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. 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 Brandon Randall Kaczmarski
Thomas Matthew Bland Jared Dean Lashley
Adam H. Byrd Jon David Lassiter
Stephanie Christine Carter Joshua Lee Lassiter
Mark Causey III Shannon Michelle McAdow
Brandon Lee Cross Kevin Timothy McCarty
Amy Jane Crowder Philip Lee Mescher
Dharti Mukeshchandra Desai Katherine Lauren Morgan
Joshua Ryan Glienke Charles Alexander Morris
David William Gora Eric Joseph Murphy
Garrett Jay Hansen Odaro Marvell Omoruyi
Emily Frances Holbrook William Marsh Palmer
Christina Griffin Howard Rupal Adityakumar Patel
Claude Mortimer Hunt James Haywood Plyler Jr.
Hunter McNair Jackson John Robert Redding
Jasmin Jahanshahi Alison Christine Scalvini
Megan Ann Judy Megan Jo Speziale
Brian Eugene Stringfellow                          William Gaither Weeks Jr.
Christopher Montgomery Vogel                      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                                  David Paul Boyd T5873
James Edward Swann T5866                                   Hannah Leroux Barber T5874
Shaun Michael Howes T5867                                  Terrie Eileen Lassandrao T5916
Catherine Ann Wides T5868                                  Mary Alice Dionne T5917
James M. Dugan T5869                                       Carolyn Ann Clarke T5918
Kim M. Spinello T5870                                      Priya Shankar T5919
Gregory J. Pedersen T5871                                  Leslie Mixon Vigil T5920
Jodi Kay Kruse T5872                                       Jeremiah Tesoro Hamm T5921

**Reinstatements** - The following were approved:

Cheryl Hilliard Habrat #26932                              Steven Daniel LaDew #26598
LaDonna Fetzer Keener #25002                                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                                 Donna T. D’Orazio, CPA PLLC
Boyle CPA, PLLC                                              Joseph Guo CPA, PLLC
Taylor Caldwell PLLC                                         D. Keasler, PLLC
Coleman & Ureda, P.A.                                       Brian Keith, CPA, PC
Darji, Iyer, Joshi & Patel, LLP                              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 Bouris  
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 DiMon  
Heather Dobbs  
Priscilla Dobson  
Christopher Downs  
Joshua Downs  
Catherine Eastwood  
Kirk Edwards  
Nicole Emanuel  
Leah Englebright  
Charles Erb  
April Eriksen  
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
Ruojing 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
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 Michael C. Jordan, CPA
Executive Director

Jason Ward
Jason Wellington
Robert Williams
Whitney Williams
Jacob Woodfin
ShengTso Wu
Wen-Wen Yang
Stephen Yeh
Teresa Yurtkuran
Mi Zhou
Peter Zwerneman
## 2010-2011 Approved Operating Budget

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## 2010-2011 Approved Capital Budget

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**TOTAL PROPOSED BUDGET**

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*FROM DESIGNATED ASSETS

(Rev 5/10)
### 2010-2011 APPROVED REVENUE BUDGET

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### 2010-2011 APPROVED PERSONNEL EXPENSE

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### 2010-2011 APPROVED STAFF TRAVEL EXPENSE

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**TOTAL MEETING EXPENSE - B** 29,669

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*Full Time Staff Regular Pay 725,842
Full Time Staff Overtime Pay 24,097
Total Full Time Staff Pay 749,939
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### 2010-2011 APPROVED BOARD TRAVEL EXPENSE

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### 2010-2011 APPROVED PER DIEM EXPENSE

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### 2010-2011 APPROVED OFFICE EXPENSE

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<th>2010-11 APPROVED</th>
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### 2010-2011 APPROVED EXAMINATION EXPENSE

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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.

APR 16 2010
North Carolina State Board of Certified Public Accountant Examiners

BY: Robert N. Brooks, Executive Director

DATE: 03/09/10

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: Stephan T. Anderson

DATE: 04/14/2010

North Carolina State
Mecklenburg County

Sworn to (or affirmed) and subscribed before me this day by Stephan T. 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 38346019 (credible witness has sworn to the identity of the principals)]

MAUREEN WESTFALL
Notary Public
Seal Mecklenburg County
North Carolina
My Commission Expires Apr 17, 2013

Notary Public Signature

Notary Public Printed Name

Date

My Commission Expires

April 17, 2013

"ATTENTION NOTARY: NCGS 108-24(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.
North Carolina State Board of Certified Public Accountant Examiners

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

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

Consented to:

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

NC  
Pitt  
State  
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 Driver’s License ] [a credible witness has sworn to the identity of the principal Richard F. Kamman.]

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

My Commission Expires  
March 18, 2013

[Stamp: NC Board of CPA Examiners]
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 14th DAY OF MAY, 2010.

Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Michael C. Jordan

President
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
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.

Lawton Douglas Johnson

Respondent

APPROVED BY THE BOARD THIS THE 20 DAY OF May 2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Michael C. Johnson

President
NORTH CAROLINA
BEFORE THE NORTH CAROLINA STATE BOARD OF
WAKE COUNTY 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
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.
CONSENTED TO THIS THE 20 DAY OF May, 2010.

Jaylene G. Moss
Respondent Jaylene G. Moss

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