

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
September 19, 2011
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Jose R. Rodriguez, CPA, President; Wm. Hunter Cook, CPA, Vice President; Maria M. Lynch, Esq., Secretary-Treasurer; Barton W. Baldwin, CPA; Bucky Glover, CPA; Jordan C. Harris, Jr.; and Michael C. Jordan, CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Anna B. Choi, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Debbie Lambert, CPA, Chair, NCACPA; Suzanne Jolicoeur, AICPA; and Curt Lee, Legislative Liaison, NCSA.

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

MINUTES: The minutes of the August 25, 2011, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The August 2011 financial statements were accepted as submitted.

LEGISLATIVE AND RULE-MAKING ITEMS: The Board reviewed and discussed the rules proposed for rule-making. Messrs. Baldwin and Cook moved to approve 21 NCAC 08G .0409, .0410, and 08J .0105 as presented for rule-making. Motion passed with seven (7) affirmative and zero (0) negative votes.

NATIONAL ORGANIZATION ITEMS: The deadline to respond to the NASBA/AICPA Exposure Draft on Statement of Standards for CPE Programs was extended until December 1, 2011, so the Board's draft response will be placed on the November agenda.

Messrs. Baldwin and Glover moved to request that the NASBA Bylaws Committee address the Board's request for a bylaws change be taken in the Committee's normal course of business rather than at the NASBA Annual Meeting as had been previously requested. Motion passed.

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

Case No. C2011038 - Stephen M. Strader - Approve the signed Consent Order (Appendix I).

Case No. C2011072 - Timothy P. McGuire - Approve the signed Consent Order (Appendix II).

Case No. C2011015 - Randall C. Newton - Approve a Notice of Hearing for November 21, 2011, at 10:00 a.m.

Case No. C2010031 - Close the case without prejudice.

Case No. C2011193 - Close the case without prejudice. Mr. Glover did not participate in the discussion of this matter nor did he vote on this matter.

Case No. C2011194 - Close the case without prejudice.

Case No. C2011170 - Close the case without prejudice and with a Letter of Warning.

Case No. C2011186 - Close the case without prejudice.

Case No. C2011216 - Close the case without prejudice and with a Letter of Warning.

Case No. C2011087 - James A. Landis - Approve the signed Consent Order (Appendix III).

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 was approved:

Christine Dion Aiken

Original Certificate Applications - The following were approved:

Christine Dion Aiken
Benjamin Johanson Andrews
Robert John Baron II
Craig Arthur Bonney Jr.
Ben Jeremy Boulris
Bryan Russell Bunn
Jan-Rae Dolojan Castillo
Robert Cagney Charles
Maggie Elizabeth Clemons
Brittany Rose Delaney
Garrett John Dimond
Andrew Charles Dutcher
Gibora Feigenbaum
Jordan Nikole Frutig

Ryan Westman Ganfield
Kathleen P. Gardner
Jody Renae Gill
Danielle Nicole Griffith
Dan Clayton Griggs Jr.
Jason Willard Haggins
Shelley Mae Holtsclaw
Martin Eric Hoskin
Sema Kara
Sara Merlo Kulikowski
Terri Vaught Lashley
John Lawrence Lunan
Blake Leon MacKeen
Todd Jay Masi

Katherine Michelle Mattingly
Christopher Douglas McKenzie
Larry Lowell Richardson Jr.
Renee Lynn Roedersheimer
Daniel William Rowland
Thomas Charles Schauder
Sarah Deanne Schroeder
Wesley Reeves Schwenk

Jonathan Blake Smith
Lezlie Elizabeth Spencer
Arthur Joseph Spring
Ashley Mary Stout
Scott William Sykes
Jennifer Pendergrast Wagner
Ashley Christina Yount

Staff reviewed and recommended approval of the original application submitted by Megan Renee Bailey. Ms. Bailey failed to disclose pertinent information with her exam application but provided it with her 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:

Collette Marie Anderson
Donald Jason Deane
Tarin Louise DeVitto
Heather Joy Edwards
Elizabeth Ann Eisenhardt
Rui Jin

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

Elizabeth Endeshaw T6492
Peter L. Chrobak T6493
Grace Carter Bender T6494
Joshua William Harmening T6495
Fred Howard Levine T6496
Miriam Cohen Levine T6497
Latonya Denise Haigler T6498
Tray Albert Buggs T6508
Christine Moses T6509
Cheryl Anne Marsh T6510
Eunika Denise Smalls Lake T6511
Sarah Mary Gillis T6512
Erin Elizabeth Ciechowski T6513

Kenneth Antione Jones Hancock T6514
Nancy Usher Williams T6515
David Michael Morris T6516
Cary Westbrook McCormick T6517
Bradley N. King T6518
Brandon Keith Smith T6519
Lyria Vanderboom Sism T6520
Clayton Grady Fogg T6521
Carrie Garmon Mussato T6522
Adam Gerard Schmitt T6523
Nkima Shani Skeete T6524
Fred Erskine Duyck T6525

Reinstatements - The following were approved:

Pamela Kay Campbell #15390
Jennifer Williams Coleman #25964
Anne Pavloff Firsching #15363
Claire Edna Hackbarth #24800
Nancy Tyndall Smith #17926

Reissuance of New Certificate and Consent Agreement - An application for reissuance of new certificate and consent agreement submitted by Michelle Lee Cecchett (#25675) was approved.

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

A. Todd Carswell, CPA, P.C.	Catherine McLester, CPA, P.C.
Larry Richard Haas, Jr., CPA, P.C.	Dawn Polin, CPA P.C.
Sandra W. Hallman, CPA, PLLC	JL Pollack, CPA, PLLC
Joshua W Harmening CPA PLLC	Angela Poole, CPA, PC
MARYGLEN S. HILL, CPA, PA	Daniel G. Powers, C.P.A., P.A.
Robert W. Knapp, CPA, P.C.	

Letters of Warning - Staff received renewals which list 2010 CPE taken between January 1 and June 30, 2011, 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:

Gerald Schultheiss #2108	Page Littlewood #14450
Leonard Creech Jr. #4088	Gary Surber #14530
Terry Smith #7415	Paula Register #14611
Thomas Howell #7961	James Glover Jr. #14731
Ted Boyer #9857	Michael Price #14820
Dan Boone #9910	Cynthia Tessien #14985
Charles Tew #11006	Lois Warren #15143
David McCoy #11300	Richard Campbell #15154
Stephen Jolly #11728	Pratt Davis #15404
Donald Kempf #11731	David Erwin #15409
Alan DeMart #12673	Bobby Herring #15416
Michael DeVaughn #13052	Jack Mason #15870
Kevin Walker #13109	Suzanne Nichols #16320
Ricky Lyles #13442	Laura Kennerly #17035
Harold Sellers #13627	Kurt Miller #17053
Jo Holloman #13706	Gregory Briley #17149

Beth Edmondson #17723
Dale Massey #18170
Vicki Simon #18273
Brian Holt #18597
Mary Hebert #18792
Lindon Robertson #18887
Betty Mitchell #19167
H. Faircloth #19499
Mary Hazel Small #19991
Melisa Hardy #20199
James King Jr. #20210
Rita Schulz #20673
Lisa Carter #20689
Blair Robertson #20782
Barbara Santamour #21130
John Aultman #21170
John Wilson #21292
Donald Bobbitt Jr. #21383
David Barger #21661
Mary Cardello #21689
Elizabeth Chestnutt #21723
Michael Sordillo #21826
Eric Butts #22006
Christopher Collins #22523
Sylvester Marino #22824
Douglas Jones #22861
Peter Burroughs #22939
Matthew Keene #22959
Charlene Chadwick #22983
Ronald Stanley Jr. #23077
Dana Waring #23481
Christopher Crouch #23590
Kimberly Bozetarnik #23617
Michael Savino #23801
Randall Roycroft #23852
Larry Kendrick #23883
Melody Townsend #23897
Benny Ward #23978
Regina Moretto #24209
Joseph Simms #24296
Douglas Sokolowski #24448
Lucy Maynor #24706
Julie Jones #24911

Kyle Evensen #25101
Tracy Braswell #25163
William Ward #25737
J. Kpaeyeh #26250
F. E. N. Rascoe #26358
Mark Gutman #26447
Marc Davis #26803
Jonathan Kay #26942
Gary Dickson #26994
Sandra Morton #27153
Laurie Briggs #27319
Richard Fedorowich Jr. #27341
Stacy Holland #27656
William Lundstrom #27796
Emma Atkinson #28072
Sarah Adams #28500
William Dozier #28530
Kamal Maruf #28580
Steven Perkins #28870
Jeffrey Yardley #28928
Melanie Townsell #28966
Rachel Keller #29054
Susan Chesson #29232
Christopher Allman #29302
Heyward George #29806
Cassie Thompson #30001
Abby Gardner #30005
Brett Nazworth #30024
Peter Wells #30193
Evelyn Phillips #30239
Clair Marshall #30604
Patricia Heiderscheit #30675
Wayne Martin #30808
Tiesha Pope #30816
Vincent Mason III #30939
Robin Milligan-Jones #31030
Francis Arkfeld #31208
Regina Wahab #31303
Christopher McGurkin #31349
James Roland #31354
David Helms #31449
Jon Wierda #31548
Christopher Self #31569

David Winters #31664
Kelly Kuykendall #31793
Gilbert Peters III #31972
Robert Starkey #31999
Adam Greiner #32023
Teresa Pearce #32050
Anne Rogers #32056
Holly Trotter #32065
Hugo Hanson II #32222
Maria Stephenson #32334
Katherine Stille #32361
Mary Broglin #32499
Thomas Wilson Jr. #32652
Amanda Shumaker #32670
Joan Machanic #32698
Wanda Casteel #32731
Erin Puls #33008
Bruce Quigley III #33023
Alice Mariano #33075
Nathan Siehr #33180
Joanna Garcia #33368
Patricia Miller #33404
Michael Tolley #33458
Stephen Winters #33581
Abebe Zeru #33802
Jennifer Acton #33825
Jigna Shah #33846
Jennifer Hall #34240
Benjamin Rackley II #34331
Erica Bartilucci #34337
Bing Sun #34361
Heather Hintz #34378
Ruth Mahoney #34443
Kurt Blohm #34622
Robert Nolan #34624
Todd Ellis #34649
Sean Moran #34679

Laura Brown #34697
Michael Spence #34731
Elizabeth Brennan #34759
Eric Martin #34766
Steve Shelton #34836
Michael Brake #34841
Rina Patel #34847
Katie Jones #34918
Joshua Goodwin #34971
Todd Borger #34976
Ashley Keogh #34983
Lyle Phipps #35039
Marina Daniel #35060
Andreas Koller #35096
Kristina Weker #35099
Angela Sedberry #35146
Heather Hewitt #35162
Daniel Chun #35215
Justin Morgan #35230
Robert Loe #35253
Tracy Brackett #35258
Eric Murphy #35292
Brian Stringfellow #35294
Christina Howard #35315
Collin Sumrall #35321
Hussien Yassin #35330
Derek Mumma #35356
Charles Akpom #35383
Jacklyn Federico #35390
David Puder #35421
Justin Hsu #35466
Kimberly Neuschafer #35505
Nathan Walsh #35546
Mark Stone #35574
Brandon Massey #35584
Brandon DiStefano #35641
Seungwon Hong #35719

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

Patrick Adkisson
Danielle Alexander

Maria Arellano
James Askew

Lindsay Badgley
Deanna Banovsky
Angela Barnes
Bessie Barnes
Tyler Beck
JoAnn Birlet
Gregory Bittner
William Bourbonnais
Brandon Bracher
Kelly Brennan
William Browning
Ashley Bryson
David Cameron
Betty Cao
John Capasso
Benjamin Carlson
Stephanie Carter
Danielle Carty
Dawn Cheema
Nannetta Christiani
Derek Church
Frederick Clarida, Jr
Rebecca Coleman
Joseph Cook
Michael Cosolito
Kenneth Crampton
Kevin Cresimore
Steve Darst
Cornelia Delaney-Wolff
Latarsha Dunkley
Tessa Dyer
Wendy Edwards
Karl Ekberg
Ashley Encarnacao
Brian Ferguson
John Fisher
Kacy Forbes
Jeremy Fortner
Bria Gilchrist
Michael Giles
Arthur Gipple
Alex Givens
James Glenn

Jamal Graham
Charles Gupton
Yashekia Harper
Kim Harrison-Clark
Brandon Hedrick
Martha Hensley
Marcy Heverly
Steven Hogan
Farah Hollingsworth
Ningfang Huang
Qing Huang
Lauren Huckabee
Jennifer Huish
Jarred Hunter
Roberta Jennings
Amy Johnson
Michelle Johnson
Nicole Jones
Elena Karadzhova
David Kaylor
William Kennedy
Pieter Kreuk
Danielle Kubinski
Esther Lee
Edward Lewis
Fred Lewis, III
Yan Li
Darren Lindsay
Edward Linton
Paige Littlejohn
Marcus Lockamy
Christena Loman
William Lowe, Jr
Moiz Lukmanji
Rashena Lynch
Rustin Lynch
Isabell Maegebier
Amanda Magruder
Joseph Mark
Jeremy Martin
Sean Martin
Brian Mascia
James Mason

Zachary Matthews
Mark Maynard
Katie Mazzeo
James McKinnon
Kathleen McMillan
Robert McPherson
Eugenia Medynskaya
Andrew Modrak
Jeffrey Monaghan
Joshua Morgan
Elizabeth Mower
Elizabeth Moy
David Mulvihill
Sara Nowlin
Patrick Oglesby
Jason Oliver
Erin Outlaw
Melissa Owens
Damon Parker
Letitia Parker
Ninel Perez
Steven Peterson
Marisa Pinero
Kristen Potter
Tracey Pridgen
Katherine Rebmann
Sabina Redzovic
Justin Rink
Maribeth Roach
Debra Robinson
Crystal Roehrig
Stephanie Rogers
Burnis Rollinson
Amy Romero
James Scalise
Brittany Schell

Michael Sciolto
William Scotten
Kathryn Shaffner
Cheterra Sheff
Ashlie Shepard
Eva Simpson
Misti Skinner
Novlette Slade
Anna Smathers
Scott Snyder
Hallie Sobieraj
Lana Sorrell
Tracey Spruill
Elizabeth Stanley
Bradley Starbuck
Melissa Stephenson
Allison Stevens
Andrea Storck
Christopher Swanson
Tomokazu Takahashi
Andrew Teague
Dane Thomas
Kristen Thompson
Matthew Thompson
Brian Tonner
Maya Viknius
Christian Ward
Cherise Washington
Jason Wellington
Angi West
Kyle White
Randall Whitfield
John Whitley
Ryan Wingerd
Wen-Wen Yang
Lorena Yezer

Staff requested that the Committee review a hypothetical situation regarding an examination applicant. The Committee approved the application.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: Ms. Choi reported on legislation regarding rule-making that was passed recently in the General Assembly.

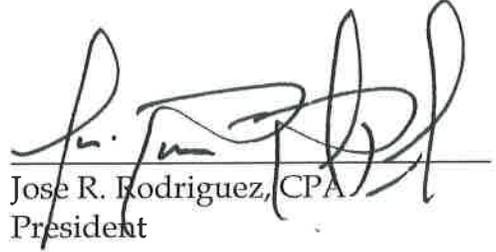
ADJOURNMENT: Messrs. Cook and Glover moved to adjourn the meeting at 10:25 a.m.
Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Jose R. Rodriguez, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011038

IN THE MATTER OF:
Stephen M. Strader, #29477
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 North Carolina General Statute (N. C. Gen. Stat.) § 150B-41, the Board and Respondent stipulate to the following:

1. Stephen M. Strader (hereinafter "Respondent") is the holder of North Carolina certificate number 29477 as a Certified Public Accountant.
2. Respondent has been engaged by a client in the state of North Carolina ("Client") for a number of years to prepare its quarterly payroll reports and annual tax returns.
3. Client has presented evidence alleging that Respondent was unresponsive to inquiries made by Client and the IRS beginning in or around June 2010.
4. Respondent was repeatedly unresponsive to the Board's request for information regarding this matter.
5. Respondent has been disciplined in the past based upon allegations that are similar to Client's.
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 and Title 21, Chapter 8 of the North Carolina Administrative



Consent Order - 2
Stephen M. Strader

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 21 NCAC 08N .0201, .0206 and .0212.
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings under N. C. Gen. Stat. §§ 150B-38 *et seq.*, the Board and Respondent agree to the following Order:

1. Respondent's CPA certificate shall be suspended for six (6) months; however, said suspension shall be stayed. The stay will be dissolved if, at any time within the six month period, the Respondent engages in conduct that violates Board Rules or statutes.
2. Respondent shall remit, with this signed Consent Order, a one thousand dollar (\$1,000.00) civil penalty.
3. Respondent shall reimburse the Board for its administrative costs incurred in the investigation of this matter.

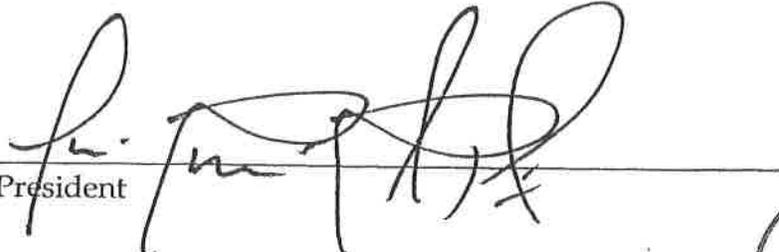
CONSENTED TO THIS THE 12th DAY OF August, 2011.


Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF SEPTEMBER, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011072

IN THE MATTER OF:
Timothy P. McGuire, #19164
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 N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 19164 as a Certified Public Accountant.
2. Respondent informed the Board on his 2009-2010 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE), had completed the annual ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2008 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 2008 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, those certificates were inadequate to substantiate twenty-two (22) of the hours claimed by Respondent, including the annual ethics CPE requirement.
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 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 N.C. Gen. Stat. §§93-12(8b)a, 93-12(9), 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 contested case proceedings, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under N.C. Gen. Stat. § 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to N.C. Gen. Stat. § 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reissuance of his certificate for at least one (1) year from the date the Board approves this Consent Order, provided that Respondent's certificate and civil penalty, as required in numbers two (2) and five (5) of this Order, have been received by the Board.
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. Three (3) moral character affidavits, and
 - d. Sixty-two (62) hours of CPE in the twelve (12) months preceding the application, including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.
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
Timothy P. McGuire

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 18th DAY OF August, 2011.



Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF SEPTEMBER, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: _____
President





NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011087

IN THE MATTER OF:
James A. Landis # 31287
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 North Carolina General Statute (N.C. Gen. Stat.) § 150B-41; the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 31287 as a Certified Public Accountant.
2. Respondent informed the Board on his 2010-2011 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE), had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 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 2009 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificates of completion needed to document all eight (8) hours of the annual non-self-study requirement.
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 and Title 21, Chapter 08 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 N.C. Gen. Stat. §§ 93-12(8b)a, 93-12(9), 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 contested case proceedings, the Board and Respondent agree to the following:

1. Respondent's application for renewal is deemed insufficient and untimely under N.C. Gen. Stat. § 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to N.C. Gen. Stat. § 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
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. Three (3) moral character affidavits, and
 - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including the eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting any reissuance application.



Consent Order - 3
James A. Landis

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 2 DAY OF September, 2011.



Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF SEPTEMBER, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 

President

