

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
July 19, 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; 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; Debbie Lambert, CPA, Chair, NCACPA; Melissa Smith, CPA, NCACPA; Diane Uzzell, CPA, NCACPA; Barton W. Baldwin, CPA; Curt Lee, Legislative Liaison, NCSA; and Brenner Allen.

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

MINUTES: The minutes of the June 23, 2010, meeting were approved as submitted.

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

LEGISLATIVE AND RULE-MAKING ITEMS: The Board reviewed and discussed the rules proposed for rule-making. Several rules (21 NCAC 08 .0301, 08J .0108, 08J .0109, 08M .0105, 08N .0302, and 08N .0307) were amended. Mr. Cook and Ms. Lynch moved to approve the rules as presented and amended for rule-making. Motion passed with six (6) affirmative and zero (0) negative votes (Appendix I).

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

Case No. C2008786 – Penny Leigh Dierickx – Messrs. Barber and Rodriguez moved to approve the signed Consent Order (Appendix II) permanently revoking the NC CPA certificate issued to Ms. Dierickx. Motion passed with six (6) affirmative votes and zero (0) negative votes.

Case No. C2010018 – Nathaniel L. Tuboku-Metzger – Approve the signed Consent Order (Appendix III).

Case No. C2009218 – Close the case without prejudice.

Case No. C2010057 – Close the case without prejudice.

Case No. 20083536 – Sonja W. Hibbard – Approve the signed Consent Order (Appendix IV).

Case No. C2010119 – William D. Turner, Jr. – Accept the signed Cease and Desist Order (Appendix V).

Case No. UT2010114 – Avril Pinder – Accept the signed Cease and Desist Order (Appendix VI).

Mr. Rodriguez recommended that President Jordan form an *ad hoc* committee to review the CFO issues. President Jordan will announce the committee members (who will be Board members and non-Board members) at a later date.

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:

Matthew Scott Giedd

Original Certificate Applications - The following were approved:

Kelly Ann Barnes	Carey Stewart Mitchell
Kevin Joseph Buchser	Sarah Kate Moore
Melvin Manuel Cartagena	Derek John Mumma
Mao Chen	Haley Jenkins Myers
Allison Marie Currier	Elizabeth Casey Nenni
Eric Hadley Faust	David O'Dirling
Robert Forrest Fowler III	Shilpa Girishbhai Patel
Brandon Joseph Gallion	Bekgah Luanne Reed
Matthew Scott Giedd	Ian Jeffrey Reifkind
Mya Dionne Gonder	Margaret Elizabeth Scott
Edward Dayne Boki Grofic	Deidra Nicole Simmons
Crystal Michelle Hamilton	Tonya Elise Teague
Tanya Jane Hoffa	Meredith Barber Tuttle
Cristen Anne Jones	John Mark Tyrpak
Courtney Anne Kueser	Stephen Britt Watkins
Jonathan Ross Lambeth	Robert Lowell Whited
James Spencer Levy	Jennifer Lee Whitney
Andrew Micheal Machek	Sara Rebecca Woods
Kelly Gloria McAuliffe	Hussien Yimam Yassin
Jonathan Alan McSwain	Nancy Elizabeth Yates

Reciprocal Certificate Applications - The following were approved:

Charles A. Akpom	Hannah Leroux Barber
Diana Thalheimer Bair	Robert Anthony Bellia

David Paul Boyd
Carolyn Ann Clarke
Mary Alice Dionne
James M. Dugan
Jeremiah Tesoro Hamm
Shaun Michael Howes
Jodi Kay Kruse
Terrie Eileen Lassandro
James Douglas Osgood

Gregory J. Pedersen
Brenda Joyce Peiczarka
Amanda Rene Pyzoha
Lance Robert Ream
Pryia Shankar
Kim M. Spinello
James Edward Swann
Kimberly Lynn Wheeler
Catherine Ann Wides

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

Kenna Renae Nivens T5941
Rachel Dawn Fessler T5942
Raymond Allan McKinney T5943
Kevin John Connor T5944
Raymond Ronald Chapman T5945
William Cody Forness T5946
Joshua D. Northcutt T5947
Adam Drury Bunch T5948

Matthew Douglas Neilson T5949
Noelle Faith Whitmore T5950
Lynne Rienstra Noonan T5951
Christopher Allen Lynch T5952
Stephen Francis Rizzo T5954
Sharilyn Reese Gomilla T5955
Ronald Ray Stefani T5956

Reinstatements - The following were approved:

Greg Michael Cooley #32690
Todd Bradley Crum #24272
Gail Patterson Kuczkowski #19466

Staff reviewed and recommended approval of the reinstatement application submitted by Dexter Thomas Laughlin (#16120). Mr. Laughlin failed to disclose pertinent information with his 2000 license renewal application but provided it with his reinstatement application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

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

Jo Jackson Briggs #15295
Andrea R. Millar #28184

Reissuance of New Certificate and Consent Agreement - An application for reissuance of new certificate and consent agreement submitted by the following were approved.

Charles Brian Bennett #14838

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:

Calvo & Jandebour, PLLC
Jon-Michael Devine, CPA, PLLC
Scott Harris, CPA, P.A.
Jessica Hwang, CPA PLLC
Levy & Ehrlich, CPAs, LLP

John N. Litsas, CPA, PLLC
J. Gregory McLeymore, PC
Collin L. Sumrall, CPA PLLC
Kelly Barker Sutton CPA PLLC
Woodson-Clarke, 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:

Troy E. Alexander #1076
Willa Campbell Gold #3964
Harriette O. Griffin #13816
Jack L. Harmon #8929

Alison L. Hawk #32111
Adriana Mendez #34338
Larry L. Redmond #34667

CPE Matters - The committee considered the request of Sabrina Simpson (#21519) to use a course entitled, "Womble Carlyle Sandridge & Rice Expert Witness Deposition Program," toward her CPE requirement. The Committee did not believe that this course fits into any of the seven approved subject areas found at 21 NCAC 08G .0404(b) and therefore disapproved the request.

Extension Requests - The Committee approved the following individuals for extension for completion of 2009 CPE until June 30, 2010:

Lori Ann Washburn Furr #28782
Camilla Smith #14029

Rescind Form of Practice Statement - Benjamin Stuart Goldstein (#12741) signed a Form of Practice Statement due to his employment. However, due to a change in the licensee's employment, staff recommended that the statement be rescinded. The Committee approved staff recommendation.

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

Andrew Abdelmessih	Holly Embt
Andrea Abramowski	Brittany Emery
Angel Adams	Charles Erb
Patrick Adams	Mary Fischer
Jenny Addison	Damien Franklin
Luke Allman	Amber Gill
Chad Antley	Jamal Gorrick
Bryan Aust	Kristy Grady
Kathy Averett	Michelle Haley
Lindsay Bailey	Andrew Harmon
Jodi Bartold	Robert Heidel, Jr.
Jenny Baughman	Jennifer Hicks
Meridith Belcher	Fred Hitti
Hirut Benalfew	Martin Hoskin
Franchesca Blanding	Joshua Howell
Ryan Brewbaker	Claire Hudson
Michael Brittain	Jennifer Hugg
John Broadfoot	Abner Hunter, III
Mark Brooks	Joshua Jackson
Tiffany Buff	George Jauregui
Tiffany Byrd	Jilda Jehu-Appiah
Stephen Campbell	Jon Jessie
Benjamin Campsey	Amy Johnson
Joshua Capps	Sara Jolly
Hailey Carpenter	Karen Jones
Edwin G. Cherry	Karen Jordan
Karrah Clay	Kristi Kasdorf
Zannoth Coffee	Blair Kines
Joyce Comer	Scott King
Jillian Cosentino	Sheree Klepchick
Ellen Costa	Amy Kolster
Matthew Cronmiller	Jeaneane Labombard
Brittany Crossland	Teresa Lanier-Anderson
Thomas Cunningham	Victoria Leachman
Christopher Cutter	Elizabeth Lee
Adam Dailey	Eunok Lee
William Darcy	Timothy Lee
Cassandra Demao	Jamelia Livingston
Anna Dunbar	Matthew Lynch
Allyson Dwyer	William MacMinn

Michael Madden
Arun Malik
Stephen Mason
Brian Maxwell
Raymond McKinney
Eugenia Medynskaya
Jacquelyn Moore
Christopher Niedermann
Taisiya Oliphant
John Ormesher
Jovanny Ortiz
Shalimarie Otero
Nancy Ouellette
Jeffery Owen
Andrea Pack
John Passyn
Dhavanika Patel
Kinnari Patel
Elena Pisarik
Michelle Plante
Natalie Podkul
Larry Prock
Robbin Ramseur
Phillip Ray, III
Michelle Regnery
Donna Richard
Justin Rink
William Robertson
Katherine Scott
Abdoulie Sissoho
Nathan Snider

Lezlie Spencer
Matthew Starkey
Pamela Starks
Adam Steele
Nicholas Stone
Steven Strickland
William Stroud
Christopher Swanson
Jennifer Tavares
Marjorie Taylor
Bryan Teach
Cecilia Thoma
Hollie Thompson
Laura Tosti
Megan Trout
Kyle VanderSlik
Ashley Warren
Tanya Weber
Carolyn Westfall
Charlie White
Justin White
Elizabeth Whitmer
William Wilkerson
Randall Williams
Whitney Williams
Kevin Wilson
Sara Wise
Jocelyn Woodard
Michael Zezefellis
Xu Zhou
Ying Zhu

RESOLUTION: President Jordan read a Resolution (Appendix VII) thanking Jeffrey T. Barber, CPA, for his service to the Board. President Jordan instructed the Executive Director to make the Resolution a part of the minutes.

OATH OF OFFICE: Barton W. Baldwin, CPA, was sworn the Oath of Office by President Jordan.

CLOSED SESSION: Mr. Rodriguez and Ms. Lynch moved to enter Closed Session with Executive Staff and Legal Counsel to discuss a personnel matter. Motion passed.

PUBLIC SESSION: Ms. Lynch and Mr. Cook moved to re-enter Public Session. Motion passed.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board accepted the 2011 Board meeting calendar as proposed.

ADJOURNMENT: Messrs. Jordan and Cook moved to adjourn the meeting at 12:55 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Michael C. Jordan, CPA
President

**Proposed Rules for Publication, Hearing and Submission to Office of
Administrative Hearings (OAH)**

- 08A.0301 Definitions – amendment
- 08A.0309 Concentration in Accounting – amendment
- 08C.0126 Hearing Exhibits – adoption
- 08F.0101 Time and Place of CPA Examination – amendment
- 08F.0103 Filing of Examination Application and Fees – amendment
- 08F.0105 Conditioning Requirement – amendment
- 08F.0302 Education and Work Experience Required Prior to CPA Exam – amendment
- 08F.0304 Waiver of Education Required Prior to Examination – repeal
- 08F.0401 Work Experience Required of Candidates for CPA – amendment
- 08F.0410 Education Required of Candidates for CPA Certification – amendment
- 08H.0101 Reciprocal Certificates – amendment
- 08J.0101 Annual Renewal of Certificate, Forfeiture and Reapplication – amendment
- 08J.0105 Retired and Inactive Status: Change of Status – amendment
- 08J.0108 CPA Firm Registration – amendment
- 08J.0109 CPA Firm Practice Privilege Notification – adoption
- 08J.0111 Compliance with CPA Firm Registration – amendment
- 08K.0105 Supplemental Reports – amendment
- 08M.0105 Peer Review Requirements – amendment
- 08M.0106 Compliance – amendment
- 08N.0206 Cooperation with Board Inquiry – amendment
- 08N.0207 Violation of Tax Laws – amendment
- 08N.0215 International Financial Accounting Standards – adoption
- 08N.0302 Forms of Practice – amendment

08N.0306 Advertising or Other Forms of Solicitation – amendment

08N.0307 CPA Firm Names – amendment

08N.0402 Independence – amendment

08N.0409 Government Auditing Standards – adoption

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2008786

IN THE MATTER OF:
Penny Leigh Dierickx, #28748
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. Penny Leigh Dierickx (hereinafter "Respondent") was the holder of North Carolina certificate number 28748 as a Certified Public Accountant.
2. In January of 2007, Respondent was indicted for the first degree murder of her husband.
3. In May of 2008, Respondent requested that her North Carolina CPA certificate be placed on inactive status during the pendency of the criminal charge. Said request was granted in June of 2008.
4. On May 11, 2010, Respondent pled guilty to the second degree murder of her husband and was sentenced by the court to a minimum term of 94 months with a maximum term of 122 months in the custody of the North Carolina Department of Corrections.
5. 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

Consent Order - 2
Penny Leigh Dierickx

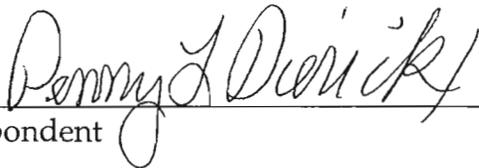
Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12 (9) a. and e., and 21 NCAC 08N .0201 and .0203.

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, Penny Leigh Dierickx, 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 10 DAY OF June, 2010.


Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF JULY, 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 #: C2010018

IN THE MATTER OF:
Nathaniel L. Tuboku-Metzger, #24003
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. Nathaniel L. Tuboku-Metzger (hereinafter "Respondent") is the holder of North Carolina certificate number 24003 as a Certified Public Accountant. At all times relevant, Respondent was the president and principal shareholder of his CPA firm, Nathaniel L. Tuboku-Metzger, CPA, PC.
2. Respondent engaged a firm to perform his CPA firm's peer review.
3. Respondent failed to timely fulfill his obligations as agreed to in the peer review engagement.
4. 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 action as set out above constitutes a violation of NCGS 93-12 (8c) and (9)e, and 21 NCAC 08N .0203 (b)(4).

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 is censured.

CONSENTED TO THIS THE 17th DAY OF June, 2010.

Nathaniel L. Tuboku-Metzger

Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF July, 2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY:

Michael C. Jordan

President





NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C20083536

IN THE MATTER OF:
Sonja W. Hibbard, #15477
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. Sonja W. Hibbard (hereinafter "Respondent") is the holder of North Carolina certificate number 15477 as a Certified Public Accountant.
2. Respondent was engaged by a client to provide tax preparation services to both the client and the client's S-corporation.
3. Respondent failed to calculate, in a timely manner, and to advise the client of the tax liability for both the client and the client's S-corporation. Respondent's failures resulted in interest and penalties to the client for the unpaid taxes.
4. 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.

Consent Order - 2
Sonja W. Hibbard



2. Respondent's failures to exercise due care and to prepare tax returns in a competent manner constitute violations of NCGS 93-12 (9)e and 21 NCAC 08N .0211 and 08N .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. Respondent is censured.

CONSENTED TO THIS THE 8th DAY OF July, 2010.

Sonja W. Hibbard
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF JULY, 2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael C. Judson
President

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

IN THE MATTER OF:
William D. Turner, Jr., Case #C2010119
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 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 William D. Turner, Jr. (hereinafter "Respondent Turner") has his principal place of business in this state but is not currently licensed by the Board 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 Turner allowed his name to appear in online directories which identify 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 Turner 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."

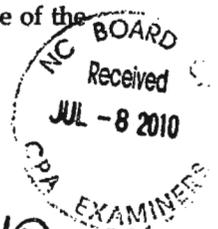
North Carolina State Board of Certified Public Accountant Examiners

BY:

Robert N. Brooks
Robert N. Brooks, Executive Director

DATE:

June 21, 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:

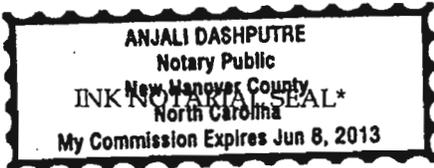
BY: William D Turner Jr DATE: 7/6/10
William D. Turner, Jr.

North Carolina State

New Hanover County

Sworn to (or affirmed) and subscribed before me this day by William Daniel Turner Jr.

~~[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 NCDL 21189497] ~~[a credible witness has sworn to the identity of the principal(s)]~~



Anjali Dashputre
Notary Public Signature

Anjali Dashputre
Notary Public Printed Name

7/6/2010
Date

6/8/13
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:
Avril Pinder
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 Avril Pinder (hereinafter "Respondent Pinder") 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 Pinder, while working in North Carolina, allowed herself to be identified as a CPA in a newspaper article and on the New Hanover County website, Respondent Pinder's use of the title "CPA" or "Certified Public Accountant" conveys the false impression that she is authorized to use a title other than 'accountant' when, in fact, she 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 Pinder is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that she 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 Pinder 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
Robert N. Brooks, Executive Director

DATE: July 24, 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: Avril M Pinder DATE: 5/27/10
Avril Pinder

North Carolina State
ONSLow County

Sworn to (or affirmed) and subscribed before me this day by Avril M. Pinder.
[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 _____]~~



Lena L. Butler
Notary Public Signature
Lena L. Butler
Notary Public Printed Name
5/27/2010
Date

January 22, 2014
My Commission Expires



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



RESOLUTION

WHEREAS, Jeffrey T. Barber, CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2007;

WHEREAS, during his tenure he served two terms as Vice President of the Board;

WHEREAS, during his tenure he served as a member of the Executive Committee, as a member of the Professional Education and Applications Committee, and as a member and Chair of the Professional Standards Committee;

WHEREAS, during his tenure he served as Chair of the Joint Task Force on Regulations;

WHEREAS, during his tenure he faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interests of the public and the profession;

BE IT THEREFORE RESOLVED that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Jeffrey T. Barber, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

This the 19th day of July 2010.

*North Carolina State Board of
Certified Public Accountant Examiners*

Michael C. Jordan, CPA, President

