

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
October 20, 2008
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Arthur M. Winstead, Jr., CPA, President; Michael C. Jordan, CPA, Vice President; Jordan C. Harris, Jr., Secretary-Treasurer; Jeffrey T. Barber, CPA; Norwood G. Clark, Jr., CPA (via telephone); Tyrone Y. Cox, CPA (via telephone); and Maria M. Lynch, Esq.

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; Pamela Fox, CPA, Esq., NCACPA; Dan Purvine, CPA, NCACPA; and Stephen Metelits, NCSA.

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

MINUTES: The minutes of the September 22, 2008, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The September 2008 financial statements were accepted as submitted.

NATIONAL ORGANIZATION ITEMS: Messrs. Barber and Jordan moved to approve the response to the GASB Exposure Draft, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. Motion passed.

Messrs. Barber and Jordan moved to approve the response to the GASB Exposure Draft, *Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards*. Motion passed.

Messrs. Barber and Jordan moved to approve the response to the GASB Request for Response, *Suggested Guidelines for Voluntary Reporting of SEA Performance Information*. Motion passed

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

C20085073 – Susan L. Whitlock – Approve the signed Consent Order (Appendix I).

C20085165 – Rhonda A. Thomas – Approve the signed Consent Order (Appendix II).

C20085167 – Shalita M. Robinson - Approve the signed Consent Order (Appendix III).

UT20085917 – Hugh B. Webster – Accepted the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix IV).

C20085044 – Sylvester L. Zee - Approve the signed Consent Order (Appendix V).

C20085104 – Dennis J. Dougherty, Jr. - Approve the signed Consent Order (Appendix VI).

C20085166 – Anna G. Scott - Approve the signed Consent Order (Appendix VII).

UT20085900 and UT20085900 – Sara Jenkins and the Blackwing Group, LLC - Accepted the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix VIII).

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:

Ms. Lynch moved and the Board approved the following recommendations of the Committee:

Original Certificate Applications - The following were approved:

Jennifer Anne Anderson
Bruce W. Andrews
Jennifer Anne Assal
Jennifer Jo Austin
Andrew Justin Avent
Leah Kimbrell Bergmark
Matthew James Bouldin
William Douglas Brink
Richard Philip Carothers III
Scott Gregory Cassell
Yi-Chun (Eddie) Chung
Erik Leighton Cobb
Elizabeth Leigh Cunningham
Michelle Marie Dias
Anneliese Ferry
Stephen Whitfield Foster
Stephanie Duncan Fritts
Amanda Michelle Furr
Brandon Albert Harris
Emily Via Haynes
James Earl Heyward
Grace H. Hodge
William Houston Howie
Cara Lynn Johnson
Jessica Cagle Jones
Melissa Anne Keever
Laura Elizabeth Kinney
Darren Lee LaBean
Christine Maria Lewellen
Monica Barbara Magnuson

James Errick Mason Jr.
Lindsey Rose Miller
Caryn Leigh Nivens
Kathleen Marie O'Connor
Jeremy Stevenson Overcash
Janet K. Pryor
Eugene George Purcell IV
Abirami Raja
Rance Michael Rhodes II
Rachel Norwood Rogers
Carrie Elizabeth Russell
Samuel Jackson Sanders
Christopher Sean Saunders
Sarah Laws Shannonhouse
Nathan Eli Skipper
Donnieka Jenay Smith
Justin Alan Stiles
James Snyder Stubbs
Angela Vaughn Styons
Lee Griffin Tinsley
Matthew Johnson Ulan
Jennifer Lindsay Wade
Kimberly Rochelle Walker
Janice Campbell Warren
Casey Brooke Watkins
Brian Wade Whisnant
Benjamin Hylton Whited
Meredith Hilton Williams
Lance Howard Wingler
Hui Zhi

Reciprocal Certificate Applications - The following were approved:

Daniel Thomas Albano	Patsy Ann Morton
Ralph Russell Allison	Sherry Liberman Moss
Maurice M. Atkins Jr.	Mason Hiram Mullins IV
Hillel Nathaniel Caplan	Grace Mitchell Neal
Edmin Sik-Kuen Chan	Craig J. Nowakowski
Larry Daniel	Lesley Walters Parker
Anne Elizabeth Davenport	David Alexander Paulsen
Robert Dean Dohrer	George George Pawlush IV
Gregory J. Dudley	Karen Percent
Cassandra Ruth Estep	Christina Marie Pouza
Victor Manuel Feliciano Jr.	Deepa Reddy
Judith Ciske Fried	David Charles Remmells
Kelly Michele Ganley	Paige Bell Riordon
Michael Joseph Haragos	Alicia Helen Rockwell
Morris Ernest Harris	Robert Cory Rogers
Ronald David Hickey	Charles David Scheumann
John William Higbee	Aaron Joiner Singleton
Melissa Knauss Hinman	Heather LeAnne Smith
Jason Tyler Lee	Marvin Snow
Barry G. Long	Madonna Boyd Stafford
Kathleen Mary Mason	Sonja Arlene Thomas
Andrew Leigh McCoach	William Matthew Vannelli
Daniel John McIntyre	Lynn Lowrie Wampler
John David Mollohan II	Christine Snyder Young

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

Morris Ernest Harris T5104	Jennifer Lynn Thompson T5113
Sonja Arlene Thomas T5105	Lyle Michael Henderson T5114
Lynn Lowrie Wampler T5106	Marvin Snow T5136
Deepa Reddy T5107	Ralph Russell Allison T5137
Maurice M. Atkins T5108	Madonna Boyd Stafford T5138
Cassandra Ruth Estep T5109	Sherry Liberman Moss T5139
Frank Carollo T5110	Charles David Scheumann T5140
Judith Ciske Fried T5111	Jennifer Claire Higgins T5141
Janee Lynn Smith T5112	Michael Joseph McLaughlin T5142

Reinstatements - The following were approved:

Matthew Soren Christensen #22570	Marjorie L. Dhunjishah #28096
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Karen Alyson Simmons #25220
Clifton Ross Stancil #28877

Jason Gene Sullivan #31475

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

Melvin Maurice Hodges #22052
Harp Kenth #25988

James Grady Walker #18254
Melissa Ford Wike #30006

Reissuance of New Certificate and Consent Agreement - An application for reissuance of new certificate and consent agreement submitted by Karen Aliza Frazier (#27956) was approved.

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

Allison & Allison, P.C.
Frank Carollo C.P.A., P.C.
Corriher & Michael, PLLC
George S. Daugharty, CPA, P. C.
Hiestand, Brand, Loughran, P.A.
Jan H. Hollar, CPA, P.C.

Russell L. Isenhour, Certified Public
Accountant PC
Morgan, Jacoby, Thurn, Boyle & Associates,
P.A.
Paulsen CPA, PLLC
William S. Woods, CPA, P.C.

CPE Matters - Staff reviewed and recommended that CPE credit be allowed for all parts of the insurance licensing preparatory courses offered by Insurance Educational Systems except for those dealing specifically with the mechanics of insurance licensure. Staff believed that the technical material covered in these courses may enhance a CPA's professional competence in their own practice or in assisting clients with insurance-related matters. The Committee approved staff recommendation.

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

Freddie Acevedo
Jennifer Adams
Shilpa Ahuja
Stephen Aldrich
William Allison
Gregory Alvord
Robert Andersen
Stacey Barber
Angela Barnes
Erica Bartilucci
Tonya Bass

Richard Bean
James Berenson
Anthonio Black
Aaron Blais
Eric Bolyard
Bonnie Bond
Andrew Bowman
Gregory Brown
Melvin Brown
Bevan Buchanan
Megan Bullin

Dara Burke
Brian Burton
Allyson Cecil
Krista Lex Andree Cedeno
Andrew Clarke
Scott Clifton
Zannoth Coffee
Daisy Colmer
Joyce Comer
Kristy Conroy
Anna Cook
Rhonda Corcoran
Emily Cox
Bradley Davis
Justin Deal
John Dee
Melissa Dodson
John Donaldson
Tony Douglas
Tyler Drake
Darius Eason
Catherine Eastwood
Wenola Edwards
Sarah Elder
Daniel Ellis
Billy Emory
Heather Farrell
Petr Fesyuk
Tatyana Fesyuk
Michael Figuera
Nicole Fincher
Cheryl Fluhr
Jonathan Geis
Melissa Gibbons
Marcus Godfrey
Sara Gold
Mya Gonder
Tracy Green
Megan Hackleman
Chase Hale
Nicholas Hallman
Siobhan Halloran
Jennifer Harris

Debra Heard
Christy Helton
Kaitlyn Herman
Elizabeth Herndon
Emily Holbrook
Michelle Holland
Juliet Hurley
Carol Iacovelli
Sherry Inman
Ashley Ivey
Artanzia Jackson Yates
Paragi Jariwala
Dana Jernigan
Anna Johansson Steele
Bradford Johnson
Natasha Jordan
Amphone Keonakhone
William Kincer
Larry Knopp, Jr
Adrienne Kralick
John Lancaster
Jon Lassiter
Jamie Lawler
Allison Lee
Austin Lee
Jennifer Lee
Stephanie Lehnhausen
Kristen Lewis
Howard Lucas
Michael Lucki
Jie Ma
Matthew Manna
Joselyne Manzila
Jessica Mapes
Jeffery Mason
Natalie McPeters
Christopher Meredith
Lesli Mills
Ashley Milne
Virgil Mitchell
Brian Moore
Joyce Moore
William Morgan

Charles Morris	Adam Schuett
Sherri Mullen	Shante Scott
Billy Murphy	Jinal Shah
Kyndel Murray	Megan Shaw
Jillian Neace	Stephany Shayeghi
Lisa Nelson	Nathaniel Shellenberger
Joshua Overman	Dustin Shever
Brooke Owen	Addison Shonts
Norma Parham	Robert Spencer
Lance Parker	Arthur Springer
Aaron Patel	Caroline Taheri
Carl Pawsat	Kristen Tripp
Sharla Payton	Nicholas Troia
Meridith Peele	Adam Valdez
William Pellisero, II	Christopher Vogel
Suzanne Pridgen	Minyan Wang
Ashley Purdy	Greg Warmuth
Benjamin Rackley	Stephanie Warner
Edward Ray	Craig Warren
Tammy Reason	Emily Weeks
Sheryl Reese	Lisa Wheeler
Larry Richardson	Patrick Wicker
Mary Roberson	Laverne Wimbush
Hunter Robinson	David Wood
James Rountree	Sara Woods
Summer Ryan	Amanda Wooten
Bartosz Ryba	Magdalena Wright
Angela Sanchez-Fuentes	Cuiqiong Xie
Alison Scalvini	Damon Yudichak
Katherine Scheffel	

The Committee determined and accepted the grades received for the July - August 2008 exams.

Miscellaneous - Staff recommended that all notification of intent to practice permits be automatically renewed by staff without requiring a renewal form or fee from the licensees. The Committee approved staff recommendation.

PUBLIC HEARING: President Winstead called the Public Hearing to order to hear Case No. 2007735 – Matthew K. Howard, CPA, #29323. Mr. Howard was not present at the Hearing nor was he represented by counsel at the Hearing. Mr. Brooks was sworn and presented testimony. Messrs. Jordan and Harris moved to approve a Board Order revoking, for a period of five years, the North Carolina CPA certificate issued by the Board to Matthew K. Howard.

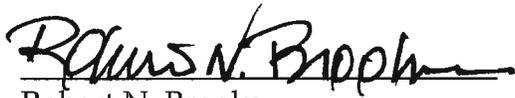
Motion passed with seven (7) affirmative votes and zero (0) negative votes. The entire Hearing is a matter of Public Record (Appendix IX).

PUBLIC HEARING: President Winstead called the Public Hearing to order to hear Case No. 2007643 – Benjamin T. Maltby, CPA, #31841. Mr. Maltby was not present at the Hearing nor was he represented by counsel at the Hearing. Mr. Brooks was sworn and presented testimony. Messrs. Jordan and Barber moved to approve a Board Order revoking, for a period of five years, the North Carolina CPA certificate issued by the Board to Benjamin T. Maltby. Motion passed with seven (7) affirmative votes and zero (0) negative votes. The entire Hearing is a matter of Public Record (Appendix X).

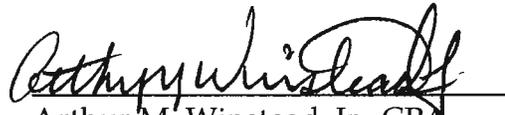
ADJOURNMENT: Ms. Lynch and Mr. Barber moved to adjourn the meeting at 10:54 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Arthur M. Winstead, Jr., CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C20085073

IN THE MATTER OF:
Susan L. Whitlock, #17293
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 17293 as a Certified Public Accountant.
2. Respondent informed the Board on her 2006-2007 and 2007-2008 individual certificate renewals (renewals) that she had obtained forty (40) hours of continuing professional education (CPE) to meet the 2005 and 2006 CPE requirements including the CPE ethics and non-self-study requirements.
3. Based on Respondent's representation that prior to June 30, 2006, she had complied with the CPE requirements for 2005 and that prior to June 30, 2007, she had complied with the CPE requirements for 2006, the Board accepted her renewals.
4. In December of 2007, Respondent self-reported that she had not completed a CPE ethics course in 2005 and 2006 and had not completed eight (8) hours of non-self study in 2005 and 2006. Based on this information the Board staff requested by letter, that prior to January 11, 2008, Respondent provide course listings for the CPE reported to meet her 2005 and 2006 CPE requirements.
5. Respondent provided CPE course listings to the Board indicating forty (40) hours of CPE taken between January 1, 2005, and December 31, 2005, for her 2006 renewal and forty (40) hours of CPE taken between January 1, 2006, and December 31, 2006, for her 2007 renewal. However, said course listings showed that Respondent had not taken a CPE ethics course and eight (8) hours of non-self-study between January 1, 2005, and December 31, 2005, and January 1, 2006, and December 31, 2006, despite her statement in her renewals that she had complied with the CPE requirements.



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 insufficient and untimely under NCGS 150-B-3(a). Hence, her certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return her certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reissuance of her 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 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



Consent Order - 3
Susan L. Whitlock

- 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 within six 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 her license.

CONSENTED TO THIS THE 15th DAY OF October, 2008.

Susan L. Whitlock
Respondent

APPROVED BY THE BOARD THIS THE 20 DAY OF OCTOBER, 2008.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Atthey Winstead
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C20085165

IN THE MATTER OF:
Rhonda A. Thomas, #30248
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 30248 as a Certified Public Accountant.
2. Respondent informed the Board on her 2007-2008 individual certificate renewal (renewal) that she had obtained fifty-eight (58) hours of continuing professional education (CPE) to meet the 2006 CPE requirement. Further, Respondent informed the Board on the renewal that she earned some of said CPE between January 1, 2007, and June 30, 2007.
3. Based on Respondent's representation that prior to June 30, 2007, she had completed a total of fifty-eight (58) hours of CPE which included twenty (20) hours of carryforward from 2005, the Board accepted her renewal.
4. Board staff requested, by letter, that prior to January 11, 2008, Respondent provide course listings for the CPE reported to meet her 2006 CPE requirement.
5. Respondent provided CPE course listings to the Board indicating five (5) hours of CPE taken between January 1, 2007, and June 30, 2007. However, said course listings showed that Respondent had completed only three (3) hours of the eight (8) hours of non-self-study CPE requirement between January 1, 2006, and June 30, 2007, despite her statement in her renewal that she had complied with the requirements on her 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 insufficient and untimely under NCGS 150-B-3(a). Hence, her certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return her certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reissuance of her certificate for at least one 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 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. 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 within six months of the date this signed Order is accepted by the Board.



Consent Order - 3
Rhonda A. Thomas

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 her license.

CONSENTED TO THIS THE 3rd DAY OF October, 2008.



Respondent

APPROVED BY THE BOARD THIS THE 20 DAY OF OCTOBER, 2008.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY:



President

NC Received
OCT - 6 2008
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C20085167

IN THE MATTER OF:
Shalita M. Robinson, #30875
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 30875 as a Certified Public Accountant.
2. Respondent informed the Board on her 2007-2008 individual certificate renewal (renewal) that she had obtained forty (40) hours of continuing professional education (CPE) to meet the 2006 CPE requirement. Further, Respondent informed the Board on the renewal that she earned some of said CPE between January 1, 2007, and June 30, 2007.
3. Based on Respondent's representation that prior to June 30, 2007, she had completed a total of forty (40) hours of CPE which included (20) hours of carryforward from 2005, the Board accepted her renewal and issued a letter of warning to her dated December 10, 2007.
4. Board staff requested, by letter, that prior to January 11, 2008, Respondent provide course listings for the CPE reported to meet her 2006 CPE requirement.
5. Respondent provided CPE course listings to the Board indicating zero (0) hours of CPE taken between January 1, 2007, and June 30, 2007. However, said course listings showed that Respondent had not taken a CPE ethics course between January 1, 2006, and June 30, 2007, despite her statement in her renewal that she had complied with the requirements on her 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.

BOARD
Received

OCT - 6 2008

CPA EXAMINERS

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 insufficient and untimely under NCGS 150B-3(a). Hence, her certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return her certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reissuance of her certificate for at least one 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 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. 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 within six months of the date this signed Order is accepted by the Board.

BOARD
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OCT - 6 2008
EXAMINERS

Consent Order - 3
Shalita M. Robinson

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 her license.

CONSENTED TO THIS THE 2nd DAY OF October, 2008.

Shalita Monique Robinson
Respondent

APPROVED BY THE BOARD THIS THE 20 DAY OF OCTOBER, 2008.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Althys Winstead
President



THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Hugh B. Webster
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. §93-3 "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," and,

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;" and,

WHEREAS, Respondent Hugh B. Webster (hereinafter "Respondent Webster") is not currently licensed by the Board as a certified public accountant; and,

WHEREAS, Respondent Webster allowed his name to appear on his office signage which identifies him as a "Certified Public Accountant," thereby conveying the impression that he is authorized to engage in the public practice of accountancy, using 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. §93-3 and §93-6.

THEREFORE, Respondent Webster 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 "certified public accountant" or "CPA" and identify himself only as "accountant."

North Carolina State Board of Certified Public Accountant Examiners

BY: Robert N. Brooks
Robert N. Brooks, Executive Director

DATE: September 29, 2008

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



Hugh B. Webster-2

Consented to:

BY: [Signature] DATE: 9/22/2008
Hugh B. Webster

North Carolina State

Caswell County

Sworn to (or affirmed) and subscribed before me this day by Hugh Webster.

[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 principal(s) _____].

[Signature]
Notary Public Signature

Michele W. Printz
Notary Public Printed Name

9/22/2008
Date

9/10/2011.
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

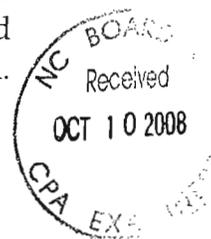
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C20085044

IN THE MATTER OF:
Sylvester L. Zee, #16674
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 16674 as a Certified Public Accountant.
2. Respondent informed the Board on his 2007-2008 individual certificate renewal (renewal) that he had obtained sixty (60) hours of continuing professional education (CPE) to meet the 2006 CPE requirement. Further, Respondent informed the Board on the renewal that he earned some of said CPE between January 1, 2007, and June 30, 2007.
3. Based on Respondent's representation that prior to June 30, 2007, he had completed a total of sixty (60) hours of CPE which included twenty (20) hours of carryforward from 2005, the Board accepted his renewal.
4. Board staff requested, by letter, that prior to January 11, 2008, Respondent provide course listings for the CPE reported to meet his 2006 CPE requirement.
5. Respondent provided CPE course listings to the Board indicating six (6) hours of CPE taken after June 30, 2007. However, said course listings showed that Respondent had completed only four (4) hours of the eight (8) hours of non-self-study CPE requirement between January 1, 2006 and June 30, 2007 despite his statement in his renewal that he had complied with the requirements.
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 insufficient and untimely under NCGS 150B-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 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 within six 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 9th DAY OF October, 2008.

Sylvester Zee
Respondent

APPROVED BY THE BOARD THIS THE 10 DAY OF OCTOBER, 2008.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Atthey Winstead
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C20085104

IN THE MATTER OF:
Dennis J. Dougherty, Jr., #26109
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 26109 as a Certified Public Accountant.
2. Respondent informed the Board on his 2007-2008 individual certificate renewal (renewal) that he had obtained forty-two (42) hours of continuing professional education (CPE) to meet the 2006 CPE requirement. Further, Respondent informed the Board on the renewal that he earned some of said CPE between January 1, 2007, and June 30, 2007.
3. Based on Respondent's representation that prior to June 30, 2007, he had completed a total of forty-two (42) hours of CPE which included two (2) hours of carryforward from 2005, the Board accepted his renewal and issued a letter of warning to him dated December 10, 2007.
4. Board staff requested, by letter, that prior to January 11, 2008, Respondent provide course listings for the CPE reported to meet his 2006 CPE requirement.
5. Respondent provided CPE course listings to the Board indicating twenty-four (24) hours of CPE taken between January 1, 2007, and June 30, 2007. However, said course listings showed that Respondent had not taken a CPE ethics course between January 1, 2006, and June 30, 2007, despite his statement in his renewal that he had complied with the requirements 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

NC BOARD
Received
OCT 13 2008

Consent Order - 2

Dennis J. Dougherty, Jr.

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 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 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.



Consent Order - 3
Dennis J. Dougherty, Jr.

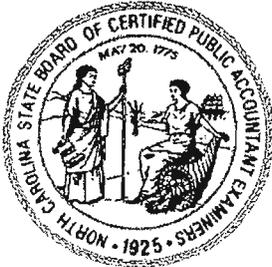
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

CONSENTED TO THIS THE 9th DAY OF October, 2008.

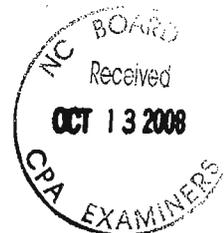
Dennis J. Dougherty, Jr.
Respondent

APPROVED BY THE BOARD THIS THE 20 DAY OF OCTOBER, 2008.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: *Atthey Wintead*
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C20085166

IN THE MATTER OF:
Anna G. Scott, #30305
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 30305 as a Certified Public Accountant.
2. Respondent informed the Board on her 2007-2008 individual certificate renewal (renewal) that she had obtained forty (40) hours of continuing professional education (CPE) to meet the 2006 CPE requirement. Further, Respondent informed the Board on the renewal that she earned some of said CPE between January 1, 2007, and June 30, 2007.
3. Based on Respondent's representation that prior to June 30, 2007, she had completed a total of forty (40) hours of CPE which included zero (0) hours of carryforward from 2005, the Board accepted her renewal and issued a letter of warning to her dated December 10, 2007.
4. Board staff requested, by letter, that prior to January 11, 2008, Respondent provide course listings for the CPE reported to meet her 2006 CPE requirement.
5. Respondent provided CPE course listings to the Board indicating twenty-eight (28) hours of CPE taken between January 1, 2007, and June 30, 2007. However, said course listings showed that Respondent had not taken a CPE ethics course between January 1, 2006, and June 30, 2007, despite her statement in her renewal that she had complied with the requirements on her 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.

Received
OCT 15 2008
CPA EXAMINER

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 insufficient and untimely under NCGS 150B-3(a). Hence, her certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return her certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reissuance of her certificate for at least one 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 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. 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 within six 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 her license.

CONSENTED TO THIS THE 10 DAY OF October, 2008.

Anna G. Scott
Respondent

APPROVED BY THE BOARD THIS THE 20 DAY OF OCTOBER, 2008.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Ashley Wintstead
President



THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Sara Jenkins and
The Blackwing Group, LLC
Respondents

NOTICE OF APPARENT VIOLATION
AND DEMAND TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENTS:

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. §93-3 "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, pursuant to N.C.G.S. §93-4 "It shall be unlawful for any firm, copartnership, or association to assume or use the title of certified public accountant, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the members of such firm, copartnership or association have been admitted to practice as certified public accountants, unless each of the members of such firm, copartnership or association first shall have received a certificate of qualification from the State Board of Certified Public Accountant Examiners admitting him to practice as a certified public accountant; provided, however, that the Board may exempt those persons who do not actually practice in or reside in the State of North Carolina from registering and receiving a certificate of qualifications under this section."

WHEREAS, pursuant to N.C.G.S. §93-5 "It shall be unlawful for any corporation to assume or use the title of certified public accountant or to use any words, letters, abbreviations, symbols or other means of identification to indicate that such corporation has received a certificate of qualification from the State Board of Certified Public Accountant Examiners admitting it 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;" and,

WHEREAS, Respondent Sara Jenkins (hereinafter "Respondent Jenkins") is not currently licensed or otherwise authorized by the Board as a certified public accountant and The Blackwing Group, LLC, (hereinafter "Respondent Blackwing") is not currently registered by the Board as certified public accounting firm; and,

WHEREAS, although Respondent Jenkins is or has been registered as a CPA in Missouri and Respondent Blackwing is or has been registered as a CPA firm in Missouri, neither has given notice or otherwise qualified to render an audit as a CPA or CPA firm for a North Carolina company. Further Respondents have had their licenses or registrations revoked in at least two other states for unlawful conduct. Nevertheless, without lawful authority Respondents prepared and issued a "Report of Independent Registered Public Accounting Firm" on behalf of a North Carolina company. In said report Respondents made repeated references to regulatory bodies and official accounting and auditing standards to give the erroneous impression that Respondents were registered in North Carolina and lawfully permitted to use such means to indicate that they were CPAs in this state and thereby conveying the impression that they could lawfully provide an audit for New Millennium Products located in North Carolina for the purposes of registration with the United Securities and Exchange Commission. Such a representation has a capacity or tendency to deceive the public and is contrary to N.C.G.S. §93-3, §93-4, §93-5, and §93-6.

THEREFORE, Respondent Jenkins and Respondent Blackwing are hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that they immediately cease and desist from offering or rendering public accounting services of any kind in North Carolina unless and until Respondent Jenkins has been licensed as a CPA by the Board and Respondent Blackwing has been registered as a CPA firm by the Board.

North Carolina State Board of Certified Public Accountant Examiners

BY:  DATE: October 1, 2008
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: *Sara Jenkins*
Sara Jenkins

DATE: 10-15-2008

Consented to:

The Blackwing Group, LLC

BY: *Sara Jenkins*
Authorized Signature

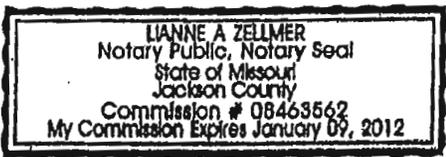
DATE: 10-15-2008

Missouri State

Jackson County

Sworn to (or affirmed) and subscribed before me this day by Sara Jenkins
and Sara Jenkins (representative of The Blackwing Group, LLC).

[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 _____]



Lianne A Zellmer
Notary Public Signature

Lianne A. Zellmer
Notary Public Printed Name

10/15/08
Date

1/9/2012
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 #: C2007735

IN THE MATTER OF:
Matthew K. Howard, #29323
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 October 20, 2008, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondent and this matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of

Professional Ethics and Conduct promulgated and adopted therein by the Board.

8. Respondent represented to the Board on his 2007-2008 individual certificate renewal that he had complied with the Board's continuing professional education (CPE) requirements which included a North Carolina ethics course.
9. Based on Respondent's representation, the Board accepted his 2007-2008 renewal.
10. In March of 2007, Respondent was notified at his last known mailing address that he had been selected as part of the Board's 2006 CPE Audit and was asked to provide course listings and certificates of completion for the CPE reported to meet his 2006 CPE requirement.
11. In April of 2007, Respondent, on the Board's "2006 Report of Continuing Professional Education" form, provided, to the Board, CPE course listings and attached certificates of completion indicating that he had completed fifty-three and one-half (53.5) hours of CPE in 2006. However, neither the CPE course listings nor the attached certificates of completion documented that Respondent had completed the professional ethics and conduct CPE as required by 21 NCAC 8G .0410.
12. Despite telephone calls and emails from Board staff, Respondent failed to provide any documentation which substantiated his representations that he completed the required professional ethics and conduct CPE.
13. On at least three occasions, Board staff sent, to Respondent's last known mailing address and to a known business address, a cover letter and a Consent Order to Respondent in an attempt to resolve the Board's disciplinary interest in Respondent's failure to document the required CPE.
14. Respondent has failed or refused to respond to the Board's letters and has failed to claim certified mail from the Board which was sent to his last known mailing address.

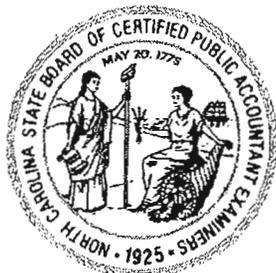
CONCLUSIONS OF LAW

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

Board Order - 3
Matthew K. Howard

1. The Certified Public Accountant certificate issued to Respondent, Matthew K. Howard, is hereby revoked for a period of five years.

This the 20th day of October 2008 .



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

Atthey Winstead

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007643

IN THE MATTER OF:
Benjamin T. Maltby, #31841
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 October 20, 2008, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondent and this matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
8. Respondent informed the Board on his 2006-2007 individual certificate renewal (renewal) that he had obtained twenty-seven hours (27) hours of

Board Order - 2
Benjamin T. Maltby

continuing professional education (CPE) to meet the 2005 CPE requirement of ten (10) hours for a new CPA licensed in the last quarter of 2005. Further, Respondent informed the Board on the renewal that he earned some of said CPE between January 1, 2006, and June 30, 2006.

9. Based on Respondent's representation that prior to June 30, 2006, he had completed a total of twenty-seven (27) hours of CPE which included zero (0) hours of carryforward from 2004, the Board accepted his renewal and placed his certificate on conditional status until December 18, 2007.
10. Board staff requested, by letter, that prior to February 1, 2007, Respondent provide course listings for the CPE reported to meet his 2005 CPE requirement.
11. Respondent, on his "2005 Report of CPE for CPAs on Conditional Status," represented that he had complied with the requirements on renewal, and provided CPE course listings to the Board indicating that Respondent had taken eleven (11) hours, eight (8) hours of CPE taken in 2005 and three (3) hours of CPE taken between January 1, 2006 and June 30, 2006.
12. However, Respondent has failed to provide documentation that he had taken eight (8) hours of non-self study CPE in 2005 or before June 30, 2006.

CONCLUSIONS OF LAW

1. 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, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Benjamin T. Maltby, is hereby revoked for a period of five years. .

This the 20th day of October 2008 .



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Atthey W. Wintead
President