

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
January 28, 2013
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; Tawannah G. Allen, Ed.D.; Bucky Glover, CPA; 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. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Henry Paula, CPA, NCACPA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, 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 December 17, 2012, meeting were approved as submitted.

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

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Brooks reported on possible legislation coming out of the General Assembly regarding occupational licensing boards.

NATIONAL ORGANIZATION ITEMS: The Board reviewed letters from Kenneth R. Odom, CPA, and Janice L. Gray, CPA, requesting support for their nominations as NASBA Vice Chair 2013-2014. Mr. Rodriguez will send letter to both individuals indicating that the Board has nominated Walter C. Davenport, CPA, for the position of NASBA Vice Chair 2013-2014.

Mr. Glover reported on the January NASBA Board meeting held in Key West, FL.

Mr. Brooks reported on the re-grading of some sections of the Regulation (REG) and Financial Accounting and Reporting (FAR) sections of the Uniform CPA Examination because of an item error.

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

Case No. C2012184 - John B. Thigpen - Messrs. Baldwin and Glover moved to permanently revoke the NC CPA certificate issued to John B. Thigpen (Appendix I). Motion passed with seven (7) affirmative and zero (0) negative votes.

Case No. C2012209 - Warren H. Pennington - Messrs. Baldwin and Glover moved to permanently revoke the NC CPA certificate issued to Warren H. Pennington (Appendix II). Motion passed with seven (7) affirmative and zero (0) negative votes.

Case No. C2012228 - Close the case without prejudice.

Case No. C2012231 - Close the case without prejudice.

Case No. I2012246 - Close the case without prejudice.

Case No. C2012278 and Case No. C2012279 - Close the cases without prejudice.

Case No. C2012066-1 and Case No. C2012066-2 - Larry S. Dewar and Larry S. Dewar, P.C. - Messrs. Baldwin and Glover moved to permanently revoke the NC CPA certificate issued to Larry S. Dewar (Appendix III). Motion passed with seven (7) affirmative and zero (0) negative votes.

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:

Jason Charles Felts
Stephen Edward Honeycutt
Sean Francis Kearney

Jason Michael Mauck
Eliud Charles Oyeyo
Rodrick Tarveze Shiver

Original Certificate Applications - The following were approved:

Sanjay Roshanlal Agarwal
Jacob Grant Allen
Sarah Michelle Andrews
Christopher Joseph Arena
Jill Lafferty Ashe
Gregory Allan Bittner
Margaret Elizabeth Bley
Kylee Phillips Bloodworth
Amy Catherine Boone
Devin James Borders
Joshua Paul Brown
William Ross Browning
Kirsten Sue Bruenning
Bronwen Aisling Bryant

Mischael Tolmie Buffkin
Brittany Nachele Bumphus
Derek Lewis Church
Justin Craig Coley
Scott William Coppola
Justin Holt Cribb
Carl Abene Epley
Jason Charles Felts
Shannon Leah Ford
Hannah Grace Freeman
Vincent Gambella
John Philip Goldsberry IV
Richard Michael Grieder
Janelle Alane Hall

Jericho Wayne Hallimore
Joseph Vladimir Hampl
Lindsey Dawn Hodges
Brittany Cornelius Honeycutt
Stephen Edward Honeycutt
Ashley Brooke Howard
Yimeng Huo
Brittini Jade Jenkins
Alicia-Michelle Cecilia Johnson
Jay Sterling Johnson
Sean Francis Kearney
Tamara Rice Kenney
Kathryn Louise King
Amber Cox Lancaster
Adam Christopher Lee
Valerie Renee Lewis
Jorushia Rena Little
Timothy Charles Marangola
Peter Dennis Mataragas
Jason Michaël Mauck
Phillip Michael McKeown
David Michael McNally
Michael Jason Means
Stephen Paul Messenger
Steven Eric Miller
Jennifer Lynn Morgan
Anna Rene Morris
Neil Aruh Naik
Garrett Knox Oakley
Laura Elizabeth Oden
Eliud Charles Oyeyo

Komal Deep Patel
John Wesley Payne III
Wade Robert Perry
Robert Allen Pitino
Akilah Yvette Pitt
Catharina Francina Ray
Roland Wesley Reed
Gwendolyn McMillian Reilly
Stacie Leann Rhodes
Maribeth Hallisey Roach
Zana Walid Shaban
Rodrick Tarveze Shiver
Chelsea Elizabeth Smith
Peter Clifton Spell
Thomas Ramey Stewart
Travis Jackson Strickland
Megan Linda Sudnik
Kourtney Rae Swan
Kevin Scott Thompson
Graham William Van Roekel
Paul Francis Ward
Leigh Morgan Weatherly
Christopher Donald Wentz
Carolyne Leigh Westfall
Michael Lewis Whitfield
Patrick Scott Wicker
Robert Johnston Williams V
Bradley Thomas Worthen
Christopher Samuel Wright
An Yan
William Joseph Zweier

Staff reviewed and recommended approval of the original application submitted by Michael Gerard Hargadon. Mr. Hargadon 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 Gautham Venkatasubramanian. Mr. Venkatasubramanian 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 Jeng Suk Hinkle. Ms. Hinkle 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:

Andrew Daniel Allen
Justin Andrew Brewer
Shelia Ann Brown
James Michael Dannemiller
Joanna Lynn Demick
LaVonne Joy Derksen
Christopher L. Elton
Sean Patrick Enright
Natalie Anne Frenier
George Louis Kent Galbraith
Jessica Marie Harris
John Bruce Hughes
Maria Jayoussi
Stephen Vance Karaffa

Heather Lee Kelchlin
Kurt Travis Kennell
Patrick Malloy
Poornima Shastry Mathur
Eleese Danielle McMahon
Erica Elizabeth Miller
Meredith Ann Morgan
Ronald Lee Niekro
Dan Albert Remlinger
Jessica Mae Robinson
Mark Owen Smith
Michael Wayne Soistman
Natalia Chanel Williams
Liang Xu

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

Jessica Mae Robinson T7150
Maria Jayoussi T7151
Keith Broadus Giddens Jr. T7152
Joanna Lynn Demick T7155
James Michael Dannemiller T7156
John Bruce Hughes T7157
Bonnie Melissa Collins T7158
Liang Xu T7159
Ronald Lee Niekro T7160
Patrick Malloy T7161
Dan Albert Remlinger T7162
Robert Willard Verbanik T7163
Montana Ashley Clelland T7164
Heather Lee Kelchlin T7165
Michael Sean Ryan T7166
Roger Keith Spivey T7167
Tuba Geredelioglu T7168
Jaymi Suryakant Patel T7169

Sharon Frances Hauser T7170
Lyndsey Nicole Beasley T7171
Heike Rosenbusch Massengale T7172
Sandra Jean Crumrine T7173
Kimberly Keating DePietro T7174
Samuel Frederick Wright IV T7175
Kelli Diane Roberts T7176
Andrew William When T7177
Mark Thomas Gossett T7178
Irene M. Meares T7179
Rebecca Semones Scheumann T7180
Andrea Rebecca Carlton T7181
Jennifer Jessen Jones T7182
Jonathan Michael Carie T7183
Blake Frawley T7184
Denise Marie Bennen T7185
Kata Jurcic T7186
Timothy John Southard T7187

Deborah Mahler Baum T7188

Reinstatements - The following were approved:

Julie Armour Baker #27944
Elizabeth Amy Dunlop #22380
Stacy Ann Holland #27658
Crystal Giles Humble #23291
Kristina Torbett Johnsen #22355
Robert Chad Kapfhamer #13649
Michael Finley Lefevers #22463
Charles Thomas McLeod Jr. #23207

Dale Britt Mendoza #29251
Kelly Deanna Nicholson #22612
Paul Mark Oakley #19430
Elizabeth Faulds Parker #15549
William Van Hook #35938
James David Vanke #27178
James Ray Wilborne #26836

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

James Glenn Fortson #28535
John Paul Ragland #20490

Candace Lynn Scappator #32978

Staff reviewed and recommended approval of the reissuance application submitted by Larry Dewayne Harrelson (#16446). Mr. Harrelson failed to disclose pertinent information with his 1998 certificate renewal but provided it with his reissuance application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

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

Thurman L. Brooks #28515
Holli Lyn McKinney #25057

Ashraf Mehdi #34263

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

Faith Bynum, CPA, PC
Deborah Fleischman CPA PLLC
D. L. Purvine, CPA, PLLC

T.J.A. CERTIFIED PUBLIC
ACCOUNTANT, PLLC
Donna G. Willis, CPA, PLLC

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:

Vinton Carr Bruton III #4100

David Robert Dollins #12388

Sherry Liberman Moss #34053

Alan Richard Wood #29962

Extension Requests - The Committee approved the following individuals for extension for completion of CPE until the dates noted:

Marilyn Crawford #18153 (6/30/13)

Pamela A. Ennis #18853 (3/31/13)

Carlene Johnson Grant #28405 (3/31/13)

Page Littlewood #14450 (6/30/13)

Edward Reid Matthews #15429 (6/30/13)

Holmes Ramsay #25777 (6/30/13)

Alice Rouse #26177 (6/30/13)

Cary Whitaker #1833 (6/30/13)

Charlene White #32451 (6/30/13)

Phyllis Woollen #12414 (6/30/13)

Donna Lee Young #36045 (1/31/13)

An extension request submitted by Kenneth Earl Wright (#16570) was disapproved.

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

Freddie Acevedo

Jennifer Aguirre

Mikhail Alexoudis

Michael Alford

Luke Allman

Donald Alm

David Almonte

Joshua Anderson

Natalie Angell

Ahaz Armstrong

Brent Ashburn

Sheila Ashley

Danielle Atkinson

Lori Aveni

Kathy Averett

Meghan Ayscue

James Badgett

LeAnn Bagasala

Catherine Baker

Steven Baker

Tommi Barbour

Charles Barnewolt

Valerie Barney

Megan Bassett

David Batkiewicz

Jacob Battle

Brandon Becker

Ryan Beckstead

Gina Behan

Carrie Benton

Gagandeep Bindra

Janine Bineryard

Melissa Birdwell

Benjamin Blackmon

Brittany Blackwell

Owen Blanton

Amy Bleeker

Michelle Boch

Andrew Bohme

Jordan Boone

Michael Bowers

Mason Bradley

Alexander Brandt

Michael Branscome

Allison Braswell

Bethany Breeden

Adam Briones

Robert Brown

Tiffany Buckelew

Justin Buckner

Agatha Buell

Hope Buttitta

Kimberly Byrd
Latesha Byrd
Derrick Cahoon
Jonathan Campbell
Benjamin Canada
Kelley Carter
Kevin Chang
Abraham Chen
Angelos Christoforou
Lindsay Clark
Philip Clark
Christina Clarke
Jennifer Cline
Tyler Cole
Catherine Collins
Sarah Collins
Susan Collins-Roberts
Laura Collonia
Rachael Constable
Joseph Cook
Natashia Cooke
Brittany Cowan
Michael Coward
Evan Crim
Lauren Criscoe
Matthew Crocker
John Cullingford
Brittney Currin
Lillian Davis
Mark Davis
Samantha Davis
Amelia Dean
Amanda Dehler
Ghyslaine Dejean
Molly Demarest
Megan DeMoss
Valerie Derrick
Ghassan Dib
Robert Dobbins
Simona Dobson
Michael Doggett
Taylor Duran
Kathleen Durham

Melissa Ebili
Kirk Edwards
Veronica Edwards
Joseph Egbers
Susan Eisenhardt
Charles Elliott
Carla Elmore
Allison Emery
Ashley Epps
Luis Espinosa
Elliott Etheridge
Glenn Evans
Marisa Evans
Claude Felmet
Heather Ferrell
Emily Fisher
John Fisher
Evelyn Forbes
Alexander Frelier
Sarah Friel
Virginia Fritz
Ashley Fromm
Erica Fulcher
Daniel Fusaiotti
Rachel Gable
Matthew Gardner
Bradley Garrett
Chad Garrison
Bria Gilchrist
Nicole Girard
Daniel Glasser
Shirley Gomes
Ashley Good
Philip Gooding
Nicholas Graham
Kyle Grant
Suzanne Graves
Kevin Greats
Megan Green
Daniil Grinchak
Gary Guido
Matthew Haberman
James Hackl

Kendra Hairston
Brandon Hall
Charles Hall
Bradley Hamby
David Hamilton
Ashley Hamm
Joseph Haney
Geri Hare
Amanda Harrell
David Harris
Felicia Harris
Monica Harris
Warren Harvey
Emily Hass
Mary Hatcher
Brad Headley
Bartley Heath
Jessica Heflin-Knop
Camille Hefner
Kimberly Heller
Alyssa Helms
Wilson Hicks
Ryan Hill
Lindsay Hinkle
Lynn Hoechstetter
James Holland
Brooke Holliday
Brentley Hollifield
Alicia Holtsclaw
Susan Hood
Sarah Hopkins
Jennifer Horne
Tiffany Howard
Julia Howe
Daniel Hudson
Rachel Humphries
Mark Hunike
Zeshawn Hussain
Meagan Ignatowicz
Olufisayo Ijamakinwa
Braden Jackson
Christina Jackson
Loren Jackson

Alex Jandrisevits
Joyce Jarrett
John Jenkins
Lisa Johansen
Amy Johnson
Matthew Johnson
Stephen Johnson
Mallory Jones
Shani Jones
John Jordan
Steven Joseph
Gregory Journigan
Michael Kahill
William Kane
Jacob Karr
Marie Kastelic
Jordan Kay
Ezekiel Kayode
Nicole Keating
Euna Kim
Adam King
Kathy King
Perry King
Joshua Kleinberg
Alyssa Knies
Stephanie Knight
Heather Koob
Danielle Kubinski
Angel Kulich
Adam Lanier
Seth Larson
Anita Lauro
Bao-Tran Le
Crandall Lea
Kevin Lee
Mazalena Lee
Julia Leik
Cecelia Wai Man Li
Andrew Linn
Molly Little
John Loewer
Michael Loman
Stuart Long

Carrie Love
Matthew Lynch
Amber Maddox
Hailey Majors
Alen Makitan
Ranu Manik
Gurband Mann
Robby Manning
Jennifer Maready
David Markham, Jr
Ryann Marzouk
Stephen Mason
Christopher Massey
Nino Matic
Susanne Matthews
Timothy Mausolf
Emma May
Christine Mays
Sarah Mazur
Matthew McClain
Inge McCrory
Adam McCutcheon
Wilson McGuire
Thaddaeus McKinnon
Kristen McLamb
Andrew Mense
Dawn Messinger
William Middleton
Brooke Miles
Brandon Miller
Melinda Miller
Tanya Miller
Kyle Milligan
Scott Millikan
Patrick Mills
Praxi Mittal
Narcisse Mondesir
Addison Moore
Amanda Moore
Edgar Moreno
Adam Morris
Marc Morris
Megan Morrissey

Lisa Morrow
Susanne Muecke
Lindsay Nalley
Courtney Nastasia
Austin Newlin
Kevin Neyland
Thao Nguyen
Jianming Ni
Rihen Nieto Delgado
Chrysanthos Nikopoulos
Gwendoline O'Brien
Hallie O'Neil
Rosario Ochoa
Daniel Ogbamichael
Patrick Oglesby
Anna Olson
Miles Onafowora
Joslin Owens
Andrea Pack
Michael Palmer
Tina Papakonstantionu
Stephen Parker
Jason Pate
Punam Patel
Emily Payne
John Payne
Joshua Payne
Laura Pearson
William Perrault
Ricky Perry
Charlotte Pielak
Ljubica Pilipovic
Christopher Pittman
Lauren Piucci
Marisa Poccia
Stephanie Potter
Beverly Pressley
Katelan Price
Erin Priddy
Jason Priest
Kun Qian
Kristie Race
Katherine Rebmann

Teresa Redman
Sabina Redzovic
John Reece
Anthony Riccio
Judyth Riddick
Anna Riddle
Andrea Ridgely
Heather Ridlon
David Riley
Kevin Roach
Seanna Robey
James Robinson
Nicole Rocco
Charles Rogers
John Rogers
Stephanie Rogers
Stephanie Rose
Jessica Rosera
John Ross
Susan Ross
Layna Roycraft
Jessica Rubinski
Jeffrey Sanders
Carson Sasser
Jonathan Scarpola
Joy Schaub
Daniel Schillaci
Adam Schiller
Andrew Schwarz
Laura Scott
Leslie Scott
Shay Sellati
Cheterra Sheff
Fang Shen
Ashlie Shepard
Dhrumit Sheth
Michael Shortall
Shawn Siegfried
Richard Siler
Eva Simpson
Montana Singer
Christopher Singletary
Stephen Skidmore

Amanda Skonezney
Erica Sloan
Emily Small
Susan Smitherman
Brett Sprehe
William Squires
Kyle Stamp
Kent Stanton
Travis Starbuck
Samuel Staton
Andrew Steffensen
Aram Stephens
Kyle Stephenson
Melissa Stephenson
Dominique Stevenson
Amie Stewart
Henry Stilley
Courtney Stoker
Lauren Stout
Josh Strehle
Brooke Strider
Kristin Stroud
Laurie Strumski
Jennifer Sumler
Edward Summersill
Mollie Swann
Laura Sylvester
Nathan Tate
Crystal Teague
Bradley Thacker
Deana Thorps
Zachary Thurmes
Kate Thurston
Gina Tong
David Trautmann
William Tucker
Taresa Turner
Alexandra Valier
William Varnedoe, Jr
Suzanna Vick
Maya Viknius
Colin Wach
Courtney Wade

Akilah Waldron
Liping Wang
Thomas Weaver
Amanda Webb
Rachel Webster
Katherine Wester
Donald Weymer
Joel White
Shauna Whitener
Thomas Whitlock
Maggie Whitman
Jamie Wicker
Aviance Williams

David Williams
John Willis
Michael Wills
Krystine Wilson
Gregory Wintermeier
Tyler Woitkowski
Brad Woodard
Jeffrey Yahn
Yifei Yang
Jacquelyn Yellin-Mungo
Carole Yow
Alan Zambrano
Zhiqiang Zhang

Letter of Warning - Staff received and recommended approval of the request to rescind the Letter of Warning issued to Edward D. Fulbright (#16582). The Committee approved staff recommendation.

Miscellaneous - Staff received and recommended disapproval of a request submitted by Anneli Browning (#37193). Ms. Browning was licensed on November 26, 2012, and given probation for failure to disclose her foreign birth on the initial Exam application. She requested a modification of discipline. The Committee disapproved her request.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: Messrs. Baldwin and Glover moved to approve an increase of \$5,730.00 in the building budget for improvements in the entrance hall area of the building. Motion passed.

Mr. Brooks presented the proposed plan for celebrating the 100th anniversary, March 12, 2013, of the Board. The Board directed Mr. Brooks to proceed with the plan.

ADJOURNMENT: Messrs. Glover and Kledis moved to adjourn the meeting at 10:43 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 #: C2012184

IN THE MATTER OF:
John B. Thigpen, #11752
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. John B. Thigpen (hereinafter "Respondent") was the holder of North Carolina certificate number 11752 as a Certified Public Accountant.
2. In a letter dated August 1, 2011, Respondent was notified by Board staff that his July 28, 2011, request for inactive status had been granted.
3. In December of 2011, the Internal Revenue Service ("IRS") issued a tax lien, against Respondent's firm, for failure to pay 941 taxes for the periods ending December 31, 2007; June 30, 2008; September 30, 2008; March 31, 2009; June 30, 2009; September 30, 2009; December 31, 2009; March 31, 2010; June 30, 2010; September 30, 2010; March 31, 2011; and June 30, 2011. Also included in the IRS tax lien was Respondent's firm's failure to pay the firm's corporate taxes for the period ending December 31, 2010.
4. Respondent failed to respond to any correspondence from Board staff regarding the IRS tax lien.
5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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



1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes 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 actions as set out above constitute violations of 08N .0201, .0203, .0206, and .0207.
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. The Certified Public Accountant certificate issued to Respondent, John B. Thigpen, 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 31 DAY OF December, 2012.

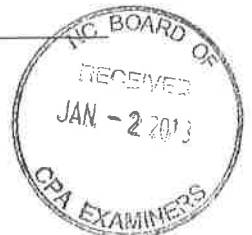
John B. Thigpen
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY, 2013.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2012209

IN THE MATTER OF:
Warren H. Pennington, #19776
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. Warren H. Pennington (hereinafter "Respondent") was the holder of North Carolina certificate number 19776 as a Certified Public Accountant.
2. In October of 2008, Respondent was charged in the State of Georgia with multiple counts of Theft by Conversion and Theft by Taking.
3. Respondent applied for and was granted inactive status for his North Carolina CPA certificate in June of 2009.
4. Respondent entered, in February 2010, a Consent Order with the Georgia Board of Accountancy which provides that "If Respondent is found guilty of the charges pending against him, he shall surrender his certificate, live permit, and firm registration to the Board [Georgia Board of Accountancy]."
5. On January 5, 2011, Respondent was convicted on five (5) counts of theft by conversion and six (6) counts of theft by taking. The conviction occurred in Dawson County Georgia Superior Court.
6. The sentence sheet signed by the Superior Court Judge specifically stated that Respondent was to surrender his CPA certificate and refrain from acting as a CPA or an accountant.

7. Respondent's membership with the American Institute of Certified Public Accountants was revoked as a result of his convictions.
8. Respondent has appealed his conviction based upon purported errors by the State in bringing the action.
9. 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, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's conviction on five (5) counts of theft by conversion and six (6) counts of theft by taking constitutes violations of 21 NCAC 08N .0201, .0202(a) and .0203(a) and (b)(1).
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. The Certified Public Accountant certificate issued to Respondent, Warren H. Pennington, is hereby permanently revoked.
2. However, if Respondent's conviction is overturned as a result of his appeal, Respondent may immediately petition the Board for modification of discipline pursuant to 21 NCAC 08I .0104.
3. Until such time as Respondent's discipline is modified, 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

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Warren H. Pennington

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 3 DAY OF JANUARY 2013

Wa H P
Respondent

APPROVED BY THE BOARD THIS THE 28 DAY OF January
2013

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2012066-1 and C2012066-2

IN THE MATTER OF:
Larry S. Dewar, #2527
Larry S. Dewar, P.C.
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 Respondent stipulate to the following:

1. Larry S. Dewar (hereinafter "Respondent Dewar") is the holder of North Carolina certificate number 2527 as a Certified Public Accountant.
2. Respondent Larry S. Dewar, P.C. (hereinafter "Respondent Firm"), is a registered certified public accounting professional corporation in North Carolina. At all relevant times, Respondent Dewar was the sole shareholder of Respondent Firm and has been individually responsible for the conduct of Respondent Firm.
3. The Internal Revenue Service ("IRS") filed tax liens totaling \$151,612.75 against Respondent Firm for failure to file and insure payment of Respondent Firm's 941 monies.
4. According to the IRS account transcripts, Respondent Dewar failed to timely file and pay Respondent Firm's 941 Employer's Quarterly Payroll Taxes for all filing periods between December 31, 1999, and December 31, 2009.
5. Respondents wish to resolve these matters 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.



Consent Order - 2
Larry S. Dewar
Larry S. Dewar, P.C.

BASED 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, 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, .0203(a), and .0207.
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.

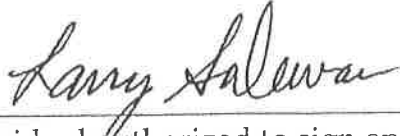
BASED on the foregoing and in lieu of further proceedings, the Board and Respondents agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent Larry S. Dewar is hereby permanently revoked.
2. The firm registration for Respondent Firm, Larry S. Dewar, P.C., is hereby cancelled.
3. Respondents shall not offer or render services as a CPA or CPA firm 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 Respondents claim or attempt to use any practice privileges in any other state based upon Respondent Dewar's permanently revoked North Carolina certificate or Respondent Firm's canceled CPA firm registration.

CONSENTED TO THIS THE 14th DAY OF JANUARY, 2013.



Respondent



Individual authorized to sign on behalf of Respondent Firm

JAN 24 2013

Consent Order - 3
Larry S. Dewar
Larry S. Dewar, P.C.

APPROVED BY THE BOARD THIS THE 28 DAY OF JANUARY,
2013.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: _____
President

JAN 24 2013