

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
October 21, 2013
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Jose R. Rodriguez, CPA, President; Bucky Glover, CPA, Vice President; Maria M. Lynch, Esq., Secretary-Treasurer; Tawannah G. Allen, Ed.D.; Barton W. Baldwin, CPA; John M. Kledis, CPA; and Michael H. Womble, CPA.

STAFF ATTENDING: Robert N. Brooks, Executive 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: Josh Goldman, Director of Professional Development, NCACPA; Jared Plummer, CPA, NCACPA; and Curt Lee, Legislative Liaison, NCSA.

CALL TO ORDER: President Rodriguez called the meeting to order at 10:03 a.m.

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

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

NATIONAL ORGANIZATION ITEMS: Messrs. Glover and Baldwin moved to approve the response to the *Uniform Accountancy Act - Revised Definitions*. Motion passed.

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

Case No. C2013067 - Melissa H. Israel, CPA - Approve the signed Consent Order (Appendix I).

Case No. C2013103 - William T. Lovette, CPA - Approve the signed Consent Order (Appendix II).

Case No. C2013148 - Elizabeth W. McMellon, CPA - Approve the signed Consent Order (Appendix III).

Case No. C20171199 - Close the case without prejudice.

Case No. C2012365 - Eugene E. Nicholas, Jr. - Approve a Notice of Hearing for February 24, 2014, at 10:00 a.m.

Case No. 2013157 - Sheila M. Edmonds, CPA - The Board approved the Order (Appendix IV) as consented to by Ms. Edmonds.

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:

Matthew Robert Favicchio
Pinar Uman

Original Certificate Applications - The following were approved:

Amber Joy Ogle Anderson	Rebecca Smith Hoke
Hannah North Armsby	Alyssa Marlene Jaklitsch
John Joseph Bernat	Ronnie Lee Johnson, II
Kathryn Pepin Birkett	Jason Tyler King
Lorenzo Augusto Bravo	Jared Brannan Korver
Katherine Jones Breeding	Lyndsey Paige Lamb
Robert Joshua Brown	Braelinn Connor Mackey
Tiffany Lowery Buff	Kevin Michael Maxwell
Charles Hardee Cadwell, II	Holley Anne Nelson
Christopher Adam Capone	Mary Talbert Newman
Christina Maria Caropreso	Rebecca Adams Parks
Lauren Marie Casey	Ian Crawford Parry
Simion Cherchez	Sweta Mahesh Patel
Melissa Chandler Clark	Molly Anne Pfeiffer
Joy M. Coleman	Marla Lynn Pressley
William Neil Faircloth	Raenada Arshylle Sanders
Matthew Robert Favicchio	Andrew Mark Scercy
Bobby Dewayne Fitzjohn	Erica Nicole Sloan
Joseph Ryan Fleming	Swayze Sloan Smartt
Amber Lund Gaffney	Nicole Marie Teibel
Brittany Marie Garka	Pinar Uman
Joseph Patrick Haney	William Stephen Varnedoe, Jr.
Caché Racquel Heidel	Wen Wen
George Talmage Hendrix, IV	Elizabeth Dale Wicker
Ryan Evan Hill	Laura Elizabeth Wilson
Lindsey Hayne Hoch	Jeshua Wright

Reciprocal Certificate Applications - The following were approved:

Muhammad Affan Akram	Patrick Ryan McKenney
Anne T. M. Anderson	Taborah Montia Miley
Aleksandra Marie Azar	Megan DeHority Miller
Magdalyn Young Bell	Steven Lyle Nashland
Michael John Bellairs	James Harrison Nichols
Matthew Allen Boyer	Holly Berry Norvell
Andrea Terrell Bradley	Olakunle Oluwafemi Ola
Drew Patrick Bryan	John Edgar Peterson, III
Jeffrey Alan Call	Howard Wakefield Pettengill, III
Robert Joseph Campbell	Bruce Gerard Pounder
May Chu Cheung	Michael Edward Ramos
Andrea Laimun Chong	Susan Alice Rickert
Shawn Eugene Churchill	Shemaine Latoya Rose
Kay Diane Comstock	Susan Diana Sabo
Melanie Allen Connellee	Lori Ann Sexton
Claire Elizabeth Cousins	Kirti H. Shah
Brian Stephen Demeter	Louis George Spitzer
Tracy Allen Dyer	Michael Curran Taylor
Mary Katherine Esleeck	John Paul Thomas
Heath Bradford Gorby	Mark Joseph Todd
Heather Concoby Gray	Andrea Veneziano Trembath
Rashad Ibrahim	John Joseph Tronolone
Robert John Jones	James Nicholas Wade
Sara Nicole Kollien	Theodore William Walls
Jason Michael Lester	Cristina Arrieta Wolfe
Stanley Wayne Mandel	Kimberly Renee Young
William Michael McCullough	

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

Matthew Allen Boyer T7529	Jonathan Chapman Riley T7544
Andrea Terrell Bradley T7530	Michael David Wilson T7545
Debra Michelle DeFelice T7531	David Frank Kame T7546
Sara Renee Shelp T7532	Jacqueline Marie Bardet T7547
May Chu Cheung T7533	Martin William O'Neill T7548
Robert Joseph Campbell T7534	Leah Marie Oleski T7549
Robert John Jones T7535	James Leland Spangler T7550
Richard Daren Yan T7541	Joseph Coco T7551
Margaret Lankford Winn T7542	Thomas North Howard T7552
Simon Ho-On Wu T7543	Nicole Denise Jones T7553

Matthew Patrick McDowell T7554
Richard Thomas Livingston T7555
David Lee Bublick T7556
Edward Lawrence Thompson III T7557

Garret Kovach Tripp T7558
Sarah Marie Bonfiglio T7559
Rebekah Adair Abben T7560

Reinstatements - The following were approved:

Jennifer Helms Brigman #21262
Walter Keith Davis #28971
Teresa Karen Howard #19904
Timothy Scott Nash #28718
Mark Kepner Nelson #19066

Ronald E. Odom #19431
Carl Theobold Schultz IV #32419
Elizabeth Raver Wagner #18540
Bradley Steven Wombaugh #24642

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

Preston Scott Edmondson #18693
Darrell Artus Sayles #8464

Reissuance of New Certificate and Consent Agreement - An application for reissuance of new certificate and consent agreement submitted by Jeremy Wayne Maxwell (#35704) was approved.

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

Larry Powers CPA, PLLC
Alicia Sisk-Morris, 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:

Daniel James Donovan #13415
William Edward Urbanczyk #13737
Donald Gray Walser #3003

CPE Matters - Staff reviewed the AICPA's *CPE Direct* self-study course offering and recommended disapproval of *CPE Direct* for CPE purposes for North Carolina CPAs. The course material does not comply with 21 NCAC 08G .0404(e). The Committee approved staff recommendation. Ms. Lynch presented the Committee recommendation

to the Board and with six (6) affirmative votes and one (1) negative vote, disapproved accepting CPE Direct for CPE purposes in North Carolina.

Examinations - The Committee reviewed a hypothetical CPA Exam application regarding the determination by staff of some of the accounting hours to be principles of accounting coursework which has a limitation of six hours. Ms. Lynch presented the hypothetical CPA Exam application information to the Board and with four (4) affirmative votes and three (3) negative votes, affirmed the accounting coursework to be principles of accounting and limited to six hours of credit

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

Freddie Acevedo	Latesha Byrd
Jennifer Aguirre	Joshua Capps
Kodjo Akakpovi	Jenna Caprara
Nicholas Alexander	Michael Carnicelli
Mikhail Alexoudis	Kelley Carter
Octavia Allen	Saad Chaudhary
Luke Allman	Abraham Chen
Evan Andert	Huan Chen
Kevin Archer	Hannah Childress
James Badgett	Ashley Chisolm
LeAnn Bagasala	Philip Clark
Catherine Baker	Christina Clarke
Norma Barnes	Janet Cochrane
Jacob Battle	Bryan Collins
Kara Baughman	Sarah Collins
Seth Bishop	Oneisha Conley
Brittany Blackwell	Charlene Cook Controne
Ellen Blankenship	Michael Cosolito
Stephanie Blonchek	Brittany Cowan
Arvel Bowers	Elizabeth Coy
Madeline Bray	Matthew Crocker
Bethany Breeden	Jessica Curry
Kimberly Brown	Mark Davis
Michael Bruce	Katherine Dowdy
Susan Brumbaugh	Rosquan Duncan
Christine Buchanan	Amber Dunn
Abigail Buddo	Michael Dunn
Mark Bumper	Kathleen Durham
Emily Bush	Antoinyce Eaton
Na-im Butler	Peter Ekenstierna

Megan Ely
James Engel
Enajevwe Eruotor
Kendra Ferguson
Michael Fillmer
Kacy Forbes
Jennifer Ford
Sarah Forman
Virginia Fritz
Rachel Gable
Nancy Gibson
Sascha Gibson
Christina Gilbert
Karen Gilsdorf
Nicole Girard
Nicholas Graham
Benjamin Hains
Paul Hardin
Felicia Harris
LaTeisha Harris
Jontae Harvey
Lauren Hatch
Dana Heinicke
Erena Hepler
Jody Hice
Mallory Hobbs
Lindsay Hoffman
Frances Holt
Tiffany Howard
Julia Howe
Farabee Hussain
Andrew Hutchings
Ruth Innocent
Brenda Jones
Gregory Journigan
Michael Kahill
William Kane
Marie Kastelic
Jordan Kay
Carolyn Kee
Tammy Kennedy
Supriya Khazanie
Steven Khoury

Lauren Killick
Adam King
Perry King
Ruth Kinyua
Jonathan Kittel
Adrienne Kruse
Georganne Kubic
Joseph Lambert
Casey Lammando
Dandan Laubacker
Bronwyn Lawrence
Molly Le
Jessica Lea
Timothy Lee
Brooke Leja
Larysa Lim
Russell Liston
Marcus Lockamy
Ashley Loftis
Sonya Long
Carrie Love
Travis Lowman
Ian Luhrs
Amber Maddox
Sarah Mali
David Markham, Jr
Joseph Marks
Marguerite Marks
Darren Marshall
Michael Martens
Blakeley Martin
Larry Martin
James Mason
Nino Matic
Donna Maultsby
Timothy Mausolf
Dananjaya Mayadunne
Matthew McLean
Robert McPherson
Mansi Mehta
Matthew Mercurio
Courtney Merton
Clayton Messer

John Metcalf
Ashley Middleton
Matthew Milbourn
Patrick Milburn
Sara Miller
Dale Millns
Yue Min
Narcisse Mondesir
Preston Moore
Saxby Morehead
Marc Morris
Jeremy Musgrave
Lindsay Nalley
Austin Newlin
Allison Newman
Kevin Neyland
Jianming Ni
Chun Nip
Kelsey Noonan
Daniel Nuccio
Gwendoline O'Brien
Maxwell Ofori
Adaora Okonkwo
Daniel Oliver
Anna Olson
Gerald Opyrchal
David Padykula
Carla Parker
Letitia Parker
Stephen Parker
Karla Patel
Mital Patel
Chad Peters
Lynda Peterson
Margret Phelps
Ljubica Pilipovic
Beverly Pressley
Robert Prim
John Reece
Nghy Reilly
Jennilee Richardson
Judyth Riddick
Leata Riggs

Fred Robinson
James Robinson
Cynthia Roeder
Ryan Rogers
Craig Roisum
Meridith Rosborough
Susan Ross
Rebecca Rothrock
Isaac Rowles
Seliseca Royster
Jessica Rubinski
Shaurnetta Russell
Bartosz Ryba
Shala Sadat
Jordan Savage
Elizabeth Saylor
Jessica Schwertner
Jatinder Sharma
Jamie Sheppard
David Shirley
Elton Shoemaker
Jyoti Singh
Joshua Sizemore
Misti Skinner
William Small
Indira Smith
Tammy Southerland
Karyn Spillers
Kristin Stafford
Kira Staggers
Tyler Stallings
Miranda Stiffler
Stephanie Swoope
Troy Tadeo
Anthony Tallarico
Hilary Taylor
Apryl Tessener
Natalie Tetterton
Tara Tripp
William True
William Tucker
Taresa Turner
Maurine Underwood

Rebecca Urquhart
Joshua VanNamee
Nicki Vaughn
Akilah Waldron
Erin Wallen
Caroline Walling
William Walters
Junyi Wang
Liping Wang
Richard Warner
Katherine Wester
Donald Weymer

Shauna Whitener
Blake Wilcox
David Williams
John Willis
Krystine Wilson
Dianne Winegarden
Amy Wood
Bradley Yacenda
Juanjuan Yan
Gayle Young
Donna Zavesky

RULE-MAKING HEARING: President Rodriguez called the Rule-Making Hearing to order to take oral and written comments for the public on 21 NCAC 08A .0301; 08F .0103; 08F .0502; 08G .0401; 08G .0403; 08G .0409; 08G .0410; 08I .0104; 08J .0105; 08J .0106; 08J .0107; 08M .0105; 08N .0202; 08N .0203; 08N .0208; and 08N .0302 as filed with the Office of Administrative Hearings and as published in the September 3, 2013, issue of the *North Carolina Register*. No person present, other than member of the Board and Board staff, made oral comments on the rules and written comments received were entered into the public record. President Rodriguez closed the Hearing. The entire Hearing is a matter of public record.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Executive Staff was asked to place the proposed 2014 Board meeting schedule on the agenda for the November 18, 2013, meeting.

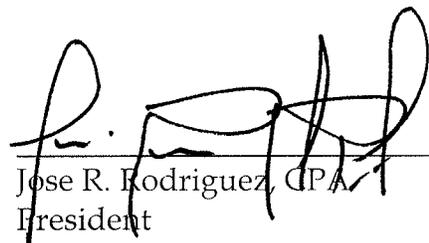
ADJOURNMENT: Messrs. Baldwin and Glover moved to adjourn the meeting at 10:47 a.m. Motion passed.

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 #: C2013067

IN THE MATTER OF:
Melissa H. Israel, #29125
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 29125 as a Certified Public Accountant.
2. Respondent informed the Board on her 2012-2013 individual certificate Renewal ("Renewal") that between January 1, 2011, and June 30, 2012, she had obtained forty (40) hours of continuing professional education ("CPE"), including at least two (2) hours of ethics from an approved sponsor.
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 and 2012 requirements.
5. Respondent provided CPE certificates of completion to the Board as requested. However, Respondent was only able to provide certificates of completion to document thirty-nine (39) hours of the required forty (40) CPE hours earned between January 1, 2011, and June 30, 2012.
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 Consent 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 apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order and if Respondent's certificate and the civil penalty required in number five (5) of this Order have been timely received by the Board.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty-one (41.0) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs 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 her certificate.

CONSENTED TO THIS THE 11th DAY OF September, 2013.

Melissa Israel
Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF OCTOBER, 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 #: C2013103

IN THE MATTER OF:
William T. Lovette, III, #30505
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. William T. Lovette, III (hereinafter "Respondent"), is the holder of North Carolina certificate number 30505 as a Certified Public Accountant.
2. Prior to submitting his initial exam application on August 1, 2000, Respondent had been charged and convicted on a number of misdemeanor charges. He failed to disclose any of those charges or convictions on his initial exam application.
3. Respondent failed to disclose any charges or convictions on his re-exam applications filed on March 2, 2001, and March 3, 2003.
4. On his application for licensure submitted to the Board on September 12, 2003, Respondent failed to report those charges and convictions, and additional charges.
5. Subsequent to licensure, Respondent was charged and convicted of four (4) additional misdemeanors. He did not make any disclosures of these four (4) additional misdemeanors in his renewals for 2007, 2010, and 2013.
6. Many of the charges and convictions arose from the Respondent's repeated drinking and driving.
7. Respondent has admitted that he suffers from the disease of alcoholism and is currently seeking treatment.



Consent Order - 2
William T. Lovette, III

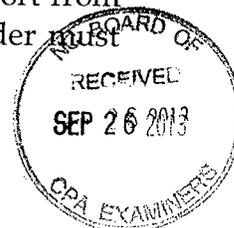
8. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and 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, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0201 (a), .0202(a), .0202(b)(3), .0203 and .0208.
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, William T. Lovette, III, is suspended for five years. That suspension is stayed. The stay will be lifted in the event that Respondent violates any provision of this Order, subject to the Respondent's opportunity to show cause why the stay should not be lifted.
2. Respondent shall remit, with this signed Order, a one thousand dollar (\$1,000.00) civil penalty.
3. Respondent shall actively participate in a substance abuse rehabilitation program, such as Alcoholics Anonymous, and provide the Board, on a quarterly basis, with proof from the drug rehabilitation program of Respondent's active attendance or participation in that program.
4. Respondent shall obtain and provide proof, on a quarterly basis, from a substance testing provider that Respondent has received a clean report from the provider. The testing must be for drugs and alcohol. The provider must

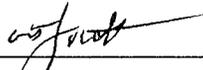


Consent Order - 3

William T. Lovette, III

be pre-approved by Board staff and the Board staff will randomly request a drug test from the Respondent during the term of the stayed suspension. The Respondent must comply by providing clean report from the provider within seven (7) days of the request. All testing is at the Respondent's cost.

CONSENTED TO THIS THE 17 DAY OF September, 2013.

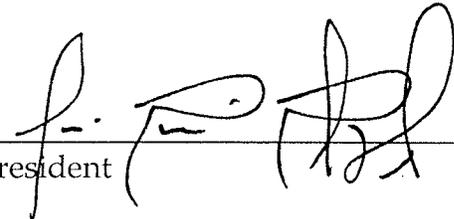


Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF OCTOBER, 2013.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 

President



NORTH CAROLINA
WAKE COUNTY

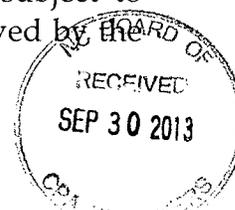
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2013148

IN THE MATTER OF:
Elizabeth W. McMellon, #30710
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 30710 as a Certified Public Accountant.
2. Respondent informed the Board on her 2012-2013 individual certificate Renewal ("Renewal") that between January 1, 2011, and June 30, 2012, 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 the 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 only able to provide documentation for thirteen and one-half (13.5) hours of continuing professional education ("CPE") taken between January 1, 2011, and June 30, 2012, to meet the 2011 CPE requirement.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board meeting.



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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 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.

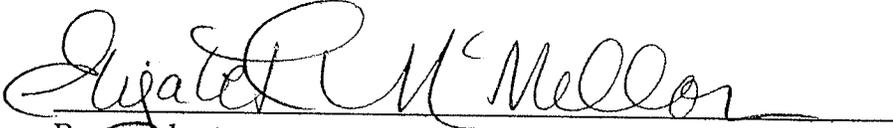
BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Consent Order:

1. Respondent's failure to provide adequate documentation of ethics 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 apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order and if Respondent's certificate and the civil penalty required in number five (5) of this Order have been timely received by the Board.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Sixty-six and one-half (66.5) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.



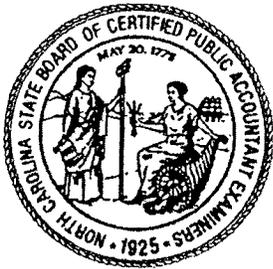
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

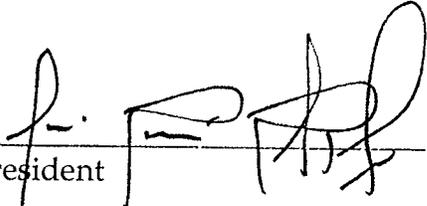
CONSENTED TO THIS THE 27 DAY OF September, 2013.


Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF OCTOBER, 2013.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President



NORTH CAROLINA BEFORE THE NORTH CAROLINA STATE BOARD OF
WAKE COUNTY CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2013157

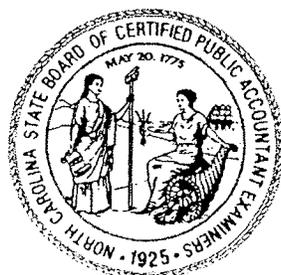
IN THE MATTER OF:
Sheila Edmonds, #28100
Respondent

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. Sheila Edmonds (hereinafter "Ms. Edmonds") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Edmonds failed to timely renew or cancel the annual firm registration for Sheila Edmonds, CPA, 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. Pursuant to 21 NCAC 08J .0111(3), because Ms. Edmond's infraction was for a period of more than 120 days, the appropriate penalty is \$500.00.
4. Ms. Edmonds has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Edmond's payment as full resolution of the aforementioned rules violation.

This the 21 day of OCTOBER, 2013.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President