

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
July 20, 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 Jack Nichols, Legal Counsel.

GUESTS: Sharon Bryson, COO, NCACPA; Curt Lee, Legislative Liaison, NCSA; Laurie Williams, CPA, NCACPA; Debbie Lambert, CPA, NCACPA; Suzanne Jolicoeur, AICPA; and John Mabe, Esq.

CALL TO ORDER: President Jordan called the meeting to order at 10:06 a.m.

MINUTES: The minutes of the June 24, 2009, meeting were approved as submitted.

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

LEGISLATIVE AND RULE-MAKING ITEMS: Senate Bill 647 (HB 911), "Amend CPA Laws/Practice Privileges," has passed both chambers of the General Assembly and should be signed into law by Governor Perdue before July 31, 2009.

Ms. Lambert spoke to the Board regarding the request for rule-making submitted to the Board by Joan Pharr, CPA, Chair of the NCACPA, on behalf of the NCACPA. The request for rule-making will be handled in accordance with NCGS 150B-20 and 21 NCAC 08B .0100.

NATIONAL ORGANIZATION ITEMS: Messrs. Clark and Winstead moved not to submit a response to the AICPA Exposure Draft on Proposed Statements on SSARs. Motion passed with six (6) affirmative votes and one (1) negative vote.

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

C2009065 – Close the case without prejudice but with a Letter of Warning.

Case No. UT2009137 – James M. McDermott – Accept the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix I).

Case No. C2009138 – Richard D. Elledge – Accept the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix II).

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:

Saleha Beram Baksh
Chelsea Neale Collins

Briant Edward Cummins II
Christopher Walter Smith

Original Certificate Applications - The following were approved:

Christy Erin Adams
Stephen Patrick Aldrich
Saleha Beram Baksh
Rebecca Lynn Barker
Jennifer Kelly Beasley
Robert Eugene Bittner III
Kurt Daniel Blohm
Sandi Matthews Brinich
Colleen Kelly Brophy
Andrew Richard Brown
Travis Michael Carswell
Ruth Ellen Christian
Colleen Anne Colgan
Chelsea Neale Collins
Heather Caulder Cosgrove
Briant Edward Cummins II
James Berkeley D’Alton
Catherine Jean Davis
Meredith Harron Davis
Jennifer Emily Dintsch
Kathryn Amber Dodson
John Edward Donaldson
Jennifer Ann Duchene
Kathryn Venters Duncan
John Coatsworth Dutton Jr.
Jason V. Emanuel
Patrick Keith Eudy
Melissa Doran Fish

Sammy Jack Fong
Ryan Durand Furr
Lewis McCall Garber
Abigail Lin-Shan Gilley
Kimberly Ann Gunn
Brandon Jared Hales
Richard Dan Hardy
Amanda Peele Harrell
Bradley Guy Hauss
Tana Mae Henault
Kelly Dianne Henderson
Emily Weeks Hill
Steven Robert Hodges
Ashley Witherspoon Hollenbeck
Michael Alan Jakielski Jr.
Soo Hyun Johnson
Amanda F. Johnson
William Jennings Johnson
Samuel Collins Jordan
Mark J. Lake-Nestor
Benjamin Wells Lassiter
Jamie Marie Lawler
Jarod David Leggett
Erin Marie Lentz
Hannah Brook Lipstone
Kristen Marie Lorick
Howard Leonard “Len” Lucas
Alison Leigh McComb

Jamie MacRay Miller
Walid Amin Nassar
Brian Thomas Neiheisel
Caleb L. Nicholson
Camille Parker
Matthew Pietras
Megan Elizabeth Pippin
Melissa Wynn Powell
Daniel James Prorock
Ewa Aleksandra Pszeny
William Schorr Robinson
Heidi Marie Rogers
Jason Austin Runyon
Walker Fleming Saik
Katherine Jansen Senter
Whitney Haven Shearin
Jon Britt Sholar
Megan Theresa Simpson

Brent Lee Smith
Bryce Howard Smith
Christopher Walter Smith
Sara Katherine Ramage Stewart
William Gorman Stewart Jr.
Michael Gene Stone
Shirley McKinney Swanson
Kelsey Meelynn Thomas
Anthony Paul Traylor
Tara Danielle Wagner
David L. Watts
Caitlin Emily Webster
Stephen Lewis Wilson
Rebecca M. Wolf
Lauren Suggs Worley
David Alsup Worth
Suzanne Michelle Young
Yiping Zhu

Staff reviewed and recommended approval of the original application submitted by Magdalena M. Wright. Ms. Wright failed to disclose pertinent information with her exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Mary Ann Roberson. Ms. Roberson failed to disclose pertinent information with her exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Reciprocal Certificate Applications - The following were approved:

James William Anderson
Aaron Joseph Baker
Brinda Balakumaran
Lauren C. Barnet
Kimberly Dawn Barnhill
Carrie Bloomer
Michael Thomas Burgess
Maria Rebecca Castillo Cabigao
Donna Marie Campbell
Jane Ann Chapman
Dawne P. Chedraoui

Gordon Lee Clark
James Montague Cochrane
Ann Marie Connell
Jeanne Roberta Cormier
Douglas M. Dent
John Andrew Deptula
William Edward Eberbach
Todd Mason Ellis
Joseph Edgar Foster
Donn Groene
Joyce Ann Gunter

Scott Michael Harper
Troy Gist Howell
Brandi Charles Knight
Patricia Kathryn Knutti
Caroline Reneé Krause-Iafrate
Adam William Langford
Carl Raymond Mayes Jr.
Patrick Michael McAuley
Melanie Irene Millar
James Patrick Monahan
Vicie Lynette Moran
Amanda Lorraine Needham
Robert Joseph Nolan
Casey Edward O'Keefe
David Anthony Orr

Charles Fremont Osborne Jr.
Melissa Ann Perez
Lauren Rachelle Propst-Riddick
Larry Learnce Redmond Sr.
Cindy Ellen Rosenberg
Kimberlie Blake Rudolph
Anna Lauren Saunders
Robert Francis Schafer Jr.
Jack Anthony Schmoll
Bradley Thomas Sparks
Charles Morris Taft
Jeannette Koger Team
Jessica Dianne Walkup
Kenneth Wayne Witt
John Briggs Woodward

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

Patricia Kathryn Knutti T5475
Amanda Lorraine Needham T5476
Robert Francis Schafer Jr. T5477
Charles Joseph Schrauder T5478
Jack Anthony Schmoll T5479
Scott Michael Harper T5420
Jeanne Roberta Cormier T5481
Kimberly Dawn Barnhill T5482
Michael Thomas Burgess T5483
Joseph Edgar Foster T5484
Bradley Thomas Sparks T5485
Patrick Michael McAuley T5486
Lauren Rachelle Propst-Riddick T5487
Jessica Dianne Walkup T5488
Anna Lauren Saunders T5504
David Anthony Orr T5505
Casey Edward O'Keefe T5506
Kimberlie Blake Rudolph T5507
Adam William Langford T5508
Kimberly Nicole Brown McKinney T5509
Troy Gist Howell T5510
Ashleigh Maureen Arnett T5511
Carrie Bloomer T5512

Todd Mason Ellis T5513
Robert Joseph Nolan T5514
Brandi Charles Knight T5515
Carl Raymond Mayes Jr. T5516
Charles Fremont Osborne Jr. T5517
Melissa Ann Perez T5518
Richard Alan Boris T5519
Noha Melki Tury T5520
Michael Anthony Spence T5521
Christopher Joseph Gulya T5522
Kyle Wayne Granholm T5523
David Eugene Kapka T5524
Timothy Paul Gallagher T5525
Alfredo Antonio Suarez T5526
Jamie Leigh Scott T5527
Brandis Burdis Phillips T5528
Kevin James Monacelli T5529
Rita M. Fozdar T5530
Amy Michelle Butala T5531
Benny Joseph Buras T5532
Jessica J. Bechtold T5533
Edythe Anne Cail T5534

Reinstatements - The following were approved:

Leigh Fitzgerald Agnew #17198
William Robert Dresback Jr. #29668
Sylvester Anthony Marino #22824
Hubert Phillip Moore Jr. #26773

Sharon Staton Parker #16682
Albert Eugene Partridge III #13245
Ann Elizabeth Pletcher #19604

Reissuance of New Certificate - Applications for reissuance of new certificate submitted by the following were approved.

Lisa Dianne Barnwell Pierce #29600
Kathryn S. Rominger #28156

Susan L. Whitlock #17293

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

Robert M. Pope Jr. #13297

Frank J. Sambor #30643

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

Dennis M. Bell, CPA, PLLC
Boatsman Gillmore PLLC
Deborah S. Clodfelter, PC
Carey V. Downing, CPA, PLLC
Christopher R. Fielding, CPA PC
Christopher J. Gulya, C.P.A., P.A.
Warren Lowder, CPA, PLLC

Nuala McGee, CPA, PLLC
Nichols, Cauley & Associates, PLLC
Pittman Accounting & Tax Service PLLC
Steve Royer, CPA, PC
Yount, Hyde & Barbour, P.C.
Damon K. Yudichak, CPA, P.C.
Yan Zhang, CPA PLLC

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:

Alvin Maston Brown Jr. #11820
William Earl Carter Jr. #3959
Charles William Davis #19491
Marjorie Ferguson Freeman #17012
Jeffrey C. Froehle #21780
Kathleen George #25076
Sherri L. Hagar #26762
Dorsey O. Hawkins Jr. #8954
Larry Barnwell Huggins #4161
Joyce Kelly #19151

Ruth Little #15008
Harry Ray Mathis #3814
Mitchell Morlan #15309
Joseph Horace Murray Jr. #2995
Gary Thomas Pope #14517
Carl Hampton Queen Jr. #3514
William Gray Riggs #15113
Howard Clifton Sessoms #3281
Thomas H. Smith Jr. #9283
Olive Squires Thomas #11523

CPE Matters - Robert Wayne McEwan (#31872) did not comply with the 2007 CPE requirements. Staff recommended referral to the Professional Standards Committee. The Committee approved staff recommendation.

Extension Requests - The Committee approved Patrick A. Smyth (#26065) for extension for completion of CPE until June 30, 2009.

The following extension requests were disapproved:

Jenniver Alcon Blevins #21953

Andy Hudson #26813

Letters of Warning - Staff received and recommended approval of the requests to rescind the letters of warning awarded to Joseph Patrick Hanlon (#32471). The Committee approved staff recommendation.

Firm Renewal and Peer Review Matters - The firm listed below submitted a renewal or termination notice more than 120 days after the deadline. Staff recommended referral to the Professional Standards Committee. The Committee approved staff recommendation:

Antoine D. Beck CPA # 27664

Robert L. Blyth, Jr., CPA, P.A.

Robert Leslie Blyth Jr. # 22245

L. Kelly Denton Brann #16719, CPA

Jennifer Buller, CPA, P.A.

Jennifer Lynn Buller #30171

John W. Groseclose, Jr., CPA # 32221

Zesheen Jyang, CPA # 33193

Scott T. Mathis, CPA # 26726

OWEN W. PIRKLE, CPA, PA

Owen William Pirkle # 30522

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

Holly Adams

Leticia Adams

Oluwaseyi Adu

Mohamed Younus Ahmed

Amanda Aiken

Rehan Ali

Rodney Allison

Donna Alston

Gregory Alvord

Robert Ambrose

Oyebukunola Ande

Scott Anstrom

Anne Asplin

Karen Atkins

Stacey Aubee

Jaylan Autry

Mark Bailey

Megan Bailey

Jason Baillargeon

Andrew Baker, Jr

Cecil Baldwin, III

Norma Barnes

Rachel Barnes

Adam Barth

Hona Basnight

Jessica Bastedo

Amanda Beam

Jason Benoit

Brett Bernhardt
William Biney
Anthonio Black
Jordan Bloodworth
Ryan Boggs
David Bolick
Bonnie Bond
Harry Bond
Jonathan Boone
Deborah Boose
Stephanie Boothe
Jennilee Botts
Judith Boyce
Margaret Bradshaw
Sandra Breitschwerdt
Andrea Broadhurst
Mairin Brooket
Mallory Brown
Melvin Brown
Ana Brugh
Kreig Brugler
John Bruschi
Joseph Buckland
Jessica Bullard
Megan Bullin
Dara Burke
Christina Burnett
Tenita Burton
Kimberly Byrd
Tiffany Byrd
Lori Caddell
William Call
Mona Campbell-Wilks
Clifford Carroll
Amy Carter
Christy Carter
Kevin Casady
Simion Cerchez
Hong Chen
Mao Chen
Tzu-Lien Chu
Daniel Chun
Kenneth Cibik

Scott Clifton
Peter Close
Alicia Coates
Tres Cobb
Zannoth Coffee
Kevin Cole
Brian Coleman
Daisy Colmer
Christopher Colomb
Kristy Coltrain
David Comer
Chas Cook
Charlene Cook Controne
Sierra Cooley
Derrick Cooper
Matthew Corey
Ashley Corkery
Jillian Cosentino
Christina Cox
Emily Cox
Krystina Cox
William Craig
Stephen Craver
David Crawford
Thomas Crawford, Jr
Jason Creel
Kevin Cresimore
Matthew Cronmiller
Amy Crowder
Natalie Crumpler
Frank Crutchfield
Amanda Cuthbertson
Christopher Cutter
Jessica Cyprus
Emily Daniel
Marina Daniel
Laura Dantoni
Amanda Davis
Bradley Davis
Carolyn Davis
Jessica Daymude
Andrew Deal
Jonathan Dean

Kent Dehart
Tejbir Dhillon
Felicia Diggs
William Dillon
Sara Dombay
Sara Dorman
Geoffrey Dornback
Rene Dorton
Eric Dowd
Joshua Downs
Zuo Du
Scott DuBois
Rafael Duque
Sarah Dwyer
Andrew Eaker
Catherine Eastwood
Ilene Eisenrod
Amanda Elder
Sarah Elder
Frances Ellington
Erica Elliott
Jonathan Elson
Jennifer Enholm
Ethan Epstein
Enajevwe Eruotor
Aynalem Eshete
Emily Etter
Amanda Evans
Andrew Evans
Stefanie Faith
Amanda Fannin
Laronda Farland
Kelvin Farmer
Bryan Faulkner
Jonathan Ferguson
Gregory Fister
Catherine FitzGerald
David Fleming, Jr
Benjamin Flink
Evelyn Forbes
Nicole Frank
Kristen Freeman
David Furr

Daniel Fusaiotti
Rachel Gable
Ethan Gallagher
Charles Gallop
Casey Gardner
Kathleen Gardner
Alexandra Gatti
Robert Gentry
Mark Gettig
Joshua Glienke
Mya Gonder
Salvatore Gough
Casey Graft
Hannah Grantham
Rebecca Gregory
Jonathan Grice
Olivia Grieser
Amber Groesser
Camille Gruesbeck
Stephanie Hairston
Katherine Hale
Duane Hall
Natasha Hall
Nicholas Hallman
Benjamin Hamilton
Crystal Hamilton
Elizabeth Hamilton
Melanie Hamilton
Elizabeth Hanlon
Lewis Hannah
Garrett Hansen
Ashley Hardy
Andrew Harmon
Debbie Harper
Eric Harris
Stephanie Haynes
Stephen Helms
Stephen Hensley
Elizabeth Herndon
Laura Hickman
Denise Higgs
Lawrence Hillebrand, III
John Hillhouse

Lynn Hoechstetter
Tanya Hoffa
Laura Holland
Sandra Holley
Tameka Holmes
Tracey Holmes
Elizabeth Holt
Jenna Hoover
Carmen Houston
David Hoxie
Ya-Chen Hsieh
Matthew Hughes
Sally Hughes
Graham Hunt
Harrison Hunt
David Hutchinson
Carol Iacovelli
Kingsley Ikharo
Kia Ikpe
Sherry Inman
David Isgett
Ashley Ivey
Artanzia Jackson Yates
Lars Jarkko
Ryan Jennings
David Jernigan
Garrett Jernigan
Jon Jessie
David Jewell
Bradford Johnson
James Johnson
Jan Johnson
Lori Johnson
Ronnie Johnson
James Jones
Robyn Jones
Catherine Joo
Natasha Jordan
Claire Joyce
Sarah Joyce
Janet Kahl
Carolyn Kee
Nancy Kissane

Christina Kmetz
Krystle Knight
Jacquelin Knize
Larry Knop, Jr
Julie Koehler
Adrienne Kralick
Jody Krueger
Jiyoun Kyung
Michael Lail
Anna Lamback
Jared Lashley
Jon Lassiter
Jonathan Leak
Michael Leclerc
Joan Lee
Thomas Lee
Jacob Lemberg
Rene Leondiris
Daniel Lewis
Kristen Lewis
Ashley Little
Julie Logan
Zachary Lose
Lovette Love
Ian Luhrs
Madalina Lulciuc
Mary Lynch
Michael Maalik-UI-Mulk
Amanda Magruder
Matthew Manna
Shalyn Marion
Jesse Marsh
Michael Martin
Jeffery Mason
Brandon Massey
Alan Mattes
Brian Maxwell
Ashley May
Katie Mazzeo
Matthew McClain
Jeffery McClendon
Megan McCormack
Charles McCoy

Raymond McKinney
Adam McLain
Grant McMasters
Brian McNeil
Debra McNeill
Mark McPherson
Mary McRae
Nashica McRath
Michael Means
Scott Mears
Amanda Melton
Dianna Melvin
Ashley Middleton
Mark Mielke
Cynthia Miller
Justin Miller
Lane Miller
Cydni Mitchell
Jenneth Mitchell
Neal Mitchell
Valerie Mitchell
Nicole Morch
Katherine Morgan
Trevor Morgan
Azita Movahed
Michael Muffo
Heather Muldowney
Matthew Mullen
Lee Musselwhite
Joanna Muster
Blessed Muzondiwa
Barbara Natella
Casey Neal
Lisa Nelson
Robert Newby
Yuni Nguyen
Adam Nicholson
Audrea Norris
Russell Norris
David O'Dirling
Robert Oakes
Monica Odom
Robert Olich

Ebonee Oliver
Thersa Owens
Morgan Pace
William Palmer
Joseph Pancamo
Stephanie Park
Lynsey Parker
Justin Parks
Michael Parks
Tara Parks
Jennifer Parsons
Rupal Patel
Shilpa Patel
Sharla Payton
Andrew Peterson
Shelley Phelps
Brian Philbeck
Lyle Phipps
Eric Plunkett
Ryan Portal
James Porter
Jennifer Prescott
Samantha Pressley
Seth Prevette
Kenatha Primus
Sarah Proctor
Sarah Putnam
Paul Quast
Adam Quattlebaum
Ellen Quinby
Kelly Quinn
Dipthi Ramakrishnan
Mark Ramirez
Robbin Ramseur
Emily Ransom
Matthew Rector
Ashley Reddick
Matthew Reeder
Ian Reifkind
Jason Resch
Julia Ridley
Kevin Roach
Michelle Roberts

Michael Rockholt
Donna Rogers
Susi Rojas
Stacey Rotondo
Brienne Roundtree
James Rountree
Ashley Royall
Daniel Ruocco Gonzalez
Joan Rushing
Bartosz Ryba
Charles Safley
Amanda Salerno
Kathryn Sasser
Alison Scalvini
Amanda Scarborough
Matthew Schanz
Thomas Schauder
Amy Schilling
Erika Scholl
Adam Schuett
Robert Schwarz
Margaret Schweiger
Allison Scott
Daniel Sembler
Jeffrey Seremak
Octainous Seymore
Mitali Shah
Kavita Shankar
Ashlie Shepard
Katie Shimshock
Roopa Shivaprasad
John Shoemaker
Steven Shook
Michael Siler
Deidra Simmons
Gurmeet Singh
Rene' Singleton
Amber Smith
Ashley Smith
Billie Smith
Carolyn Smith
Cynthia Smith
Jonathan Smith

Mary Smith
Jennifer Smyla
Tina Soutthanirasay
Elizabeth Sparks
Lezlie Spencer
Robert Spencer
Taylor Spong
Arthur Springer
Amy Stafford
Kira Staggers
Michael Staton
William Staton
LaTisha Steele
Timothy Steele
Valentina Stepanova
William Storrs
Terry Strickland
Brian Stringfellow
William Stroud
Christina Synn
Giedre Taylor
Andrew Teague
Benjamin Tennant
Candice Tew
Mark Thompson
Ryan Thompson
Erin Tillinghast
Alexander Tiset
Lauren Toole
Leighann Travis
Dustin Traylor
Keith Trinkner, Jr
Nicholas Troia
Caleb Truitt
Peter Tyler, II
Alison Upton
James Upton
Nicholas Vail
William Vanhook
William Varnedoe, Jr
Amelia Varner
Terri Vaught
David Vess

Gayathri Vijayagopalan
Christopher Vogel
Andrew Volz
Amy Walker
Ashley Walker
Matthew Walker
Jennifer Walls
Jimin Wang
Pingdao Wang
Paul Wapner
Cassmer Ward
Christian Ward
Desmond Ward
John Ward, Jr
Kari Warlick
Dana Weaver
Jennifer Weaver
George Webb
Courtney Wells
Dorothy Wesson
Keith Westcott
Lisa Wheeler
Charlie White
Holley White
Carrie Whitley
Elizabeth Whitmer

John Wiles
William Wilkinson
Daryl Williams
James Williams
Jay Williams
Margaret Williams
Terri Williamson
Samantha Wilson
Barbara Wing
Sara Wise
Sarah Work
Kevin Wyatt
Cuiqiong Xie
Nancy Yang
Hussien Yassin
Li-Wen Yen
Ping Kuen Yeung
Kevin Yoder
Milen Yordanov
Brent Young
Jacalyn Zaleski
Yaqin Zhao
Wei Zhou
Zijuan Zhuge
Rosa Zurita Vasquez
Yuri Zwick

Miscellaneous – The Committee reviewed an Independent Assessment Report for the course, “What’s New for Your Firm in Peer Review.”

Rescind Form of Practice Statements –Peter R. Cabrera (#23015) signed a Form of Practice Statement due to his employment. However, due to a change in his employment, staff recommended that the statement be rescinded. The Committee approved staff recommendation.

PUBLIC HEARING: President Jordan called the Public Hearing to order to hear Case No. C2007719 – Israel W. Rwejuna. Mr. Rwejuna was not present for the Hearing and was not represented by counsel at the Hearing. Mr. Brooks was sworn and presented testimony. Mr. Winstead and Mr. Harris moved to approve a Board Order (Appendix III) permanently revoking the North Carolina CPA certificate issued to Israel W. Rwejuna. Motion passed with seven (7) affirmative and zero (0) negative votes. The entire Public Hearing is a matter of public record.

CLOSED SESSION: Messrs. Winstead and Harris moved to enter Closed Session with Executive Staff and Legal Counsel to discuss personnel matters. Motion passed.

PUBLIC SESSION: Messrs. Jordan and Barber moved to re-enter Public Session to continue with the Agenda. Motion passed.

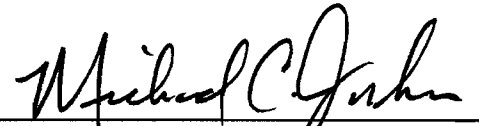
ADJOURNMENT: Ms. Lynch and Mr. Barber moved to adjourn the meeting at 11:58 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Michael C. Jordan, CFA
President

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:
James M. McDermott
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 James M. McDermott (hereinafter "Respondent McDermott") is not currently licensed or otherwise authorized by the Board as a certified public accountant in North Carolina; and

WHEREAS, Respondent McDermott is not currently actively licensed or otherwise authorized by the Louisiana State Board of CPAs to identify himself as a certified public accountant; and

WHEREAS, Respondent McDermott, while working in North Carolina, identified himself as a "CPA" or "Certified Public Accountant" to a North Carolina license applicant (applicant). Subsequently, Respondent McDermott signed and had notarized an "Experience Affidavit" in which he indicated that the applicant had received experience "under the direct supervision of a CPA." On the form, Respondent indicated that he had an inactive license in Louisiana. However, the Louisiana Board has confirmed to this Board that under Louisiana accountancy laws and rules, inactive licensees cannot use the title "CPA." Respondent McDermott's 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. §93-1 and §93-3.

THEREFORE, Respondent James M. McDermott 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 McDermott has been licensed as a CPA by the Board.

North Carolina State Board of Certified Public Accountant Examiners

BY:

Robert N. Brooks
Robert N. Brooks, Executive Director

DATE:

June 10, 2009

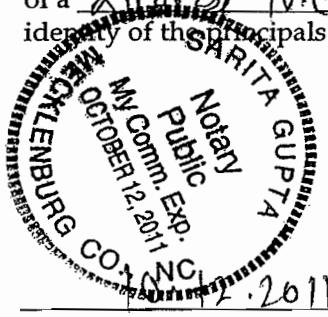
In lieu of civil proceedings authorized by N.C.G.S. §93-12(16), the Board will accept Respondent's consent to this Demand.

Consented to:

BY: James M. McDermott DATE: Jun 19, 2009
James M. McDermott

North Carolina State
Mecklenburg County

Sworn to (or affirmed) and subscribed before me this day by James M. McDermott
[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 Driver's License N.C. 22325119] [a credible witness has sworn to the identity of the principals N/A See N.P.]



Sarita Gupta
Notary Public Signature
SARITA GUPTA
Notary Public Printed Name
06.19.2009
Date

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 D. Elledge
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. §93-6, "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 D. Elledge (hereinafter "Respondent Elledge") is not actively licensed or otherwise authorized by the Board as a certified public accountant in North Carolina. Respondent Elledge was actively licensed in this state until 2002 at which time he requested and received inactive status. The applicable North Carolina accountancy laws and rules provide that an individual holding an inactive license shall not hold himself out as a "certified public accountant" in any manner, and

WHEREAS, Respondent Elledge, while providing audit services in North Carolina, identified himself as a "Public Accountant." Respondent Elledge's use of the designation "Public Accountant" conveys the impression that he is authorized to use a designation other than 'accountant' when, in fact, he is not lawfully authorized to use the title "Certified Public Accountant," the title "CPA," or the designation "Public Accountant" in this State. Such a representation is misleading and contrary to N.C.G.S. §93-1 and §93-6.

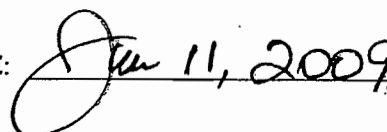
THEREFORE, Respondent Richard D. Elledge is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from offering or using in any manner the title "Certified Public Accountant," the title "CPA," or the designation "Public Accountant" in North Carolina unless and until Respondent Elledge 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:



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 D. Elledge
Richard D. Elledge

DATE: 6/15/09

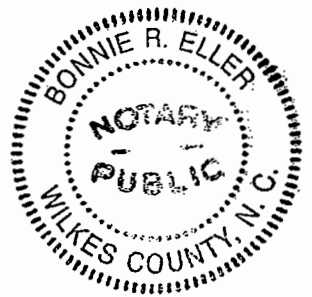
North Carolina State
Wilkes County

Sworn to (or affirmed) and subscribed before me this day by Richard D. Elledge.
[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 Drivers License] [a credible witness has sworn to the identity of the principals _____.]

Bonnie R. Eller
Notary Public Signature
Bonnie R. Eller
Notary Public Printed Name
6-15-09
Date

5-19-12
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 #: C2007719

IN THE MATTER OF:
Israel W. Rwejuna, #17275
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 July 20, 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 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.
8. In July of 2007, Respondent applied for and was granted inactive status.

Count 1

9. Sometime in August of 2000, the United States Department of the Treasury (US Treasury) obtained a tax lien against Respondent's professional corporation for failure to timely file and pay 941s for the quarters ending September 30, 1998; December 31, 1998; March 31, 1999; June 30, 1999; September 30, 1999; and December 31, 1999, with the "Unpaid Balance of Assessment" totaling \$75,405.82. This lien was released sometime in March of 2001.
10. Sometime in December of 2005, the US Treasury obtained a second tax lien against Respondent's professional corporation for failure to timely file and pay 941s for the quarters ending December 31, 2003, March 31, 2004; June 30, 2004; September 30, 2004; and December 31, 2004, with the "Unpaid Balance of Assessment" totaling \$43,827.92.
11. Sometime in November of 2006, the US Treasury obtained a third tax lien against Respondent's professional corporation for failure to timely file and pay 941s for the quarter ending September 30, 2005, with the "Unpaid Balance of Assessment" totaling \$1,874.20.
12. Sometime in February of 2007, the US Treasury obtained a fourth tax lien against Respondent's professional corporation for failure to timely file and pay 941s for the quarter ending June 30, 2006, with the "Unpaid Balance of Assessment" totaling \$2,543.75.
13. Sometime in April of 2007, the US Treasury obtained a fifth tax lien against the Respondent's professional corporation for failure to timely file and pay 941s for the quarter ending September 30, 2006, with the "Unpaid Balance of Assessment" totaling \$2,037.37.
14. At all times relevant to this matter, Respondent was either the sole or the majority shareholder in his professional corporation and at no time did Respondent or anyone else on behalf of Respondent's professional corporation advise the Board of the tax liens.

Count 2

15. On April 22, 2004, the Board sent Respondent a letter stating he needed to admit another CPA owner to his firm, Rwejuna & Associates, CPAs, PA, because it implies more than one owner or change the name of his CPA firm to his name only.

16. On May 3, 2004, the Board received a "Notification of New Owner in a Professional Corporation" form from Respondent indicating that Brenda T. Watkins, CPA, (Ms. Watkins) had been admitted as a five (5) percent owner of Rwejuna & Associates, CPAs, PA.
17. The Board received a letter from Ms. Watkins dated October 1, 2007, stating that she had never been admitted as an owner in Rwejuna & Associates, CPAs, PA, and had terminated her employment with the firm on June 30, 2000.

CONCLUSIONS OF LAW

1. Respondent's actions as set out above constitute violations of NCGS 93-12 (9)e and 21 NCAC 8N .0203 (b)(1), .0204 (a) and (c), .0207, .0208, and .0307 (b).

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

1. The Certified Public Accountant certificate issued to Respondent, Israel W. Rwejuna, 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.

This the 20th day of July 2009.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

Michael C. Jordan