209, .0212, .0403 and .0405.
4. Respondents' actions as set out in Count 3 above constitute violations of NCGS 93-12 (9)e and 21 NCAC 8N .0201, .0203, and .0206.

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. Respondents are censured.

Consent Order - 4
Tyrone Y. Cox
Ty Cox & Co., CPAs, PLLC

2. Respondent Cox and Respondent Firm shall not participate in, perform, or review any audit for any client for three (3) years. After three (3) years, Respondent Cox and/or Respondent Firm may petition the Board for reinstatement of the privilege to offer, participate in, perform, and review audit services. Any request for the reinstatement of said privilege would include evidence of steps taken by Respondent Cox and/or Respondent Firm to assure the Board that they would be able to offer and perform audits in a competent manner. A condition of said privilege, in the discretion of the Board, may be a requirement that Respondent Cox retake and pass the audit portion of the Uniform CPA Examination or its equivalent.

CONSENTED TO THIS THE 31ST DAY OF MARCH, 2009.

Tyrone Y. Cox
Respondent Cox

Ty Cox & Co., CPAs, PLLC
Respondent Firm

APPROVED BY THE BOARD THIS THE 21 DAY OF April, 2009.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael C. Gucker
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C20082530

IN THE MATTER OF:
Robert W. Elliot, #10176
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 10176 as a Certified Public Accountant.
2. Respondent failed to comply with standards for tax services in performing services for a specific client.
3. 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 action as set out above constitutes a violation of NCGS 93-12 (9)e and 21 NCAC 8N .0211.



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

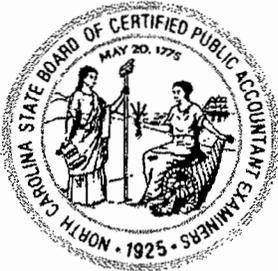
1. Respondent is censured.
2. Respondent shall remit, with the signed Order, a one thousand dollar (\$1,000.00) civil penalty.

CONSENTED TO THIS THE 23rd DAY OF March, 2009.

Robert W. Elliot
Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF April, 2009.

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:
Charles F. Osborne, Jr.
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."

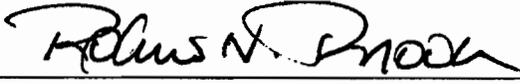
WHEREAS, pursuant to N.C.G.S. §93-3 "It shall be unlawful for any person who has not received a certificate of qualification admitting him to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification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

WHEREAS, Respondent Charles F. Osborne (hereinafter "Respondent Osborne") is not currently licensed or otherwise authorized by the Board as a certified public accountant in North Carolina; and

WHEREAS, Respondent Osborne identified himself as a "CPA" or "Certified Public Accountant" while working in North Carolina on a document, entitled "Certificate of Moral Character." However, despite Respondent Osborne's representation that he would not identify himself as a CPA until such time as he was licensed, Respondent again identified himself as a "CPA" or "Certified Public Accountant" while working in North Carolina on a document, entitled "Experience Affidavit" which was submitted to the Board by an applicant for licensure. Thereby, Respondent Osborne's continued use of the title "CPA" or "Certified Public Accountant" conveys the impression that he is authorized to use a title 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 and contrary to N.C.G.S. §93-6.

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

North Carolina State Board of Certified Public Accountant Examiners

BY: 
Robert N. Brooks, Executive Director

DATE: March 3, 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:

Charles F. Osborne, Jr.

DATE:

3/23/09

North Carolina State

Durham County

Sworn to (or affirmed) and subscribed before me this day by Charles F Osborne.

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

Virginia A Hunter

Notary Public Signature

Virginia A Hunter

Notary Public Printed Name

3/23/09

Date

11-05-2010

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 #: C2007446

IN THE MATTER OF:
Steve E. Moss, #10718
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 10718 as a Certified Public Accountant.
2. Respondent failed to timely file and pay his federal and state individual income tax returns (returns) and taxes for 2000, 2001, 2002, 2003, and 2004 due to mitigating circumstances related to his personal health which the Board finds mitigates the conduct in this case.
3. The federal and state income taxes (taxes) owed for the periods in which Respondent failed to file and pay totaled \$43,818.00. After prepayments and withholding, the total taxes Respondent failed to timely pay were \$29,632.00. Penalties and interest assessed by both the Internal Revenue Service (IRS) and the North Carolina Department of Revenue (NCDOR) totaled \$11,107.00.
4. Respondent filed his 2000 returns on February 13, 2002; his 2001 returns on September 4, 2004; his 2002 returns on October 15, 2005; his 2003 returns on October 31, 2005; and his 2004 returns on May 20, 2006.
5. On January 29, 2007, the IRS accepted Respondent's January 15, 2007, offer of a negotiated settlement with the IRS which included payment of all taxes, penalties, and interest and his suspension from practice before the IRS for an indefinite period of time but with the right to request reinstatement after a nine (9) month period.
6. On November 29, 2007, after Respondent completed all requirements for reinstatement, the IRS granted Respondent's petition for reinstatement and fully reinstated him to practice before the IRS without further condition.

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:

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(9)e and 21 NCAC 08N .0201, .0203(a)(b)1, .0204(a)(b), and .0207. Respondent admits to these violations.

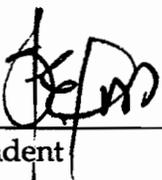
BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Steve E. Moss, is suspended for the specified period of two (2) years; however, said suspension is stayed upon the conditions that :
 - (a) Respondent shall be treated at least once a month by a licensed physician during this two (2) year period.
 - (b) Respondent shall provide a report postmarked by the US Postal Service of all treatments by the licensed treating physician to the Board on or before the following dates: July 1, 2009; October 1, 2009; January 1, 2010; April 1, 2010; July 1, 2010; October 1, 2010; January 3, 2011; and April 1, 2011.
 - (c) Respondent shall file all his 2008 and 2009 personal income tax returns no later than October 15, 2009, and October 15, 2010, respectively, and provide a notarized affidavit postmarked by the US Postal Service to the Board no later than November 2, 2009, and November 1, 2010, respectively, that his individual income tax returns have been properly filed by the above extended due dates.
 - (d) During the period of the stayed suspension, Respondent shall comply with all statutes and administrative code of the Board.

Consent Order - 3
Steve E. Moss

- (e) If the Board determines that Respondent has failed to comply with any of the aforementioned conditions, such determination shall be a cause for the stayed suspension of his certificate to become a revocation for the remaining time period of the stayed suspension and shall be a cause for a hearing for violation of NCGS 93-12(e) and 21 NCAC 08N .0203(b)(3).
2. Respondent will be noticed for a Show Cause hearing and shall reimburse the Board for any costs incurred for such proceeding. If the Board determines that such violations have occurred, then the Board may take other disciplinary action in addition to the revocation.
3. This Consent Order is effective the date approved by the Board.

CONSENTED TO THIS THE 17TH DAY OF April, 2009.



Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF APRIL, 2009.

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 #: C20085091

IN THE MATTER OF:
Keith A. Shipman, Sr., #23963
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 April 21, 2009, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondent and this Matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. Respondent 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.
8. Respondent informed the Board on his 2007-2008 individual certificate renewal (renewal) that he had completed the necessary CPE hours in 2006

for renewal "including at least 8 hours of non-self study credit and the required NC Ethics course." Based on his representations regarding his CPE information, the Board accepted Respondent's renewal.

9. Based on information provided by Respondent as a part of his 2007-2008 individual certificate renewal, Board staff requested, in a letter, that Respondent provide, prior to January 11, 2008, course listings for the CPE reported to meet his 2006 CPE requirement.
10. Respondent provided the Board with the requested CPE course listings; however, there was no course listing provided to meet the NC Ethics course requirement.
11. Respondent returned his North Carolina CPA certificate along with a letter dated February 26, 2009, which was received by the Board on March 5, 2009.

CONCLUSIONS OF LAW

1. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, and 93-12(9)e and 21 NCAC 08G .0410, 08J .0101(b), 08N .0202(b)(3), and .0202(b)(4).

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

1. The Certified Public Accountant certificate issued to Respondent, Keith A. Shipman, Sr., is hereby revoked for a period of five years.

This the 21st day of April 2009.



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 #: C20085169

IN THE MATTER OF:
Hana Ickes, #31452
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 April 21, 2009, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over Respondent and this Matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. Respondent 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.
8. Respondent informed the Board on her 2007-2008 individual certificate renewal (renewal) that she had completed the necessary continuing

Board Order - 2
Hana Ickes

professional education (CPE) hours to meet the 2006 CPE requirement for renewal "including at least 8 hours of non-self study credit and the required NC Ethics course." Based on her representations regarding her CPE information, the Board accepted Respondent's renewal.

9. Based on information provided by Respondent as a part of her 2007-2008 individual certificate renewal, Board staff requested, in a letter, that Respondent provide, prior to January 11, 2008, course listings for the CPE reported to meet her 2006 CPE requirement.
10. Respondent provided the Board with the requested CPE course listings; however, there was no course listing provided to meet the NC Ethics course requirement.

CONCLUSIONS OF LAW

1. 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, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Hana Ickes, is hereby revoked for a period of five years.

This the 21st day of April 2009.



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 #: C20085882

IN THE MATTER OF:

Etim Jeremiah Udoh, #29680
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 hearings on February 16, 2009, and April 21, 2009, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondent and this Matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was present at the Hearing on February 16, 2009, and was not represented by counsel. Initially, the Hearing was continued to March, but Respondent stated that he would be unable to attend, so the Hearing was continued to April 21, 2009, and Respondent was strongly encouraged to be present. Respondent was given over a month advance notice of the continued Hearing date.
7. Respondent was not present at the Hearing on April 21, 2009, but was represented by counsel.

8. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
9. While licensed as a certified public accountant, Respondent was registered with the Board as an individual practitioner firm.
10. In March of 2008, Respondent was arrested and charged with six (6) counts of obtaining property under false pretense.
11. On June 27, 2008, Respondent failed to inform the Board, on his 2008-2009 individual certificate renewal, of any arrest or charges against him.
12. On July 21, 2008, the Honorable Allen Baddour, Superior Court Judge of Wake County, accepted Respondent's guilty plea to two (2) felony counts of obtaining property under false pretense. And upon judgment of conviction, Respondent was sentenced to from five (5) to six (6) months in prison, but said prison sentence was suspended and Respondent was placed on twenty-four (24) months of supervised probation. Respondent was assessed fines, court costs, and community service fees totaling \$2,441.50. Respondent was required to complete one hundred (100) hours of community service within the first one hundred eighty (180) days of his probation. Further, Respondent was required to file accurate amended tax returns and pay any taxes owed within the first six (6) months, to timely and accurately file and pay all state and federal tax returns, to cease preparing or assisting in any manner with the preparation of any tax returns other than his own, and was instructed that restitution would be determined by the probation officer after tax returns are filed. The Court also ordered that this Board be notified of the convictions.
13. Respondent failed to notify the Board within thirty days of his conviction of a criminal offense.

CONCLUSIONS OF LAW

1. Respondent's felony conviction and failures to inform the Board of the arrests, charges, and convictions represents violations of NCGS 93-12 (9)a, b, d, and e and 21 NCAC 08N .0202(a), .0203, .0204, .0207, and .0208.

Board Order - 3
Etim Jeremiah Udoh

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

1. The Certified Public Accountant certificate issued to Respondent, Etim Jeremiah Udoh, is hereby permanently revoked.

This the 21st day of April 2009.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

Michael C. Jordan