PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
January 23, 2012
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; Mary Beth Britt, Specialist-Professional Standards; Adrianne Trainor, Assistant-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Debbie Lambert, CPA, Chair, NCACPA; Vickie Martin, CPA, NCACPA; Suzanne Jolicoeur, State Regulatory Outreach Manager, AIICPA; and Curt Lee, Legislative Liaison, NCSA.

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

MINUTES: The minutes of the December 19, 2011, meeting were approved as submitted.

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

Messrs. Baldwin and Cook moved to approve an increase of $4,283.00 in the renovation project budget for additional landscaping costs. Motion passed.

LEGISLATIVE AND RULE-MAKING ITEMS: At its January 19, 2012, meeting, the Rules Review Commission of the Office of Administrative Hearings approved the amendments to 21 NCAC 08G .0409, 21 NCAC 08G .0410, and 21 NCAC 08J .0105 as approved by the Board at its December 19, 2011, meeting.

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

Case No. C20111077 - Elizabeth C. Wilson - Approve the signed Consent Order (Appendix I).
Case No. C2011189 - Steve Wesley Shelton - Approve the signed Consent Order (Appendix II).
Case No. C2010162 – Timothy A. Nethery – Messrs. Baldwin and Glover moved to permanently revoke the NC CPA certificate issued to Timothy A. Nethery (Appendix III). Motion passed with seven (7) affirmative votes and zero (0) negative votes.

Case No. C2010169-1 and Case No. C2010169-2 – Traci Jo Anderson – Approve the signed Consent Order (Appendix IV).

Case No. C2011098-1 – Clayton Parsons – Approve the signed Consent Order (Appendix V). Mr. Glover did not participate in the discussion of this matter nor did he vote on this matter.

Case No. C2010108 – Larry Lee Crawford – Messrs. Baldwin and Jordan moved to suspend for three (3) years the NC CPA certificate issued to Larry Lee Crawford (Appendix VI). Motion passed with seven (7) affirmative votes and zero (0) negative votes.

Case No. C2011058 – Gail Pizetoski – Approve the signed Consent Order (Appendix VII).

Case No. C200602-015 – Close the case without prejudice. Mr. Cook did not participate in the discussion of the matter nor did he vote on the matter. Mr. Rodriguez did not participate in the discussion of the matter nor did he vote on the matter.

Case No. C200602-016 – Close the case without prejudice. Mr. Rodriguez did not participate in the discussion of the matter nor did he vote on the matter.

Case No. C200602-017 – Close the case without prejudice. Mr. Rodriguez did not participate in the discussion of the matter nor did he vote on the matter.

Case No. C200602-018 – Close the case without prejudice. Mr. Rodriguez did not participate in the discussion of the matter nor did he vote on the matter.

Case No. C200602-019 – Close the case without prejudice. Mr. Rodriguez did not participate in the discussion of the matter nor did he vote on the matter.

Case No. C200602-022 – Close the case without prejudice. Mr. Rodriguez did not participate in the discussion of the matter nor did he vote on the matter.

Case No. C200602-023 – Close the case without prejudice. Mr. Rodriguez did not participate in the discussion of the matter nor did he vote on the matter.

Case No. C200602-024 – Close the case without prejudice. Mr. Rodriguez did not participate in the discussion of the matter nor did he vote on the matter.

Case No. C200602-025 – Close the case without prejudice. Mr. Rodriguez did not participate in the discussion of the matter nor did he vote on the matter.

Case No. C200602-026 – Close the case without prejudice. Mr. Rodriguez did not participate in the discussion of the matter nor did he vote on the matter.

Case No. C200602-027 – Close the case without prejudice. Mr. Rodriguez did not participate in the discussion of the matter nor did he vote on the matter.

Case No. C200602-028 – Close the case without prejudice. Mr. Rodriguez did not participate in the discussion of the matter nor did he vote on the matter.

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:

Jacqueline Marie Carr  
Michael James Kirby  
Evan S. Marleaux

Original Certificate Applications - The following were approved:

Tyrrell Best Accattato  
Eric William Barber  
Mary Kaitlyn Blackmon  
Nicholas Peter Bornhoff  
Katherine Anne Bouldin  
John Winston Broadfoot  
Laura Jean Brock  
Rebekah Elisabeth Buck  
Rebecca Elizabeth Ann Cahoon  
Elizabeth Lauren Calcutt  
Sarah McGinnis Calhoun  
Jonathan David Capps  
Meighan Lela Carmichael  
Jacqueline Marie Carr  
Christopher John Colomb  
Katie Marie Condit-Jang  
Patrick Adam Craig  
Heather Marie Cromwell  
Brittany Leigh Crossland  
Natalie Banks Crumpler  
Elizabeth Grace Crampton  
Bradley Ryan Davis  
Meghan Melissa Davis  
Glen Claus Deligdisch  
Andrew Lampinen Delorme  
William James Dooley  
Rochelle Lynn Dotzel  
Kristen Elisabeth Draughn  
John Robert Enders  
Amber Laurel Esmond  
Caitlyn Darcy Forrest  
Eugenia Luz Gordon  
Bayly Amelia Granger  
Ashley Nicole Gray  
Lauren Elise Gray  
Cori Rae Griffin  

Tarryn Kate Gurney  
Alonzo Jonathan Hafele  
Stephanie Leigh Hall  
Taylor Ann Hamilton  
Lindsay Cannady Harris  
Amanda Kelly Hayes  
Brandon Lee Holloway  
Donna Sue Howell  
William Brian Humphries  
Patricia Ann Hyldburg  
Lars Patrick Isaacson  
Cynthia Jayne Isaksen  
David Brian Jernigan  
James Bernice Jones III  
Sean Alan Kerschen  
Michael James Kirby  
Carrie Lee  
Kyle Michael Lewis  
Christina Anne Luck  
Evan S. Marleaux  
Lauren Katherine McKenzie  
Christopher Ryan Metzler  
Eric Jeffrey Miller  
Maggie Laine Mitchell  
Sarah Cannady Moore  
Matthew Chase Morton  
Joseph Benjamin Nash  
Dustin Nicholas Naud  
Andrew John Nelson  
Andrea Lynn Owenby  
Anne Christine Patefield  
Chinton Harshadkumar Patel  
Jyoti Bipin Patel  
Sarah Louise Petzel  
Anthony DeVonn Privette  
Todd James Richards
Michelle Elizabeth Robbins
Cassidy Anne Rupp
Jeremy Lee Russell
Ashley Gordon-Daughtry Saddock
Kristopher Allen Sayresmith
Mary Marlowe Higginbotham Scholler
Ariana Moriel Schuster
Arthur Horatio Sheppard III
Olanrewaju Olailay Shofoluwe
Richard Scott Smith
Brittany Nicole Snyder
Megan Elizabeth Stephenson

Michelle Renee Swanson
Eric Scott Tester
Dennis James Theodossis
Hannah Britt Thompson
Kristy Anne Kelly Thompson
Elizabeth Vockel Walker
Kelly Jeanne Ward
Garren Kent Weeks
Daniel Alexander Wendelborn
William Brandon Wilkerson
Robert Meyer Willis
Virginia Ann Wood

Staff reviewed and recommended approval of the original application submitted by Natasha Ann Jordan. Ms. Jordan 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.

Staff reviewed and recommended approval of the original application submitted by Ryder Mallory Mathias. Mr. Mathias 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.

Staff reviewed and recommended approval of the original application submitted by Adam Scott Binder. Mr. Binder 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:

Suzanne Consorte Bailey
Patricia Jo Baker
Peter David Balbirnie
Robert Alan Bate
Ryan Charles Blair
Rick Allen Burger
Brenda Kay Cavanaugh
Daniel Thurston Crouse
Erin Lee Cunningham
Anita Zsofia Cziraki
Jennifer Ann Dargel
Mindy Distant
Clinton Wayne Dobson

Martin T. Foley
Melisa Fay Galasso
Mary Lucille Goode
Jason Michael Gulak
Mark William Hahn
Donald Wayne Hudson II
Samuel Jude Ilardo
Erika Anne Johnson
Elizabeth Ann Keller
Linda Elaine Kidder
Matthew James Kosmicki
Gregory Stephen Larsen
Sam McManus
Temporary Permits - The following temporary permits were approved by the Executive Director and ratified by the Board:

David William Tolbert T6653
Melissa Fay Galasso T6654
Suzanne Consorte Bailey T6655
Ryan Charles Blair T6656
Linda Elaine Kidder T6657
Donald Wayne Hudson T6658
Rich Allen Burger T6659
Nicole Davol Rhoads T6660
John Robert Montgomery III T6661
Kathleen Anne Smith T6662
John Thomas Sokol T6663
Amy V. Williams T6664
Christine Marie Martin T6665
Steven John Tuck T6666
Elizabeth Rebecca Anthony T6667
Maisie Lynn Leftwich T6668
Roger John Sciascia T6669
William Dixon Eglin T6670
Angela Lynne Myers T6671

Mary Lucille Goode T6672
Clinton Wayne Dobson T6673
Jeffery E. Whicker T6674
Kathleen Anne Pesesky Shields T6675
David Alan Watts Sr. T6680
Robert Alan Bate T6681
Bruce N. Shaw T6682
Martin T. Foley T6683
Theresa Selig Berens T6684
Mark William Hahn T6685
Brenda Kay Cavanaugh T6686
Daniel Thurston Crouse T6687
Paula Jo Priggen T6688
Debbie Elizabeth Blackman T6689
Hua Yang T6690
Joseph Charles Schaff T6691
Timothy Ulysses Zygmont T6692
Kevin Michael Loftis T6693
Donna Galtress Barksdale T6694

Reinstatements - The following were approved:

Erica Williams Alexander #28472
Natalie Yvonne Bartlett #27946
Larry Stephen Coffield #9676
Susan Larson Frazier #27192
Steven Dean Johnson #31347
Christine Deborah Kar #15864

Paul Wesley Mashburn #30389
Angela Lane Mooring #27388
Stephanie Leigh Ward #27502
Joseph Elwood Weatherly #13271
Bradley David White #25018

Reissuance of New Certificate - Applications for reissuance of new certificate submitted by Najla Rajeevyah Shareef (#34258) was approved.
Reissuance of New Certificate and Consent Agreement - An application for reissuance of new certificate and consent agreement submitted by Courtney Riddick Cloyd (#27884) was approved.

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

ELC, CPA, PC  
C H. Wells, CPA, PC  
Del W. Rush, PA

Retired Status Applications - The Committee approved the following requests for retired status because the individuals are completely retired and do not receive any earned compensation for current personal services in any job whatsoever:

William Clifford Boatwright #11657  
John Coatsworth Dutton Jr. #34597  
William Michael Ledbetter #7149

Extension Requests - The Committee approved the following individuals for extension for completion of CPE until June 30, 2012:

Marilyn Bishop Crawford #18153  
Albert M. Fickling II #16376  
Jean C. Moses #13093  
Haley Watson #36016

A request submitted by Valerie Highsmith (#27136) was disapproved.

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

Danielle Abernathy  
Bessie Barnes  
Jeremiah Akinsola  
Lauren Barnes  
Sahirah Al-Uqdadah  
Valerie Barney  
Jacob Allen  
David Batkiewicz  
Joseph Allen  
Stacey Baysden  
Luke Allman  
John Beasley  
Nicholas Amicucci  
Kevin Benton  
Joshua Anderson  
Gloria Bidetti  
Chad Aritley  
Gregory Bittner  
Ahaz Armstrong  
Morgan Blaisdell-Buck  
Erica Asarisi  
Paul Blaylock  
Bryan Aust  
Alina Bohn  
Pierce Autry  
Jordan Boone  
Lien Bailey  
Brandon Bracher  
Megan Bailey  
Damian Branch
Jenna Hall
Douglas Hallett
Joseph Haney
Gihan Hanna
Noor Hanmaney
Ashley Hardy
Amanda Harrell
Tichelle Harris
Laura Hartley
Mary Hatcher
Margaret Helton
Tamara Henderson
Chandler Henry
Christopher Henson
Christian Hester
Kayla Hicks
Ryan Hill
Meagan Hobbs
James Holland
Brooke Holliday
Lisa Holmes
Lillian Houston
William Huneycutt
William Hurst
Megan Hutchinson
Timothy Isom
Alexander Ivey
Thomas Ivey
Jennifer Jackson
Myron Jacobs
George Jauregui
Garrett Jernigan
Jordan Jernigan
Ankit Jivan
Jessica Johannessen
Michael Johansen
Alicia-Michelle Johnson
Amy Johnson
Ronnie Johnson
Ryan Jones
Patricia Jordan
Robin Jordan
Luna Joshi
Kellie Kanipe
Elena Karadzhova
Zachary Kech
Amanda Kendall
Supriya Khazanie
Blair Kines
Perry King
Justin Knight
Amy Kolster
Danielle Kubinski
T Morris Kwekeh
Christy Land
Laura Lane
Mandy Larson
Malia Lattner
Timothy Lavender
Bao-Tran Le
Charisse Ledford
Timothy Lee
Jenna Lesker
Kelly Lew
He Li
Ying Li
Bridgette Lin
Courtney Little
William Lowe,Jr
Rachel Luckhardt
Moiz Lukmanji
Kari Luna
James Mackintosh, IV
Hassaan Malik
Corey Mallard
Robby Manning
Jeffrey Marko
Brian Mascia
John Masters
Susanne Matthews
Kellan McCauley
Jeffery McClendon
Michael McCord
William McDonald
Sean McGrath
James McKinnon
Letters of Warning - Staff received and recommended approval of the request to rescind the letter of warning awarded to the individuals listed below. The Committee approved staff recommendation:

Mary Larsen Cardello # 21689
Christopher Anthony McGurkin #31349

PUBLIC HEARING: President Rodriguez called the Public Hearing to order to hear Case No. C2011224 – William Randall Burrell. Mr. Burrell was present at the Hearing and was not represented by counsel at the Hearing. Mr. Burrell was sworn and presented testimony. Messrs. Cook and Harris moved to enter Closed Session to discuss the matter with Valerie Bateman, Esq. The Executive Director, Deputy Director, Staff Attorney, and Legal Counsel were not present in Closed Session. Mr. Glover and Ms. Lynch moved to approve a Board
Order (Appendix VIII) approving Mr. Burrell's application for modification of discipline. Motion passed with six (6) affirmative and zero (0) negative votes. Mr. Baldwin not participate in the discussion of the matter nor did he vote on the matter. The entire Public Hearing is a matter of public record.

ADJOURNMENT: Messrs. Rodriguez and Jordan moved to adjourn the meeting at 11:33 am. Motion passed.

Respectfully submitted:

[Signature]
Robert N. Brooks
Executive Director

Attested to by:

[Signature]
Jose R. Rodriguez, C.P.
President
IN THE MATTER OF:
Elizabeth C. Wilson # 13263
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 13263 as a Certified Public Accountant.

2. Respondent informed the Board on her 2010-2011 individual certificate renewal (renewal) that she 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 her renewal.

4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 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 a Board-approved North Carolina ethics CPE course and at least eight (8) hours of non-self-study that Respondent claimed she earned between January 1, 2009, and June 30, 2010, as was reported 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

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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(8)(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, her certificate is automatically forfeited pursuant to N.C. Gen. Stat. § 93-12(8b).

2. Respondent must return her certificate to the Board with this signed Consent Order.

3. Respondent may apply for the reissuance of her 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 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. 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.
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 9th DAY OF DECEMBER 2011.

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY 2012

[Seal]
NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]
President
IN THE MATTER OF:
Steve Wesley Shelton, #34836
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

FINDINGS OF FACT

1. Steve Wesley Shelton (hereinafter "Mr. Shelton") is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Shelton failed to timely file the annual firm registration for Wesley Shelton, PLLC, as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

3. Mr. Shelton subsequently renewed his firm, which was received by the Board on May 2, 2011, in excess of 60 days but not more than 120 days from the annual firm registration deadline.

4. Pursuant to 21 NCAC 08J .0111 (2), because Mr. Shelton’s infraction was for a period in excess of 60 days but not more than 120 days, the appropriate penalty is $200.00.

5. Mr. Shelton has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have decided to accept Mr. Shelton’s payment as full resolution of the aforementioned violations.

This the 23rd day of JANUARY 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President
IN THE MATTER OF: Timothy A. Nethery, # 16849
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 to the following:

1. Respondent was the holder of North Carolina certificate number 16849 as a Certified Public Accountant.

2. Respondent informed the Board on his 2010-2011 individual certificate renewal (renewal) that he had been charged by the State of North Carolina with criminal counts of failing to file personal tax returns for the tax years 2004 through 2008.

3. Respondent subsequently pled guilty to, and was convicted of, five (5) violations of N.C. Gen. Stat. § 105-236 (Willful Failure to File Return, Supply Information, or Pay Tax).

4. On August 10, 2010, Respondent was sentenced to 45 days of prison. The sentence was suspended and Respondent was placed on 12 months of supervised probation. On April 26, 2011, Respondent’s probation was modified to unsupervised status.

5. As part of the original sentence, Respondent was ordered to surrender his CPA license.

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 21 NCAC 08N .0201, .0203(a), .0203(b)(1), .0204, and .0207.

BASED on the foregoing and in lieu of further contested case proceedings, the Board and Respondent agree to the following:

1. The Certified Public Accountant certificate issued to Respondent, Timothy A. Nethery, is hereby permanently revoked.

2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

CONSENTED TO THIS THE 7th DAY OF December, 2011.

Timothy A. Nethery
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY, 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: President
BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2010169-1 and C2010169-2

IN THE MATTER OF:
Traci Jo Anderson, #30009
Traci J. Anderson, CPA
Respondents

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 N.C. Gen. Stat. § 150B-41, the Board and Respondents stipulate the following Findings:

1. Traci Jo Anderson (hereinafter "Respondent Anderson") is the holder of North Carolina certificate number 30009 as a Certified Public Accountant.

2. Respondent Traci J. Anderson, CPA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.

3. Effective August 12, 2010, the Public Company Accounting Oversight Board (PCAOB) barred Respondent Anderson and Respondent Firm from being an associated person of a registered public accounting firm on the basis of its findings concerning Respondent Anderson and Respondent Firm's violations of PCAOB rules and auditing standards in auditing the financial statements of three issuer clients from 2007 to 2009.

4. As a result of the sanctions imposed by the PCAOB, the American Institute of Certified Public Accountants (AICPA) terminated Respondent Anderson's AICPA membership effective September 17, 2010.

5. Respondents wish to resolve this matter by consent and agree 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. Respondents understand and agree 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.
BASING upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondents are 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. Respondents' actions as set out above constitute violations of 21 NCAC 08N .0201, .0204, .0209, .0212 and .0403.

3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondents' consent to this order, Respondents are subject to the discipline set forth below.

BASING on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. For a period of at least five (5) years following the date of the execution of this Consent Order and until the PCAOB has lifted its bar, Respondent Anderson may not engage in any attest of assurance services except as set forth in paragraph 2, below.

2. Respondents may issue compilations. However, Respondents shall obtain pre-issuance reviews of the working papers of all compilation engagements performed by Respondents until such time as the Board considers such pre-issuance reviews to no longer be necessary. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondents shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report upon its issuance.

3. Respondents shall reimburse the Board for its administrative costs incurred as a result of monitoring Respondents' compliance with the pre-issuance review requirements.

4. Respondents shall remit to the Board a one thousand dollar $1,000.00 civil monetary penalty at the time of the execution of this Consent Order.
CONSENTED TO THIS THE 9th DAY OF January, 2012.

Respondent


NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: President.

[Signature]

[Stamp: NC BOARD OF CPA EXAMINERS]

[Stamp: RECEIVED JAN 11 2012]
NORTH CAROLINA
WAKE COUNTY
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011098-1

IN THE MATTER OF:
Clayton S. Parsons, III, #17919
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 N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Clayton S. Parsons, III (hereinafter "Respondent"), is the holder of North Carolina certificate number 17919 as a Certified Public Accountant.

2. Upon receipt of a letter of disengagement from a client and a written request for client records, Respondent returned all client originals and requested records in his possession to the client in accordance with 21 NCAC 08N .0305(a), (b), (c) and (e). All records were provided to the client in a timely manner in both paper form delivered by overnight courier (signed for by the client) and in digital form through uploading to a secure web portal. In addition, Respondent and client discussed outstanding invoices and entered into a mutually agreed upon payment arrangement.

3. When an attorney retained by a client requested additional copies of a client records, specifically retirement plan allocations, Respondent informed the attorney that multiple copies (paper and digital) of client's records had already been provided to the client and that the records should be obtained from the client in accordance with 21 NCAC 08N .0305(a), (b), (c) and (e). Client had defaulted on payment agreement and Respondent refused to again provide those records to client's attorney unless the client addressed outstanding payment issues for past services rendered as agreed.

4. The Board's rules, at section 21-NCAC-08N-.0305(d) mandate that "A CPA shall not retain a client's records in order to force payment of any kind."

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
Consent Order - 2
Clayton S. Parsons, III

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 21 NCAC 08N .0305 (a) and (d).

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, the Board and Respondent agree to the following Order:

1. Respondent is censured.

2. Respondent shall remit, with the signed Order, a one thousand dollar ($1,000.00) civil penalty.

CONSENTED TO THIS THE 7th DAY OF January, 2012

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 23rd DAY OF January 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
BY:
President

[Stamp: Received JAN 13 2012]
IN THE MATTER OF:
Larry Lee Crawford, #22659
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 N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Larry Lee Crawford (hereinafter "Respondent") is the holder of North Carolina certificate number 22659 as a Certified Public Accountant.

2. In 2010, Respondent self-reported that he was under investigation by the Securities and Exchange Commission ("SEC").

3. The SEC had filed suit against Respondent and the company that he worked for, the Escala Group ("Escala"), in the Southern District of New York. Escala was in the business of buying and selling collectible stamps and associated items.

4. In its complaint against Respondent, the SEC alleged that Respondent violated the antifraud and reporting provisions of the federal securities laws by:

   a. Failing to disclose the related party status of Barrett & Worthen ("B&W"), Inc., the company that published the "Brookman Catalogue," which effectively set the prices for the products sold by Escala;

   b. Falsely representing that Escala sold its parent company several sales of large stamp archives at prices determined by reference to independent stamp catalogues and appraisals when, in fact, Escala's president set the catalogue prices and influenced and edited the appraisals; and

   c. Improperly booking the sale of certain stamp archives.
5. In September 2011, Respondent agreed to settle the SEC’s charges without admitting or denying those allegations.

6. As part of the settlement, Respondent consented to a final judgment ("Final Judgment") in the pending suit in federal court. Per the Final Judgment, Respondent was enjoined from violating various SEC statutes and rules, and was ordered to pay $43,495.00 in disgorgement, $21,089.75 in prejudgment interest, and a $100,000.00 civil monetary penalty. The Final Judgment also prohibits Crawford from acting as an officer or director of a publicly traded company for a period of three (3) years.

7. As part of the settlement, Respondent agreed to resolve the pending administrative proceeding before the SEC, without admitting or denying the findings, by agreeing to an administrative order imposing a three-year suspension of Crawford’s ability to appear or practice before the SEC as an accountant.

8. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

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

2. Respondent’s discipline by the SEC constitutes a violation of 21 NCAC 08N .0204.

3. If proven, the SEC’s allegations that Respondent failed to disclose the contractual arrangement between Escala and B&W, and his issuance of 10-Qs and 10-Ks with incomplete and misleading information, constitute violations of 21-NCAC 08N .0201, .0202, .0203, and .0209.

4. If proven, the SEC’s allegations that Respondent incorrectly booked one or more stamp archives constitutes a violation of 21 NCAC 08N .0201, .0202, .0203, and .0209.
5. 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, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Larry Lee Crawford, is hereby suspended for a period of at least three (3) years. At the end of the three (3) year suspension period, Respondent may apply for the reissuance of his Certified Public Accountant certificate.

2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his suspended North Carolina certificate.

3. Respondent shall remit, with the signed Order, a one thousand dollar ($1,000.00) civil penalty.


[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY 2012.

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 #: C2010058  

IN THE MATTER OF:  
Gail Sharon Pizetoski, #15788  
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 N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:  

1. Gail Sharon Pizetoski (hereinafter "Respondent") is the holder of North Carolina certificate number 15788 as a Certified Public Accountant.  

2. When a former client requested additional copies of client records, Respondent did not immediately provide the requested records. Respondent only provided an additional copy of the records after the client filed a complaint with the Board.  

3. Respondent had difficulty in providing the records because Respondent had not retained a copy of the client's records. Respondent was ultimately able to obtain the client's records from a third party.  

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 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.  

Appendix VII
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0305 (a) and (h).

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, the Board and Respondent agree to the following Order:

1. Respondent is censured.

CONSENTED TO THIS THE 10th DAY OF January, 2012.

__________________________
Gail Pizetoski
Respondent


NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

__________________________
President
NORTH CAROLINA
BEFORE THE NORTH CAROLINA STATE BOARD OF
WAKE COUNTY CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011224

IN THE MATTER OF:
William R. Burrell, #10824
Applicant

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 January 23, 2012, 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, Wake County, 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 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 (N. C. Gen. Stat.) 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. On May 19, 2003, Applicant entered into a Consent Order with the Board permanently revoking his certificate due to his failure to file his federal and North Carolina State Income Tax returns and his subsequent conviction in Wake County District Court for failure to file those returns (the "2003 Consent Order").
9. Pursuant to 21 NCAC 08I .0104, Applicant has petitioned the Board for a modification of the discipline imposed in the 2003 Consent Order.

10. Applicant has provided supporting recommendations, made under oath, from at least three (3) North Carolina certified public accountants who have personal knowledge of the activities of the Applicant since the 2003 Consent Order was entered.

11. At hearing, Applicant provided testimony and other documentation in support of his request to modify the discipline imposed by the 2003 Consent Order.

CONCLUSIONS OF LAW

1. The Hearing was duly noticed pursuant to N. C. Gen. Stat. §§ 150B-38 (b)&(c) and 21 NCAC 08C .0103 and conducted with a quorum of Board members and all necessary parties present.

2. Upon review of all evidence presented at hearing, and following due deliberations, the Board has concluded that Applicant has demonstrated good cause for the relief sought.

BASED ON THE FOREGOING, the Board orders in a vote of 6 to 0 that:

1. William R. Burrell's application for modification of discipline is approved and William R. Burrell may submit his application for reissuance of his North Carolina certified public accountant certificate, upon the condition that he provide the Board with proof from the Internal Revenue Service and North Carolina Department of Revenue that he has paid all individual, corporate, and withholding taxes for the period of 2003 through the present.

This the 23rd day of January 2012.
Board Order - 3
William R. Burrell

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President