PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
May 23, 2013
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Jose R. Rodriguez, CPA, President (via telephone); Bucky Glover, CPA, Vice President (via telephone); Maria M. Lynch, Esq., Secretary-Treasurer; Tawannah G. Allen, Ed.D.; Barton W. Baldwin, 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; Adrianne Trainor, Specialist-Professional Standards; Jean Marie Small, Assistant-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Sammy Williams, CPA, NCACPA; Curt Lee, Legislative Liaison, NCSA; and Sarah Barham.

CALL TO ORDER: Secretary-Treasurer Lynch called the meeting to order at 10:10 a.m.

MINUTES: The minutes of the April 23, 2013, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The April 2013 financial statements were accepted as submitted.

Mr. Glover and Dr. Allen moved to approve the proposed 2013-2014 Board budget (Appendix I). Motion passed.

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Brooks presented staff-proposed draft rule changes to be considered by the Board for rule-making in 2013.

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

Case No. C2013004 – William Knox Lively – Approve the Notice of Hearing for July 22, 2013, at 10:00 a.m.
Case No. C2012286-1 – Jones, Brady, & Company – Approve the signed Consent Order (Appendix II).
Case No. C2012298-1 – Mark R. Lemmond, CPA – Approve the signed Consent Order (Appendix III).
Case No. C2012309-1 - Lorelie Rhyne, CPA - Approve the signed Consent Order (Appendix IV).
Case No. C2012323-1 - Brown, Jenkins, & Oneyear - Approve the signed Consent Order (Appendix V). Mr. Baldwin did not participate in the discussion of this matter nor did he participate in the vote on this matter.
Case No. C2013003 - James Christopher White - Approve the signed Consent Order (Appendix VI).
Case No. C2013007 - Rhonda A. Thomas - Approve the signed Consent Order (Appendix VII).
Case No. C2012195-1 and C2012195-2 - Close the case without prejudice.
Case No. C2013023 - Close the case without prejudice.
Case Nos. C2013009, C2013010, and C2013011 - Close the cases without prejudice.
Case No. C2013056 - Close the case without prejudice.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:
Ms. Lynch moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The following was approved:

Michael Brandon Strutchen

Original Certificate Applications - The following were approved:

John Michael Allen
Michael Joseph Arthur
Nicole Marie Balduf
Charles Frederick Barnewolt
Emily Hope Barringer
Samantha Mallory Burke
Lauren Nowak Campbell
Aaron Louis Cohen
Ryan David Dalton
Allison Elizabeth Emery
Kristen Paulette Fabian
Erin Brown Farney
Thomas James Groner
Siwei Li Hartill
Brooke Allison Holliday
Farah Michelle Hollingsworth
Shivani Rutkumar Jani
Devon Privette Jefferson
Mark Edward Johnson
Allison Marie Klein
Olga Viktorovna Kourdova

Malia Jean Lattner
Cody Drew Lawson
Christian Rochelle LeBron
Isabell Katharina Maegebier
Krystal Semone Magazine
Bela P. Naik
Jennifer Evans Phelps
Benjamin Neil Phillips
Carlton Barnes Price
Kelley Lyn Regele
Andrew Baldwin Ridgely
Mark Jeffrey Schiavone
Sarah Marie Shinn
Michael Brandon Strutchen
Dane Christopher Thomas
Emily Clerc Thompson
Ashley Louise Turnmire
Christian Ryan Ward
Zeno Sebastian Weidenthaler
Mark E. Welch
Candice Marie Woodruff
Li Xu                     Alan John Zambrano
Teresa Athina Yurtkuran

Staff reviewed and recommended approval of the original application submitted by Herman Brian Vandiford. Mr. Vandiford 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 requested disapproval of a hypothetical CPA certificate application. The applicant wished to use either History 064 or Economics 145 to satisfy his Law requirement. However, neither course seemed to have law as the primary topic being covered. Also the applicant wished to use Sociology 031 toward his ethics requirement. However, ethics did not seem to be the primary focus of this course. The Committee disapproved the application.

Reciprocal Certificate Applications - The following were approved:

Jason Andrew Benziger    Jennifer Lynne Hall
Mark Buchheim            Thomas Joseph McNeish
Margaret Anne Davis

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

Brian Andrew Miller T7310          Shavon Cassandra Tucker T7388
Stephen Phillip Crandall T7311     Kim Omura Standen T7389
Erica Jean Klostermeier T7312      Bonaventure E. Ezwuzie T7390
Erin Lynn McAllister T7313         Jennifer Moths-Fishkin T7391
Jennifer Lynn Hausch T7387

Reinstatements - The following were approved:

Joanne Leslie Edelman #32142     Michael Anthony Sordillo #21826
Sheila Chafin Haas #17750         Andrew Vincent Walker #34418
Jocelyn Hayes #20256              William H. Witbrodt Jr. #16567
John Calvin Roland #31466

Reissuance of New Certificate and Consent Agreement - An application for reissuance of new certificate and consent agreement submitted by Jonathan Bennett (#34204) was approved.

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:
CPE Sponsors - Staff proposed terminating the CPE sponsor registry. The Committee approved staff recommendation.

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

Michael D. Nolan #35083 - 6/30/13
Dare Wicker O'Connor #21500 - 5/31/13
Jennifer Ross #32984 - 6/30/13

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

Nathaniel Adams
Jennifer Aguirre
Paige Albright
Naida Aliyeva
Justin Allen
Octavia Allen
Jessica Allumbaugh
Ahmad Altaher
Lauren Anderson
Natalie Angell
Brian Antoszyk
Zachary Aronson
Gregory Badgett
James Badgett
Jonathan Badgett
Stephen Baity
Charles Baker
Deanna Banovsky
Valerie Barney
Matthew Barnhill
Svetlana Barrett
Christopher Bass
David Batkiewicz
Tyler Beck
Daniel Bennett
Gagandeep Bindra
Michael Black
Stephanie Blonchek
Andrew Bohme
Melva Bonner
Walter Bordeaux
Taryn Boston
Albert Boulos
Caroline Bowman
Elizabeth Bowman
Austin Bradshaw
Allison Braswell
Bethany Breeden
Adam Briones
Robert Brown
Joseph Buckland
Agatha Buell
Aunray Bullock
Emily Burr
Abigail Campbell
Michele Capel
John Cargill
Benjamin Carlson
Laura Carter
Danielle Carty
Stephen Cash
Matthew Chatelain
Wing-Wah Chu
Michael Clark
Philip Clark
Robert Claybon
Ying Ying Lang
Daniel Largiadere
Sidonie Lawrence
Matthew Lee
Mazalenia Lee
Timothy Lee
Marie LeSaint
Meng Li
Bridgette Lin
Benjamin Linderman
Justin Linville
Brenna Liquori
Lei Liu
Michael Loman
Stuart Long
Ian Luhrs
Joseph Lunsford
Matthew Lynch
Braelinn Mackey
Wanda Manning
Ryan Martin
Samuel Mason
Christopher Massey
Marc Matalavage
Patrick Maynard
Mark Mazzone
Marcus McAllister
Benjamin McCorkle
Adam McCutcheon
Aaron McMillan
Ashley McNeely
David McPherson
Michael Mellow
Andrew Mense
Ashley Middleton
Patrick Milburn
Matthew Miller
Jenneth Mitchell
Praxi Mittal
Narcisse Mondesir
Alexander Moore
Edgar Moreno
Samuel Morgan
Marc Morris
Heather Morrow
Lisa Morrow
Tara Moser
Janet Murphy
Jarrett Nagel
Jeffrey Nakayama
Michael Neve
Austin Newlin
James Nicholson
Caroline O'Connor
Lakeisha Odom
Temple Ofikulu
Patrick Oglesby
Anna Olson
Miles Onafowora
Jovanny Ortiz
Richard Osborne
David Padykula
Urvish Patel
Emily Payne
Sara Pearson
Jared Peck
Jessica Pemberton
Carlos Perez
William Perrault
Morgan Perry
Ricky Perry
Chad Peters
Ljubica Pilipovic
Christopher Pittman
Lauren Piucci
Irina Poroshina
Tamara Powell
Lindsay Quinn
Oliver Reed
Barry Reese
Brooke Regensburg
John Reid
Ashley Reynolds
Otis Ricks
Timothy Riddell
Summer Rippy
Staff reviewed and recommended disapproval for at least one year of a hypothetical CPA re-exam application. Applicant failed to disclose numerous relatively-minor charges and convictions on his original examination application. He did disclose a conviction in 2000 for driving without a license on his re-exam application but not the initial application filed in 2007. Staff checked Westlaw records and found numerous offenses/charges that were not reported to the Board. Staff recommended that this re-exam applicant be prohibited from sitting for the exam for at least one year due to failure to report numerous criminal charges and convictions. The Committee disapproved the application.
Letters of Warning - Staff received and recommended approval of the requests to rescind the letters of warning awarded to the individuals listed below. The Committee approved staff recommendation:

Kenneth Duarte #34502
Catherine Hyunjung Joo #35770

John Scott Reeder #34927

RETIREMENT CEREMONY: Ms. Lynch recognized J. Michael Barham, CPA, for his nine years and five months of service to the Board as its Deputy Director. On behalf of the Board, she presented him with a plaque for his achievement. Several Board members made congratulatory remarks and Mr. Barham offered his remarks regarding his service to the Board and working with the Board staff.

ADJOURNMENT: Messrs. Baldwin and Womble moved to adjourn the meeting at 11:19 a.m. Motion passed.

Respectfully submitted:

Robert N. Brooks
Executive Director

Attested to by:

Jose R. Rodriguez
President
### North Carolina State Board of Certified Public Accountant Examiners
#### 2013-2014 Final Budget

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<tr>
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### Capital Budget

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## North Carolina State Board of Certified Public Accountant Examiners
### Approved Revenue Budget

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<td>Re-Exam Fees</td>
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<td>53,500 (535/100)</td>
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<td>Renewals</td>
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<td>Reinstatements</td>
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<td>Partnership Renewal</td>
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<td><strong>Total Revenues</strong></td>
<td>$2,853,054</td>
<td>$2,797,139</td>
<td>$2,782,204</td>
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### North Carolina State Board of Certified Public Accountant Examiners

#### Approved Personnel Expense Budget

<table>
<thead>
<tr>
<th>Item</th>
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<th>Estimated Actual 2012-2013</th>
<th>Approved Budget 2013-2014</th>
<th>Ref</th>
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<tr>
<td>Full Time Staff</td>
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<td><strong>$ 1,250,205</strong></td>
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### North Carolina State Board of Certified Public Accountant Examiners

#### Approved Board & Legal Expense Budget

<table>
<thead>
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<th>Board Expense</th>
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#### Legal Expense

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**Total Board and Legal Expense**

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<td>$ 123,190</td>
<td>$ 97,105</td>
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C
### North Carolina State Board of Certified Public Accountant Examiners

#### Approved Office Expense Budget

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<td>Approved Budget 2013-2014</td>
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NORTH CAROLINA  
WAKE COUNTY  
BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2012286-1

IN THE MATTER OF:  
Jones, Brady & Company  
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. Respondent Jones, Brady & Company (hereinafter "Respondent firm") is a registered certified public accounting partnership in North Carolina.

2. Respondent firm received a "fail" on its most recent engagement peer review, with an acceptance letter date of December 21, 2011.

3. The failed engagement peer review noted a material departure from Statements on Standards for Accounting and Review Services ("SSARS") by Respondent firm.

4. Respondent firm 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 firm 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 firm 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 firm's failure to comply with SSARS is a violation of 21 NCAC 08N.0404 and .0212.

3. By virtue of Respondent firm's consent to this order, Respondent firm is subject to the discipline set forth below.

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

1. Respondent firm shall receive an unpublished reprimand.

2. Respondent firm's professional staff participating in engagements subject to peer review shall take at least eight (8) hours of group study Accounting and Auditing CPE coursework as part of their annual CPE requirement until such time as Respondent firm receives a pass on a system peer review, or a pass or pass with deficiencies on an engagement peer review.


CONSENTED TO THIS THE 18th DAY OF April, 2013.

David C. Jones
Individual authorized to sign on behalf of Respondent Firm

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

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]

President

[Stamp: RECEIVED APR 19 2013]
NORTH CAROLINA
WAKE COUNTY
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2012298-1

IN THE MATTER OF:
Mark R. Lemmond CPA, PLLC
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. Respondent Mark R. Lemmond CPA, PLLC (hereinafter "Respondent firm"), is a registered certified public accounting professional limited liability company in North Carolina.

2. Respondent firm received a "fail" on its 2008 engagement peer review.

3. The failed engagement peer review noted a material departure from Statements on Standards for Accounting and Review Services ("SSARS") by Respondent firm.

4. Per 21 NCAC 08M .0106, for all failed and second passed with deficiencies reports, Respondent firm was required to submit to the Board, within sixty (60) days of acceptance, a package to include the Peer Review Report, Letter of Response, and Final Letter of Acceptance.

5. However, Respondent firm did not provide the Board with all of the required documents within the prescribed timeframe.

6. Respondent firm received a "fail" on its most recent engagement peer review, with an acceptance letter date of December 21, 2011.

7. The failed engagement peer review noted a material departure from Statements on Standards for Accounting and Review Services ("SSARS") by Respondent firm.
8. This failed peer review is the second consecutive failed peer review for Respondent firm.

9. Respondent firm 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 firm 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 firm 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 firm’s failure to comply with SSARS, as noted in two (2) consecutive failed peer reviews, is a violation of 21 NCAC 08N .0404 and .0212.

3. Respondent firm’s failure to submit to the Board, within sixty (60) days of acceptance, copies of its 2008 Peer Review Report, Letter of Response, and Final Letter of Acceptance constitutes a violation of 21 NCAC 08M .0106 and 08N .0213.

4. By virtue of Respondent firm’s consent to this order, Respondent firm is subject to the discipline set forth below.

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

1. Respondent firm is censured.

2. Respondent firm shall pay a one thousand dollar ($1,000.00) civil penalty to be remitted with this signed Consent Order.

3. Respondent firm’s professional staff participating in engagements subject to peer review shall take at least sixteen (16) hours of group study Accounting and Auditing CPE coursework as part of their annual CPE requirement until
Consent Order - 3
Mark R. Lemmond CPA, PLLC

such time as Respondent firm receives a pass on a system peer review, or a pass or pass with deficiencies on an engagement peer review.


CONSENTED TO THIS THE 16 DAY OF April, 2013.

Mark R. Lemmond
Individual authorized to sign on behalf of Respondent Firm

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

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 #: C2012309-1

IN THE MATTER OF:
Loreilie Rhyne, CPA
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. Respondent Loreilie Rhyne, CPA (hereinafter "Respondent firm"), is a registered certified public accounting firm in North Carolina.

2. Respondent firm received a "fail" on its most recent engagement peer review, with an acceptance letter date of August 22, 2011.

3. The failed engagement peer review noted a material departure from Statements on Standards for Accounting and Review Services ("SSARS") and Statements on Standards for Attestation Engagements ("SSAE") by Respondent firm.

4. Respondent firm 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 firm 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 firm 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 firm's failure to comply with SSARS and SSAE is a violation of 21 NCAC 08N .0404, .0406, and .0212.
3. By virtue of Respondent firm’s consent to this order, Respondent firm is subject to the discipline set forth below.

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

1. Respondent firm shall receive an unpublished reprimand.

2. Respondent firm shall provide a written statement to the Board that it will no longer be participating in, performing, or reviewing any engagements subject to peer review.

3. Prior to entering into any engagements subject to peer review, Respondent firm shall provide notification to the Board of Respondent firm’s intention to enter into engagement subject to peer review.

4. Prior to Respondent firm participating in, performing, or reviewing any engagements subject to peer review, each of Respondent firm’s professional staff participating in engagements subject to peer review shall take at least eight (8) hours of group study Accounting and Auditing CPE coursework as part of their annual CPE requirement until such time as Respondent firm receives a pass on a system peer review, or a pass or pass with deficiencies on an engagement peer review.

Consent Order - 2
Loreilie Rhyne, CPA

CONSENTED TO THIS THE 22 DAY OF April, 2013.

Loreilie Rhyne CPA
Individual authorized to sign on behalf of Respondent Firm

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

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President
IN THE MATTER OF:
Brown Jenkins & Oneyear, P.A.
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:


2. Respondent firm received a "fail" on its system peer review, having an acceptance letter date of March 2, 2011.

3. The failed system peer review noted a material departure from Generally Accepted Auditing Standards ("GAAS") by Respondent firm.

4. Subsequently, Respondent firm received a "pass" on its system peer review, having an acceptance letter date of December 17, 2012.

5. Respondent firm 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 firm 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 firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina
Consent Order - 2
Brown Jenkins & Oneyear, P.A.

Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent firm's failure to comply with GAAS is a violation of 21 NCAC 08N .0403 and .0212.

3. By virtue of Respondent firm's consent to this order, Respondent firm is subject to the discipline set forth below.

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

1. Respondent firm is censured.

CONSENTED TO THIS THE 2ND DAY OF MAY 2013.

[Signature]
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 23 DAY OF MAY 2013.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]
President
IN THE MATTER OF:
James C. White, #20676
  Respondent

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2013003

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 Findings:

1. Respondent is the holder of North Carolina certificate number 20676 as a Certified Public Accountant.

2. Respondent informed the Board on his 2012-2013 individual certificate Renewal ("Renewal") that 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 his 2011 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 2011 requirements.

5. Respondent failed to provide the certificate or certificates of completion needed to document completion of any of the CPE hours that Respondent claimed he earned between January 1, 2011, and December 31, 2011, as was reported on his Renewal. Respondent contended that he is unable to locate his records documenting his 2011 CPE. He further admitted that he was unable to locate the records needed to substantiate his CPE for 2009 and 2010.

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 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 two (2) years 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. Eighty (80) 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 a group-study format.
Consent Order -3
James C. White

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 7th DAY OF April, 2013.

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF May 2013.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]
President

[Stamp]
IN THE MATTER OF:  
Rhonda A. Thomas, #30248  
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 Findings:

1. Respondent is the holder of North Carolina certificate number 30248 as a Certified Public Accountant.

2. Respondent informed the Board on her 2012-2013 individual certificate Renewal ("Renewal") that she 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 her 2011 CPE requirements.

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 2011 requirements.

5. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was unable to provide all of the certificates of completion needed to document completion of her 2011 CPE requirements.

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 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 her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).

2. Respondent must return her 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 her 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 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-three (43) 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 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.
Consent Order -3
Rhonda A. Thomas

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 certificate.

CONSENTED TO THIS THE 2nd DAY OF April, 2013.

Rhonda A. Thomas
Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President