MEMBERS ATTENDING: Michael C. Jordan, CPA, President; Maria M. Lynch, Esq., Secretary-Treasurer; Wm. Hunter Cook, CPA; Bucky Glover, CPA; and Jordan C. Harris, Jr.

STAFF ATTENDING: Robert N. Brooks, Executive Director; and J. Michael Barham, CPA, Deputy Director.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Maximo Mukelabai, CPA, NCACPA; John Gilberto, CPA, NCACPA; and J.R. Lawson, NCSA.

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

MINUTES: The minutes of the May 20, 2010, meeting were approved as submitted.

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

LEGISLATIVE AND RULE-MAKING ITEMS: The Executive Director reported that the non-technical rule changes approved by the Board at its April 26, 2010, meeting were approved by the Rules Review Commission at its June 17, 2010, meeting.

NATIONAL ORGANIZATION ITEMS: Mr. Cook reported on his attendance at the AICPA Spring Council meeting held May 23-25, 2010, in San Diego, CA.

Mr. Glover reported on the attendance of Board members and Executive Staff at the NASBA Eastern Regional meeting held June 9-11, 2010, in Charleston, SC.

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

Case No. UT2009235 – Thaddeus Joseph Shalek – Accept the signed Cease and Desist Order (Appendix I).
Case No. C20100071 – Thomas Hein – Accept the signed Cease and Desist Order (Appendix II).
REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Ms. Lynch moved and the Board approved the following recommendations of the Committee:

**Original Certificate Applications** - The following were approved:

Karen Nacy Goodchild  
Collin Lee Sumrall

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

<table>
<thead>
<tr>
<th>Name</th>
<th>Temporary Permit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Joseph A. Newcomb</td>
<td>T5922</td>
</tr>
<tr>
<td>Sarah Lorena Gass</td>
<td>T5923</td>
</tr>
<tr>
<td>Meredith Brooks Custer</td>
<td>T5924</td>
</tr>
<tr>
<td>Steven Gilbert Johnson</td>
<td>T5925</td>
</tr>
<tr>
<td>Siamak Djahanbanooi</td>
<td>T5926</td>
</tr>
<tr>
<td>Christine Kirk</td>
<td>T5928</td>
</tr>
<tr>
<td>Robert Wagner</td>
<td>T5929</td>
</tr>
<tr>
<td>David Harrison Perkins</td>
<td>T5930</td>
</tr>
<tr>
<td>Rebecca Brooks Babcock</td>
<td>T5931</td>
</tr>
<tr>
<td>Jeremy Scott Handlon</td>
<td>T5932</td>
</tr>
<tr>
<td>Gary Schena</td>
<td>T5935</td>
</tr>
<tr>
<td>Michele Lynn Nichols</td>
<td>T5936</td>
</tr>
<tr>
<td>John Allan Meese</td>
<td>T5937</td>
</tr>
<tr>
<td>Michael Jarrett Davis</td>
<td>T5938</td>
</tr>
<tr>
<td>Bradford Thomas Tyson</td>
<td>T5939</td>
</tr>
<tr>
<td>J. Gray Lambe</td>
<td>T5940</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Name</th>
<th>Firm Registry</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charles E. Bell, CPA, P.C.</td>
<td></td>
</tr>
<tr>
<td>Jeff Boldon, CPA, PLLC</td>
<td></td>
</tr>
<tr>
<td>Debbie Brower CPA, PLLC</td>
<td></td>
</tr>
<tr>
<td>Mary A. Dionne, CPA PLLC</td>
<td></td>
</tr>
<tr>
<td>Hanson, CPA PLLC</td>
<td></td>
</tr>
<tr>
<td>Tim Koch PLLC</td>
<td></td>
</tr>
<tr>
<td>Heather Richter, CPA PLLC</td>
<td></td>
</tr>
<tr>
<td>Wesley Shelton, PLLC</td>
<td></td>
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<tr>
<td>Stephen F. Vaughan, CPA, PA</td>
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</tbody>
</table>

**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:

<table>
<thead>
<tr>
<th>Name</th>
<th>Retired Status Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carolyn Ball Barry</td>
<td>#15033</td>
</tr>
<tr>
<td>Mary Weigel Blakeslee</td>
<td>#18844</td>
</tr>
<tr>
<td>Anne Pemberton Britt</td>
<td>#12793</td>
</tr>
<tr>
<td>Yingli Chen</td>
<td>#32593</td>
</tr>
<tr>
<td>Marvene Pope Creech</td>
<td>#14849</td>
</tr>
<tr>
<td>Catherine Dziubczynski</td>
<td>#27084</td>
</tr>
<tr>
<td>Xiaorong Hu</td>
<td>#32198</td>
</tr>
<tr>
<td>Spencer B. Rhodes</td>
<td>#7096</td>
</tr>
<tr>
<td>David R. Smith</td>
<td>#22680</td>
</tr>
<tr>
<td>Billy Fred Warf</td>
<td>#8146</td>
</tr>
</tbody>
</table>

**Extension Requests** - The Committee approved Danica Little (#31533) for extension for completion of CPE until June 30, 2010.
Examinations – The Committee reviewed and approved the following staff-approved applicants to sit for the Uniform CPA Examination:

Daniel Acosta
Jawad Afzal
Stephanie Aldridge
Danielle Alexander
Elaine Andrews
Alicia Angell
Rebeka Arrants
James Askew
Michelle Avant
Lindsay Bachner
Bruce Baird, Jr
Norma Barnes
Terry Bass
Dennis Batres
Tanya Bazooband
Jason Berke
Andrew Bogan
Lori Bogues
Michelle Boudreau
Justin Boyd
Daniel Braboy
Tony Brewer
Linda Bridges
David Briley
James Brooks, III
Andrew Brothers
Tracy Bryne
Bryan Buckingham
Daniela Cammarota
Laura Canady
Christopher Canrobert
Jenna Caprara
Benjamin Carlson
Matthew Cauley
Hui Chang
Rebecca Chlopek
Christine Colton
Charlene Cook Controne
Jonathan Cothran
Ryan Coutinho
Bryce Creedon
Matthew Crocker
Elizabeth Crumpton
Jose Cuellar
Cedric Davis
Travis Dickenson
Kimberly Dudley
Ryan Dupree
Amy Edwards
Michael Estes
Xingzi Fang
Laronda Farland
Leah Farris
Cheryl Fluhr
Caitlin Forrest
Ashley Fry
Rachel Gable
Ashley Gabriel
Brian Gantt
Eric Glenn
Kristy Grady
Erica Graves
Adren Gray-Ruiz
Jason Haggins
Katherine Hale
Benjamin Hamilton
Kristen Hand
Ashley Hardy
Yashekiia Harper
Deirdre Hart
Christopher Haynes
Elizabeth Hernandez-Soriano
Robin Heyer
Amy Hilfiker
Andras Hock
Caroline Hodge
Lynn Hoechstetter
Steven Hogan
Patrick Holland
Lisa Holmes
Jonathan Howard
Amber Hoyle
Miscellaneous - Staff requested that the Committee review a hypothetical situation regarding a reinstatement applicant. The Committee approved the application.

CLOSED SESSION: Messrs. Harris and Glover moved to enter Closed Session with Executive Staff to discuss a personnel matter. Motion passed.

PUBLIC SESSION: Messrs. Cook and Jordan moved to re-enter Public Session. Motion passed.

ADJOURNMENT: Messrs. Harris and Glover moved to adjourn the meeting at 11:04 a.m. Motion passed.

Respectfully submitted:

Robert N. Brooks
Executive Director

Attested to by:

Michael C. Jordan, CPA
President
THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Thaddeus Joseph Shalek
Respondent

NOTICE OF APPARENT VIOLATION AND DEMAND TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

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

WHEREAS, pursuant to N.C.G.S. §93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to N.C.G.S. §93-3 "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under N.C.G.S. §93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, Respondent Thaddeus Joseph Shalek (hereinafter "Respondent Shalek") has a principal place of business in North Carolina 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 Shalek and his non-CPA firm employer have traded upon the title "CPA" by identifying Respondent Shalek on the non-CPA firm's website as a CPA. Respondent Shalek's identification as a CPA 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 and §93-3.

THEREFORE, Respondent Shalek 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 Shalek 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 23, 2010

Gentlemen,

Please recognize the fact that the information has been removed from the website. I have begun the process to transfer my license from Ohio to NC. I have been in communication with your office.
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: Thaddeus Joseph Shave DATE: 5/5/2010

North Carolina State
Durham County

Sworn to (or affirmed) and subscribed before me this day by [personal knowledge] [I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a] [a credible witness has sworn to the identity of the principals Thaddeus Joseph Shave]

Kitara A Smith
Notary Public Signature

Kitara A Smith
Notary Public Printed Name

March 12 2013
My Commission Expires

MAY - 7 2010
Received
NC BOARD OF CPA EXAMINERS
THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Thomas Hein, Case #C2010071
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 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)(3), “A ‘certified public accountant’ is a person who holds a certificate as a certified public accountant issued under the provisions of this Chapter.”

WHEREAS, pursuant to N.C.G.S. §93-3, “It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant.

WHEREAS, pursuant to N.C.G.S. §93-6, “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 Thomas Hein (hereinafter “Respondent Hein”) is not currently licensed by the Board as a certified public accountant and,

WHEREAS, Respondent Hein allowed his name to appear on a personal resume 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 perform any service using a title other than “accountant” in this State. Such a representation is misleading and contrary to N.C.G.S. §93-1, §93-3, and §93-6.

THEREFORE, Respondent Hein 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” and identify himself only as “accountant.”

North Carolina State Board of Certified Public Accountant Examiners
Michael C. Jordan, CPA, President

BY: Robert N. Brooks, Executive Director

DATE: May 14, 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: [Signature]  DATE: 5/19/2010

Thomas Hein