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

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
Sharelyn 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 & Jandebeur, PLLC John N. Litsas, CPA, PLLC
Jon-Michael Devine, CPA, PLLC J. Gregory McLeymore, PC
Scott Harris, CPA, P.A. Collin L. Sumrall, CPA PLLC
Jessica Hwang, CPA PLLC Kelly Barker Sutton CPA PLLC
Levy & Ehrlich, CPAs, LLP 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 Alison L. Hawk #32111
Willa Campbell Gold #3964 Adriana Mendez #34338
Harriette O. Griffin #13816 Larry L. Redmond #34667
Jack L. Harmon #8929

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
Andrea Abramowski
Angel Adams
Patrick Adams
Jenny Addison
Luke Allman
Chad Antley
Bryan Aust
Kathy Averett
Lindsay Bailey
Jodi Bartold
Jenny Baughman
Meridith Belcher
Hirut Benalfew
Franchesca Blanding
Ryan Brewbaker
Michael Brittain
John Broadfoot
Mark Brooks
Tiffany Buff
Tiffany Byrd
Stephen Campbell
Benjamin Campsey
Joshua Capps
Hailey Carpenter
Edwin G. Cherry
Karrah Clay
Zannah Coffee
Joyce Comer
Jillian Cosentino
Ellen Costa
Matthew Cronmiller
Brittany Crossland
Thomas Cunningham
Christopher Cutter
Adam Dailey
William Darcy
Cassandra Demao
Anna Dunbar
Allyson Dwyer

Holly Embt
Brittany Emery
Charles Erb
Mary Fischer
Damien Franklin
Amber Gill
Jamal Gorrick
Kristy Grady
Michelle Haley
Andrew Harmon
Robert Heidel, Jr.
Jennifer Hicks
Fred Hitti
Martin Hoskin
Joshua Howell
Claire Hudson
Jennifer Hugg
Abner Hunter, III
Joshua Jackson
George Jauregui
Jilda Jehu-Appiah
Jon Jessie
Amy Johnson
Sara Jolly
Karen Jones
Karen Jordan
Kristi Kasdorf
Blair Kines
Scott King
Sheree Klepchick
Amy Kolster
Jeaneane Labombard
Teresa Lanier-Anderson
Victoria Leachman
Elizabeth Lee
Eunok Lee
Timothy Lee
Jamelia Livingston
Matthew Lynch
William MacMinn
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                              Michael C. Jordan, CPA
Executive Director                             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
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.

[Signature]
Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]
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.

[Signature]
Respondent

Approved by the Board this the 19th day of July, 2010.

North Carolina State Board of Certified Public Accountant Examiners

[Signature]
President
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.
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.

[Signature]
Respondent


NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]
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, Executive Director

DATE: Jul 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

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 DASHPUTE
Notary Public
New Hanover County
North Carolina
My Commission Expires Jun 8, 2013

Notary Public Signature
Anjali Dashpute
Notary Public Printed Name
7/6/2010
Date

6/3/13
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, Executive Director

DATE:  May 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 Pinder         DATE:  5/27/10

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 ____________________________________________________________________________]

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

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Michael C. Jordan, CPA, President