

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
April 22, 2014
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Jose R. Rodriguez, CPA, President; Bucky Glover, CPA; Vice President; Wm. Hunter Cook, CPA, Secretary-Treasurer, Tawannah G. Allen, Ed.D; George W. Rohe, CPA; Jeffrey J. Truitt, Esq.; 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; Noel L. Allen, Esq., Legal Counsel; and Anna B. Choi, Esq.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Curt Lee, Legislative Liaison, NCSA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, AICPA; Dan Chappell, CPA; John D. Ingram, II. Esq.; Seungwon Hong, CPA; Bob Benson, Esq.; and Lee Gauger, CPA.

CALL TO ORDER: President Rodriguez called the meeting to order at 10:01 a.m.

MINUTES: The minutes of the March 19, 2014, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The March 2014 financial statements were accepted as submitted.

Messrs. Rodriguez and Cook moved to approve the audit contract with Bernard Robinson & Company LLP for the year ending March 31, 2014. Motion passed.

OATH OF OFFICE: George W. Rohe, CPA, was sworn the Oath of Office by President Rodriguez.

NATIONAL ORGANIZATION ITEMS: Messrs. Cook and Glover moved to approve the draft response as amended to the AICPA Exposure Draft on *Proposed Statements on Standards for Accounting and Review Services*. Motion passed.

Messrs. Cook and Truitt moved to nominate Barton W. Baldwin, CPA, for the NASBA Elected Member for the Middle Atlantic region on the NASBA Nominating Committee. Motion passed.

Messrs. Cook and Glover moved to approve the use of the NASBA CPETracker service for use in the annual CPE audit of licensees. Motion passed.

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

Case No. C2013069 - Christine Kar - Approve the signed Consent Order (Appendix I).

Case No. C2013122 - Smith & Smith, CPA, PC - Approve the signed Consent Order (Appendix II).

Case No. C2012331-1 - Stephen L. Walker - Approve a Notice of Hearing for August 25, 2014, at 10:00 a.m.

Case No. C2013044 - Ann Garland Praigg - Approve a Notice of Hearing for July 21, 2014, at 10:00 a.m.

Case No. C2012067 - Close the case without prejudice and with a Letter of Warning.

Case No. C2012360 - Close the case without prejudice and with a Letter of Warning.

Case No. C2012382 - Close the case without prejudice and with a Letter of Warning.

Case No. C201303 - Close the case without prejudice and with a Letter of Warning.

Case No. C201307-1 - Close the case without prejudice and with a Letter of Warning.

Case No. C2013270 - Close the case without prejudice and with a Letter of Warning.

Case No. C2013140 - Close the case without prejudice and with a Letter of Warning.

Case No. C2013263 - Close the case without prejudice.

Case No. C2014020 - Approve the filing of a Verified Complaint and Application for Injunctive Relief.

Case No. C2013139 - Daniel R. Chappell - Messrs. Cook and Glover moved to approve the signed Consent Order (Appendix III). Motion passed with seven (7) affirmative and zero (0) negative votes.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:

Mr. Truitt moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The Committee recommended that the Board approve the following:

Elizabeth Anne Dunn

Dru Alexander Jinks

Original Certificate Applications - The Committee recommended that the Board approve the following:

Kristine Moore Allgood

Dru Alexander Jinks

Jennifer Lynn Anderson

Amanda Lee Jones

Rebecca Ann Bechtel

Brian Leigh Jones

Michael Alexander Burton

Zachary Delma Keech

Michelle Aileen Campbell

Brooke Victoria Leja

Andrew Michael Carr

Meredith Archerd Miller

Scott William Case

Donna Sue Morgan

Brittney Delayne Currin

Gwendoline Marie O'Brien

Bradley William DeWeese

Matthew Joseph Ostuni

Bradley James Dey

Christopher Michael Sainz

Aaron Kyle Duffie

Aaron Joel Salter

Elizabeth Anne Dunn

Jessica Nichole Schwertner

Christopher Lee Eisenzimmer

Angela Kay Stromberger

Ashlie Rae Groff

Courtney Jane Wade

David Edwin Hall

Heather Dobbs Whittington

Jeremy Daniel Hiatt

Courtney Anne Wieters

Robin Saya Jenkins

Staff reviewed and recommended approval of the original application submitted by Robin Wilder Narron. Ms. Narron 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 recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Carole Yow Guttery. Ms. Guttery 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 recommended that the Board approve staff recommendation.

Reciprocal Certificate Applications - The Committee recommended that the Board approve the following:

Clain Harmer Anderson
Pradipsingh Surjeetsingh Bhogal
Karen May Bowling
Marshall Breece Breland
David Augustus Bright
Andrew T. Clark
Elizabeth Atkins Cline
Shamark Dominique Davis
Rebecca Jane Foley
Jonathan Douglas Frey
Benjamin Alain Fulton
Zlatin Teodorov Gamishev
John Francis Giegerich
Vasilios Bill Grastos
Robert Laurence Hawley
Renee Lynn Lewis

Susan Marie Lounsbury
Sooyoon Kim Marshall
Curtis Anderson Nelson, Jr.
Emily Anne Padilla
Megan Lynn Pratt
Bernard Lawrence Reams, III
Karen Alexandra Rudroff
Matthew Francis Rudroff
John Arthur Russell
Robin Ann Sanford
Stacy Lynn Sneed
Gary Layne Swanson
Becky Jo Thomas
Gladys Kar-Yee Yam
Alexander Anthony Yannotti

Temporary Permits - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Robin Ann Sanford, T7847
Zlatin Teodorov Gamishev, T7848
Sandra Fotta Vucjak, T7849
Rebecca Jane Foley, T7850
John Arthur Russell, T7851
Kara Louise Hefner, T7852
Stephen Thomas Marhevka, T7853
Jonathan David Redic, T7854
Mary Virginia Webb, T7855
Paul E. Horowitz, T7856
Oyebukunola Yeside Ande, T7857
Charles Anthony Edge, T7858

Gary Layne Swanson, T7859
Vasilios Bill Grastos, T7860
Patrick Corey Haller, T7861
Gladys Kar-Yee Yam, T7862
David Augustus Bright, T7863
Sooyoon Kim Marshall, T7864
Michael Louis Mansbach, T7865
Andrew David Power, T7875
Bradley Howard Ritter, T7876
Kenneth Charles Gillespie, T7877
David Janes Pyland, T7878
Kevin Richard White, T7879

Reinstatements - The Committee recommended that the Board approve the reinstatement application submitted by Katrina Sheets Lowe, #16599.

Reissuance of New Certificate - The Committee recommended that the Board approve the following applications for reissuance of new certificate:

Virgene Áva Foreman, #29490

Paul Kirby Hamlin, Jr., #4331

Daniel Tyler Moore, #34758

Michael Dwayne Peeler, #26487

Extension Requests - The Committee recommended that the Board approve Thomas R. Allen, Jr., #12595 for extension for completion of CPE until June 30, 2014.

Examinations -The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

Nadia Abed-Rabo

Danielle Abernathy

Freddie Acevedo

Alisha Adams

Akosi Agbila Dogbe

Christopher Anderson

Taylor Anderson

Evan Andert

Thomas Andrews

Natalie Angell

Katie Anthony

Garnett Antle-Kara

Kevin Archer

Beren Armstrong

Kimberly Arvidson

Roscoe Atkinson

Gregory Badgett

LeAnn Bagasala

Trent Ball

Leigh Barie

Brett Barnard

Haley Barnes

Valerie Barney

Shane Basen

David Batkiewicz

Somer Batres

Kara Baughman

Anna Beam

Kyra Beam

Isaac Bell

Cassandra Belov

Cory Billings

Shannon Blodgett

Sarah Blythe

Jeffrey Bogle

Belinda Boone

Matthew Borders

Adrienne Bostic

Audrey Bostic

Aleksandra Bottolfson

Hilary Bowers

Russell Bramlett

David Broome

Emily Brown

Hannah Brown

Joshua Brown

Lucas Brown

Lynn Bruggeman

John Brumbaugh

John Buchanan

Sarah Budd

Abigail Buddo

John Capasso

Ronald Carter

Danielle Carty

Stephen Cash

Brendan Cei

Saad Chaudhary

Sydnee Chavis

Wenjun Chen

Ashley Chisolm

Chun-Yuh Chou

Brian Clark

Ann Cleek

Aikaterini Coker

Kevin Collins

Sarah Collins

Oneisha Conley

Kelsey Conner

Nicolas Conner

Charlene Cook Controne
Brittany Cowan
Elizabeth Coy
Victoria Craft
William Cranford
Caroline Crews
Victor D'Alesio
Eder Dadul
Lauren Daughtry
Lillian Davis
Monica Davis
Larisa Demling
Felicia Diggs
Holly Disbrow
Andrew Dixon
Simona Dobson
Michael Doggett
Marie Dominique
Brian Doud
Daniel Drouin
Richard Duff
William Dula
Clifton Dunlap
Kathleen Durham
Marcus Dyer
Antoinyce Eaton
Kirk Edwards
Veronica Edwards
Susan Eisenhardt
Katie Ellis
Anna Elzey
Kingsley Enyinnaya
Enajevwe Eruotor
Luis Espinosa
Lauren Evans
Matilda Fahnbulleh
Mark Fiedler
Jacob Figg
Natalie Flannery
DeAnna Ford
Heather Ford
Jonathan Frazier
Sarah Friel

Rachel Gable
Lauren Gallion
James Gambill
Richard Garrett
Kristopher Garton
Nancy Gemma
Michael Gerew
Bria Gilchrist
Staci Ginsburg
Jennifer Goddard
Brittney Godwin
Richard Goldston
Robert Gragg
Nicholas Graham
Shaun Greene
William Gressel
Karrie Grigg
Bryan Hall
Natasha Hall
Mallory Hammett
Tanikya Harmon
Lindsey Harper
Jontae Harvey
Lauren Hatch
Jessica Heflin-Knop
Amber Heintz
Jada Henderson
Hayley Henson
Caitlyn Hess
Joy Holleman
Sonya Holmes-Mitchell
Frances Holt
Susan Hood
Cornelia Hoover
Brittani Howe
Stephanie Hubbard
Jordan Hudson
Amber Huffman
Nicole Hughes
Stuart Huller
Allison Hunt
Lucinda Hunt
Peter Irvin

Nabil Jizi
Lisa Johansen
Alan Johnson
Stephen Johnson
Steven Johnson
Joshua Jones
Sandra Joyner
Steven Kanczewski
Elizabeth Kay
Maggie Kendzior
Bradley Kenkel
Supriya Khazanie
Ryan Kildoo
Anna Kinast
Aaron King
Adam King
Kristina Klier
Danielle Kubinski
Andrew LaDuke
Adam Lanier
Angela Lanier
Joseph Lanser
Dandan Laubacker
Timothy Lavender
Bronwyn Lawrence
Cody Leach
Rebecca Leighty
Cody Lewis
Sandy Lill
Nicholas Lincoln
Natalie Lloyd
Jaclyn Logue
Nathan Lynch
Todd Major
Sarah Mali
Jennifer Maready
Joseph Marks
Amy Marquit
Michael Martens
Evan Martin
James Mason
Nino Matic
McKay Matthews

Timothy Mausolf
Courtney Mayes
Sarah Mazur
Bryan McCall
Melonie McCurry
Jonathan McGinnis
Marianne McKnight
Carson McLean
Matthew McLean
Corey Meche
Emily Meyer
Philip Miclat
Ashley Middleton
Alexander Miller
Jennifer Miller
Marla Miller
Dale Millns
Michael Mills
Tevin Milton
Adam Mitchell
Rubin Moise
Kevin Moore
Preston Moore
Ryan Moore
Samuel Moore
Elizabeth Moraites
Stephanie Nachtrieb
Lindsay Nalley
Heather Nelson
Mildrid Ngamelue
Timothy Nicodemus
Farah Noameshie
John Norcio
Temple Ofikulu
Tomasz Olejarz
Aaron Olive
Gerald Opyrchal
Kaitlin Pace
Anthony Pappalardo
Genoba Parker
Brandon Parks
Sara Parks
Thomas Pash

Alyssa Patel
Karla Patel
Meera Patel
Urvisch Patel
Blake Patterson
Daniel Patterson
John Payne
William Perrault
Lynda Peterson
Whitney Phillips
Maribel Pinol
Terri Pompey
Bradley Porter
Erin Priddy
John Pryce
Shayla Randolph-Bowes
Karen Rasmussen
Jason Redinbo
Mary Reed
Summer Rippy
Cynthia Roeder
Sarah Rouse
Tracy Rumfelt
Alexandra Schovee
Abby Scott
Mehul Shah
Payal Shah
Ari Shapiro
Kelly Shields
Stephanie Shortino
Adetoikunbo Shuler
Kelsey Shuster-Dutcher
Emily Simpson
Montana Singer
Jared Sink
Aaron Smith
Courtney Smith
Kelsey Smith
Mahogany Smith
Rhonda Smith
Tracy Smith
Justin Sodoma

Neil Spence
Tyshawn Spence
Karyn Spillers
Sara Spires
Taylor Spong
Brittany Spragins
Tyler Stallings
Andrew Stevens
Stephanie Stidham
Diana Stoyneva
Marchella Stroud
Courtney Struble
Jenni Swartout
Alysse Swink
Anthony Tallarico
Jeremiah Tate
William Tate
Charles Taylor
Jaclyn Taylor
Brittany Tetlow
Sabrina Thompson
Brittany Tippet
Alan Toler
Steven Twamley
Maurine Underwood
Landon Vick
Erica Walters
Yue Wang
Brian Ward
Morgan Webster
Donald Weymer
Kristen Wilkinson
Douglas Wilson
Lynn Wimmer
Alan Wise
Henry Withers
Scotty Withers
Wesley Wright
Bradley Yacenda
Alec Yale
Inja Yoon
Joseph Young

Letters of Warning - Staff has recommended approval of the request to rescind the Letters of Warning awarded to the individuals listed below. The Committee recommended that the Board approve staff recommendation:

Martin Brennan, Jr., #17207
Donald Compton, #18471
Teresa Gault, #33459
Brandon Harris, #25495

Michael Hayes, #24743
Reginald Hinton, #36970
Vicie L. Moran, #34637
Daniel Stephen Peach, #36900

Miscellaneous - Staff reviewed and requested guidance regarding the CPE course, *Freedom in Christ Practicum*, submitted by a licensee during the random CPE audit. Staff believed that this course does not fall into one of the seven approved subject areas found at 21 NCAC 08G .0404(b). The Committee recommended that the Board disapprove the course.

PUBLIC HEARING: President Rodriguez called the Public Hearing to order to hear Case No. C2013139 - Daniel R. Chappell, CPA, Certificate No. 19229. Mr. Chappell was present at the Hearing and was represented by counsel. Mr. Chappell and Buck Winslow were sworn in and presented testimony. Messrs. Cook and Glover moved to enter Closed Session without Executive Staff or Staff Attorney present, but with Anna B. Choi, Esq., present, to discuss the case. Motion passed. The Board re-entered the Hearing whereupon Ms. Choi reported that the parties had reached an agreement through a Consent Order which will be reported out and voted on by the Board in the Public Session. The Public Hearing was adjourned and it is a matter of public record.

PUBLIC HEARING: President Rodriguez called the Public Hearing to order to hear Case No. C2013200 - Seungwon ("Andrew") Hong, CPA, Certificate No. 35719. Mr. Hong was present at the Hearing and was represented by counsel. Mr. Hong and Buck Winslow were sworn in and presented testimony. Messrs. Cook and Glover moved to enter Closed Session without Executive Staff or Staff Attorney present, but with Noel L. Allen, Esq., Legal Counsel present, to discuss the case. Motion passed. The Board re-entered the Hearing whereupon Messrs. Cook and Glover moved to approve a Board Order (Appendix IV) suspending Mr. Hong's North Carolina certificate of qualification as a CPA for two (2) years from the date the Order was approved by the Board and issuing Mr. Hong a \$1000.00 civil penalty. Motion passed with five (5) affirmative and zero (0) negative votes. The entire Public Hearing is a matter of public record.

CLOSED SESSION: Messrs. Cook and Rodriguez moved to enter Closed Session to discuss the Personnel Committee report. Motion passed.

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

PERSONNEL COMMITTEE: Messrs. Cook and Glover moved to accept the report of the Personnel Committee. Motion passed.

ADJOURNMENT: Messrs. Cook and Truitt moved to adjourn the meeting at 2:08 p.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 #: C2013069

IN THE MATTER OF:
Christine Deborah Kar, #15864
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. Christine Deborah Kar (hereinafter "Respondent") is the holder of North Carolina certificate number 15864 as a Certified Public Accountant.
2. Respondent was an owner in a non-CPA accounting limited liability company ("non-CPA LLC").
3. Respondent offered to perform and performed a compilation, in her capacity as a CPA, through the non-CPA LLC. Per Board rules, CPAs may only offer an attest or assurance service, such as a compilation, through a registered CPA firm.
4. In preparing the compilation, Respondent failed to conform to Statements on Standards for Accounting and Review Services ("SSARS").
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 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

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CPA EXAMINERS

Consent Order - 2
Christine Deborah Kar

2. Respondent's offer to perform and performance of a compilation, in her capacity as a CPA, through a non-CPA LLC constitute violations of 21 NCAC 08N .00202 (b)(9) and .0302 (a).
3. Respondent's failure to conform to SSARS is a violation of 21 NCAC 08N .0404.
4. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent is censured.
2. Respondent shall remit, with this signed Order, a one thousand dollar (\$1,000) civil penalty.
3. Respondent shall complete eight (8) hours of SSARS continuing professional education ("CPE") coursework as part of her 2014 annual CPE requirement.

CONSENTED TO THIS THE 10th DAY OF March, 2014.
(Day) (Month) (Year)

Christine D Kar
Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF APRIL,
2014
(Year) (Day) (Month)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
MAR 13 2014
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2013122

IN THE MATTER OF:
Smith & Smith, CPA, P.C.
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. Smith & Smith, CPA, P.C. (hereinafter "Respondent Firm"), is a registered certified public accounting corporation in North Carolina.
2. Respondent Firm was engaged by a Client Business to prepare its tax returns, which included the preparation of a depreciation schedule.
3. Respondent Firm did not timely provide, upon request, the Client Business with a copy of the depreciation schedule prepared by Respondent Firm.
4. There is evidence that Respondent Firm, in good faith, but erroneously complied with the rules of the AICPA regarding the return of client records, but failed to comply with the Board's rules regarding the return of client records.
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

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CPA EXAMINERS

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

2. Respondent Firm's failure to provide client records upon demand constitutes violations of 21 NCAC 08N .0305 (a).
3. Per N.C. Gen. Stat. § 93-12(9) and also 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 13TH DAY OF MARCH, 2014.
(Day) (Month) (Year)

Robert G. Smith

Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 22 DAY OF April,
2014.
(Year) (Day) (Month)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
MAR 14 2014
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2013139

IN THE MATTER OF:
Daniel R. Chappell, #19229
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. Daniel R. Chappell (hereinafter "Respondent") is the holder of North Carolina certificate number 19229 as a Certified Public Accountant.
2. Respondent informed the Board on his 2012-2013 individual certificate renewal ("Renewal") that he had completed all necessary courses to meet the 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 CPE requirements.
5. Respondent was unable to provide documentation for all 2011 CPE that he claimed on his Renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to 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.

Consent Order - 2
Daniel R. Chappell

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. The Certified Public Accountant certificate issued to Respondent, Daniel R. Chappell, is suspended for one (1) year, but the suspension is stayed subject to Respondent's compliance with paragraphs 2, 3, and 4 below.
2. Respondent shall, by September 30, 2014, complete forty (40) hours of CPE which may not be used to meet his 2013 or 2014 CPE requirements.
3. Respondent shall remit, with the signed Consent Order, a one thousand dollar (\$1,000.00) civil penalty.
4. Respondent shall remit, with the signed Consent Order, one thousand dollars (\$1,000.00) in administrative costs incurred by the Board in its investigation of this matter.

CONSENTED TO THIS THE 22 DAY OF April, 2014.
(Day) (Month) (Year)

[Signature]
Respondent Attorney

APPROVED BY THE BOARD THIS THE 22 DAY OF April,
2014
(Year) (Day) (Month)

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 #: C2013200

IN THE MATTER OF:
Seungwon "Andrew" Hong, #35719
Respondent

BOARD ORDER

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on April 22, 2014, that:

FINDINGS OF FACT

1. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over Respondent and the subject matter of this action.
3. Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. § 150B-42(a).
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. Respondent was present at the Hearing and was represented by counsel.
7. Respondent informed the Board on his 2012-2013 individual certificate renewal ("Renewal") that, between January 1, 2011, and June 30, 2012, 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 2011 CPE requirements.
8. Based on Respondent's representation, the Board accepted his Renewal.
9. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2011 CPE requirements. The Respondent's initial responses to the Board were untimely.

Board Order - 2
Seungwon Andrew Hong

10. Respondent was unable to provide documentation for his 2011 CPE requirements, including the ethics requirement.

CONCLUSIONS OF LAW.

1. Per N.C. Gen. Stat. § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. 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. Pursuant to N.C. Gen. Stat. § 93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate and to impose civil monetary penalties.
3. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0206.

BASED ON THE FOREGOING, the Board orders in a vote of 5 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Seungwon Andrew Hong, is hereby suspended for two (2) years.
2. Respondent shall immediately remit to the Board a one thousand dollar (\$1,000.00) civil penalty.
2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his suspended North Carolina certificate.

This the 22nd day of April, 2014.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President