PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
November 26, 2012
1101 Oberlin Road
Raleigh, NC 27605

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

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearn, 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; Andrea Eason, CPA, NCACPA; Wm. Hunter Cook, CPA; Walter C. Davenport, CPA, and Brittany Schell.

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

MINUTES: The minutes of the October 18, 2012, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The October 2012 financial statements were accepted as submitted.

RESOLUTION: President Rodriguez read and presented a Resolution thanking Wm. Hunter Cook, CPA, for his service to the Board and the citizens of North Carolina. Ms. Lynch and Mr. Glover moved to make the Resolution (Appendix I) a part of the minutes. Motion passed. Mr. Rodriguez also presented Mr. Cook with a plaque.

ELECTION OF VICE PRESIDENT: Messrs. Glover and Harris moved to nominate Mr. Baldwin for the position of Vice President of the Board. Motion passed.

NATIONAL ORGANIZATION ITEMS: Upon request from Walter C. Davenport, CPA, Messrs. Baldwin and Glover moved to nominate Mr. Davenport for the position of Vice Chair of NASBA. Motion passed.
REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Baldwin moved and the Board approved the following recommendations of the Committee:

Case No. C2011223 - Shannon Noel Quon - Approve the Notice of Hearing for February 23, 2013, at 10:00 a.m.
Case No. C2012136 - Jocelyn G. Merone - Approve the Notice of Hearing for February 23, 2013, at 10:00 a.m.
Case No. C2012194 - Lyle D. Phipps - Approve the Notice of Hearing for February 23, 2013, at 10:00 a.m.
Case No. C2011128 - Kenneth W. Chilcoat - Approve the signed Consent Order (Appendix II).
Case No. C2012143 - Kamal A. Maruf - Approve the signed Consent Order (Appendix III).
Case No. C2012249 - Tyrone Y. Cox - Approve the Order (Appendix IV) as consented to by Tyrone Y. Cox.
Case No. C2012038 - Close the case without prejudice.
Case No. C20122210 - Close the case without prejudice.
Case No. C2012215 - Close the case without prejudice.
Case No. C20122218 - Close the case with prejudice.
Case No. C2009220 - Michael A. Seda - Accept the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix V).
UT2012306 - Coy Mitchell Kilbourne - Accept the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix VI).

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:

Josue Garcia
Leslie Kendrick Harris

Original Certificate Applications - The following were approved:

Anne Hunter Ashworth
Stephen Michael Balmer
JoAnn Lynn Birlet
Myra Lee Blanchette
Martha Avent Bomar
James Boyce Brooks III
Faith Elizabeth Bynum
Laura Jo Canady

Emily Ingram Carriel
Brett Collins Chapman
Amanda Elizabeth Chen
Nadia Dolores Clevenger
Chad Alexander Cook
Justin Michael Culbertson
Thomas Casey Cunningham
Emily New Dellinger
Staff reviewed and recommended approval of the original application submitted by Matthew Ryan Mullen. Mr. Mullen 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 John Harrison Masters. Mr. Masters 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 Anneli Jennifer Browning. Ms. Browning 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:

- Sweta Patel Adkin
- John Thomas Caldwell
- John David Cengel
- Daniel Lynn Clark
- Alfred Joseph Discapolo
- Thomas Chester Edgley
- Joanne Holbrook Elliott-Perry
- David Justin Gay
- Evan Taylor Gentile
- Eric Ryan Godfrey
- Nisha Gordhan
- Kesval Govender
- Kimberly Ann Grabow
- Julia Ann Gresham
- Henry Jude Grzes
- Heather Lynne Guy
- Cathy Sue Hayes
- Kenneth William Hunt
- Frank Lane Jackson
- Kevin Michael Jewell
- Benjamin Hardy Jorge Johnson
- Julia Kachula
- Jens Kaufmann
- Rosa Ana Evalo Kodali
- Carlos Martinez III
- Nisha Sheth Mistry
- Daryl Kenneth Morrison
- Katie Jean Musorofiti
- Krista Lynn Newton
- Jon Christopher Ready
- Jameela Robinson
- William Rufus Rountree
- Maureen Elizabeth Scarff
- Marisa Acree Shields
- Cary Ann Smith
- Shenghao Melody Song
- Elizabeth Anne Sorenson
- Benjamin Patrick Stewart
- Jose Eugenio Tapia, Jr.
- Caleb Ray Truitt
- Deborah Margaret Weir
- Christopher Allen Whitfield
- Johnathon Blake Wilhite
- Jason Michael Wilkinson
- David William Wood

Staff reviewed and recommended approval of the original application submitted by Diane Judith Dennis. Ms. Dennis 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.
**Temporary Permits** - The following temporary permits were approved by the Executive Director and ratified by the Board:

Julia Ann Gresham T7016  
John David Cengel T7017  
Jameela Robinson T7018  
Daniel Lynn Clark T7019  
Shenghao Melody Song T7020  
Michael Wayne Soistman Jr. T7021  
Christopher L. Elton T7022  
Maureen Elizabeth Scarff T7023  
Kenneth William Hunt T7068  
Joanne Holbrock Elliott-Perry T7069  
Benjamin Patrick Stewart T7070  
Evan Taylor Gentile T7071  
Henry Jude Grzes T7072  
Christopher Allen Whitfield T7073  
Krista Lynn Newton T7074  
Andrew Daniel Allen T7075  
Julia Kachula T7076  
Thomas Paul Recchuiti T7077  
Natalia Chanel Williams T7078  
Daniel A. Bufford T7079  
Jessica Marie Harris T7080  
Jason Carter Hall T7081  
Katie Jean Musorofiti T7082

**Reinstatements** - The following were approved:

Bonya Banerjia #14071  
Ronald Glen Bates Jr. #15731  
Billy Lynn Biggs #27516  
Kristine Koons Horlick #19334  
Erik Vonn Horstmann #23290  
Pamela Scott Pursel #28304  
Toland Isaac Richard #30318  
Laura Roberts Smith #18634  
William Vaughn Ward #25737

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

Richard Samuel Bell #1331  
Rhonda E. Campanile #22302  
Mary Lucile Daly #19669

**Reissuance of New Certificate and Consent Agreement** - An application for reissuance of new certificate and consent agreement submitted by Robert L. Wolff (#33281) was approved.

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

Boatsman Gillmore Wagner PLLC  
Courtney R. Glevason CPA, PLLC  
Elizabeth A. Brown CPA, PC  
Jack A. Schmoll, CPA, PLLC  
Susan C. Bersch CPA, PLLC  
W Foy Beal III, CPA, PLLC  
Watson & Davis, PLLC
Retired Status Applications - The Committee approved the request for retired status submitted by Gary Jones (#22532) because he is completely retired and does not receive any earned compensation for current personal services in any job whatsoever.

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

Nathaniel Adams
Alice Alexander
Octavia Allen
Brian Antoszyk
Brent Ashburn
Deanna Banovsky
Famata Barrie
Ryan Beckstead
Carrie Benton
Kevin Benton
Brittany Blackwell
Susan Blake
Stephanie Blonchek
Michelle Boch
Andrew Bohme
Alina Bohn
Sarah Bowen
Andrew Bowman
Elizabeth Bowman
Linda Boyd
Kenneth Boyle
Gregory Brown
Susan Brumbaugh
Byron Bryan
Brad Bullis
Joshua Cagle
Kevin Chang
Saad Chaudhary
Ray Chen
Christina Clarke
Joshua Cogdell
Jacqueline Colburn
Susan Collins-Roberts
Davion Cooper
Matthew Corey
Taylor Creedon

Cameron Cross
Madison Crum
Reuben Dalton
Ha Dao
Lauren Daughtry
Molly Demarest
Elizabeth Dinndorf
Robert Dobbins
Melissa Dodson
Michael Doggett
Melissa Dougher
Jason Dubrasky
Alicia Dunn
Charles Elliott
Enajevwe Eruotor
Olena Fedchenko
Claude Felmet
Sydnie Fiesel
Mary Fischer
Justin Foley
James Fortenberry
Shari Frankel
George Freeman
Charlene Gallishaw
Sarah Gaylor
Kaitlyn Haake
Adrianne Hankerson
Janice Harbour-Marazza
Paul Hardin
Geri Hare
Amanda Harrell
Elizabeth Hasz
Mary Hatcher
Tiara Hawthorne
Brad Headley
Robert Heidel, Jr
Denise Higgs
Nancy Higuera Lopez
Gregory Hillyard
Timothy Horton
Allen Hull
Kyle Hunter
Mia Jackson
John Jenkins
Anna Johansson Steele
Brian Jones
Nichole Jones
Dae Kim
Perry King
Kurt Kuchenbrod
Lyndsey Lamb
Rachel Leaptrot
Matthew Ledford
Kwoklin Lee
Mazalenia Lee
Lauren Lewis
Wei Li
Bridgette Lin
Andrew Linville
Sahvanna Locklear
Stuart Long
Corey Mallard
Dananjaya Mayadunne
Marcus McAllister
Alan McBrayer
Brittany McDine
Judith McKnight
Kristen McLamb
Aaron McMillan
Matthew McNealy
Robert Meador
Dawn Messinger
Justin Miller
Peter Miller
Praxi Mittal
Bradley Moree
Randolph Morris, Jr
Lisa Morrow
Elizabeth Moy
Stefanie Muise
Kimberly Myris
Mildred Ngamelue
Hallie O'Neil
Matthew Ostuni
Melissa Parry
Sara Pearson
Lorelei Pierce
Ljubica Pilipovic
Kathryn Pletcher
Tonya Pope
Leah Pribac
Eddis Price
James Pridgen
Katherine Rebmann
Kathryn Reddick
Teresa Redman
Sabina Redzovic
Brendan Reed
Jared Reynolds
Amy Robinson
Patricia Rogers
Jennifer Romanski
Lidiya Ropalo
Drew Saia
Jonathan Scarpola
Gabrielle Shahid
Richard Sincerbeaux, Jr
William Small
Kimberly Smith
Sydney Smith
Christopher Sparks
Jeffrey Speanburg
Karyn Spillers
Kira Staggers
Christopher Stanley
Jennifer Staton
Jamie Stevens
Amie Stewart
Patrick Stultz
Ashley Sutton
Dane Thomas
Patrice Thompson
Kerry Turner
Melissa Vachon
Joshua VanNamee
William Varnedoe, Jr
Joseph Vestal
David Walker
Lin Wang
Amanda Webb
Elizabeth Webb

Tara White
Shauna Whitener
John Whitley
Thomas Whitlock
Amber Wilson
David Wood
Jonathan Wood
Marc Xavier
Wenju Zhang

Staff recommended that the Committee determine and accept the grades received for the July - August 2012 Exams. Twenty-five (25) files with grade reports were haphazardly selected and reviewed by Board members. The Committee determined and accepted the grades.

Staff reviewed and recommended disapproval regarding a hypothetical CPA Exam application. The Committee approved staff recommendation.

Rescind Form of Practice Statements - Margaret Reynolds Wade (#33015) signed a Form of Practice Statement due to her employment. However, due to a change in the licensee’s employment, staff recommended that the statement be rescinded. The Committee approved staff recommendation.

CLOSED SESSION: Messrs. Rodriguez and Womble moved to enter Closed Session with the Executive Staff, Staff Attorney, and Legal Counsel to receive advice regarding a legal matter. Motion passed.

PUBLIC SESSION: Messrs. Baldwin and Rodriguez moved to re-enter Public Session to continue with the Agenda. Motion passed.

ADJOURNMENT: Messrs. Womble and Glover moved to adjourn the meeting at 10:29 a.m. Motion passed.

Respectfully submitted:

Attested to by:

Robert N. Brooks
Executive Director

Jose R. Rodriguez, CPA
President
NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

RESOLUTION

WHEREAS, Wm. Hunter Cook, CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2009;

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

WHEREAS, during his tenure, he served on the Executive Committee; the Audit Committee; and the Personnel Committee;

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

WHEREAS, during his tenure he served on the Joint Task Force II;

WHEREAS, during his tenure he has faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interests 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 Wm. Hunter Cook, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

This the 26th day of November 2012.

North Carolina State Board of Certified Public Accountant Examiners

Jose R. Rodriguez, CPA, President
NORTH CAROLINA
WAKE COUNTY
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011128

IN THE MATTER OF:
Kenneth W. Chilcoat, # 24053
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 is the holder of North Carolina certificate number 24053 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 initially informed the Board that he had not completed the eight (8) hours of non-self-study CPE that Respondent claimed he earned between January 1, 2009, and June 30, 2010, as was reported on his renewal.

6. After receiving a proposed Consent Order regarding this matter, Respondent provided additional information indicating his completion of eight (8) hours non-self-study CPE earned between January 1, 2009, and June 30, 2010.

7. The information was not timely or sufficient in confirming Respondent’s completion of eight (8) hours non-self-study CPE earned between January 1, 2009, and June 30, 2010.
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 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 08G .0401, .0404, and .0409(c).

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 contested case proceedings, the Board and Respondent agree to the following:

1. Respondent’s certificate is suspended for a least one (1) year from the date the Board approves the Consent Order.

2. The firm registration for Respondent’s CPA firm is hereby suspended.

3. Respondent must return his suspended certificate and firm registration to the Board with the signed Consent Order.

4. 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 six (6) of this Order have been received by the Board.

5. 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,
Consent Order - 3
Kenneth W. Chilcoat

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 in group study format.

6. Respondent shall pay a one thousand dollar ($1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.

7. 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 ___ 2012.

Respondent

APPROVED BY THE BOARD THIS THE ___ DAY OF ___ 2012

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 #: C2012143

IN THE MATTER OF:
Kamal Maruf, #28580
Respondent

CONSENT ORDER

THIRD 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 28580 as a
Certified Public Accountant.

2. Respondent informed the Board on his 2011-2012 individual certificate
Renewal ("Renewal") that between January 1, 2010, and June 30, 2011, he had
obtained forty (40) hours of continuing professional education ("CPE"), had
completed the annual approved ethics CPE course, and had completed at
least eight (8) hours of non-self-study CPE to meet the 2010 CPE
requirements.

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 2010 and 2011 requirements.

5. Respondent provided the CPE certificates of completion to the Board as
requested. However, Respondent failed to provide the certificate or
certificates of completion needed to document completion of two (2) hours of
an annual ethics CPE course that Respondent claimed he earned between
January 1, 2010, and June 30, 2011, as was reported on his Renewal.
Respondent provide documentation of CPE taken on July 31, 2011, to satisfy
the 2010 ethics CPE requirement. Because this CPE was taken after June 30,
2011, the course could not be used to meet the 2010 ethics 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
parle, 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 including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.

2. Respondent’s actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

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’s failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent’s failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).

2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent’s receipt of the Board’s notification of its approval of this 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 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. Three (3) moral character affidavits, and
d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an (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 prior to submitting a 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 his certificate.

CONSENTED TO THIS THE 15th DAY OF October 2012.

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 26th DAY OF November 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]
President
IN THE MATTER OF:
Tyrone Y. Cox, #28242
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:

1. Tyrone Y. Cox (hereinafter "Mr. Cox") is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Cox failed to timely file the annual firm registration for Ty Cox & Co., CPAs, PLLC, in accordance with provisions as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Mr. Cox subsequently renewed his firm registration, which was received by the Board on May 2, 2012, more than 60 days, but less than 120 days, from the annual firm registration date.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Cox’s infraction was for a period of more than 60 days, but less than 120 days, the appropriate penalty is $200.00.

5. Mr. Cox 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 unanimously decided to accept Mr. Cox’s payment as full resolution of the aforementioned rules violation.

This the 26th day of November, 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President
THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Michael A. Seda
Respondent, C2009220

NOTICE OF APPARENT VIOLATION AND DEMAND TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N.C. Gen. Stat. §93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act ("Act") through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N.C. Gen. Stat. §93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued under the provisions of this Chapter."

WHEREAS, pursuant to N.C. Gen. Stat. §93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under N.C. Gen. Stat. §93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, Respondent Michael A. Seda (hereinafter "Respondent Seda") is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state; and

WHEREAS, the certificate issued to Respondent Seda by this Board was suspended in 2011 by Consent Order; and

WHEREAS, Respondent Seda, while working in North Carolina, allowed himself to be identified as a "certified public accountant" employed by Pfeiffer University. Respondent Seda’s use of the title "certified public accountant" or "CPA" conveys the false impression that he is authorized to use the title "CPA" in this State. Such a representation is misleading and contrary to N.C. Gen. Stat. §93-1 and §93-3.

THEREFORE, Respondent Seda is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from using in any manner the title "CPA" in North Carolina unless and until such time as Respondent Seda’s license as a CPA has been reissued by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

BY: [Signature]
Frank X. Trainor, III, Board Staff Attorney

DATE: 10-25-12

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

Consented to:

BY:  
Michael A. Seda  
DATE: 10/16/12

North Carolina  
State

Wake  
County

Sworn to (or affirmed) and subscribed before me this day by Michael A. Seda  
[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a NC DRIVER LICENSE] [a credible witness has sworn to the identity of the principals]

Notary Public Signature: Nollie E. Jones, Jr.
Notary Public Printed Name: Nollie E. Jones, Jr.
Date: October 16, 2012

My Commission Expires: Dec 03, 2015
THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Coy Michael Kilbourne
Respondent UT2012306

NOTICE OF APPARENT VIOLATION
AND DEMAND TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N.C. Gen. Stat. §93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act ("Act") through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N.C. Gen. Stat. §93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued under the provisions of this Chapter."

WHEREAS, pursuant to N.C. Gen. Stat. §93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under N.C. Gen. Stat. §93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, Respondent Coy Michael Kilbourne (hereinafter "Respondent Kilbourne") is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state; and

WHEREAS, the certificate issued to Respondent Kilbourne by this Board was forfeited in 1985 due to Respondent Kilbourne's failure to renew said certificate; and

WHEREAS, Respondent Kilbourne, while working in North Carolina, allowed himself to be identified as a CPA while offering to provide services to clients of SEMMAX Financial Group. Respondent Kilbourne's use of the title "CPA" conveys the false impression that he is authorized to use the title "CPA" in this State. Such a representation is misleading and contrary to N.C. Gen. Stat. §93-1 and §93-3.

THEREFORE, Respondent Kilbourne is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from using in any manner the title "CPA" in North Carolina unless and until Respondent Kilbourne has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

BY: ___________________________ DATE: ___________
Frank X. Trahan, III, Board Staff Attorney

8-31-12
In lieu of civil proceedings authorized by N.C. Gen. Stat. §93-12(16), the Board will accept Respondent’s consent to this Demand.

Consented to:

BY:  
Coy Michael Kilbourne  
DATE: 10/16/17

North Carolina State
Forayh County

Sworn to (or affirmed) and subscribed before me this day by Coy Michael Kilbourne.
[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal’s identity, by a current state or federal identification with the principal’s photograph in the form of a NCDL 8192743] [a credible witness has sworn to the identity of the principals Edna Dunkelberger]

ERIC MATTINSON  
Notary Public  
Notary Forsyth County  
Seal North Carolina  
My Commission Expires Aug 19, 2014

Notary Public Signature  
Eric Mattinson  
Notary Public Printed Name  
10/16/2012  
Date

Aug 19, 2014  
My Commission Expires