

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
May 20, 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; Jordan C. Harris, Jr.; and Jose R. Rodriguez, 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; Sharon Bryson, COO, NCACPA; Debbie Lambert, CPA, Chair, NCACPA; Joan Pharr, CPA, NCACPA; Joanne Phillips, CPA, NCACPA; Suzanne Jolicoeur, NCACPA; and Curt Lee, Legislative Liaison, NCSA.

CALL TO ORDER: President Jordan called the meeting to order at 10:00 a.m.

MINUTES: The minutes of the April 26, 2010, meeting were approved as submitted.

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

Deputy Director Barham presented the proposed 2010-2011 budget (Appendix I) to the Board. Messrs. Glover and Cook moved to approve the proposed 2010-2011 budget. Motion passed.

LEGISLATIVE AND RULE-MAKING ITEMS: Ms. Pharr, Immediate Past Chair of the NCACPA, presented the comments from the NCACPA on the proposed rules. Ms. Lynch and Mr. Barber moved to postpone until the July 19, 2010, Board meeting, the vote of the Board to submit the proposed rules to the Office of Administrative Hearings. The postponement would allow the Board members adequate time to review and consider the NCACPA's comments on the proposed rules. Motion passed with six (6) affirmative votes and zero (0) negative votes.

NATIONAL ORGANIZATION ITEMS: Mr. Cook and Ms. Lynch moved to approve the response to the Auditing Standards Board (ASB) Exposure Draft on the Proposed Statements on Auditing Standards (SAS), *Consideration of Omitted Procedures after the Report Release Date*. Motion passed.

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

Case No. C2009132 – Close the case without prejudice.

Case No. C2009253 – Close the case without prejudice.

Case No. UT2010011 – Stephan T. Anderson – Accept the signed Cease and Desist Order (Appendix II).

Case No. UT2010062 – Richard F. Kamman – Accept the signed Cease and Desist Order (Appendix III).

Case No. C200610-074 and Case No. C200610-074-2 – Clara J. Pinkney and Clara J. Pinkney, CPA, PLLC – Approved a Notice of Hearing for December 20, 2010, at 10:00 a.m.

Case No. C2009269 – Richard Neal Booker – Messrs. Barber and Glover moved to approve the signed Consent Order (Appendix IV) to permanently revoke the CPA certificate issued to Mr. Booker. Motion passed with six (6) affirmative and zero (0) negative votes.

Case No. C2010047 – Lawton Douglas Johnson – Approve the signed Consent Order (Appendix V).

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Ms. Lynch moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The following were approved:

Jasmin Jahanshahi

Kevin Timothy McCarty

Original Certificate Applications - The following were approved:

Michael Wade Apple II

Thomas Matthew Bland

Adam H. Byrd

Stephanie Christine Carter

Mark Causey III

Brandon Lee Cross

Amy Jane Crowder

Dharti Mukeshchandra Desai

Joshua Ryan Glienke

David William Gora

Garrett Jay Hansen

Emily Frances Holbrook

Christina Griffin Howard

Claude Mortimer Hunt

Hunter McNair Jackson

Jasmin Jahanshahi

Megan Ann Judy

Brandon Randall Kaczmarek

Jared Dean Lashley

Jon David Lassiter

Joshua Lee Lassiter

Shannon Michelle McAdow

Kevin Timothy McCarty

Philip Lee Mescher

Katherine Lauren Morgan

Charles Alexander Morris

Eric Joseph Murphy

Odaro Marvell Omoruyi

William Marsh Palmer

Rupal Adityakumar Patel

James Haywood Plyler Jr.

John Robert Redding

Alison Christine Scalvini

Megan Jo Speziale

Brian Eugene Stringfellow
Christopher Montgomery Vogel

William Gaither Weeks Jr.
Sarah Elizabeth Work

Staff reviewed and recommended approval of the original applications submitted by Matthew Alan Hughes and Scott Douglas Mears. Both individuals failed to disclose pertinent information with their exam applications but provided it with the certificate application. Staff recommended approval of the applications with a one-year probationary period. The Committee approved staff recommendation.

Reciprocal Certificate Applications - The following were approved:

Maria A. Virgilio

Brent Noel Williams Sr.

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

James Douglas Osgood T5865
James Edward Swann T5866
Shaun Michael Howes T5867
Catherine Ann Wides T5868
James M. Dugan T5869
Kim M. Spinello T5870
Gregory J. Pedersen T5871
Jodi Kay Kruse T5872

David Paul Boyd T5873
Hannah Leroux Barber T5874
Terrie Eileen Lassandrao T5916
Mary Alice Dionne T5917
Carolyn Ann Clarke T5918
Priya Shankar T5919
Leslie Mixon Vigil T5920
Jeremiah Tesoro Hamm T5921

Reinstatements - The following were approved:

Cheryl Hilliard Habrat #26932
LaDonna Fetzer Keener #25002

Steven Daniel LaDew #26598
Edward Reid Matthews #15429

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:

Bonnie J. Bowers, CPA, PLLC
Boyle CPA, PLLC
Taylor Caldwell PLLC
Coleman & Ureda, P.A.
Darji, Iyer, Joshi & Patel, LLP

Donna T. D'Orazio, CPA PLLC
Joseph Guo CPA, PLLC
D. Keasler, PLLC
Brian Keith, CPA, PC
Michael S. Traflet, CPA, PLLC

Retired Status Applications - The Committee approved the request for retired status submitted by Melinda Johnson (#12415) because she is completely retired and does not receive any earned compensation for current personal services in any job whatsoever.

Firm Renewal and Peer Review Matters - The firms listed below 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:

Nathan D. Benn CPA #34311
Kimberly O. Branch CPA # 31551
W. Douglas Karriker CPA #27626
Timothy K. McDaniel CPA #14589

Praigg & Praigg, P.A.
Ann G. Praigg #16956
David L. Willis, CPA ,P.A.
David Lamar Willis #34147

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

Holly Adams
Thomas Aherne
Sahirah Al-Uqdah
Bereket Baissa
Sonya Baker
Kimberly Barbour
Trina Bastress
Scott Bates
Michelle Beracha
Margaret Bidwell
Ben Boulris
Kristi Bray
Amber Bridges
Hannah Brown
John Buckley
Craig Bullins
Kimberly Byrd
Alexander Capo
Jennifer Capoccia
Michael Carnicelli
Michelle Carter
Danielle Carty
Jacob Case
Allyson Cecil
Ko Cha-Moses
Christopher Chapman
Rosario Chinchay
Dana Cipollini
Karrah Clay

Suni Clinton
Keith Clithero
Christine CookCarlini
Jeffrey Cox
Stephen Craig
Kevin Cresimore
Kimberly Crocker
Heather Cromwell
Cameron Cross
Darin Curtis
Carol Daignault
Jonathan Dean
Garrett DiMond
Heather Dobbs
Priscilla Dobson
Christopher Downs
Joshua Downs
Catherine Eastwood
Kirk Edwards
Nicole Emanuel
Leah Englebright
Charles Erb
April Erichsen
Jan Ezzell
Louis Falzone
Scott Farkas
Michael Fianchino
Mary Fischer
Olivia Fong

Carly Fortune
Lloyd Funderburk, III
Chad Gambrell
Brian Gantt
Addis Gebreegzi
Jody Gill
Brittany Gilliard
Joshua Gilreath
Brett Goodman
Natalya Grauer
Alison Gray
Lauren Gray
Guizi Guan
Brittain Haney
Gihan Hanna
Joy Hargraves
Lindsay Harris
Charles Hickman
Travis High
Adam Hill
Hayley Hoffman
Azile Honeycutt
Yuliang Hou
Kevin Jayson
Bradford Johnson
Jan Johnson
Dana Jones
Jacob Kaufman
Christopher Keene
Mary Keller
Biplab Khatri
Brandon Killian
Samuel Kimball
Kathryn King
Karen Kotek
Ji Youn Kyung
Elizabeth Lee
Fred Lewis, III
Li Li
James Lynch
James Macintosh, IV
Shalyn Marion
Jennifer Martin

Gregory Marzetta
Michael Means
Delores Mills
Priyanka Modi
Adam Morris
Casey Morris
David Mulvihill
Eric Murphy
Ryan Nicollerat
Wyona Niglio
Phillip Norriss
Kevan Ohl
Anne Patefield
Harshinkumar Patel
John Pearce
Kathryn Pepin
Courtland Perry, IV
Anthony Privette
Erin Purves
Charles Rasmussen
Andrew Ray
Ashley Reason
Roland Reed
Matthew Reeder
Kayla Rice
Ashley Saddock
Daniel Saint
Christopher Schaffer
Thomas Schauder
Erin Setzer
Ruoqing Shan
Ashlie Shepard
Lucas Shook
Justin Sigmon
Kaysie Silver
Mark Simpson
Lindsay Smith
Mary Smith
Heather Sommer
Keturah Spann
Amy Stafford
David Steele
Roberto Sterling

Greg Stribos
Stephanie Suggs
Kaela Swartz
Nathan Tate
William Taylor
Christine Thornton
Justin Tinder
Alexandra Valier
Darryll Gregg Van Yur
Courtney Vanhook
Joshua VanNamee
Collin Walsh

Jason Ward
Jason Wellington
Robert Williams
Whitney Williams
Jacob Woodfin
ShengTso Wu
Wen-Wen Yang
Stephen Yeh
Teresa Yurtkuran
Mi Zhou
Peter Zwerneman

PUBLIC HEARING: President Jordan called the Public Hearing to order to hear Case Nos. C2009069-1 and C2009069-2 – Jaylene G. Moss, CPA, and Jaylene G. Moss, Ltd. Ms. Moss was present at the Hearing and was represented by Counsel at the Hearing. Ms. Moss and Mr. Brooks were sworn and presented testimony. Ms. Lynch and Mr. Cook moved to go into Closed Session without Executive Staff or Legal Counsel present, but with Valerie Bateman, Esq., present, to discuss the case. Motion passed. The Board re-entered the Hearing and President Jordan stated that the Board had agreed upon the disciplinary terms of a Consent Order to offer Ms. Moss. Ms. Bateman, Board Legal Counsel, and Ms. Moss's Counsel discussed the offer outside the Public Hearing. The Board re-entered Closed Session with Ms. Bateman to review the discussion about the offer. The Board re-entered the Public Hearing. Messrs. Cook and Harris moved to approve the signed Consent Order (Appendix VI). Motion passed with six (6) affirmative votes and zero (0) negative votes. The entire Public Hearing is a matter of public record.

ADJOURNMENT: Messrs. Glover and Barber moved to adjourn the meeting at 2:42 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Michael C. Jordan, CPA
President

NORTH CAROLINA STATE BOARD OF CPA EXAMINERS

2010-2011 APPROVED OPERATING BUDGET

	2009-10 FISCAL YEAR <u>BUDGET</u>	2009-10 ESTIMATED <u>ACTUAL</u>	2010-11 APPROVED <u>BUDGET</u>	<u>REF.</u>
REVENUES	<u>2,592,149</u>	<u>2,670,731</u>	<u>2,672,502</u>	A
EXPENSES				
PERSONNEL	1,033,463	997,600	1,053,035	B
BOARD & LEGAL	251,238	205,822	218,610	C
OFFICE	288,600	293,217	308,350	D
EXAMINATION	1,075,200	1,132,728	1,150,000	E
SCHOLARSHIP	10,000	8,000	10,000	
BUILDING	<u>32,800</u>	<u>27,184</u>	<u>32,000</u>	F
TOTAL	<u>2,691,301</u>	<u>2,664,551</u>	<u>2,771,995</u>	
ESTIMATED CHANGE IN NET ASSETS	<u>-99,152</u>	<u>6,180</u>	<u>-99,493 *</u>	

2010-2011 APPROVED CAPITAL BUDGET

	2009-10 FISCAL YEAR <u>BUDGET</u>	2009-10 ESTIMATED <u>ACTUAL</u>	2010-11 APPROVED <u>BUDGET</u>
HARDWARE	10,000	2,034	12,000
SOFTWARE	30,000	22,166	30,000
TOTAL	<u>40,000</u>	<u>24,200</u>	<u>42,000</u>
TOTAL PROPOSED BUDGET	<u>2,731,301</u>	<u>2,688,751</u>	<u>2,813,995</u>

*FROM DESIGNATED ASSETS

2010-2011 APPROVED REVENUE BUDGET

A

	2009-10 FISCAL YEAR BUDGET	2009-10 ESTIMATED ACTUAL	2010-11 APPROVED BUDGET
EXAMINATION FEES			
INITIAL ADMIN FEES	218,500	232,990	232,990
RE-EXAM ADMIN FEES	153,750	151,125	153,750
EXAM FEES REVENUE	1,157,000	1,209,106	1,210,000
EXAM COUPON	(47,526)	(28,468)	(48,438)
	<u>1,481,724</u>	<u>1,564,754</u>	<u>1,548,302</u>
EXAM REVIEW FEES			
EXAM REVIEW FEES	2,500	897	1,000
EQUIVALENCY EXAM FEES	0	0	0
GRADE TRANSFER FEES	300	75	150
	<u>2,800</u>	<u>972</u>	<u>1,150</u>
CERTIFICATE FEES			
INITIAL	60,000 (600/100)	55,900	56,000
RECIPROCAL	30,000 (300/100)	21,600	21,600
RENEWALS	880,000 (17600/50)	884,950	920,000
REINSTATEMENTS	15,000 (150/100)	15,900	16,000
	<u>985,000</u>	<u>978,350</u>	<u>1,013,600</u>
FIRM REGISTRATIONS			
PARTNERSHIP INITIAL	0	350	0
PARTNERSHIP RENEWAL	40,000	31,920	32,000
PC INITIAL	6,500	5,650	5,700
PC RENEWAL	35,750	35,440	35,750
	<u>82,250</u>	<u>73,360</u>	<u>73,450</u>
RENTAL INCOME			
RENTAL INCOME	0	250	0
	<u>0</u>	<u>250</u>	<u>0</u>
INTEREST			
INTEREST	38,375	42,560	36,000
GIFT CARDS	0	9,050	0
OTHER	2,000	1,435	0
	<u>40,375</u>	<u>53,045</u>	<u>36,000</u>
	<u>2,592,149</u>	<u>2,670,731</u>	<u>2,672,502</u>

2010-2011 APPROVED PERSONNEL EXPENSE

B

	2009-10 FISCAL YEAR <u>BUDGET</u>	2009-10 ESTIMATED <u>ACTUAL</u>	2010-11 APPROVED <u>BUDGET</u>
FULL TIME STAFF	738,085	723,997	749,939 *
PART TIME STAFF	36,240	31,710	34,320
TAXES - FICA	59,236	56,318	59,996
RETIREMENT - CONTRIBUTIONS	44,285	43,574	44,996
RETIREMENT - NCLB ADMIN FEE	3,500	4,264	3,500
INSURANCE - HEALTH	115,214	110,147	127,115
STAFF CPE	3,300	1,137	2,250
STAFF TRAVEL	32,103	25,386	29,669
MISCELLANEOUS	<u>1,500</u>	<u>1,067</u>	<u>1,250</u>
	<u>1,033,463</u>	<u>997,600</u>	<u>1,053,035</u>

2010-2011 APPROVED STAFF TRAVEL EXPENSE

	<u>MTGS.</u>	<u>STAFF</u>	<u>DAYS</u>	<u>RATE</u>	
NASBA MEETINGS					
ANNUAL	1	2	4	350/750/245/50	4,560
REGIONAL	1	2	4	695/224/50	3,034
ADMINISTRATORS/CPE	1	7	4	350/675/250/50	15,575
OTHER MEETINGS					
PROFESSIONAL					2,000
BOARD VEHICLE					<u>4,500</u>
TOTAL MEETING EXPENSE - B					<u>29,669</u>

*Full Time Staff Regular Pay	725,842
Full Time Staff Overtime Pay	<u>24,097</u>
Total Full Time Staff Pay	<u>749,939</u>

2010-2011 APPROVED BOARD & LEGAL EXPENSE

C

	<u>2009-10 FISCAL YEAR BUDGET</u>	<u>2009-10 ESTIMATED ACTUAL</u>	<u>2010-11 APPROVED BUDGET</u>	<u>REF.</u>
BOARD TRAVEL	53,688	39,016	43,860	C1
PER DIEM	29,300	14,450	19,500	
CLERICAL REIMBURSEMENT	<u>1,750</u>	<u> </u>	<u>1,750</u>	
	84,738	53,466	65,110	
LEGAL COUNSEL FEES - ADMIN	22,000	19,163	18,000	
LEGAL COUNSEL FEES-PROF. STANDARD	120,000	118,467	120,000	
LEGAL COUNSEL FEES-LITIGATION	10,000	1,231	5,000	
INVESTIGATION COST	7,000	12,211	8,000	
HEARING COST	15,000	8,554	10,000	
REIMBURSEMENTS	<u>(7,500)</u>	<u>(7,270)</u>	<u>(7,500)</u>	
	166,500	152,356	153,500	
	<u> </u>	<u> </u>	<u> </u>	
	<u>251,238</u>	<u>205,822</u>	<u>218,610</u>	

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2010-2011 APPROVED BOARD TRAVEL EXPENSE

	<u>NO</u> <u>MTGS.</u>	<u>BOARD</u> <u>MEMBERS</u>	<u>DAYS</u>	<u>RATE</u>	<u>AMOUNT</u>
REGULAR BOARD MEETINGS					
HOTEL	12	4	1	125	6,000
MEALS	12	4	1	40	1,920
TRAVEL	12	7			<u>4,545</u>
					12,465
NASBA ANNUAL MEETING					
HOTEL		7	4	245	6,860
MEALS		7	4	50	1,400
TRAVEL		7		350	2,450
REGISTRATION		7		750	<u>5,250</u>
					15,960
NASBA REGIONAL MEETING					
HOTEL		5	3	224	3,360
MEALS		7	3	50	1,050
TRAVEL		7		250	1,750
REGISTRATION		5		695	<u>3,475</u>
					9,635
AICPA COUNCIL MEETINGS					
HOTEL	2	2	3	300	3,600
MEALS	2	2	3	50	600
TRAVEL	2	2		400	<u>1,600</u>
					5,800
					<u>43,860</u>

2010-2011 APPROVED PER DIEM EXPENSE

	<u>PER</u> <u>DIEM</u>	<u>BOARD</u> <u>MEMBERS</u>	<u>DAYS</u>	<u>AMOUNT</u>
REGULAR MEETINGS (12)	100	5	2	12,000
PROFESSIONAL MEETINGS	100	5	6	3,000
NASBA				
ANNUAL MEETING	100	5	5	2,500
REGIONAL	100	5	4	<u>2,000</u>
TOTAL MEETINGS - C				<u>19,500</u>

2010-2011 APPROVED OFFICE EXPENSE

D

	<u>2009-10 FISCAL YEAR BUDGET</u>	<u>2009-10 ESTIMATED ACTUAL</u>	<u>2010-11 APPROVED BUDGET</u>
OFFICE DECORATIONS	500	10	100
EQUIPMENT RENT	600	315	600
PRINTING	42,000	41,627	42,000
POSTAGE	96,000	107,466	110,000
SUPPLIES	15,000	9,526	12,000
TELEPHONE	7,000	5,942	7,000
INTERNET & WEBSITE	15,000	15,980	16,800
SUBSCRIPTIONS	3,500	1,544	2,500
REPAIRS & MAINTENANCE	4,000	4,635	5,000
CLIPPING SERVICE	3,500	3,695	5,400
COMPUTER PROGRAM ASSISTANCE	20,000	23,838	20,000
SOFTWARE MAINTENANCE	12,000	12,359	16,800
COMPUTER SOFTWARE	1,000	0	1,000
FEES	7,500	7,270	7,500
INSURANCE	10,000	8,055	9,000
MISCELLANEOUS	1,000	285	1,000
AUDIT FEES	6,600	6,600	6,850
CREDIT CARD FEES	41,000	39,534	40,000
BANKING FEES	600	2,825	3,000
CONSULTING SERVICE	0	0	0
PAYROLL SERVICE	<u>1,800</u>	<u>1,711</u>	<u>1,800</u>
	<u>288,600</u>	<u>293,217</u>	<u>308,350</u>

2010-2011 APPROVED EXAMINATION EXPENSE

E

	<u>2009-10 FISCAL YEAR BUDGET</u>	<u>2009-10 ESTIMATED ACTUAL</u>	<u>2010-11 APPROVED BUDGET</u>
EXAM SITTING & GRADING	1,072,000	1,127,728	1,145,000
EXAM POSTAGE	3,200	5,000	5,000
EXAM SUPPLIES	0	0	0
EXAM PRINTING	<u>0</u>	<u>0</u>	<u>0</u>
	<u>1,075,200</u>	<u>1,132,728</u>	<u>1,150,000</u>

2010-2011 APPROVED BUILDING EXPENSE

F

	2009-10 FISCAL YEAR <u>BUDGET</u>	2009-10 ESTIMATED <u>ACTUAL</u>	2010-11 APPROVED <u>BUDGET</u>
BUILDING MAINTENANCE	1,000	231	1,000
ELECTRICITY	13,000	11,276	13,000
GROUNDS MAINTENANCE	1,200	1,469	1,200
HEAT & AIR MAINTENANCE	2,800	2,112	2,200
IMPROVEMENTS	2,000	0	2,000
INSURANCE	2,600	3,145	3,200
JANITORIAL MAINTENANCE	7,500	5,700	6,000
TRASH COLLECTION	100	802	800
WATER & SEWER	1,000	816	1,000
SECURITY	1,400	1,634	1,400
PEST CONTROL	<u>200</u>	<u>0</u>	<u>200</u>
	<u><u>32,800</u></u>	<u><u>27,184</u></u>	<u><u>32,000</u></u>

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

IN THE MATTER OF:
Stephan T. Anderson
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, 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 Stephan T. Anderson (hereinafter "Respondent Anderson") has his principal place of business in this state but is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state; and

WHEREAS, Respondent Anderson distributed business cards or allowed business cards to be distributed which incorrectly identify him as a "Licensed CPA," thereby conveying the false impression that he is authorized to use the CPA title in North Carolina or to engage in the public practice of accountancy using 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. §93-1, §93-3, and §93-6.

THEREFORE, Respondent Anderson 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 Anderson 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

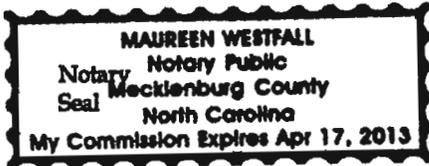
BY: Robert N. Brooks DATE: 03/09/10
Robert N. Brooks, Executive Director

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: [Signature]
BY: Stephan T. Anderson DATE: 04/14/2010

North Carolina State
Mecklenburg County

Sworn to (or affirmed) and subscribed before me this day by Stephan Tracy Anderson
[I have personal knowledge of the identity of the principals] [I have seen satisfactory evidence of the principals' identity, by a current state or federal identification with the principals' photograph in the form of a NC ID 33346019] [a credible witness has sworn to the identity of the principals _____.]



Maureen Westfall
Notary Public Signature
Maureen Westfall
Notary Public Printed Name
April 14-2010
Date

April 17, 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."



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

IN THE MATTER OF:
Richard F. Kamman
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, 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 Richard F. Kamman (hereinafter "Respondent Kamman") is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state; and

WHEREAS, Respondent Kamman, while working in North Carolina, allowed himself to be identified on business cards as a CPA, Respondent Kamman's use of the title "CPA" or "Certified Public Accountant" conveys the false 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. §93-1, §93-3, and §93-6.

THEREFORE, Respondent Kamman 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 Kamman has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.



Cease and Desist - 2
Richard F. Kamman

North Carolina State Board of Certified Public Accountant Examiners

BY: Robert N. Brooks DATE: April 7, 2010
Robert N. Brooks, Executive Director

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: Richard F. Kamman DATE: April 15, 2010
Richard F. Kamman

NC State
Pitt County

Sworn to (or affirmed) and subscribed before me this day by Lauren D. Asby.
[I have personal knowledge of the identity of the principal] [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 PN Drivers License] [a credible witness has sworn to the identity of the principal Richard F. Kamman.]



Lauren D. Asby
Notary Public Signature
Lauren D. Asby
Notary Public Printed Name
4-15-2010
Date

March 18, 2012
My Commission Expires



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2009269

IN THE MATTER OF:
Richard Neal Booker, # 25091
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. Richard Neal Booker (hereinafter "Respondent") was the holder of North Carolina certificate number 25091 as a Certified Public Accountant.
2. Respondent was employed from July 2007 through December 2008 by a group of five (5) companies as the CPA responsible for the financial operations of these companies.
3. During the period of his employment, Respondent embezzled funds under his control and care from the companies. When confronted by his employer, Respondent admitted, under oath, that he had "mishandled" funds and agreed to pay \$75,000.00 in restitution. A subsequent review performed by an independent CPA firm determined that Respondent had fraudulently taken at least \$164,019.00.
4. Respondent failed, as part of his job responsibilities, to file and pay the 2008 payroll tax reports 940 and 941 for the companies, resulting in a liability for the companies in an amount which has yet to be determined.
5. Respondent Booker failed to timely respond to Board inquiries concerning this matter.
6. Based on the seriousness of the allegations and Respondent's failure to respond to Board inquiries concerning this matter, on January 25, 2010, the Board issued an Emergency Order for Revocation and Notice.
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.



Consent Order - 2
Richard Neal Booker

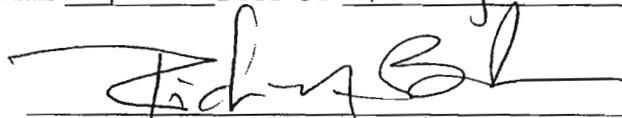
BASED upon the foregoing, the Board makes the following Conclusions of Law:

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 misappropriation of client funds and his failure to respond to Board inquiries are violations of NCGS 93-12 (9) d and e, and 21 NCAC 08N .0201, .0202, .0203, .0204, .0206, 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. The Certified Public Accountant certificate issued to Respondent, Richard Neal Booker, 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 his permanently revoked North Carolina certificate.

CONSENTED TO THIS THE 7th DAY OF May, 2010.


Respondent

APPROVED BY THE BOARD THIS THE 20 DAY OF MAY, 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 # C2010047

IN THE MATTER OF:
Lawton Douglas Johnson, #14238
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. Lawton Douglas Johnson (hereinafter "Respondent") was the holder of North Carolina certificate number 14238 as a Certified Public Accountant.
2. Respondent's application for modification of discipline was approved in a Consent Order by the Board on November 19, 2009, at a public hearing and consented to by Respondent on December 7, 2009.
3. The Consent Order allowed Respondent to submit an application for the reissuance of his CPA certificate after submission of a behavioral assessment as prescribed in the Consent Order.
4. The Board office received the assessment as prescribed in the Consent Order on January 8, 2010. The Board office received Respondent's application for reissuance of his CPA certificate on February 8, 2010.
5. The Board office received copies of a proposal letter and engagement contract dated December 23, 2009, that Respondent had submitted to a potential client, to provide audit services and tax return preparation. The letterhead, on which the proposal letter and engagement contract was submitted, identified Respondent as a CPA and his firm as a CPA firm.
6. As of the date of the proposed letter and engagement contract, Respondent had not submitted to the Board the assessment as prescribed in the Consent Order or an application for the reissuance of his CPA certificate and CPA firm registration.
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



Consent Order - 2
Lawton Douglas Johnson

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

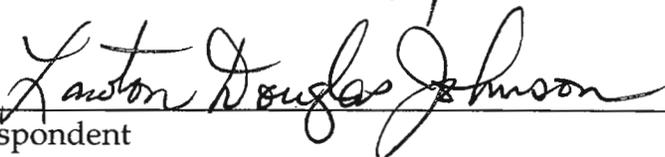
BASED upon the foregoing, the Board makes the following Conclusions of Law:

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 93-3 and 93-4, 21 NCAC 08N .0201, .0202, .0203, and .0302.

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 shall remit a one thousand (\$1,000.00) dollar civil penalty with the signed Consent Order.
2. Respondent shall be placed on probation for a period of two (2) years from the date that his application for reissuance is approved by the Board.
3. Respondent agrees that any violation of NCGS 93 and 21 NCAC Chapter 08 during the term of the probation will be grounds for immediate suspension of his CPA certificate and CPA firm registration for a period of two years.

CONSENTED TO THIS THE 13 DAY OF May, 2010.


Respondent

APPROVED BY THE BOARD THIS THE 20 DAY OF MAY, 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 #: C2009069-1 and C2009069-2

IN THE MATTER OF:
Jaylene G. Moss, #29920
Jaylene G Moss, Ltd.
Respondent

CONSENT 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. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent Jaylene G. Moss (hereinafter "Respondent Moss") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent Jaylene G Moss, Ltd. (hereinafter "Respondent Firm"), is a licensed certified public accounting professional corporation 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. Respondent Allen is the sole shareholder of Respondent firm.
3. In February of 2009, Respondent Moss informed the Board that a tax lien had been issued against Respondent Firm by the Internal Revenue Service (IRS). The federal tax lien was imposed because Respondents failed to timely remit withholding funds (941 monies) for the quarter ending December 31, 2007. The amount of the IRS lien was \$32,756.67. Said funds did not belong to Respondents but were to be held and paid by Respondents on behalf of Respondent Firm's employees.
4. Respondents wish to resolve this matter by consent. Respondents understand and agree that this Consent Order is subject to review and

Board Order - 2
Jaylene G. Moss, #29920
Jaylene G Moss, Ltd.

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

CONCLUSIONS OF LAW

1. Respondent Moss' failure to pay or ensure payment of the 941 quarterly trust funds for Respondent Firm is a violation of NCGS 93-12 (9)e and 21 NCAC 08N .0201, .0203, and .0207.

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, Jaylene G. Moss, is hereby suspended for two (2) years; however, said suspension is stayed pending Respondent's compliance with the following terms:
 - a. During said two (2) year period, Respondent Moss shall comply with all Board statutes and rules.
 - b. Respondent Moss shall reimburse the Board for all administrative costs incurred in this matter up to seven thousand five hundred dollars (\$7,500.00) within thirty (30) days of receiving an invoice for the same.
 - c. On or before May 20, 2011, Respondent Moss must complete and provide verification of her completion of the North Carolina Accountancy Law-Ethics Principles and Professional Responsibilities course as offered by the North Carolina Association of Certified Public Accountants. Said course may not be used to meet Respondent Moss' annual forty (40) hour continuing professional education requirement. If Respondent Moss fails to fulfill this education requirement, the Board may proceed against Respondents for failure to complete said requirement.
 - d. Respondent Moss shall remit to the Board, within thirty (30) days of the Board's approval of this Consent Order, a one thousand dollar (\$1,000.00) civil penalty.

Board Order - 3
Jaylene G. Moss, #29920
Jaylene G Moss, Ltd.

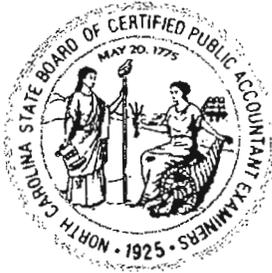
CONSENTED TO THIS THE 20 DAY OF May, 2010.

Jaylene S Moss
Respondent Jaylene G. Moss

Jaylene S Moss, President
Representative for Respondent Jaylene G Moss, Ltd.

APPROVED BY THE BOARD THIS THE 20 DAY OF MAY, 2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael C. John
President