

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

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

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

**GUESTS:** James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Joan Pharr, CPA, President, NCACPA; Debbie Lambert, CPA, NCACPA; Cindy Brown, CPA, NCACPA; Bernita Demery, CPA, NCACPA; and Curt Lee, Legislative Liaison, NCSA.

**CALL TO ORDER:** President Jordan called the meeting to order at 10:01 a.m.

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

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

**LEGISLATIVE AND RULE-MAKING ITEMS:** Messrs. Barber and Rodriguez moved to deny the request from the NCACPA for rule-making on 21 NCAC 08N .0306 and .0307 at this time and to continue the dialogue between the Board's task force and the NCAPCA's task force regarding 21 NCAC 08N .0306 and .0307 with a report to be presented at the February 22, 2010 meeting. Motion passed.

**NATIONAL ORGANIZATION ITEMS:** Mr. Cook reported on the AICPA Fall Council Meeting held October 18-20, 2009, in Las Vegas.

Mr. Jordan reported on the NASBA Annual Meeting held November 1-4, 2009, in Phoenix.

Mr. Cook and Ms. Lynch moved to authorize staff to provide licensing information to the NASBA Accountancy Licensee Database (ALD) for North Carolina's participation in the ALD. Motion passed.

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

Case No. 200610-075-1 and 200610-075-2 – John Roger Gregg and Gregg & Company P.A. – Approve a Notice of Hearing for April 26, 2010, at 10:00 a.m.

Case No. C20085957 – Joanna L. Foster – Approve a Notice of Hearing for May 20, 2010, at 10:00 a.m.

Case No. C20085958 – Walter A. Skorski – Approve a Notice of Hearing for February 22, 2010, at 10:00 a.m.

Case No. C2009069-1 and C2009069-2 – Jaylene G. Moss and Jaylene G. Moss LTD – Approve a Notice of Hearing for May 20, 2010, at 10:00 a.m.

Case No. C2009129 – Kenneth Griffin – Approve a Notice of Hearing for February 22, 2010, at 10:00 a.m.

Case No. C2009160-1 and C2009160-2 – Walter H. Ross and Wally Ross CPA, P.A. – Approve at Notice of Hearing for January 25, 2010, at 10:00 a.m.

Case No. C2009128 – David K. Raye – Approve a signed Consent Order (Appendix I).

Case No. C2009152 – David L. Fouts – Approve a signed Consent Order (Appendix II).

#### **REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:**

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

**Transfer of Grades Applications** - The following were approved:

Katy Marie Buckner

**Original Certificate Applications** - The following were approved:

Jonathan Chesley Allen  
Amy Elizabeth Bailey  
Richard Menefee Bean  
Ryan L. Beauchamp  
Lisa Marie Bergemann  
Andrew Scott Bliss  
Katy Marie Buckner  
Natalie Emory Canipe  
Kristen L. Chamberlain  
Kristy Greer Coltrain  
Heather Marie Cook  
Michelle Lee Cook  
Dino Crnalic  
Paul William Cruess  
Jonathan David Dail  
Paul M. Demere  
Britney Lynn Dimmick  
Carolyn Batchelor Duke  
Sarah McClendon Elder  
Christopher Ryan Ernst  
Kyle Patrick Flynn  
Jeffrey P. Gagnolati  
Lauren A. Halvorson

Jennifer Oliver Hassler  
Ashley Denise Higgins  
Tawnya M. Hurtt  
Michael James Huzl  
Natalie Beth James  
Dana Hope Jernigan  
Daniel Brett Jones  
Katie Lynn Jones  
Robyn Elizabeth Joyner  
Robert Edward Kilgore  
Erin G. LaVoie  
Michael Thaddeus Lucki  
Ali Elizabeth Madigan  
Katharine Ann McCanless  
Kevin Gregory McKeown  
Kristen Leigh McMichael  
Melissa Lynn Mikita  
Valerie Lynn Mitchell  
William Chase Morgan  
Ashley M. Motsinger  
Sean Patrick Murphy  
Russell Benjamin Norris  
Samantha L. O'Briant

Elissa Beth Olszewski  
Elizabeth Alyson Overby  
Rebecca Barrett Owens  
Kira Ann Parker  
David Joseph Passante  
David L. Patterson  
Wendy White Pope  
Snehal G. Prajapati  
Seth David Prevette  
John Scott Reeder  
Jorge Ezra Rubi  
Neely Schmidt Rose  
Addison Barnhardt Shonts  
John Berendt Speckhard

David Louis Stark  
Anna Olivia Stocker  
Matthew Kirk Walker  
Jennifer May Walls  
Kristie Ann Weiss  
Jennifer Kay Weurding  
Lisa Marie Wheeler  
Laura Beth Whitley  
Dennis P. Wiener  
Misty Wike  
David Patrick Wilson  
Megan Elizabeth Wright  
Aiping Ying  
George Panagiotis Zangotsis

**Reciprocal Certificate Applications** - The following were approved:

Paul Richard Allen Jr.  
Stephen Martin Beckwith  
Whitney Blair Bruce  
Julie Carla Carroll  
William David Ehricht  
Joshua Stanton Goodwin  
Ko-Chen Huang  
Eileen Fae Perrin  
Christopher Ray Purvis

Jason Michael Richardson  
Patrick James Ronca  
Derek Jon Sokoloff  
Paul Philip Stamler  
Joseph Franklin Stover Jr.  
Chad Wesley Swanson  
Eileen Zalkin Taylor  
Michael Christian Wulff

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

Christopher Ray Purvis T5673  
Julie Carla Carroll T5674  
Paul Philip Stamler T5675  
Kelly Marie Treble T5676  
Amy Carol Bowden T5677  
James Vanmeter Duty T5678  
Derek Jon Sokoloff T5679  
Adrian Grenville Henning T5710  
Chad Wesley Swanson T5711

Whitney Blair Bruce T5712  
Michael Christian Wulff T5713  
Ko-Chan Huang T5714  
Kristina L. Weker T5715  
Matthew Patrick Wilgus T5716  
Kelly Patricia Riffenburg T5717  
Mark Steven Guenther T5718  
Joseph James Esposito Jr. T5719

**Reinstatements** - The following were approved:

Catherine Blaisdell Ardrey #21173  
Randal Dale Brown #15332  
Walter Greene Church Jr. #16076

Sammy Earl Estridge III #22291  
Blair Tucker Hatcher #14577  
Melanie Starnes Hood #22779

Paula Dean Markle #18172  
Catherine Cooksey Patton #17358  
Maksym Shyshnyak #30525

Jennifer Margaret Mills Speaker #16556  
Pamela Marker Thompson #15781  
Stephanie Ramsey Wilburn #26015

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

Willis Clyde Moore, III #18834  
Kenneth Taylor III #13916

Adrianna Delores Vaughns #32187  
Michelle Lynn Wright #26133

**Reissuance of New Certificate and Consent Agreement** - Applications for reissuance of new certificate and consent agreements submitted by the following were approved.

Neldon Lee Jarvis #28350

Wilbur Darrell Latham Jr. #11985

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

Duncan Ashe, P.A.  
Timothy D. Eisel, CPA, PLLC

C. E. Thorn, CPA, PLLC

**Letters of Warning** - Staff received CPE audit information from the individuals listed below. These licensees listed 2008 CPE taken between January 1 and June 30, 2009, without an approved extension. Staff recommended a letter of warning for a first offense pursuant to 21 NCAC 08G .0406(b)(1). The Committee approved staff recommendation:

Lei Shen Baumgartner #33757  
Yolande A. Clarke #33556

Rebecca Hutcherson #21334

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

Pamela Abernethy  
Holly Adams  
Thomas Aherne  
Adam Alfero  
Oyebukunola Ande  
Sonya Baker  
Krista Barnhill  
Kala Barton  
Adam Bearhalter  
Joshua Berry  
Michelle Beyer  
Allison Bolick  
Bonnie Bond

Deborah Boose  
Jennilee Botts  
Judith Boyce  
Sandra Breitschwerdt  
Jason Brown  
Lindsay Brown  
Melvin Brown  
Derick Brumley  
Craig Bullins  
Christina Burnett  
Brenda Burton  
Kimberly Byrd  
Amy Carter

Robert Charles  
Andy Chen  
Hong Chen  
Charles Cloninger  
Scott Cohen  
Daisy Colmer  
Sierra Cooley  
Greg Counselman  
Krystina Cox  
Kathryn Crane  
Matthew Cronmiller  
Amy Crowder  
Jose Cuellar  
Jessica Cyprus  
Carol Daignault  
Michelle Davis  
William Davis  
Andrew Deal  
Andrew Degregorio  
Sara Domby  
Rene Dorton  
Eric Dowd  
Joshua Downs  
Tyler Drake  
Katherine Durant  
Christopher Eiben  
Billy Emory  
Jenna Ertel  
Amanda Evans  
Andrew Evans  
Rachel Farmer  
Lindsey Ferguson  
Megan Fleiner  
Anthony Forrest  
Ashley Gabriel  
Timothy Gacsy  
Ethan Gallagher  
Brian Gantt  
Addis Gebreegzi  
Marcus Godfrey  
Nathan Goldman  
Mya Gonder  
Duane Hall  
Kevin Harvey  
Clayton Heath

Allison Henkel  
Anna Henson  
Guritno Hermanto  
Cassandra Hickey  
Darren Hill  
Aaron Holcomb  
Farah Hollingsworth  
Kathleen Howard  
Tiffany Howard  
Han Wen Hsu  
Kate Hwang  
David Isgett  
Kevin Israel  
Tracy Jackson  
Jon Jessie  
Robyn Jones  
Natasha Jordan  
Megan Judy  
Kellie Kerley  
Nancy Kissane  
Jeffrey Kite  
Adrienne Kralick  
Angel Kulich  
Kelly Lambe  
Brittany LaRowe  
Sharai Lavoie  
Carrie Lee  
Holly Lemons  
James Levy  
Paige Littlejohn  
Heather Livingston  
Christine Lunt  
William MacMinn  
Joshua Macy  
Wanda Manning  
Jesse Marsh  
Jeffery Mason  
Ashley Matthews  
Gregory Mauro  
Brian Maxwell  
Alona McCluney  
Megan McCormack  
William McDonald  
Jennifer McNeilus  
Michael Means

Justin Miller  
Allison Mills  
Jacquelyn Moore  
Matthew Mullen  
David Mulvihill  
Wyona Niglio  
Tyiesha Nixon  
Lori O'Quinn  
Christopher Olson  
Odaro Omoruyi  
Jovanny Ortiz  
Rachael Ostrowski  
Joshua Overman  
William Owens  
Matthew Paddock  
Timothy Paice  
Smita Patel  
Jill Peloquin  
Courtland Perry, IV  
Sonja Peterson  
Suzanne Pitsiniagas  
Karen Ramey  
Kyle Reeves  
Mandy Rhuebottom  
Kevin Roach  
Jennifer Romanski  
James Rountree  
Amanda Salerno  
Montasser Salhi  
Jessica Sanford  
Roger Scott  
Jinal Shah  
Adam Shay  
Celeste Shea  
Stephen Sheller, Jr  
Bowen Shi  
Jin Shi  
Steven Shook

Bradley Smitek  
Amber Smith  
Chelsea Smith  
Edward Smith  
Harriett Smith  
Theodore Smith  
Adam Steele  
Collin Sumrall  
Nathan Tate  
Cheryl Taylor  
Lindsay Thacker  
Tracey Tower  
Dillon Turner  
Ronald Turner  
John Tyrpak  
Andrew Van Alsten  
Pingdao Wang  
Kari Warlick  
Craig Warren  
Hannah Webb  
Dorothy Wesson  
Amanda Wheeler  
Carrie Whitley  
Meredith Whitley  
Elizabeth Whitlock  
Jay Williams  
John Williams  
Randall Williams  
Clarence Williams, III  
Barbara Wing  
Ernest Wood  
Yuanyuan Xiao  
Qiong Yang  
Stephen Yeh  
Brent Young  
Christopher Young  
Amanda Zimmerman

Staff recommended that the committee determine and accept the grades received for the July - August 2009 exams. Twenty-five (25) files with grade reports were haphazardly selected and reviewed by a Board member. The Committee approved staff recommendation.

**PUBLIC HEARING:** President Jordan called the Public Hearing to order to hear Case No. C2009166 – Lawton D. Johnson. Mr. Johnson was present at the Hearing and was not

represented by counsel at the Hearing. Allison Lee, Robert T. Canner, Deann Brennan, Janet P. Johnson, and Lawton D. Johnson were sworn and presented testimony. Ms. Lynch and Mr. Rodriguez moved to enter Closed Session without Legal Counsel or Executive Staff to discuss the case. The Board re-entered the Public Hearing and Ms. Lynch and Mr. Barber moved to approve a Board Order (Appendix III) to approve modification of Mr. Johnson's discipline and to allow Mr. Johnson to apply for reissuance of his CPA certificate with certain conditions. Motion passed with five (5) affirmative votes and two (2) negative votes. The entire Public Hearing is a matter of public record.

**RESOLUTION:** President Jordan read a resolution (Appendix IV) thanking Norwood G. Clark, Jr., CPA, for his service to the Board. President Jordan instructed the Executive Director to make the Resolution a part of the Minutes.

**OATH OF OFFICE:** Miley W. Glover, CPA, was sworn the Oath of Office by President Jordan.

**ADJOURNMENT:** Messrs. Rodriguez and Cook moved to adjourn the meeting at 1:14 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks  
Executive Director



Michael C. Jordan, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2009128

IN THE MATTER OF:  
David K. Raye, #20424  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. David K. Raye (hereinafter "Respondent") is the holder of North Carolina certificate number 20424 as a Certified Public Accountant.
2. Respondent was engaged to provide a client with tax advice regarding certain bonds and contributions to the client's "Simple IRA."
3. Respondent failed to research the tax advice given to the client and, therefore, to provide the client with adequate tax advice which resulted in a financial loss for the client.
4. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.





Consent Order - 2  
David K. Raye

2. Respondent's actions as set out above demonstrate a lack of due care contrary to applicable standards and constitute violations of NCGS 93-12 (9)e and 21 NCAC 08N .0211 and .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.
2. Respondent shall remit with this signed Consent Order a one thousand dollar (\$1,000.00) civil penalty.

CONSENTED TO THIS THE 8<sup>th</sup> DAY OF October, 2009.

*David K. Raye*  
Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: *Michael C. Jordan*  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2009152

IN THE MATTER OF:  
David L. Fouts, #12856  
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 #12856 as a Certified Public Accountant.
2. Respondent informed the Board on his 2008-2009 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE) and had completed the annual ethics CPE course, at least eight (8) hours of non-self study CPE, and some CPE earned between January 1, 2008, and June 30, 2008, to meet the 2007 CPE requirement.
3. Based on Respondent's representation, the Board accepted his renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2007 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, the certificates of completion provided by Respondent only documented thirty-seven (37) hours of the forty (40) hours of CPE that Respondent claimed he earned between January 1, 2007, and June 30, 2008, as was reported on his renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.



BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

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

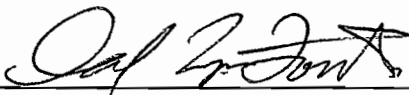
1. Respondent's application for renewal is deemed insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reinstatement of his certificate for at least one (1) year from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. 3 moral character affidavits, and
  - d. 43 hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.



Consent Order - 3  
David L. Fouts

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.

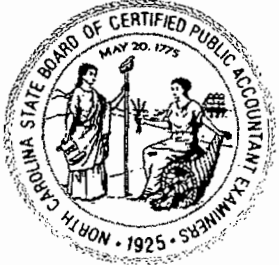
CONSENTED TO THIS THE 25<sup>th</sup> DAY OF October, 2009.



Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael C. Jordan  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2009166

IN THE MATTER OF:  
Lawton Douglas Johnson, #14238  
Applicant

CONSENT 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 November 19, 2009, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over Applicant and this Matter.
3. Applicant received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery; or otherwise has no objection to the Notice of Hearing.
4. Venue is proper and the noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Applicant had no objection to any Board Member's participation in the Hearing of this Matter.
6. Applicant was present at the Hearing and was not represented by counsel.
7. Applicant was 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. The matter is before the Board upon application by Applicant for modification of discipline pursuant to 21 NCAC 08I .0104.
9. In March of 1999, Applicant pleaded guilty, pursuant to a plea arrangement, to one (1) felony.
10. Applicant's felony conviction was a violation of NCGS 93-12 (9) and 21 NCAC 08N .0203.
11. Pursuant to a Consent Order, the Certified Public Accountant certificate issued to Applicant was permanently revoked effective October 18, 1999.
12. In September of 2004, Applicant submitted a request for modification of the discipline imposed by the October 1999 Consent Order.
13. On May 16, 2005, the Board denied Applicant's request for modification of discipline.
14. In July of 2009, Applicant submitted a second request for modification of the discipline imposed by the October 1999 Consent Order.
15. In support of his second request for modification of discipline, Applicant has provided supporting recommendations from three (3) certified public accountants and a letter describing Applicant's rehabilitation efforts. Applicant also presented four witnesses who provided testimony in support of his contention that he has made restitution, that he is no longer on probation, that he has not subsequently engaged in the conduct which led to his 1999 conviction, and that he has been completely rehabilitated.

#### CONCLUSIONS OF LAW

1. The Hearing was duly noticed pursuant to NCGS 150B-38 (b)(c) and 21 NCAC 08C .0103 and conducted with a quorum of Board members and all necessary parties present.
2. Since the discipline in this case was determined by consent to permanent revocation, pursuant to 21 NCAC 08I .0104, the burden of establishing a justification for modifying the earlier discipline is upon the applicant.
3. Applicant has presented persuasive evidence that he has been completely rehabilitated; that, in light of all the facts and circumstances, he is



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



**RESOLUTION**

*WHEREAS, Norwood G. Clark, Jr., CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2003;*

*WHEREAS, during his tenure he served as President of the Board;*

*WHEREAS, during his tenure he served on the Executive Committee and the Professional Standards Committee;*

*WHEREAS, during his tenure he has served faithfully and tirelessly, and has risen as a leader in his profession and is an eloquent spokesman for the best interest of the public and the profession;*

*BE IT THEREFORE RESOLVED that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Norwood G. Clark, Jr., CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.*

*This the 19<sup>th</sup> day of November 2009.*

*North Carolina State Board of  
Certified Public Accountant Examiners*

A handwritten signature in cursive script, reading "Michael C. Jordan", written over a horizontal line.

Michael C. Jordan, CPA, President

