PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
August 19, 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.; 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 Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Joan Pharr, CPA, Chair, NCACPA; John Morgan, CPA, Esq., NCACPA; Dan Purvine, NCACPA; and Curt Lee, Legislative Liaison, NCSA.

CALL TO ORDER: President Jordan called the meeting to order at 10:05 a.m.

MOMENT OF SILENCE: President Jordan asked those present to observe a moment of silence in remembrance of Leonard W. Jones, CPA, a past president of the Board, who passed away August 7, 2009.

MINUTES: The minutes of the July 20, 2009, meeting were approved as submitted.

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

Mr. Barber and Ms. Lynch moved to approve the Board audit (Appendix I) for the year ending March 31, 2009. Motion passed.

NATIONAL ORGANIZATION ITEMS: Messrs. Winstead and Barber moved to approve the response to the AICPA Exposure Draft, Statement on Auditing Standards, External Confirmations. Motion passed.

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

Case No. C20085857 - Donald E. Gillespie - Approve the Notice of Hearing for December 17, 2009, at 10:00 a.m.
Case No. C20085725 - Cecelia A. Elkins - Approve the signed Consent Order (Appendix II).
Case No. C2009130 - Joseph F. Trepanier, III - Approve the signed Consent Order (Appendix III).
Case No. C2009135 - Mark A. DiGirolamo - Approve the signed Consent Order (Appendix IV).
Case No. C20085968 - Close the case without prejudice.
Case No. C2009094 - Close the case without prejudice.
Case No. C2009098 - Close the case without prejudice and with a Letter of Warning.
Case No. UT2009161 - Matthew Dubbeld - Accept the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix V).

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:

Stacey Lynn Jones
Jay Fredrick Lookabill
Nisha Nair

Original Certificate Applications - The following were approved:

Robert C. Acuff
Jill Annis Ahrens
Robert Young Alexander
William Elmore Allison III
Michael Gary Austin
Lonnie John Bewernitz
Andrew Wharton Blair
James Zachary Bowman
Laura Michelle Brown
Darren Paul Buer
Harry Bassett Cardwell IV
Catherine A. Davenport
John Edward Dunn Jr.
Marina C. Fotinos
Wesley O'Brian Glover
John Wayne Griffin Jr.
Amber Lee Groesser
Michelle Rufty Holland
Stacey Lynn Jones
Kory Lee Klug
Jay Fredrick Lookabill
Clara Kathleen Loose
Matthew Ryan McGarry
Andrew Alton Medlin
Thomas Danielely Monte
Sean Farrell Moran
Nisha Nair
Brooke Mims Owen
Jennifer Renea Owen
Kimberly Golden Patterson
Lori Halstead Perry
Sean Joseph Regan
Jennifer Rhodes Reilly
Joannis Terry Sitaras
Caleb G. Tevis
Allan R. Thompson
Reciprocal Certificate Applications - The following were approved:

Ashleigh Maureen Arnett  
Richard Alan Boris  
Benny Joseph Buras Jr.  
Amy Michelle Butala  
Rita M. Fozdar  
Timothy Paul Gallagher  
Kyle Wayne Granholm  
Christopher Joseph Gulya  

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

Martha Lynch Newton T5535  
Jeffrey Grant Tolley T5536  
Satyasomeswar Maruvada T5537  
Shanon Tasheena Curtis T5538  
Reneé Christine Mailler T5539  
Stella Marie Bautista Santos T5540  
Robin Rebecca Rutledge T5594  
Zachary John Noling T5595  
Jeffrey Joseph Brader T5596  
Scott Christopher Coyle T5597  

Reinstatements - The following were approved:

Barry Dale Church #18848  
Janice Rice Crook #15244  

Reissuance of New Certificate and Consent Agreement - An application for reissuance of new certificate and consent agreement submitted by Celeste Halifax Honaker (#16102) was approved.

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:

Frank Hajek & Associates, P.A  
Henderson & Hill, 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:

Margaret Sheridan Kuhn #10740
Larry David Mabry #4096

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

Sahirah Al-Uqdah
Kristina Allgood
Michael Anthony
Chad Antley
Erin Archer
James Askew
Jewel Bailey
Angela Barnes
Terry Bass
John Becker
Michelle Beyer
William Biney
Rebecca Black
Audrey Blackburn
Jennilee Botts
Quanita Bowden
Justin Boyd
Whitney Boyles
Jennipher Branch
Daniela Cammarota
Jennifer Causey Johnson
Christian Cederholm
Eric Cheek
Matthew Choplin
Megan Cline
Charles Cloninger
Deborah Cobb
Daisy Colber
Christine Colton

Joyce Comer
Patrick Craig
Emily Daniel
Amanda Davis
Patrick Dewey
H-Rin Eban
Nicole Emanuel
Sonya Evans
Peter Evenson
Louis Falzone
Scott Farkas
Claude Felmet
Teresa Fife-Paylor
Leslie Finch
Susan Fleck
Shannon Freeman
Timothy Gacsy
Brandon Gallion
Michael Giles
Karin Gillespie
Heather Hall
Elizabeth Hanlon
John Hartman
Christian Hernandez
Cassandra Hickey
John Holladay
Kenneth Hollingsworth
Jessica Hondros
Kyle Hunter
Staff recommended that the Committee determine and accept the grades received for the April - May 2009 exams. Twenty-five files with grade reports were randomly selected and reviewed by a Board member. The Committee approved staff recommendation.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the proposed 2010 Board meeting calendar. The Executive Staff will present a revised proposed calendar to the Board at the September 21, 2009, meeting.

ADJOURNMENT: Mr. Barber and Ms. Lynch. moved to adjourn the meeting at 10:41 a.m. Motion passed.

Respectfully submitted:  Attested to by:

Robert N. Brooks  Michael C. Jordan, CPA
Executive Director  President
NORTH CAROLINA STATE BOARD
OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

FINANCIAL STATEMENTS

FOR THE FISCAL YEARS ENDED
MARCH 31, 2009 AND 2008
Governor Beverly Perdue  
The General Assembly of North Carolina  
North Carolina State Board of Certified Public Accountant Examiners

We have audited the statements of net assets of the North Carolina State Board of Certified Public Accountant Examiners as of March 31, 2009 and 2008, and the related statements of revenues, expenses, and changes in net assets, and cash flows for the fiscal years then ended. These financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the North Carolina State Board of Certified Public Accountant Examiners as of March 31, 2009 and 2008, and the changes in financial position and cash flows for the fiscal years then ended in conformity with accounting principles generally accepted in the United States of America.

Management’s Discussion and Analysis is not a required part of the financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit this information and express no opinion on it.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary schedules listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in our audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

BOYCE, FURR & COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS
RALEIGH, NORTH CAROLINA

INDEPENDENT AUDITORS' REPORT

August 6, 2009
IN THE MATTER OF:
Cecelia A. Elkins, #12014
Respondent

CONSENT ORDER

THIS CAUSE, coming before the 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. Respondent is the holder of North Carolina certificate number 12014 as a Certified Public Accountant.

Count 1

2. In May of 2005, Respondent was engaged by a client to assist in the preparation of delinquent state and federal tax returns for the multiple tax years beginning in 1996.

3. Despite numerous requests in the intervening time including certified mail requesting the completed tax returns or the return of the records provided for the engagement by June 16, 2008, Respondent did not timely respond to the client's requests or provide the client with completed tax returns or the records by June 16, 2008.

4. In a response letter provided to the Board in September of 2008, Respondent stated that delinquent state and federal tax returns for the tax years 1996-2006 had been completed and copies provided to the client.

5. Respondent was previously disciplined by the Board for failure to return records upon requests by the client.

Count 2

6. In Board staff's investigation of the complaint filed by the client in Count 1, Respondent failed either to respond or to respond in a timely manner to requests from Board staff.
Consent Order - 2
Cecelia A. Elkins

6. 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)e and 21 NCAC 8N .0206, .0212, and .0305.

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's North Carolina CPA certificate is suspended for six (6) months from the date this Order is approved by the Board and until Respondent applies for and is approved for reissuance of her certificate.

2. The firm registration for Respondent's firm, Cecelia A. Elkins, CPA, is cancelled for six (6) months from the date this Order is approved by the Board and until Respondent completes (1) above and completes a new individual practitioner registration.

3. Respondent shall remit, with the signed Order, a one thousand dollar ($1,000.00) civil penalty.

CONSENTED TO THIS THE 4th DAY OF August, 2009.

Cecelia A. Elkins
Respondent
APPROVED BY THE BOARD THIS THE 19th DAY OF 2009.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY:

President
IN THE MATTER OF:
Joseph F. Trepanier, III, #32726
   Respondent

CONSENT ORDER

THIS CAUSE, coming before the 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. Respondent is the holder of North Carolina certificate number 32726 as a Certified Public Accountant.

2. Respondent informed the Board on his 2008-2009 individual certificate renewal that he had obtained forty (40) hours of continuing professional education (CPE) which included at least eight (8) hours of non-self study CPE and some CPE earned between January 1, 2008, and June 30, 2008, to meet the 2007 CPE requirement.

3. Based on Respondent’s representation, the Board accepted his renewal.

4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2007 CPE requirement.

5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificate or certificates of completion needed to document eight (8) hours of non-self study CPE that Respondent claimed he earned between January 1, 2007, and June 30, 2008, as was reported on his renewal.

6. 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(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

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's application for renewal is deemed insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).

2. Respondent must return his certificate to the Board with this signed Consent Order.

3. Respondent may not apply for the reissuance of his certificate for at least one (1) year from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.

4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
   a. Application form,
   b. Payment of the application fee,
   c. 3 moral character affidavits, and
   d. Forty (40) hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.

5. Respondent shall pay a one thousand dollar ($1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.

6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.
Consent Order - 3
Joseph F. Trepanier, III

CONSENTED TO THIS THE ___ DAY OF ___ August ___, 2009.

Joseph F. Trepanier III
Respondent

APPROVED BY THE BOARD THIS THE ___ DAY OF ___ August ___, 2009.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: 
President
IN THE MATTER OF:
Mark A. DiGirolamo, #26215
Respondent

CONSENT ORDER

THIS CAUSE, coming before the 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. Respondent is the holder of North Carolina certificate number 26215 as a Certified Public Accountant.

2. Respondent informed the Board on his 2008-2009 individual certificate renewal (renewal) that he had obtained twenty (20) hours of continuing professional education (CPE) which included the annual ethics CPE course and twenty (20) hours of CPE carryfoward to meet the 2007 CPE requirement.

3. Based on Respondent’s representation, the Board accepted his renewal.

4. Respondent self reported to the Board that he had failed to complete an annual North Carolina (NC) CPE ethics course between January 1, 2007, and June 30, 2008, as was reported on his renewal to meet his 2007 CPE requirement. Respondent informed the Board that he had instead completed an ethics course for Tennessee CPAs. However, Respondent was living in Tennessee, but was not licensed as a CPA in Tennessee as required to claim credit for the Tennessee ethics course in order to comply with the annual NC CPE ethics requirement.

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(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)3, .0202(b)4, and .0203(b)(1).

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's application for renewal is deemed insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).

2. Respondent must return his certificate to the Board with this signed Consent Order.

3. Respondent may not apply for the reissuance of his certificate for at least ninety (90) days from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.

4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
   a. Application form,
   b. Payment of the application fee,
   c. 3 moral character affidavits, and
   d. Forty (40) hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group or self-study format.

5. Respondent shall pay a one thousand dollar ($1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.

6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

Mark DiGirolamo
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF August, 2009.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Michael C. Jordan
President
APPENDIX V

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Matthew Dubbeld
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 Matthew Dubbeld (hereinafter “Respondent Dubbeld”) is not currently licensed or otherwise authorized by the Board as a certified public accountant in North Carolina; and

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

WHEREAS, Respondent Dubbeld, while working in North Carolina, identified himself as a “CPA” or “Certified Public Accountant” to a North Carolina license applicant (applicant). Subsequently, Respondent Dubbeld 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 Dubbeld indicated that he had an inactive license in Michigan. However, the Michigan Board has confirmed to this Board that under Michigan accountancy laws and rules, inactive licensees cannot use the title “CPA.” Respondent Dubbeld’s use of the title “CPA” or “Certified Public Accountant” 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 Matthew Dubbeld 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 Dubbeld 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: July 9, 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: Matthew Dubbell

DATE: 7/14/09

[Signature]

North Carolina State

Mecklenburg County

Sworn to (or affirmed) and subscribed before me this day by Matthew Dubbell.

[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 ] [a credible witness has sworn to the identity of the principals .]

JESSICA A SCHNEIDER
NOTARY PUBLIC
MECKLENBURG COUNTY, NC
My Commission Expires 12-18-2013

Notary Public Signature

Jessica A. Schneider
Notary Public Printed Name

7-14-09

Date

12-18-2013

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."