PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
October 19, 2009
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Michael C. Jordan, CPA, President; Jeffrey T. Barber, CPA, Vice President; Maria M. Lynch, Esq., Secretary-Treasurer; Norwood G. Clark, Jr., CPA; Jordan C. Harris, Jr.; and Jose R. Rodriguez, CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: Lorrie Leonhardt, Director of Communications, NCACPA; Bill Norwood, CPA, NCACPA; Stephanie Thomas, CPA, NCACPA; 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 September 21, 2009, meeting were approved as submitted.

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

STATE AND LOCAL ORGANIZATION ITEMS: The Board questioned if election campaign reports and Statements of Assets and Liabilities/Statement of Income and Expenses prepared by a CPA require peer review. The Board instructed Executive Staff to gather information regarding this matter and report back to the Board.

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

Case No. C2009099 - James F. Young - Approve the signed Consent Order (Appendix I).
Case No. C2009154 - William P. Benac - Approve the signed Consent Order (Appendix II).
Case No. 200509-049-1 - Brittain Dean & Barger PA - Approve the signed Consent Order (Appendix III).
Case No. C2009197 - Allan C. Mark - Approve the Board Order (Appendix IV).
Case No. C2009198 - Antoine D. Beck - Approve the Board Order (Appendix V).
Case No. C2009199 - Jennifer L. Buller - Approve the Board Order (Appendix VI).
Case No. C2009200 - John W. Grosseclose, Jr. - Approve the Board Order (Appendix VII).
Case No. C2009202 - Owen W. Pirkle - Approve the Board Order (Appendix VIII).
Case No. C2009203 - Robert L. Blyth, Jr. - Approve the Board Order (Appendix IX).
Case No. C2009204 – Scott T. Mathis – Approve the Board Order (Appendix X).
Case No. C2009205 – Zesheen Iyang – Approve the Board Order (Appendix XI).

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Ms. Lynch moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Application - The following was approved:

Rufus W. Dollar

Original Certificate Applications - The following were approved:

| Lindsay Bain Adams                  | Richard Grey Liston |
| Stacey Louise Barber                | Christopher Glenn Meredith |
| Scott C. Bearrows                   | David Mason Minor |
| Sarah Bussing Brady                 | Shantel Ruth Moore |
| Michael Jeffrey Brake               | Rina Kirit Patel |
| Lauren Heather Carse                | Lauren René Pope |
| Jessica Marie Cole                  | Melissa Wright Prevette |
| Shanté Denise Coleman               | Meredith Renee Punth |
| Jared John Cronk                    | Rebecca Ann Reardon |
| Rufus W. Dollar                     | Casey Owen Reedy |
| Tony Douglas                        | Samantha Ashley Rowland |
| Jessica Amanda Efird                | L. Collins Scheibla IV |
| Michael Anthony Federico            | Shanté Tannis Scott |
| Mark William Ferris                 | Steve Wesley Shelton |
| Cristy Michelle Fowler              | Megan Alicia Vogt |
| Kevin Michael Franks                | Matthew R. Walker |
| Sara VanNess Hammond                | Timothy Kent Walker Jr. |
| Carolyn Grace Hobson                | April Jewel White |
| David Preston Hoxie                  |

Staff reviewed and recommended approval of the original application submitted by John H. Vogt. Mr. Vogt failed to disclose pertinent information with his exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Reciprocal Certificate Applications - The following were approved:

| Stephen A. Bailey                     | Michael Edward Bullman |
| Nan Bao                                | Edythe Anne Cail |
| Robert Vincent Birch                   | Jennifer C. Caldwell |
| Scott Boyar                            | Donald Victor Edwards |
Temporary Permits - The following temporary permits were approved by the Executive Director and ratified by the Board:

Sara Elizabeth Gima T5647
Donald Victor Edwards T5648
Sarah Butler Jacks T5649
Jeffery Vernon Kent T5650
Jennifer Ann Thorne T5651

Paul Richard Allen T5652
Joshua Stanton Goodwin T5669
Eileen Zalkin Taylor T5670
Nicholas Peter Taylor T5671
William David Ehrich T5672

Reinstatements - The following were approved:

Holly Wilcox Hall #25321
Susan Schappert Harper #19045
Stephen T. Moses #16771
Jesse Erik O'Shea #29828

Suzanna Alexis Head Plott #13834
Kimberly Childress Rush #22166
Diane Taylor Sonnenstein #23222
Daniel James Waddell #13885

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

William Ray Davis Jr. #19830
Jason Corbett Hicks #27892
James Francis Keith #23354

William Thomas McCuiston #27854
Eric Menton Padgett #29435

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

Scott Boyar, CPA, PLLC
J W English PLLC
Lois J. Hamilton, PLLC

Toni Anne Rocker, CPA PLLC
Angela D. Starnes, CPA, PC
Anthony C. Zirilli, CPA, PLLC
Retired Status Applications - The Committee approved the request for retired status submitted by Walter L. Hamel (#3665) 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 and recommended approval of the request to rescind the letters of warning awarded to Frank Carollo (#34165). The Committee approved staff recommendation.

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

- Michael Adkins
- Jennifer Agee
- Amanda Aiken
- Ashley Allen
- Frank Ambrosio
- Sheila Ammons
- Cara Applegate
- Alicia Arntson
- Anne Asplin
- Mark Bailey
- Jason Baillargeon
- Melissa Baird
- Dwayne Baker
- Nicholas Baker
- Sean Baker
- Adam Barth
- Hona Basnight
- Hirut Benalfew
- Adam Binder
- Ryan Birn
- Margaret Bley
- Harry Bond
- Andrew Bowman
- Lisa Brisbane
- Adrianne Brown
- Hannah Brown
- Brian Brownewell
- Bryan Buckingham
- Lindsay Burton
- Loretta Byrd
- Mary Cabaniss
- Amy Campbell
- Marcus Canady
- Kevin Carr
- Tara Carrington
- Meredith Carsel
- Melvin Cartagena
- Anthony Carvelli, III
- Preston Casteen, II
- Hong Chen
- Matthew Choplin
- Ouray Clark
- Dora Clay
- Karrah Clay
- James Colee
- Rebecca Coleman
- Christine Cook-Carlini
- Megan Copple
- Elizabeth Cothran
- Kristin Cowhey
- Krystina Cox
- Jason Creel
- Natalie Crumpler
- Amanda Cuthbertson
- William Darcy
- Bradley Davis
- Jin Deng
- Eric Dowd
- Catherine Eastwood
- Brenda Eldridge
- Edward Elliott
- Allison Ellmers
- Leah Englebright
- Jeanie Eplee
CLOSED SESSION: Messrs. Barber and Rodriguez moved to enter Closed Session to receive legal advice from Legal Counsel regarding rule-making. Motion passed.

PUBLIC SESSION: Messrs. Clark and Jordan moved to re-enter Public Session and continue with the agenda. Motion passed.
ADJOURNMENT: Messrs. Clark and Rodriguez moved to adjourn the meeting at 11:18 a.m. Motion passed.

Respectfully submitted:

[Signature]
Robert N. Brooks
Executive Director

Attested to by:

[Signature]
Michael C. Jordan, CFA
President
IN THE MATTER OF: 
James Fauver Young, #26986 
Respondent 

CONSENT ORDER 

BEFORE THE NORTH CAROLINA STATE BOARD OF 
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS 
CASE #: C2009099 

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. James Fauver Young (hereinafter “Respondent”) is the holder of North Carolina certificate number 26986 as a Certified Public Accountant.

2. Respondent’s firm, of which Respondent is the sole owner, received a verbal request from a homeowner’s association to perform the homeowner’s association’s December 31, 2007, audit.

3. In May of 2008, an employee of Respondent’s firm gathered initial audit information from the homeowner’s association. Based upon that initial work and in the absence of notification from Respondent or his firm, prior to February of 2009, that Respondent’s firm was withdrawing from the audit engagement, the homeowners association believed that Respondent’s firm was performing the association’s audit.

4. In accordance with AU 230.05, an auditor, in the performance of an audit, should exercise reasonable care and diligence which is defined as due professional care.

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 failure to ensure that his firm exercised due care in the performance of an audit, and his failure to ensure that his firm adequately planned and supervised an engagement constitute violations of NCGS 93-12 (9)e and 21 NCAC 08N.0212.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

CONSENTED TO THIS THE 9 DAY OF October, 2009.

[Signature]
Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]
President
NORTH CAROLINA  
WAKE COUNTY  

BEFORE THE NORTH CAROLINA STATE BOARD OF 
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS 
CASE #: C2009154

IN THE MATTER OF:  
William P. Benac. #12084 
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 #12084 as a 
Certified Public Accountant.

Count 1

2. Respondent informed the Board on his 2006 individual certificate renewal (2006 
renewal) that he had completed the annual CPE ethics course to meet the 2005 
CPE requirements.

3. Based on Respondent’s representations, the Board accepted his 2006 renewal.

4. In May of 2009, Respondent self-reported to the Board that he had failed to 
complete an annual North Carolina (NC) CPE ethics course between January 1, 
2005, and June 30, 2006, despite what was reported on his 2006 renewal to meet 
his 2005 CPE requirements. Respondent was living in Texas during this period 
but was not licensed as a CPA in Texas.

Count 2

5. Respondent informed the Board on his 2007 individual certificate renewal (2007 
renewal) that he had completed the annual CPE ethics course to meet the 2006 
CPE requirements.

6. Based on Respondent’s representations, the Board accepted his 2007 renewal.

7. In May of 2009, Respondent self-reported to the Board that he had failed to 
complete an annual North Carolina (NC) CPE ethics course between January 1, 
2006, and June 30, 2007, despite what was reported on his 2007 renewal to meet 
his 2006 CPE requirements. Respondent was living in Texas during this period 
but was not licensed as a CPA in Texas.
Count 3

8. Respondent informed the Board on his 2008 individual certificate renewal (2008 renewal) that he had completed the annual CPE ethics course to meet the 2007 CPE requirements.

9. Based on Respondent's representations, the Board accepted his renewal.

10. In May of 2009, Respondent self-reported to the Board that he had failed to complete an annual North Carolina (NC) CPE ethics course between January 1, 2007, and June 30, 2008, despite what was reported on his 2008 renewal to meet his 2007 CPE requirements. Respondent was living in Texas during this period but was not licensed as a CPA in Texas.

11. 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, 2, and 3 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 two hundred seventy (270) days from the date the Board receives Respondent's
forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.

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

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

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

CONSENTED TO THIS THE ____ DAY OF ___, 2009.

[Signature]

Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]

President
IN THE MATTER OF:
Brittain, Dean & Barger, P.A.
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 Brittain, Dean & Barger, P.A. (Respondent firm), was a registered certified public accounting corporation in North Carolina. In June 2008, Respondent firm filed Articles of Amendment with the North Carolina Secretary of State converting Respondent firm to a general business corporation. At that time, Respondent firm notified the Board that it was canceling its registration as a CPA firm. The converted firm's principal shareholder and president is a CPA licensed by this Board.

2. On or about October 21, 2004, a client filed a civil complaint against Respondent firm in Union County, North Carolina, alleging that Respondent firm, in performing the client's audits for 2000, 2001, and 2002, did not conduct the audits "in accordance with the U.S. Generally Accepted Auditing Standards," breached its "contractual obligations," and was professionally negligent. The audits noted in the civil complaint were prepared by a partner on behalf of Respondent firm with no second partner review.

3. The civil complaint was dismissed with prejudice upon a settlement.

4. During the period covered by Respondent firm's audits, the client's bookkeeper embezzled in excess of $800,000.00.
5. Further, during the period of time that Respondent firm was preparing the client’s audits, the peer reviews for Respondent firm were unmodified; however, none of the audits covered by the civil complaint were included in the peer reviews, and problems were identified in Respondent firm’s 1999 and 2002 peer reviews.

6. Board staff’s review of the 2000, 2001, and 2002 working papers for this client confirms the allegations as set forth in the civil complaint that the CPA firm did not conduct the audits in accordance with the U.S. Generally Accepted Auditing Standards.

7. Respondent firm 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 firm 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 firm 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 firm’s actions as set out above constitute violations of NCGS 93-12 (9) e and 21 NCAC 08N .0103, .0209, .0212 and .0403.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent firm agree to the following Order:

1. Respondent firm is censured.
Consent Order - 3
Brittain, Dean & Barger, P.A.

CONSENTED TO THIS THE 3rd DAY OF OCTOBER, 2009.

[Signature]
President, Respondent Firm and its successor in interest

APPROVED BY THE BOARD THIS THE 19th DAY OF OCTOBER, 2009.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]
President
NORTH CAROLINA
BEFORE THE NORTH CAROLINA STATE BOARD OF
WAKE COUNTY CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2009197

IN THE MATTER OF: Allan C. Mark, #32524

ORDER

THIS CAUSE coming before the Board on October 19, 2009, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Allan C. Mark (hereinafter “Mr. Mark”) 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.

2. Mr. Mark failed to timely file the annual firm registration on or prior to January 31, 2009, in accordance with NCGS 93-12 (7b) and 21 NCAC 8J .0108(b) and (g).

3. Mr. Mark subsequently informed the Board on April 1, 2009, that he wished to cancel his firm registration, 60 days or less after the annual firm registration deadline.

CONCLUSIONS OF LAW

1. Mr. Mark’s failure to timely file the annual firm registration or inform the Board as to the status of his firm’s registration prior to the prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 08J .0108(b) and (g).
BASED ON THE FOREGOING, the Board orders that:

1. Mr. Mark's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 19th day of October 2009.
IN THE MATTER OF:
Antoine D. Beck, #27664

ORDER

THIS CAUSE coming before the Board on October 19, 2009, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Antoine D. Beck (hereinafter "Mr. Beck") 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.

2. Mr. Beck failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 08J.0108(b) and (g).

3. Mr. Beck failed to respond to a letter sent by the Board on February 5, 2009, by certified mail, and received by Mr. Beck on February 10, 2009, regarding his failure to renew his firm registration. Mr. Beck has subsequently failed to renew or cancel his firm registration.

CONCLUSIONS OF LAW

1. Mr. Beck’s failure to timely file the annual firm registration or inform the Board as to the status of his firm’s registration prior to the prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 08J.0108(b) and (g).
Board Order - 2
Antoine D. Beck

2. Mr. Beck's failure to timely respond to a Board inquiry is a violation of NCGS 93-12(9) and 21 NCAC 08N .0206.

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Beck's certificate shall be suspended for thirty (30) days; however, said suspension is stayed.

2. Mr. Beck shall disclose the suspension of his license whenever asked if he has ever had a license suspended, revoked, or disciplined.

3. Mr. Beck's certificate shall be placed on conditional status for one year from the date this Order is approved.

4. Mr. Beck shall pay a five hundred dollar ($500.00) civil penalty.

This the 19th day of October 2009.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
BY: __________
President
IN THE MATTER OF:
Jennifer L. Buller, #30171 ORDER

THIS CAUSE coming before the Board on October 19, 2009, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Jennifer L. Buller (hereinafter “Ms. Buller”) was the holder of a certificate as a Certified Public Accountant in North Carolina at all times relevant in this matter 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.

2. Ms. Buller failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 08J .0108(b) and (g).

3. Ms. Buller failed to respond to a letter sent by the Board on February 5, 2009, by certified mail to her last known business/home address, which was returned as unclaimed. Ms. Buller also failed to respond to an e-mail sent by the Board on March 30, 2009.

4. Ms. Buller’s May 22, 2009, request for inactive status of her certificate was received by the Board on May 29, 2009, and was granted on June 1, 2009.

CONCLUSIONS OF LAW

1. Ms. Buller’s failure to timely file the annual firm registration or inform the Board as to the status of her firm’s registration prior to the prescribed
Jennifer R. Buller

filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

2. Ms. Buller’s failures to timely respond to Board inquiries are violations of NCGS 93-12(9) and 21 NCAC 08N .0206.

BASED ON THE FOREGOING, the Board orders that:

1. In the event Ms. Buller seeks to reinstate her certificate, if the Board grants said reinstatement, Ms. Buller’s certificate shall be suspended for thirty (30) days upon the reinstatement of her certificate; however, said suspension shall be stayed.

2. Ms. Buller shall disclose the suspension of her license whenever asked if she has ever had a license suspended, revoked, or disciplined.

3. Ms. Buller’s certificate shall be placed on conditional status for one year from the date her certificate is reinstated.

4. Ms. Buller shall pay a five hundred dollar ($500.00) civil penalty prior to the approval of her application for reinstatement.

This the 19th day of October 2009.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: President
IN THE MATTER OF: John W. Groseclose, Jr., #32221

ORDER

THIS CAUSE coming before the Board on October 19, 2009, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. John W. Groseclose, Jr. (hereinafter “Mr. Groseclose”), was the holder of a certificate as a Certified Public Accountant in North Carolina at all relevant times in this matter 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.

2. Mr. Groseclose failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 08J .0108(b) and (g).

3. Mr. Groseclose failed to respond to a letter sent by the Board on February 5, 2009, to his last known business address, which was returned as unclaimed.

4. Mr. Groseclose’s June 30, 2009, request for inactive status of his certificate was received by the Board on June 30, 2009, and was granted on July 1, 2009.

CONCLUSIONS OF LAW

1. Mr. Groseclose’s failure to timely file the annual firm registration or inform the Board as to the status of his firm’s registration prior to the
prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

2. Mr. Groseclose’s failure to timely respond to a Board inquiry is a violation of NCGS 93-12(9) and 21 NCAC 08N .0206

BASED ON THE FOREGOING, the Board orders that:

1. In the event Mr. Groseclose seeks to reinstate his certificate, if the Board grants said reinstatement, Mr. Groseclose’s certificate shall be suspended for thirty (30) days upon the reinstatement of his certificate; however, said suspension shall be stayed.

2. Mr. Groseclose shall disclose the suspension of his license whenever asked if he has ever had a license suspended, revoked, or disciplined.

3. Mr. Groseclose’s certificate shall be placed on conditional status for one year from the date his certificate is reinstated.

4. Mr. Groseclose shall pay a five hundred dollar ($500.00) civil penalty prior to the approval of his application for reinstatement.

This the 19th day of October 2009.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Michael C. Jones
President
IN THE MATTER OF:
Owen W. Pirkle, #30522

ORDER

THIS CAUSE coming before the Board on October 19, 2009, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Owen W. Pirkle (hereinafter “Mr. Pirkle”) 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.

2. Mr. Pirkle failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 08J .0108(b) and (g).

3. Mr. Pirkle failed to respond to a letter sent by the Board on February 5, 2009, by certified mail, and received at his last known business address on February 11, 2009, regarding his failure to renew his firm registration. Mr. Pirkle has subsequently failed to renew or cancel his firm registration.

CONCLUSIONS OF LAW

1. Mr. Pirkle’s failure to timely file the annual firm registration or inform the Board as to the status of his firm’s registration prior to the prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
2. Mr. Pirkle's failure to timely respond to a Board inquiry is a violation of NCGS 93-12(9) and 21 NCAC 08N.0206.

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Pirkle's certificate shall be suspended for thirty (30) days; however, said suspension is stayed.

2. Mr. Pirkle shall disclose the suspension of his license whenever asked if he has ever had a license suspended, revoked, or disciplined.

3. Mr. Pirkle's certificate shall be placed on conditional status for one year from the date this Order is approved.

4. Mr. Pirkle shall pay a five hundred dollar ($500.00) civil penalty.

This the 19th day of October 2009.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Michael C. Johnson
President
IN THE MATTER OF:  
Robert L. Blyth, Jr., #22245  

ORDER

THIS CAUSE coming before the Board on October 19, 2009, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Robert L. Blyth, Jr. (hereinafter “Mr. Blyth”), 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.

2. Mr. Blyth failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 08J .0108(b) and (g).

3. Mr. Blyth failed to respond to a letter sent by the Board on February 5, 2009, by certified mail, and received by Mr. Blyth on February 11, 2009, regarding his failure to renew his firm registration. Mr. Blyth has subsequently failed to renew or cancel his firm registration.

CONCLUSIONS OF LAW

1. Mr. Blyth’s failure to timely file the annual firm registration or inform the Board as to the status of his firm’s registration prior to the prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
2. Mr. Blyth's failure to timely respond to a Board inquiry is a violation of NCGS 93-12(9) and 21 NCAC 08N .0206.

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Blyth's certificate shall be suspended for thirty (30) days; however, said suspension is stayed.

2. Mr. Blyth shall disclose the suspension of his license whenever asked if he has ever had a license suspended, revoked, or disciplined.

3. Mr. Blyth's certificate shall be placed on conditional status for one year from the date this Order is approved.

4. Mr. Blyth shall pay a five hundred dollar ($500.00) civil penalty.

This the 19th day of October 2009.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Michael C. Johnson

President
IN THE MATTER OF:
Scott T. Mathis, #26726

ORDER

THIS CAUSE coming before the Board on October 19, 2009, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

**FINDINGS OF FACT**

1. Scott T. Mathis (hereinafter "Mr. Mathis") 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.

2. Mr. Mathis failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 8J .0108(b) and (g).

3. Mr. Mathis failed to respond to a letter sent by the Board on February 5, 2009, by certified mail to his last known business address, which was returned as unclaimed. Mr. Mathis also failed to respond to an e-mail sent by the Board on March 9, 2009. Mr. Mathis has subsequently failed to renew or cancel his firm registration.

**CONCLUSIONS OF LAW**

1. Mr. Mathis' failure to timely file the annual firm registration or inform the Board as to the status of his firm's registration prior to the prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 08J .0108(b) and (g).

2. Mr. Mathis' failures to timely respond to Board inquiries are violations of NCGS 93-12(9) and 21 NCAC 08N .0206.
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Scott T. Mathis

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Mathis' certificate shall be suspended for thirty (30) days; however, said suspension is stayed.

2. Mr. Mathis shall disclose the suspension of his license whenever asked if he has ever had a license suspended, revoked, or disciplined.

3. Mr. Mathis' certificate shall be placed on conditional status for one year from the date this Order is approved.

4. Mr. Mathis shall pay a five hundred dollar ($500.00) civil penalty.

This the 19th day of October 2009.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Michael C. Jordan
President
IN THE MATTER OF:
Zesheen Jyang, #33193

ORDER

THIS CAUSE coming before the Board on October 19, 2009, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Zesheen Jyang (hereinafter “Mr. Jyang”) was the holder of a certificate as a Certified Public Accountant in North Carolina at all times relevant in this matter 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.

2. Mr. Jyang failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 08J .0108(b) and (g).

3. Mr. Jyang failed to respond to a letter sent by the Board on February 5, 2009, by certified mail to his last known business address, which was returned as unclaimed. Mr. Jyang was sent a second letter by the Board on February 25, 2009, to his last known home address, which was returned as undeliverable. Mr. Jyang also failed to respond to an e-mail sent by the Board on March 30, 2009.

4. The Board sent Mr. Jyang a second e-mail on July 24, 2009. Mr. Jyang responded by e-mail on July 27, 2009, requesting his certificate be placed on inactive status, which was granted on July 27, 2009.
CONCLUSIONS OF LAW

1. Mr. Jyang's failure to timely file the annual firm registration or inform the Board as to the status of his firm's registration prior to the prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 08J .0108(b) and (g).

2. Mr. Jyang's failures to timely respond to Board inquiries are violations of NCGS 93-12(9) and 21 NCAC 08N .0206.

BASED ON THE FOREGOING, the Board orders that:

1. In the event Mr. Jyang seeks to reinstate his certificate, if the Board grants said reinstatement, Mr. Jyang's certificate shall be suspended for thirty (30) days upon the reinstatement of his certificate; however, said suspension shall be stayed.

2. Mr. Jyang shall disclose the suspension of his license whenever asked if he has ever had a license suspended, revoked, or disciplined.

3. Mr. Jyang's certificate shall be placed on conditional status for one year from the date his certificate is reinstated.

4. Mr. Jyang shall pay a five hundred dollar ($500.00) civil penalty prior to the approval of his application for reinstatement.

This the 19th day of October 2009.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Michael C. Jordan
President