



North Carolina State Board of Certified Public Accountant Examiners

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NOTICE OF APPARENT VIOLATION AND DEMAND TO CEASE AND DESIST

Notice is hereby given that the North Carolina State Board of Certified Public Accountant Examiners has taken the following action against **W. SCOTT LUPER** for violation of the North Carolina Accountancy Law (North Carolina General Statute 93).

The information contained in this notification is derived from the official records of the Board and is being provided to the media and other interested persons and organizations in the public interest. The Board has authorized its use for the purpose of issuing news releases and/or other notifications to the public.

An independent agency of the State of North Carolina, the Board is responsible for the examination, licensure, and regulation of CPAs. It is not affiliated with the North Carolina Association of Certified Public Accountants (NCACPA), a voluntary professional organization, or its local chapters.

NAME: W. SCOTT LUPER

BUSINESS NAME INTEGRITY FINANCIAL MANAGEMENT, INC.

ADDRESS: 22 SOUTH PACK SQ., STE. 300 ASHEVILLE, NC 28801

VIOLATION(S): SEE ATTACHED

ACCEPTED BY THE BOARD: 05/22/2014

DATE NOTIFICATION ISSUED: 06/02/2014

BY:


Robert N. Brooks, Executive Director

DISTRIBUTION:

American Institute of CPAs (AICPA)	NC Association of CPAs (NCACPA)
Asheville Chamber of Commerce	NC Department of Revenue
Better Business Bureau of Asheville/Western NC	NC Society of Accountants
Internal Revenue Service, NC	PCAOB
Internal Revenue Service, US	SEC
National Society of Accountants	

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:

W. Scott Luper

Respondent Case #C2014070

NOTICE OF APPARENT VIOLATION &
AGREEMENT TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

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

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

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

WHEREAS, pursuant to N. C. Gen. Stat. § 93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, Respondent W. Scott Luper (hereinafter "Respondent") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state, but his principal place of business is in North Carolina; and

WHEREAS, Respondent, in January of 2009, applied for, and was granted, "inactive" status for his North Carolina CPA license. As part of that application, Respondent agreed that "I certify under oath that I will not identify myself as a CPA to any person in any manner ... as long as I remain on inactive status."

WHEREAS, Respondent, while on inactive status, utilized the CPA title and allowed himself to be identified on the Kingdom Advisors website and other Internet listings as a "CPA." Respondent's use of the title "CPA" or "Certified Public Accountant" conveys the false impression that he is authorized to use a title other than 'accountant' when, in fact, he is not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such a representation is misleading and contrary to N. C. Gen. Stat. § 93-1, § 93-3, and § 93-6.

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CPA EXAMINERS

THEREFORE, Respondent W. Scott Luper and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent shall immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

BY: Robert N. Brooks DATE: 3/28/14
Robert N. Brooks
Executive Director

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

Consented to:

BY: W. Scott Luper DATE: 4/9/14
W. Scott Luper

_____ State

_____ County

Sworn to (or affirmed) and subscribed before me this day by W. Scott Luper.

[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a _____] [a credible witness has sworn to the identity of the principals _____].



Notary Public Signature

Notary Public Printed Name

Date

6/17/2017
My Commission Expires

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