

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
September 21, 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 Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Joan Pharr, CPA, Chair, NCACPA; John Gilberro, CPA, NCACPA; J.A. Lesemann, CPA; Curt Lee, Legislative Liaison, NCSA; and Suzanne Jolicoeur, AICPA.

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

MINUTES: The minutes of the August 19, 2009, meeting were approved as submitted.

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

LEGISLATIVE AND RULE-MAKING ITEMS: President Jordan recognized Joan Pharr, Chair of the NCAPCA, to speak regarding the NCACPA's request for rule-making and the recommendation of the Executive Staff of the Board regarding the NCACPA's request. Ms. Pharr requested that any decision regarding the NCACPA's request and the recommendation of the Board's Executive Staff be continued until the November 19, 2009, Board meeting. Messrs. Harris and Rodriguez moved that the decision regarding the request for rule-making regarding firm names and the Executive Staff's recommendation to the Board be continued to the November 19, 2009, meeting. Motion passed. President Jordan asked if any Board members would like to serve on a task force that would meet with the NCACPA's task force to discuss rule-making issues prior to the November 19, 2009, meeting. Mr. Barber, Ms. Lynch, and Mr. Rodriguez volunteered to serve on the task force.

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

Case No. C2009035 – William Avery Neaves – Messrs. Winstead and Barber moved to approve the Emergency Order for Revocation and Notice of Hearing. Motion passed with seven (7) affirmative and zero (0) negative votes (Appendix I).

Case No. C2009110-1 – Richard J. Corpora, CPA, PC and Case No. C2009110-2 – Richard J. Corpora – Approve the Notice of Hearing for December 17, 2009, at 10:00 a.m.

Case No. C20085883 – Jerry M. Blanchard – Messrs. Winstead and Barber moved to approve the signed Consent Order for permanent revocation of the North Carolina CPA certificate issued to Mr. Blanchard. Motion passed with seven (7) affirmative and zero (0) negative votes (Appendix II).

Case No. C20085986 – Carley L. Walker – Approve the signed Consent Order (Appendix III).

Case No. C2009153 – E. Preston Rhyne, III – Approve the signed Consent Order (Appendix IV).

Case No. UT2009183 – Craig R. Rosato – Accept the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix V).

Case No. C2009188 – Mary L. Cardello - Accept the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix VI).

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:

Amelia Christine Houser
Emmett Vernon Sapp III

Chen-Kun Shih
Juan Zhang

Original Certificate Applications - The following were approved:

Emily Taylor Acton
Mary Catherine Bailey
Jennifer Ashley Barbee
Donna Michelle Bembnister
Summer Leigh Biles
Heather Anne Blake
Elizabeth Ellis Brennan

Lindsay Jean Bricolo
Elizabeth Harvie Britton
Gregory William Byers
Dana Holland Carpenter
Wei Chen
Brody Stanton Connolly
George Coulbourn Consolvo

Jeffrey Peter Corbett
Jesse Lamont Crawford
Jill Katherine Crook
Lisa Nicole Crouse
Lynn Margaret Daniels
Ron Christopher Emanuel
David Benjamin Farmer
Jaime Alison Feather
Carla Renee Furr
David Martin Geci
David Alan Griffin Jr.
Callahan Elizabeth Grubbs
Michelle Kay Gunther
Scott Douglas Hansen
Nancy Ann Holden
Amelia Christine Houser
Whitney Watts Hughston
Kimberly Anne Hunter
La Shaun Erica King
Bindu Krishnan
Scott David Lear
John Michael Lengyel
Elizabeth Marie Malott
Janice Gail Marie
Eric Alan Martin
Sean Griffin McCallen
Matthew Charles McNeely
Daniel Tyler Moore

Leslie Chapman Morgan
Daniel Stephen Morris
Phillip John Murray
Stephanie Thompson Murray
Erin Marie Orsini
Justin Michael Prusiensky
Lindsay Ann Pugh
Ashley Layne Purdy
Katherine Oast Quakenbush
Karen Crozier Russell
Emmett Vernon Sapp III
Chen-Kun Shih
Ann Catherine Skierczynski
Joshua Allen Slagle
Clyde Jennings Smith III
Randy Douglas Sparks
Kenneth William Stern
Brooks Alexander Stewart
Deborah Jane Stewart
Matthew Frye Swinnie
Caroline E. Taheri
Jerry Lee Tejchma Jr.
Cheri Boyette Van Cleave
Philip Seese Vincent
Lauren Nicole Williams
Jan Myer Winnek
Juan Zhang

Reciprocal Certificate Applications - The following were approved:

Jessica L. Bechtold
Jeffrey Joseph Brader
Shelly Marie Clark
Scott Christopher Coyle
Shanon Tasheena Curtis
Timo Robert Goodloe
Reneé Christine Maillet
Satyasomeswar Maruvada

Martha Lynch Newton
Zachary John Noling
Eric Randolph Ritz
Robin Rebecca Rutledge
Stella Marie Bautista Santos
Jamie Leigh Scott
Jeffrey Grant Tolley
Lizabeth Ruth Trimble

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

Stephen A. Bailey T5624
Nan Bao T5625
Susan Kingman Hagan T5626
Anthony Charles Zirilli T5627
Michael Francis Hoose T5628
Douglas Scott Ulrich T5629
Scott Boyar T5630
Robert Edward Ricaud T5631
Oliver Hecking T5632
John Gregory Hincker T5633
Patrick James Ronca T5634
Jason Michael Richardson T5635

Jayne Denny Maas T5636
Eileen Fae Perrin T5637
Stephen Martin Beckwith T5638
Quinton Byron Hamlett T5639
Scott William Ranby T5640
Michael Edward Bullman T5641
Donna Eileen Hills T5642
Matthew Neal McKinney T5643
Luke Aurelius Stotz T5644
Todd Derek Borger T5645
Matthew David Park T5646

Reinstatements - The following were approved:

Ronald Rogers Albright #10689
Daniel R. Chappell #19229
Ann Gentry Cutler #15001
John William English #23990
Marta Bullard Jacobus #14435
Margaret Cary Lutz #14506
Sandra Elaine Mattos #24918

Shelly Adams Norris #27312
Kelly Hagins Nowokunski #20042
Cynthia Ann Johnson Schwefel #20734
Linda Couch Smith #16243
Sherry Inman Watts #17763
Edward Scott Wolfson #22242

Staff reviewed and requested committee guidance regarding the reinstatement application submitted by Michael Frank Whitehead, Sr. (#14354). Mr. Whitehead is President/Owner of MacGregor Development Company which filed for bankruptcy in 2008. The Committee approved his application.

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

Mary Ann Auger #32685

Kevin C. Bennett #32633

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:

Amundson & McBrayer, CPAs, LLP
Stuart D. Appelton, CPA, PLLC
John R. Barbee, CPA, P.C.

Anne N. Comer, CPA, PLLC
Elizabeth A. Feit, CPA PLLC
JD MATTHIS CPA MBA, PA

Frans R. Moorrees, CPA P.A.
E. C. Ortiz & Co., LLP

Michael Williard, CPA, PLLC

Retired Status Applications - The Committee approved the request for retired status submitted by Thomas Harding (#9503) because he is completely retired and does not receive any earned compensation for current personal services in any job whatsoever.

Letters of Warning - Staff received renewals which list 2008 CPE taken between January 1 and June 30, 2009, without an approved extension. Staff recommended a letter of warning for a first offense pursuant to 21 NCAC 08G .0406(b)(1). The Committee approved staff recommendation:

Andrew Addison 21167
Kevin Agnew 32191
George Aldhizer III 31987
April Andrade 31857
Angela Arnold 17606
Andrew Asbury 32101
Jennifer Assal 33964
Aaron Bailey 33372
Wanda Baldwin 23627
Susan Balk 33334
Nell Ban 24993
Katherine Baron 32446
Hans Beier 23630
Robert Beller 21172
Peter Bergman 33315
Jeffrey Berrier 29481
Jennifer Blevins 21953
Lupe Boyle 23507
Stuart Bracken 33470
Melissa Brammer 30916
Nathaniel Branscomb 33659
Daniel Breeden Jr. 15163
Richard Burtner 13041
Desirae Butler 31775
Anthony Camara 28088
Peter Carlson 18925
Frank Carollo 34165
Mark Codington 15628
Angela Coletti 25743
Latrice Collins 31676
Greg Cooley 32690
Thomas Coughlin 29207

Todd Crum 24272
Scott Davis 27675
Thomas Davis 33956
John Dawson 22377
Neslihan Dogan 33534
David Eakes 24690
Colin Earles 25809
Craig Eastwood 32469
Michael Edwards 31274
Jeffrey Eidson 15934
Thomas Eiselt 26305
Mark Etter 19665
Stephanie Everette 27615
Glenn Fisher 16633
Bridget Foster 28752
Sameh Francis 32992
Elizabeth Funderburk 29238
Peter Gimbal 32442
Gary Goodman 19750
Stefanie Gordon 26709
William Green 33815
Jonathan Greene 30148
Glen Griffin 21475
Angela Griffin 26445
John Grissom III 33564
Amy Guills 28641
Kimberly Hall 30687
Mary Hall 33042
James Hanlon 33612
Adam Hargett 30439
Miranda Harmon 31685
Bobby Harris 14734

David Harris 20924
Patrick Healy 32223
Dermot Hedrick Jr. 11270
Ginger Hepler 33530
Monica Herrera 33644
Amanda Herron 33223
Jeffrey Holley 28993
Jennifer Holliday 28977
Andy Hudson 26813
Christine Hutchens 24017
Lou Hutchison 14827
Scott Jackson 32846
Lynda James 15812
Bo Jing 31959
Carl Johnson 7152
Jonathan Johnson 30681
Jamie Jonas 24629
D. Joseph 33419
James Joyner III 21906
Garry Keech 12104
Susan King 24243
Hillary Larson 32965
Michael Lazar 27850
Steven Lehmann 23357
Shaomin Li 32967
Michael Lieto 32810
Alfred Liner 11298
Gary Loflin 18873
Bruce Lowery 23999
Paul MacDonald 24360
Jeffrey Manning 33724
Shannon Marshall 17881
Douglas Martin 15488
Shelby McDermott 21015
Kerry McElroy 33411
Tracy McFee 30391
Virginia McGraw 31692
William McLain Jr. 26674
Beverly Meredith 27053
Erica Mezi 31539
Bruce Miller 23055
Charity Miller 31001
Tracy Miller-Lesser 17380

Thomas Mills 21982
Samantha Mills 32100
Sarah Minton 32758
Kai Monahan 33456
Amy Moore 27387
Douglas Moore 27997
Sherri Moore 30309
Matthew Mrosek 32495
Christina Murphy 31181
Paul Nazal 20222
Cynthia Nicholson 30198
Rama Nishtala 27556
Billie Oakley 18717
Jeana Ochsner 25129
William Oglesby III 32415
Hannah Panella 34123
Jennifer Patterson 22873
Tania Peon 33562
Matthew Perry 33267
Timothy Petrie 33249
Samuel Petros Jr. 23951
Roy Piercy 33673
Robin Poythress 20326
Rita Price 27407
Thomas Quick 28305
Joanne Rausch 33360
Annette Reading 26737
Michael Reavis 26680
Rene Rice 28724
Peter Richter 26002
Dale Rife 24295
Katherine Rogers 33667
Sonya Rorie 26681
William Rose 9911
Cecilia Rose 31342
Rick Rosell 28935
David Royal 27167
Heidi Sanfilippo 29099
Gunjan Sanghi 33071
Elizabeth Santanna 25994
Gina Santore 32058
Samuel Satay 32170
Rachel Savo 33678

Paul Schmid 19261
Ronnie Seals Jr. 30404
Clifton Sheffield Jr. 10813
Cole Shephard 33921
Robert Sherrill 19262
David Shiffert 33508
Sandra Shirley 20652
Thomas Shuford 20791
Matthew Simmons 23965
Michelle Smiles 27497
Jerry Smith 13392
Ronald Smith Jr. 19006
Kristen Smith 25221
Marvin Snow 34056
Vincent Stephens 33487
Jennifer Stevenson 32560
Roy Stewart 12824
Catherine Stipe 22927
Jeanne Summers 30881
Campbell Tally 16605
Donald Taylor 3713
Onetta Thomas 13001
Walter Thomason 32922
Arthur Tilley 32924
Judy Vaughan 19007
Peggy Vause 29369
Richard Vera II 32620
Elbert Vinson 26876

Koenraad Vredeveld 33378
Lisa Vulinec 18897
Thomas Wagoner 10138
Ronald Wainwright Jr. 24762
Gary Walters 19096
Xiaodong Wang 33897
George Warren 13269
Ira Weiss 33126
Dennis Wesney 31850
Robert White 13868
Jeremy White 29529
Stephanie Wilcox 33074
Gary Williams 18092
Ryan Willingham 33307
Ryan Willoughby 30334
Richard Wilson 9311
William Wilson Jr. 16042
James Wilson Jr. 26332
Kevin Witriol 28367
Robert Wolfe Jr. 33258
Kurtis Wolff 32237
Paul Wolff 34132
Jennifer Woods 33418
Peggy Wuest 25138
Lisa Wurtzbacher 32210
Troy Young 26016
Chen Zhang 33597
Lindsay Zimmerman 33436

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

Holly Adams
Matthew Adams
Jenny Addison
Joshua Anderson
Michelle Aremia
Andrea Arterbury
Lindsay Bachner
Jason Baillargeon
Sharon Ballard
Benjamin Baumer
Megan Beatty

Veronica Beichner
Kristen Bennett
Michelle Beyer
Ginny Blalock
Sarah Blanchard
Andrew Bogan
Ben Boulris
Michael Bowers
Lucy Brenner
Linda Bridges
Andrew Brothers

Jay Bruce
Craig Bullins
Renee Bumgarner
Allen Bynum
Tiffany Byrd
Christy Carter
Allyson Cecil
Leslie Chandler
Greg Chatelain
Hui Chen
Nicholas Christodoulou
David Crawford
Natalie Crumpler
Jessica Cyprus
Oladotun Dada Amos
Steven Darnell
Abby Dattero
Matthew Des Voigne
Lauren Devine
Tejbir Dhillon
Sara Domby
Eric Dowd
James Dziejzine
Jared Edens
Trisha Edwards
Laronda Farland
Yuanyuan Feng
Amy Fergus
Lindsey Ferguson
Nicole Fincher
Gregory Fister
Caitlin Forrest
Rachel Gable
Ryan Ganfield
Casey Gardner
Amanda Garmane
Sunny Gentry
Mark Gettig
Brittany Gilliard
Sara Gold
Nathan Goldman
Lindsay Gosnell
Katherine Granger

Daniel Gray
Anna Grofic
Robert Hager
Ryan Hale
Duane Hall
Natasha Hall
Elizabeth Hamilton
Joy Hargraves
Brittany Harkey
Timothy Harris
Laura Hartley
Bryan Hatcher
Stephanie Haynes
John Heffernan
Kaitlyn Herman
Darren Hill
Patrick Holland
Elizabeth Holt
Tiffany Hopkins
Dana Howard
Han Wen Hsu
Qian Huang
Claude Hunt
Ashley Ivey
Myron Jacobs
Jennifer Jameson
David Jernigan
David Jewell
Bradford Johnson
Abigail Jones
Joanna Jones
Stephanie Joyner
Amphone Keonakhone
Thomas Key, Jr
Kondwani Khonje
Brandon Killian
Abby Kinscherf
Amy Kolster
Ann Krill
Curtis Langley
Ruby Lansdell
Barbara Lathrop
Jennifer Lawrence

Sidonie Lawrence
Jonathan Layne
Benjamin Levin
Alexandra Lewis
Kristen Lewis
Qunyi Li
Ying Li
Ashley Lilley
Heather Livingston
Jamelia Livingston
Hassaan Malik
Manivan Manivong
Kimberly Manning
Alicia Marshall
Jennifer Martin
Xavier McCall
Jeffery McClendon
Christopher McCurdy
Christopher McDowell
Stacey McDowell
Kathleen McMillan
Avery Medlin
Jean Merlino
Delores Mills
Virgil Mitchell
Danielle Moody
Scott Moore
Katherine Morgan
Haley Myers
Anthony Neal
Andre Newman
Khoa Nguyen
Richard O'Donnell
Lori O'Quinn
Olga Oganosov
Andrea Pack
Ilona Page
William Palmer
Julia Pattan
Raymond Paulin, III
Kimberly Peck
William Perrault
Whitney Phillips

Richard Pocock
Rachel Pope
Alina Popescu
Sarah Proctor
Austin Ramsey
Emily Ransom
Kimberly Raybon
Holly Reavis
Renea Reed
Olga Rivenbark
Kevin Roach
Ashley Royall
Dalton Ruddlesden
Craig Rutledge
Christopher Satterfield
Matthew Schanz
Adam Schuett
Laura Schumacher
Margaret Schweiger
Jinal Shah
Andrew Small
Jonathan Smith
Mary Smith
April Sparks
Nicholas Speros
Heather Stanley
Beverly Starkey
Adam Steele
Laura Stephenson
Ashley Striblin
Kathleen Stroud
Tonya Teague
Lee Thaxton
Matthew Thompson
Erin Tillinghast
Caleb Truitt
Allison Tucker
Alison Upton
Nicki Vaughn
Collin Wagoner
Amy Walker
Desmond Ward
Stephen Watkins

Lynn Weiner
Holley White
Tara White
David Whittington
James Williams
Ryan Wingerd

Ernest Wood
Nancy Yates
Stephen Yeh
Katherine Yuan
Joanna Zanetto
Yanli Zhao

Miscellaneous – The Committee reviewed an Independent Assessment Report for the NCACPA course, “2009 Professional Ethics and Conduct.”

PUBLIC HEARING: President Jordan called the Public Hearing to order to hear Case No. C2007529 – Gregory A. Stakias. Mr. Stakias was not present at the Hearing nor was he represented by counsel at the Hearing. Hoyt G. Tessener, Esq., and Mr. Brooks were sworn and presented testimony. Ms. Lynch and Mr. Winstead moved to approve a Board Order (Appendix VII) permanently revoking the North Carolina CPA certificate issued to Gregory A. Stakias. Motion passed with seven (7) affirmative votes and zero (0) negative votes. The entire Public Hearing is a matter of public record.

RESOLUTION: President Jordan read a resolution (Appendix VIII) thanking Arthur M. Winstead, Jr., 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: Wm. Hunter Cook, CPA, was sworn the Oath of Office by President Jordan.

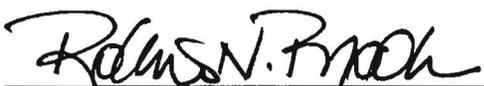
Jordan C. Harris, Jr., was sworn the Oath of Office by President Jordan.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board approved the proposed meeting calendar for 2010.

ADJOURNMENT: Mr. Cook and Ms. Lynch moved to adjourn the meeting at 11:15 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Michael C. Jordan, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2009035

IN THE MATTER OF:
William Avery Neaves, #7117
Respondent

EMERGENCY ORDER
FOR REVOCATION and NOTICE

Pursuant to North Carolina General Statute (NCGS) 150B-3(c), the Board finds that there is substantial evidence that Respondent William Avery Neaves (hereinafter "Respondent Neaves") has engaged in general and specific conduct demonstrating that he is no longer fit to continue to hold a certificate as a Certified Public Accountant, or otherwise be able to apply for reinstatement or reissuance of his certificate. Specifically, there is substantial evidence that, during a period of time in which he was licensed and after his license had been forfeited (but while Respondent Neaves was continuing to use the title "CPA"), Respondent Neaves committed each of the following acts or omissions in violation of the North Carolina accountancy laws and rules, NCGS 93-12 (9) e, and 21 NCAC 8N .0201, .0202, .0203, .0204, .0206, .0212, and .0303.

1. Respondent Neaves was the holder of North Carolina certificate number 7117 as a certified public accountant.
2. While he was licensed as a certified public accountant, Respondent Neaves practiced through a professional corporation firm that was registered with the Board. Respondent Neaves was the sole owner of said professional corporation. The firm registration for Respondent Neaves' professional corporation was suspended by the Board on January 31, 2007, and with the North Carolina Secretary of State's office on July 2, 2007, for failure to renew the firm registration.
3. On August 13, 2007, Respondent Neaves' North Carolina CPA certificate was forfeited for failure to renew. Pursuant to the Board's Rules, Respondent Neaves, but for this Emergency Order, could otherwise seek reinstatement or reissuance of his CPA certificate. Further, Respondent has failed to return his forfeited CPA certificate.
4. On March 10, 2005, Respondent Neaves was appointed as the administrator for an estate.
5. On December 22, 2008, the Surry County Clerk Superior Court entered an "Order to Remove Administrator" in which the Clerk found that Respondent Neaves had comingled estate funds with his personal funds. Based on this finding, the Surry County Clerk Superior Court removed

Emergency Order - 2
William Avery Neaves

Respondent Neaves as the estate administrator pursuant to NCGS §28A-9-1(a)(3) (removal for violation of fiduciary duty through default or misconduct), and ordered that Respondent Neaves repay certain monies to the estate and return to the Surry County Clerk Superior Court any estate records held by Respondent Neaves pursuant to NCGS §28A-23-3(e) (prohibiting payment of commission to administrator found guilty of default or misconduct). Respondent Neaves failed to comply with the order issued by the Clerk in returning assets and reimbursement of funds. Although Respondent Neaves appealed the Clerk's Removal Order, Respondent Neaves failed to appear at the appeal hearing and the Resident Superior Court Judge thus entered an Order on March 5, 2009, dismissing the appeal.

6. Respondent Neaves has continued to use the CPA title after he had forfeited his certificate. Records filed in connection with the Estate and the Removal Hearing show that (a) on August 31, 2007, Respondent Neaves wrote, signed, and cashed an estate check he made out to "Avery Neaves, CPA" for a "final fee;" (b) on September 10, 2007, Respondent Neaves signed a final estate account under oath as "W. Avery Neaves, CPA;" and (c) Respondent Neaves subsequently endorsed the check as "Avery Neaves, CPA". A party to the Estate proceedings has provided information indicating that Respondent Neaves has made other unauthorized uses of the CPA title. As of the date of this Emergency Order, Respondent Neaves continues to be listed on various internet directories as a "CPA" doing business through his suspended CPA firm.
7. After receiving documents filed with the Surry County Clerk Superior Court which identified Respondent Neaves as a CPA, Board staff sent letters to Respondent Neaves' last known mailing addresses regarding his use of the CPA title while not licensed. Respondent Neaves failed to respond and/or claim these first-class and certified mailings.
8. The Board finds that in light of the seriousness of the allegations and substantial evidence establishing the conduct in question, as well as evidence of the imminent danger of continued and irreparable harm to the public by virtue of Respondent Neaves' continued unauthorized use of the CPA title, that the public welfare requires this emergency action.

The Board therefore issues this Emergency Order, pursuant to NCGS §150B-3(c), to revoke Respondent Neaves' certificate as a Certified Public Accountant. This Order is effective immediately at the time of service of this Order upon Respondent, and shall remain in effect until this proceeding may be concluded pursuant to NCGS §150B. This

Emergency Order - 3
William Avery Neaves

Order shall constitute the Notice of Hearing to be held for this matter in the Board Office on February 22, 2010, at 10:00 a.m.

Adopted by a vote of 7 to 0 by the Board on this the 21 day of ~~SEPTEMBER~~, 2009.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

Michael C. Jordan

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C20085883

IN THE MATTER OF:
Jerry M. Blanchard, #14718
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. Respondent was the holder of North Carolina certificate number 14718 as a Certified Public Accountant. Pursuant to an August 7, 2009, Notice, Respondent's certificate was forfeited. However, Respondent was a licensee of this Board during all relevant periods of time and even upon forfeiture would otherwise have been eligible to apply for reinstatement.
2. In August of 2008, Respondent was arrested on federal felony charges (two counts) pursuant to 18 U.S.C. § 879 for "knowingly and willfully" "threatening to kill, kidnap, and inflict bodily harm upon U. S. Senator Barack Obama, a major candidate for the office of President of the United States."
3. On February 2, 2009, Respondent entered a guilty plea to a violation of 18 U.S.C. § 879. Respondent affirmed his guilty plea under oath.
4. On June 8, 2009, the United States District Court for the Western District of North Carolina entered a Judgment against Mr. Blanchard. Mr. Blanchard was sentenced to one (1) year and one (1) day in jail, was assessed and fined \$3,100.00, and will be placed on three (3) years of supervised probation upon release from prison.
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 conviction of a violation of federal law represents a violation of NCGS 93-12 (9) and 21 NCAC 8N .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, Jerry M. Blanchard, 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.

CONSENTED TO THIS THE 27th DAY OF August, 2009.

Jerry Michael Blanchard
Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF SEPTEMBER, 2009.

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 #: C2009131 and C20085986

IN THE MATTER OF:
Carley L. Walker, #14461
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:

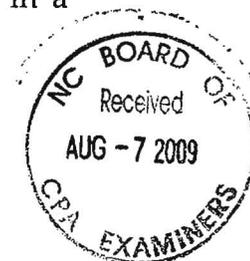
1. Respondent is the holder of North Carolina certificate number 14461 as a Certified Public Accountant.

Count 1

2. Respondent informed the Board on her 2008-2009 individual certificate renewal (renewal) that she had obtained forty (40) hours of continuing professional education (CPE) which included 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 her renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2007 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent could only provide the certificate or certificates of completion needed to document eight (8) hours of CPE of the forty (40) hours of CPE that Respondent claimed she earned between January 1, 2007, and June 30, 2008, as was reported on her renewal.

Count 2

6. Respondent was engaged by a client to provide tax services.
7. Respondent failed to respond to the client's requests for information in a timely manner.



8. 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 in Count 1 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).
3. Respondent's actions as set out in Count 2 above constitute violations of NCGS 93-12 (9)e and 21 NCAC 08N .0212 (3).

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.
2. Respondent's application for renewal is deemed insufficient and untimely under NCGS 150-B-3(a). Hence, her certificate is automatically forfeited pursuant to NCGS 93-12(8b).
3. Respondent must return her certificate to the Board with this signed Consent Order.
4. Respondent may not apply for the reissuance of her 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 six (6) of this Order has been paid by Respondent.



5. Respondent may apply to return her 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. Seventy-two (72) 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.
6. 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.
7. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her license.

CONSENTED TO THIS THE 5th DAY OF AUGUST, 2009.

Carley L. Walker
Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF SEPTEMBER, 2009.

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 #: C2009153

IN THE MATTER OF:
E. Preston (Pat) Rhyne, III, #12021
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 #12021 as a Certified Public Accountant.

Count 1

2. Respondent informed the Board on his 2007 individual certificate renewal (2007 renewal) that he had completed at least eight (8) hours of non-self study CPE to meet the 2006 CPE requirements.
3. Based on Respondent's representation, the Board accepted his 2007 renewal.
4. In May of 2009, Respondent self-reported to the Board that he had failed to complete at least eight (8) hours of non-self study CPE between January 1, 2006, and June 30, 2007, despite what was reported on his 2007 renewal to meet the 2006 CPE requirements.

Count 2

5. Respondent informed the Board on his 2008 individual certificate renewal (2008 renewal) that he had completed at least eight (8) hours of non-self study CPE to meet the 2007 CPE requirements.
6. Based on Respondent's representation, the Board accepted his 2008 renewal.
7. In May of 2009, Respondent self-reported to the Board that he had failed to complete at least eight (8) hours of non-self study CPE between



January 1, 2007, and June 30, 2008, despite what was reported on his 2008 renewal to meet the 2007 CPE requirements.

8. 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 in Counts 1 and 2 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 hundred eighty (180) 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 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.

CONSENTED TO THIS THE 1st DAY OF September, 2009.

E. Preston Rhyne III
Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF SEPTEMBER, 2009.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael C. Jordan
President



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

IN THE MATTER OF:
Craig R. Rosato
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 §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, Respondent Craig R. Rosato (hereinafter "Respondent Rosato") 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 Rosato is not currently actively licensed or otherwise authorized by the Maryland State Board of CPAs to identify himself as a certified public accountant; and

WHEREAS, Respondent Rosato, while working in North Carolina, was identified in a Carolina Newswire article as a Certified Public Accountant; Respondent had been informed by the Board in 1998 that he was not authorized to use the CPA title in this state. Respondent Rosato'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 Craig R. Rosato 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 Rosato 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: August 4, 2009



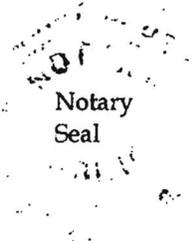
In lieu of civil proceedings authorized by N.C.G.S. §93-12(16), the Board will accept Respondent's consent to this Demand.

Consented to:

BY: Craig R. Rosato DATE: 8/5/09
Craig R. Rosato

North Carolina State
Mecklenburg County

Sworn to (or affirmed) and subscribed before me this day by Craig Rosato.
[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 _____~~].



Nancy D. DRII
Notary Public Signature

NANCY D. DRII
Notary Public Printed Name

8-5-09
Date

Jan 21, 2010
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:
Mary L. Cardello
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 Mary L. Cardello (hereinafter "Respondent Cardello"), on July 7, 2007, requested that her North Carolina CPA license be placed on inactive status and certified to the Board that she would not identify herself as a CPA to any person in any manner. Respondent Cardello is, therefore, not currently licensed by the Board as a certified public accountant or otherwise authorized to use the title "CPA" in this state, and,

WHEREAS, Respondent Cardello allowed her name to appear on a website which identifies her as a "CPA," thereby conveying the impression that she is authorized to use the title "certified public accountant" or "CPA" 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 Cardello is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that she 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 DATE: August 12, 2007
Robert N. Brooks, Executive Director

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

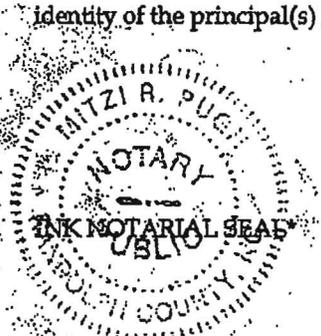
Consented to:

BY: Mary L. Cardello DATE: 8/26/09
Mary L. Cardello

NC State
Randolph County

Sworn to (or affirmed) and subscribed before me this day by MARY L. CARDELLO

[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 DRIVER'S License (NC)] [a credible witness has sworn to the identity of the principal(s)]



Mitzi R. Pugh
Notary Public Signature
Mitzi R. Pugh
Notary Public Printed Name
8/26/09
Date

12/14/2013
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."

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007529

IN THE MATTER OF:
Gregory Alexander Stakias, #19085
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 September 21, 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 prior to the hearing the Notice of Hearing of this Matter by notice of service of process by publication.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent has raised 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 North Carolina certificate number 19085 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 August of 2008, Thomas W. Waldrep, Jr., (Judge Waldrep) Judge in the United States Bankruptcy Court for the Middle District of North Carolina,

Greensboro Division, signed an Order in response to "Plaintiff's Motion for Summary Judgment." In said Order, Judge Waldrep found that Respondent "obtained money, property and services from" a client "by false pretenses and false representations...." Further, Judge Waldrep found Respondent had custody of client funds and "did unlawfully convert said funds" to Respondent's own use to the detriment of the client. Based on these findings, Judge Waldrep ordered that the \$275,000.00 owed to the client "is non-dischargeable pursuant to 11 U.S.C. §523(a)(2) and (a)(4)."

CONCLUSIONS OF LAW

1. Respondent's actions as set out above constitute violations of NCGS 93-12 (9)e and 21 NCAC 8N .0201, .0202, .0203, .0204, and .0206.

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

1. The Certified Public Accountant certificate issued to Respondent Gregory Alexander Stakias, 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.

This the 21st day of September 2009 .



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

Michael C. Jordan