

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
June 24, 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 (via telephone); Norwood G. Clark, Jr., CPA (via telephone); and Jordan C. Harris, Jr..

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Joan Pharr, Chair, NCACPA; Leslie Johnson, CPA; Bruce Kingshill, CPA; Connie Lasater, CPA; Mary Kelly, Peer Review Coordinator, NCACPA; and J.R. Lawson, President, NCSA.

CALL TO ORDER: President Jordan called the meeting to order at 10:09 a.m.

MINUTES: The minutes of the May 19, 2009, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The May 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 in the House Finance Committee and the Committee's Legal Counsel has suggested a minor addition for clarification purposes. Mr. Ahler will provide the Executive Staff with the proposed additions so that the Executive Staff can review the language and discuss it with President Jordan.

NATIONAL ORGANIZATION ITEMS: The Executive Staff reported on the NASBA Eastern Regional Meeting held in Indianapolis, IN, on June 17-19, 2009.

STATE AND LOCAL ORGANIZATION ITEMS: Leslie Johnson, Bruce Kingshill, and Connie Lasater (members of the NCACPA Peer Review Committee) and Mary Kelly, NCACPA Peer Review Coordinator, made a comprehensive presentation to the Board regarding the administration and operation of the AICPA/NCACPA Peer Review Program.

Joan Pharr, Chair of the NCACPA, informed the Board that a special committee of the NCACPA has been formed to review all Board rules. The Committee will present the report to the Board at the July meeting in the form of a request for rule-making.

Ms. Pharr and President Jordan commented on the success of the NCACPA CPA Inauguration Ceremony held in Greensboro on June 23, 2009.

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

Case No. C20085948-1 and Case No. C20085948-2 – Stephen N. Greenburg and Stephen N. Greenburg, CPA, PA - Approve the Notice of Hearing for October 19, 2009, at 10:00 a.m.

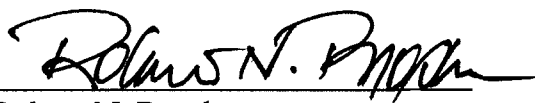
Case No. C2009069 – Close the case without prejudice.

Case No. 2009084 – Tyler W. Tetrick – Accept the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix I).

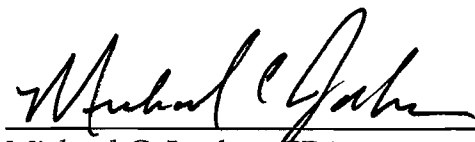
ADJOURNMENT: Messrs. Jordan and Barber moved to adjourn the meeting at 11:30 a.m. Motion passed.

Respectfully submitted:

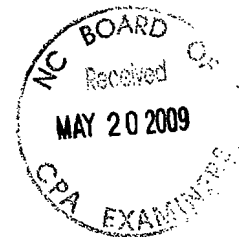
Attested to by:



Robert N. Brooks
Executive Director



Michael C. Jordan, CPA
President

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Tyler W. Tetrick
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, 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 Tyler W. Tetrick (hereinafter "Respondent Tetrick") forfeited his North Carolina CPA license on June 30, 2006, for failure to renew and is not currently licensed by the Board as a certified public accountant and,

WHEREAS, Respondent Tetrick, though registered as a CPA in Tennessee, was duly notified by the Board in September of 2006 that he was no longer entitled to use the CPA title in North Carolina based on the forfeiture of his North Carolina CPA license. Nevertheless, Respondent Tetrick allowed his name to appear on a document which identifies him as a "CPA" thereby conveying 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. § 93-1, 93-3, and 93-6.

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



North Carolina State Board of Certified Public Accountant Examiners
Arthur M. Winstead, Jr., President

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

DATE: *May 13, 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: *Tyler W. Tetrick*
Tyler W. Tetrick

DATE: *5-15-09*

Tennessee State

Carter County

Sworn to (or affirmed) and subscribed before me this day by *Tyler Tetrick*.

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



Ginny McGee
Notary Public Signature

Ginny McGee
Notary Public Printed Name

May 15, 2009
Date

02-16-2011
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."