

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

MEMBERS ATTENDING: Jose R. Rodriguez, CPA, President; Bucky Glover, CPA (via telephone); 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; and Noel L. Allen, Esq., Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Sammy Williams, CPA, NCACPA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, AICPA and Summer Ashby, Senior in Accounting, North Carolina State University.

CALL TO ORDER: President Rodriguez called the meeting to order at 10:04 a.m.

MINUTES: The minutes of the April 22, 2014, meeting were approved as corrected.

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

Mr. Nance presented the proposed 2014-2015 budget (Appendix I) that was reviewed and discussed by the Board members. Messrs. Glover and Womble moved to approve the proposed budget as presented and with an increase of \$4,500.00 to full-time staff salaries as recommended by the Personnel Committee. Motion passed.

LEGISLATIVE AND RULE-MAKING ITEMS: Messrs. Cook and Rohe moved to approve the draft response to the comment received on the *Periodic Review of Board Rules* and to make no changes to the report on the *Periodic Review of Board Rules* as submitted on February 25, 2014, to the Office of Administrative Hearings. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

Board members were encouraged to submit any comments on the "draft rules for discussion only" or other rules of interest to the Executive Staff by the July 21, 2014, Board meeting.

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

Case No. C2012615-1 - Greg E. Underwood, CPA - Approve the signed Consent Order (Appendix II).

Case No C2014061 - Kevin Glenn Crowley - Messrs. Glover and Cook moved to permanently revoke the NC CPA certificate issued to Kevin Glenn Crowley (Appendix III). Motion passed with seven (7) affirmative and zero (0) negative votes.

Case No. C2013037-1 and Case No. C2013037-2 - Jun B. Chung, CPA, and Chun CPA PA - Approve a Notice of Hearing for July 21, 2014, at 10:00 a.m.

Case No. C2014054 - Traci Jo Anderson - Accept the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix IV).

Case No. C2014055 - Olivia O. Anderson - Accept the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix V).

Case No. UT2014067 - Eunice Jones - Accept the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix VI).

Case No. C2014070 - W. Scott Luper - Accept the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix VII).

Case No. C2014082 - Ralph Russell Allison - Accept the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix VIII).

Case No. I2012245 - Close the case without prejudice. Mr. Glover did not participate in the discussion of this matter nor did Mr. Glover vote on this matter.

Case No. C2013220 - Close the case without prejudice and with a Letter of Warning.

Case No. C2013222 - Close the case without prejudice and with a Letter of Warning.

Case No. C2013273 - Close the case without prejudice.

Case Nos. C2014032 and C2013033 - Close the cases without prejudice.

Case No. C2014066 - Close the case without prejudice

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:

Dr. Allen moved and the Board approved the following recommendations of the Committee:

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

Aaron David Barbera
Dustin James Barnwell
Yisi Chen
Crystal Dawn Farrell

Shanta Renee Johnson
Timothy Donald Packer
Katelyn Ashley Sullivan

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

Emily Victoria Acker
Nicholas Scott Alexander
Rodney Cleveland Alexander
Lee Wooten Allen
Lien Marie Bailey
Julia Amanda Baldwin
Aaron David Barbera
Dustin James Barnwell
Christina Grace Brackins
Michael Dale Bruce
Benjamin Bradley Canada
Carla White Cantrell
Yisi Chen
Hannah Elizabeth Childress
Stephen David Craig
Jessica Johansson Crooks
Brian Lucas Crumpton
Benjamin Joseph Darnton Davey
Christopher Warren Deitz
Melissa Duong
Tessa Carolyn Dyer
Crystal Dawn Farrell
Jennifer Lynn Ford
Erica Tennille Fulcher
Daniel Ryan Glasser
Allan J. Godinez
Kameron Hope Gress
Kevin Jackson Hale
Courtney Elise Hanvey

Robert Lloyd Heidel
Steven Norm Hogan
Tiffany Michelle Howard
Alexander Philip Ivey
Jessica Victoria Johansson
Shanta Renee Johnson
Timothy Francis Johnson
Joshua Ryan Kleinberg
Bailey Kristen Langvardt
Kelly Irene MacDonald
George Pickett McClanahan
Christopher Matthew McDonald
David Lee McPherson
Bradley Elizabeth Netherwood
Rosario Ochoa
Timothy Donald Packer
Sara Lindsey Pearson
Robert William Perry
Chelsea Marie Peterson
Mikaela Margaret Pinzl
Beverly House Pressley
Judyth Nausicaa Riddick
Stephanie Jo Rogers
Heather Thornbrough Rouse
Robert Bruce Sawyer
Brian James Schutz
Leslie Murry Scott
Fang Shen
Joshua Ryan Sizemore

Christopher Wilson Stanley
Michael Patrick Stoltz
Katelyn Ashley Sullivan
Timothy Frederick Summers
Kent Ryan Swindlehurst
Julia Taranenko

Natalie Allen Tetterton
Daniel Gerrit Vandekar
Channing DuBois Wade
Madeline Leigh Winkler
Zheng Zhuang

Staff reviewed and recommended approval of the original application submitted by Sabina Redzovic. Ms. Redzovic 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:

Caroline Standish Arden
Jeffrey Mark Bailey
John Wayne Burkett
Mark John Casella
Phillip Michael Dunn
Michael Keith Fahlikman
Francis Joseph Farina
Mark Benjamin Girimonte
Patrick Corey Haller
John Thomas Hart
Lorraine Ming Hayleck

Kara Louise Hefner
Annette Rose Leerhoff
Michael Louis Mansbach
Stephen Thomas Marhevka
Dwayne Scott Mitchell
Megan Gabel Perry
Jonathan David Redic
Joyce Riggins Schaffer
Sandra Fotta Vucjak
Mary Virginia Webb
Ashley Michelle Wendel

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

Dandan Ai, T7880
Eljahona Arah Harris, T7881
Amy Elizabeth Miller, T7882
Brittney Erin Lunsford, T7883
Dana Leslie Saxe, T7884
Clifford Kendall Pierce, T7885
Susan Michelle Swanson, T7886
Timothy West Fowler, T7887
Brian Patrick Thrasher, T7888
Maylen Bernal, T7889

Robert Herman Manion, IV, T7890
Karen Harvaez Guerriero, T7922
Heather Leigh Marshall, T7923
Cristian Ianos, T7924
Paul Howard Hibbett, III, T7925
Jonathan Marshall Ferguson, T7926
John Michael Feeney, T7927
Ken Robert Adams, T7928
Teresa Karen McAllister, T7929
Corey Alexandra McFadden, T7930

Reinstatements - The Committee recommended that the Board approve the following:

William David Charnock, #27118
Jason Motley Clarke, #31372
Stacy Rae Mantz, #25349

Gina Brown Riggins, #16549
Randolph Alan Waller, #28178
Sean Donald Wilbur, #34107

Reissuance of New Certificate and Consent Agreement - The Committee recommended that the Board approve the applications for reissuance of new certificate and consent agreement submitted by the following individuals:

Jennifer Lynn Acton, #33825
Craig Alan Busch, #25073

Walter Randall Louis, #31424

CPE Matters - Staff reviewed and recommended disapproval of a request for CPE credit for helping to develop questions for the CPA Exam. The Committee recommended that the Board approve staff recommendation.

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

Evan Addison
Betty Agosto
Amanda Aiken
Deanna Allen
Octavia Allen
Luke Allman
James Allred
Paige Armstrong
Zachary Aronson
Graham Arrowood
LaTisha Ashley
Garland Avent, III
Paul Avinger
Chloe Bailey
Nicholas Baldelli
Deanna Banovsky
Joshua Barber
Haley Barnes
Nicolas Barnes
Kaitlyn Bell
Daniel Benjamin
Ryan Berger
Seth Bishop

Christine Black
Amy Bleeker
Stephanie Blonchek
Ryan Bourg
Elizabeth Bowman
Marques Boyce
Taylor Bradsher
Eric Brickman
Connecia Brown
Kimberly Brown
Morgan Brown
Christopher Buchanan
Hannah Burnette
Emily Burr
Kathleen Button
Ashley Canady
Joshua Capps
Amanda Carballo
Danielle Carty
Melissa Castrey
Chad Chandler
Tyler Cima
Kimberly Clark

Tonya Coates
David Coggins
Matthew Collier
Scott Colston
Ashlyn Congdon
Abigail Cooper
William Cooper
Ryan Cornell
Christopher Cox
Anna Crawford
Thomas Crowther
Lori Curtsinger
Bryan DaCanal
Corey Dalton
Sarah Danford
Laura Davenport
Colin Davis
Morgan Davis
Alexandra Del Rio Ramos
Clark Dinkins
Thomas Dobbins
Lauren Donadio
Edward Dornsmith
Justin Douthit
Garret Drogosch
Kelsey Dunn
Michael Dunn
Marcus Dyer
Sean Eames
Jessica Earles
Katlyn Easley
Ada EgeJuru
Laura English
Austin Eubanks
Jewel Evans
Hannah Fabry
Jacob Figg
Michael Finneran
Jennifer Fox
Matthew Gardner
Philip Garner
Chad Garrison
Nancy Gemma

Christina Gilbert
Carolyn Gile
Brent Gillespie
James Goodman
Martha Goodman
Mihaela Gorciu
Kristen Griffith
Jake Grubbs
Chelsi Haefele
Suzanne Hahn
Nia Hall
Paul Hardin
Ashley Hare Massey
Phillip Hathcock
Corey Hawley
Allison Hayes
Diane Heath
Jacy Heeter
Emily Henson
Kimberly Herrick
Jody Hice
Caroline Hodgins
Megan Hogan
Daniel Hollis
Tameka Holmes
Tracy Hood
Michael Huber
Amber Huffman
Jeffrey Hunt
Darrell Hunter
Nicholas Hurd
Paula Isles
Christopher Jackson
Lacie Jacobs
Philip James
Tanya Jenkins
Arik Johnson
Gregory Johnson
Audrey Jones
Ryland Jones
William Kane
Jordan Kay
Nicole Kehl

Elizabeth Kennedy
Perry King
John Tyler Knox
Elizaveta Koneva
Colleen Koss
Charles Lake
Roy Lambert
Casey Lammando
Bart Landen
Robert Larison
Massourou Lassissi
Jessica Lea
Matthew Lee
Naomi Lemmond
Andrew Linville
Molly Little
Marcus Lockamy
Sonya Long
Stuart Long
Matthew Longobardi
Jonathan Love
Peter Lovekamp
Austin Lowe
Theodore Luckman
Erin Lyon
Keisha Lyons
Ryan Magee
Evelyne Makatiani
Anthony Mangano
Gurband Mann
Marguerite Marks
Jeffrey Marty
Christopher Matthews
Ryan McCarthy
Melonie McCurry
Kristen McDonald
Andrew McNeish
Brian McSorley
Sandy Melo
Matthew Mercurio
Jacqueline Messier
Robert Metzger
Kimberly Moes

Kelly Monahan
Katherine Moran
Heather Morrow
Joseph Morrow
Janet Murphy
Newsam Mutamba
Brittany Nance
Allison Newman
Andrew Newton
Robert Nicholson
Casey Noble
Adaora Okonkwo
Daniel Oliver
Anna Olson
Edith Onabanjo
Miles Onafowora
Jordan Overcash
Andrea Pack
Jooyoung Park
Lonnie Parker
Stephen Parker
Meredith Paul
Andrew Pearson
Chad Peters
Drew Phillips
Charlotte Pielak
Lauren Piucci
Olivia Pope
Irina Poroshina
Tamara Powell
Eddis Price
Sterling Price
Kevin Protasewich
Alexander Putzer
Ginger Quick
Matthew Quillan
Brian Rajakovich
Ashley Reynolds
Leata Riggs
Curtis Robinson
Jessica Rubinski
Holden Rudd
Wilbourne Rusere

Jonathan Sawyer
Kathryn Schafer
Michal Seligson
Jamie Sheppard
Leighann Shi
Corbin Shive
Allison Simmons
Benjamin Sinclair
Jyoti Singh
Lanita Slaughter
Allison Smith
Daniel Smith
Hannah Smith
Jennifer Smith
Julie Smith
Stuart Smith
Suzanne Smith
Tammy Southerland
Aaron Sparrow
Garry Spence
Neil Spence
James Stephens
Brian Sternecker
Constance Stitt
Catherine Stone
Haley Streich
Bennett Strickland
Marchella Stroud
Brian Stucky
David Sullivan

Apryl Tessener
Jevon Thomas
Jonathan Thornton
Deana Thorps
Caitlin Townsend
Kaitlyn Tunstall
Danielle Turner
Stephen Turner
Taresa Turner
Pacis Umubyeyi
Nicolien Venter
Kristy Voss
Patrick Wardwell
Amanda Webb
Samantha Webb
Alex White
Lisa White
Taylor Wilk
Johnathan Williams
Krystine Wilson
Nellie Wilson
Ryan Winkler
Johnathan Worley
Lisa Wright
Ashley Wybersky
Cameron Young
Tenise Young
Xia Yu
Hadeel Zaben

Staff recommended that the Committee determine and accept the grades received for the January - March 2014 Exams. Twenty-five (25) files with grade reports were haphazardly selected and available at the meeting for review by a Board member. The Committee recommended that the Board approve staff recommendation.

Staff reviewed and recommended disapproval of a hypothetical Exam application. The Committee recommended that the Board approve staff recommendation.

Firm Renewal and Peer Review Matters - The firms listed below submitted a firm renewal or termination notice less than 60 days after the deadline. Staff recommended referral to the Professional Standards Committee. The Committee recommended that the Board approve staff recommendation:

Allee Drummond Humphrey CPA, #14870
Yan Ling CPA, #28590
Diane Murdock, #18627

Eric M. Redner, CPA, PLLC
Eric Michael Redner #35678

Rescind Form of Practice Statements –Susan Bradner Rudd (#12632) signed a Form of Practice Statement due to her employment. However, due to a change in Ms. Rudd’s employment, staff recommended that the statement be rescinded. The Committee recommended that the Board approve staff recommendation.

PUBLIC HEARING: President Rodriguez called the Public Hearing to order to hear Case No. C2013035-1 and Case No. C2013035-2 – Larry E. Widis, NC CPA Certificate No. 12798, and Larry E. Widis, PLLC. Mr. Widis was present at the Hearing and was not represented by counsel. Mr. Widis and David R. Nance, CPA, were sworn in and presented testimony. Dr. Allen and Mr. Cook moved to enter Closed Session to discuss the case without Executive Staff or Staff Attorney present, but with Noel L. Allen, Esq., Legal Counsel, present. Motion passed. Messrs. Cook and Womble moved to approve a Board Order (Appendix IX) permanently revoking the North Carolina CPA certificate issued to Mr. Widis. Motion passed with seven (7) affirmative and zero (0) negative votes. The entire Public Hearing is a matter of public record.

CLOSED SESSION: Mr. Cook and Dr. Allen moved to enter Closed Session to discuss a Personnel Committee matter without Executive Staff or Staff Attorney present, but with Noel L. Allen, Esq., Legal Counsel, present. Motion passed.

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

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: Mr. Brooks reported on the filing of a Petition for Judicial Review by Seungwon “Andrew” Hong.

ADJOURNMENT: Mr. Cook and Dr. Allen moved to adjourn the meeting at 12:25 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director


Jose R. Rodriguez, CPA
President

*North Carolina State Board of Certified Public Accountant Examiners
2014-2015 Approved Budget*

<u>Operating Budget</u>	<i>Fiscal Year Budget</i> <u>2013-2014</u>	<i>Estimated Actual</i> <u>2013-2014</u>	<i>Approved Budget</i> <u>2014-2015</u>	<u>Ref</u>
Revenues	\$ 2,782,204	\$ 2,681,721	\$ 2,731,395	A
Expenses:				
Personnel	1,268,114	1,229,651	1,290,674	B
Board & Legal	128,799	65,733	123,495	C
Office	321,800	320,920	329,300	D
Examination	1,001,400	859,216	926,400	E
Scholarship	10,000	4,000	11,000	
Building	37,350	29,867	38,300	F
Leasing Commission	0	1,855	0	
Miscellaneous	0	0	0	
Bad Debt Expense	0	0	0	
Over & Short	0	0	0	
Total	<u>2,767,463</u>	<u>2,511,242</u>	<u>2,719,169</u>	
Estimated Change in Net Assets (Before Depreciation)	<u>\$ 14,741</u>	<u>\$ 170,479</u>	<u>\$ 12,226</u>	
<u>Capital Budget</u>				
Hardware	\$ 32,635	\$ 30,239	\$ 10,000	
Software	0	0	7,500	
Total	<u>\$ 32,635</u>	<u>\$ 30,239</u>	<u>\$ 17,500</u>	
Total Proposed Budget	<u>\$ 2,800,098</u>	<u>\$ 2,541,481</u>	<u>\$ 2,736,669</u>	
Computers @ \$2,000	5	2,000	10,000	
Firewall/Maintenance Renewals	0	0	7,500	

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

	<i>Fiscal Year Budget 2013-2014</i>	<i>Estimated Actual 2013-2014</i>	<i>Approved Budget 2014-2015</i>
Examination Fees			
Initial Admin Fees	\$ 220,800	\$ 193,200	\$ 198,950
Re-Exam Fees	156,975	152,850	154,500
Exam Fees Revenue	1,080,000	961,203	1,000,000
Exam Coupon	(41,941)	(16,228)	(41,240)
Exam Review Fees	0	1,900	0
Equivalency Exam Fees	0	0	0
Grade Transfer Fees	0	0	0
Total Exam Fees	<u>1,415,834</u>	<u>1,292,925</u>	<u>1,312,210</u>
Certificate Fees			
Initial	53,500 (535/100)	58,700 (587/100)	60,000 (600/100)
Reciprocal	24,000 (240/100)	28,200 (282/100)	27,500 (275/100)
Renewals	1,139,220 (18987/60)	1,153,440 (19224/60)	1,187,040 (19784/60)
Reinstatements	11,400 (114/100)	13,360 (134/100)	12,500 (125/100)
Total Certificate Fees	<u>1,228,120</u>	<u>1,253,700</u>	<u>1,287,040</u>
Firm Registrations			
Partnership Renewal	38,000	36,230	36,500
PC Initial	5,000	4,400	4,500
PC Renewal	36,000	34,490	34,500
Partnership Registration	0	0	0
Total Firm Registrations	<u>79,000</u>	<u>75,120</u>	<u>75,500</u>
Miscellaneous Income	1,500	1,548	1,500
Rental Income	31,200	31,209	32,145
Gain on Fixed Assets	0	285	0
Interest	16,550	19,234	16,000
Gift Cards	10,000	7,700	7,000
Other	0	0	0
Total Revenues	<u>\$ 2,782,204</u>	<u>\$ 2,681,721</u>	<u>\$ 2,731,395</u>

North Carolina State Board of Certified Public Accountant Examiners
Approved Personnel Expense Budget

	<i>Fiscal Year Budget</i>	<i>Estimated Actual</i>	<i>Approved Budget</i>	Ref
	<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-2015</u>	
Full Time Staff	\$ 911,583	\$ 903,972	\$ 905,298	
Part Time Staff	12,720	10,615	18,270	
Taxes - FICA	70,709	68,493	70,653	
Taxes - State Unemployment	0	2,298	2,782	
Retirement Contributions	54,695	54,861	54,318	
Retirement - NCLB Admin Fee	2,500	1,123	2,000	
Insurance - Health	161,006	147,644	177,000	
Staff CPE	6,000	4,782	6,000	
Staff Travel	45,901	31,167	49,853	B1
Miscellaneous	3,000	4,696	4,500	
Total Personnel Expense	<u>\$ 1,268,114</u>	<u>\$ 1,229,651</u>	<u>\$ 1,290,674</u>	

North Carolina State Board of Certified Public Accountant Examiners
Approved Staff Meeting Expense Budget

				<u>Rate</u>					<i>Approved Budget 2014-2015</i>
	<u>Mtgs</u>	<u>Staff</u>	<u>Days</u>	<u>Air</u>	<u>Reg</u>	<u>Hotel</u>	<u>Meal</u>		
NASBA Meetings									
Annual	1	3	4	335	750	375	50	\$	8,355
Regional	1	3	3	413	695	170	50		5,304
Administrators/CPE	1	9	4	571	675	255	50		22,194
Other Meetings									
Professional									8,000
Board Vehicle									6,000
									<hr/>
Total Staff Meeting Expense								\$	<u>49,853</u>

*North Carolina State Board of Certified Public Accountant Examiners
 Approved Board & Legal Expense Budget*

	<i>Fiscal Year Budget</i>	<i>Estimated Actual</i>	<i>Approved Budget</i>	
<u>Board Expense</u>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>Ref</u>
Board Travel	\$ 61,399	\$ 37,165	\$ 53,695	C1
Per Diem	23,900	15,450	26,300	C1
Clerical Reimbursement	0	0	0	
Total Board Expense	\$ 85,299	\$ 52,615	\$ 79,995	
 <u>Legal Expense</u>				
Legal Counsel Fees - Admin	\$ 24,000	\$ 29,446	\$ 24,000	
Legal Counsel Fees - Prof Standards	12,000	735	12,000	
Legal Counsel Fees - Litigation	2,500	0	2,500	
Investigation Cost	10,000	11,503	10,000	
Hearing Cost	5,000	2,405	5,000	
Reimbursements - Net	(10,000)	(30,972)	(10,000)	
Total Legal Expense	\$ 43,500	\$ 13,117	\$ 43,500	
Total Board and Legal Expense	\$ 128,799	\$ 65,732	\$ 123,495	

*North Carolina State Board of Certified Public Accountant Examiners
Approved Board Travel & Per Diem Expense Budget*

<u>Board Travel</u>					<i>Approved Budget</i>	
	<u>Mtgs</u>	<u>Members</u>	<u>Days</u>	<u>Rate</u>	<u>2014-2015</u>	
Regular Board Meetings						
Hotel	12	4	1	125	\$	6,000
Meals	12	4	1	40		1,920
Travel	12	7	1			11,640
						<u>19,560</u>
NASBA Annual Meeting						
Hotel	1	7	4	375		10,500
Meals	1	7	4	50		1,400
Travel	1	7	1	335		2,345
Registration	1	7	1	750		5,250
						<u>19,495</u>
NASBA Regional Meeting						
Hotel	1	5	3	170		2,550
Meals	1	5	3	50		750
Travel	1	5	1	413		2,065
Registration	1	5	1	695		3,475
						<u>8,840</u>
AICPA Council Meetings						
Hotel	2	2	3	300		3,600
Meals	2	2	3	50		600
Travel	2	2	1	400		1,600
						<u>5,800</u>
Total Board Meeting Expense					\$	<u>53,695</u>
<u>Board Per Diem</u>						
Regular Meeting	12	7	2	100	\$	16,800
Professional Meetings				100		4,000
NASBA						
Annual Meeting	1	7	5	100		3,500
Regional Meeting	1	5	4	100		2,000
Total Board Per Diem Expense					\$	<u>26,300</u>

*North Carolina State Board of Certified Public Accountant Examiners
Approved Office Expense Budget*

	<i>Fiscal Year Budget 2013-2014</i>	<i>Estimated Actual 2013-2014</i>	<i>Approved Budget 2014-2015</i>
Office Decorations	\$ 100	\$ 178	\$ 175
Equipment Rental	900	1,335	1,200
Printing	58,000	58,910	60,000
Postage	92,000	87,207	90,000
Supplies	15,100	9,818	10,250
Telephone	7,000	6,821	7,000
Internet & Website	4,000	3,959	4,200
Subscriptions	4,000	1,368	2,000
Repairs & Maintenance	5,000	9,895	7,500
Clipping Service	4,500	4,132	4,500
Computer Software Maintenance	45,000	48,838	50,000
Computer Software	2,400	4,177	5,000
Dues	8,500	7,820	8,200
Insurance	15,500	15,788	16,200
Miscellaneous	1,000	5,104	3,500
Audit Fees	7,700	7,700	8,475
Credit Card Fees	44,000	43,015	45,000
Banking Fees	4,200	3,013	3,200
Payroll Service	1,900	1,842	1,900
Consulting Fees	1,000	0	1,000
Total Office Expense	\$ 321,800	\$ 320,920	\$ 329,300

*North Carolina State Board of Certified Public Accountant Examiners
 Approved Examination Expense Budget*

	<i>Fiscal Year Budget</i>	<i>Estimated Actual</i>	<i>Approved Budget</i>
	<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-2015</u>
Exam Sitting & Grading	\$ 1,000,000	\$ 857,776	\$ 925,000
Exam Postage	1,400	1,440	1,400
Total Examination Expense	<u>\$ 1,001,400</u>	<u>\$ 859,216</u>	<u>\$ 926,400</u>

*North Carolina State Board of Certified Public Accountant Examiners
 Approved Building Expense Budget*

	<i>Fiscal Year Budget</i>	<i>Estimated Actual</i>	<i>Approved Budget</i>
	<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-2015</u>
Building Maintenance	\$ 1,500	\$ 420	\$ 1,000
Electricity	12,000	9,385	12,000
Grounds Maintenance	3,000	3,831	6,000
Heat & Air Maintenance	5,800	3,213	8,500
Improvements	1,000	0	1,000
Insurance	4,250	3,818	0
Janitorial Maintenance	6,000	5,700	6,000
Trash Collection	0	571	0
Water & Sewer	1,100	905	1,100
Security	2,500	2,024	2,500
Pest Control	200	0	200
Total Building Expense	\$ 37,350	\$ 29,867	\$ 38,300

North Carolina State Board of Certified Public Accountant Examiners
Budget History

<u>Operating Budget</u>	<u>Approved Budget 2014-2015</u>	<u>Fiscal Year Budget 2013-2014</u>	<u>Fiscal Year Budget 2012-2013</u>	<u>Fiscal Year Budget 2011-2012</u>	<u>Fiscal Year Budget 2010-2011</u>
Revenues	\$ 2,731,395	\$ 2,782,204	\$ 2,853,054	\$ 2,845,688	\$ 2,672,502
Expenses:					
Personnel	1,290,674	1,268,114	1,292,764	1,149,809	1,053,035
Board & Legal	123,495	128,799	123,190	150,441	218,610
Office	329,300	321,800	303,000	311,825	318,350
Examination	926,400	1,001,400	1,078,300	1,154,000	1,150,000
Scholarship	11,000	10,000	10,000	0	0
Building	38,300	37,350	51,530	58,901	32,000
Total	2,719,169	2,767,463	2,858,784	2,824,976	2,771,995
Estimated Change in Net Assets (Before Depreciation)	\$ 12,226	\$ 14,741	\$ (5,730)	\$ 20,712	\$ (99,493)

<u>Operating Budget</u>	<u>Approved Budget 2014-2015</u>	<u>Fiscal Year Budget 2013-2014</u>	<u>Fiscal Year Budget 2012-2013</u>	<u>Fiscal Year Budget 2011-2012</u>	<u>Fiscal Year Budget 2010-2011</u>
Revenues	\$ 2,731,395 -1.83%	\$ 2,782,204 -2.48%	\$ 2,853,054 0.26%	\$ 2,845,688 6.48%	\$ 2,672,502
Expenses:					
Personnel	1,290,674 1.78%	1,268,114 -1.91%	1,292,764 12.43%	1,149,809 9.19%	1,053,035
Board & Legal	123,495 -4.12%	128,799 4.55%	123,190 -18.11%	150,441 -31.18%	218,610
Office	329,300 2.33%	321,800 6.20%	303,000 -2.83%	311,825 -2.05%	318,350
Examination	926,400 -7.49%	1,001,400 -7.13%	1,078,300 -6.56%	1,154,000 0.35%	1,150,000
Scholarship	11,000 10.00%	10,000 0.00%	10,000 1.00%	0 0.00%	0
Building	38,300 2.54%	37,350 -27.52%	51,530 -12.51%	58,901 84.07%	32,000
Total	2,719,169 -1.75%	2,767,463 -3.19%	2,858,784 1.20%	2,824,976 1.91%	2,771,995
Estimated Change in Net Assets (Before Depreciation)	\$ 12,226	\$ 14,741	\$ (5,730)	\$ 20,712	\$ (99,493)

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2012315-1

IN THE MATTER OF:
Greg E. Underwood, 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 the Respondent stipulate to the following:

1. Greg E. Underwood, 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 September 5, 2013.
3. The failed engagement peer review noted material departures from Statements on Standards for Accounting and Review Services ("SSARS") by Respondent firm due to a failure to use the correct report language and failure to obtain written engagement letters.
4. Respondent Firm also received adverse reports in its two (2) previous peer reviews resulting in three consecutive adverse reports.
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 Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent firm's failure to comply SSARS regarding the use of correct report language which resulted in a second failed peer review is a violation of 21 NCAC 08N .0404 and .0212.

NC BOARD OF
APR 11 2014
CPA EXAMINERS

Consent Order - 2
Greg E. Underwood, CPA

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.
2. Respondent firm shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Consent Order.
3. Each of Respondent firm's professional staff participating in engagements subject to peer review shall take a minimum of eight (8) hours of group study Accounting and Auditing CPE related to SSARS engagements, as part of their annual CPE requirements, until such time as Respondent firm receives a pass on a system peer review, or a pass on an engagement peer review.
4. Respondent firm shall provide the Board with copies of the Peer Review Report, Letter of Response, and Final Letter of Acceptance for Respondent firm's March 31, 2015, peer review.

CONSENTED TO THIS THE 9th DAY OF April 2014

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

APPROVED BY THE BOARD THIS THE 22 DAY OF MAY, 2014

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
APR 11 2014
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2014061

IN THE MATTER OF:
Kevin Glenn Crowley, #35236
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. Kevin Glenn Crowley (hereinafter "Respondent") is the holder of North Carolina certificate number 35236 as a Certified Public Accountant.
2. On March 12, 2014, a warrant was issued against the Respondent on the charge of obtaining property under false pretenses.
3. The warrant was premised upon allegations that the Respondent had made \$24,844.72 in unauthorized charges on his employer's credit card.
4. 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. If proven, the Respondent's actions as set out above would constitute a violation of 21 NCAC 08N .0202 and .0203.

Consent Order - 2
Kevin Glenn Crowley

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, Kevin Glenn Crowley, is hereby permanently revoked.
2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

CONSENTED TO THIS THE 29 DAY OF APRIL, 2014.
(Day) (Month) (Year)

Kevin Glenn Crowley
Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Traci Jo Anderson
Respondent, Case #C2014054

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 her 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 her name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with her services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, Respondent Traci Jo Anderson (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 her principal place of business is in North Carolina.

WHEREAS, Respondent's license, in September of 2011, was forfeited for failure to renew her North Carolina certificate for the 2011-2012 license renewal period.

WHEREAS, Respondent, while on forfeited status, identified herself, as a "CPA" to the IRS in order to obtain a PTIN registration.

NC BOARD OF
APR 23 2014
CPA EXAMINERS

WHEREAS, Respondent has utilized the PTIN to provide tax services to clients while having a principal place of business in the State of North Carolina.

WHEREAS, the aforementioned facts constitute apparent violations of N.C. Gen. Stat. §§ 93-3 and 93-6 and Respondent has been notified of the same.

THEREFORE, Respondent 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: 4/2/14
Robert N. Brooks
Executive Director

NC BOARD OF
APR 23 2014
CPA EXAMINERS

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

Consented to:

BY: [Signature]
Traci Jo Anderson

DATE: 4/22/2014

North Carolina State
Mecklenburg County

Sworn to (or affirmed) and subscribed before me this day by Traci Jo Anderson.
[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 NCDL# 2241617811] [a credible witness has sworn to the identity of the principals Notary Public (Whitney M. Suggs) .]

[Signature]
Notary Public Signature

Whitney M. Suggs
Notary Public Printed Name

4/22/2014
Date

Notary Seal

2/12/2017
My Commission Expires

NC BOARD OF
APR 23 2014
CPA EXAMINERS

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Olivia O. Anderson
Respondent, Case #C2014055

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 her 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 her name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with her services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, Respondent Olivia O. Anderson (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 her principal place of business is in North Carolina.

WHEREAS, Respondent, in January of 2005, applied for, and was granted, "inactive" status for her 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, identified herself, as a "CPA" to the IRS in order to obtain a PTIN registration.

NC BOARD OF

APR 24 2014

CPA EXAMINERS

WHEREAS, Respondent has utilized the PTIN to provide tax services to clients while having a principal place of business in the State of North Carolina.

WHEREAS, the aforementioned facts constitute apparent violations of N.C. Gen. Stat. §§ 93-3 and 93-6 and Respondent has been notified of the same.

THEREFORE, Respondent 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: 4/2/14
Robert N. Brooks
Executive Director

NC BOARD OF
APR 24 2014
CPA EXAMINERS

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

Consented to:

BY: Olivia O. Anderson DATE: 4-22-14
Olivia O. Anderson

NORTH CAROLINA State

CHEROKEE County

Sworn to (or affirmed) and subscribed before me this day by Olivia O. Anderson
[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 DRIVERS LICENSE] [a credible witness has sworn to the identity of the principals Ronald Hampton].

Bonita P. Hampton
Notary Public Signature

Notary Seal

Bonita P. Hampton
Notary Public Printed Name

4-22-14
Date

12-27-2016
My Commission Expires

NC BOARD OF
APR 24 2014
CPA EXAMINERS

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Eunice Jones
Respondent, UT2014067

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 her 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 her name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with her services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, Respondent Eunice Jones (hereinafter "Respondent") is not now nor has she ever been licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state, and

WHEREAS, Respondent, while working in North Carolina, identified herself as a CPA on an audit report for the North Carolina Black Leadership Caucus ("Caucus") and in emails sent to the Caucus leadership. Respondent's use of the title "CPA" or "Certified Public Accountant" conveys the false impression that she is authorized to use a title other than "accountant" when; in fact, she 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.

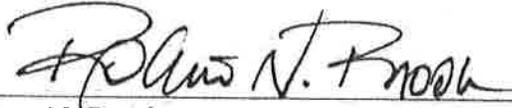
NC BOARD OF

APR 15 2014

CPA EXAMINERS

THEREFORE, Respondent 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 Respondent has been 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:  DATE: 4/2/14
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 Agreement.

Consented to:

BY:

Eunice Jones
Eunice Jones

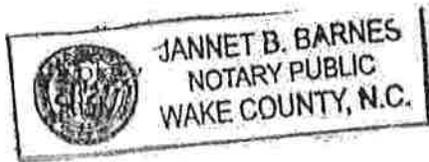
DATE:

4/14/14

North Carolina State

Wake County

Sworn to (or affirmed) and subscribed before me this day by 4-14-14 - Eunice Jones
[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 driver license] [a credible witness has sworn to the identity of the principals _____.]



Jannet B Barnes
Notary Public Signature

Jannet B Barnes
Notary Public Printed Name

4-14-14
Date

4-25-15
My Commission Expires

NC BOARD OF
APR 15 2014
CPA EXAMINERS

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.

NC BOARD OF

APR 14 2014

CPA EXAMINERS

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:

Ralph Russell Allison

Respondent, Case #C2014082

NOTICE OF APPARENT VIOLATION &
AGREEMENT TO CEASE AND DESISTTO 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 Ralph Russell Allison (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.

WHEREAS, Respondent, in January of 2012, 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, identified himself, as a "CPA" to the IRS in order to obtain a PTIN registration.

WHEREAS, Respondent has utilized the PTIN to provide tax services to clients while having a principal place of business in the State of North Carolina.

NC BOARD OF

APR 23 2014

CPA EXAMINERS

WHEREAS, the aforementioned facts constitute apparent violations of N.C. Gen. Stat. §§ 93-3 and 93-6 and Respondent has been notified of the same.

THEREFORE, Respondent 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: 3/31/14
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: Ralph Russell Allison DATE: 4/21/14
Ralph Russell Allison

North Carolina State

Iredell County

Sworn to (or affirmed) and subscribed before me this day by Ralph Russell Allison.

[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 NC Drivers License] [a credible witness has sworn to the identity of the principals _____.]



Hannah Speaks
Notary Public Signature

Hannah Speaks
Notary Public Printed Name

4-21-2014 NC BOARD OF

12-12-2017
My Commission Expires

APR 23 2014
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2013035-1 and C2013035-2

IN THE MATTER OF:
Larry E. Widis, #12798
Larry E. Widis, PLLC
Respondents

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 May 22, 2014, that:

FINDINGS OF FACT

1. Respondent Larry E. Widis (hereinafter "Respondent Widis") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Respondent Larry E. Widis, PLLC (hereinafter "Respondent Firm"), is a registered certified public accounting limited liability company in North Carolina.
3. The Board has jurisdiction over Respondents and the subject matter of this action.
4. Respondents 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).
5. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
6. Respondents did not object to any Board Member's participation in the Hearing of this matter.
7. Respondents were not present at the Hearing and were not represented by counsel. Respondents did not request a postponement of the Hearing or communicate any reason that they would not be able to be present at the hearing on the date and at the time provided in the notice. Board's staff attorney received a call from Respondent Widis that he was en route to

the Hearing. The Board delayed the start of the Hearing by an hour. At 11:00 a.m. the Board President opened the Hearing. Neither Mr. Widis nor his firm nor anyone representing them were present at the time of the delayed start of the Hearing. Respondents had made no request for postponement of the Hearing. Respondents arrived at the Hearing at 11:10 a.m. Following a brief recess, the Board's staff attorney summarized the evidence thus far introduced and then continued with his questioning of the first witness. Respondents did not object to the proceeding.

8. Respondent Widis is the sole member of Respondent Firm and is responsible for the actions taken by Respondent Firm.
9. On firm renewals from 2006 through 2010, Respondent Widis, on behalf of Respondent Firm, provided information to the Board that Respondent Firm was providing services which would require peer review.
10. Despite notification in 2008 by the Board staff that Respondent Firm must obtain a peer review, and despite the fact that Respondent Firm had begun the peer review process, Respondent Firm did not obtain a peer review.
11. In response to Board inquiries, Respondent Widis failed to prove that he had taken the continuing professional education courses ("CPE") that he claimed were taken for the years 2007 through 2010.
12. Respondents failed to timely respond to all Board inquiries regarding a peer review of Respondent Firm.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. Respondent Widis 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 Respondent Widis and Respondent Widis' certificate and to impose civil monetary penalties.
3. Respondent Widis' failure to cause Respondent Firm to comply with the peer review requirement was willful conduct and constitutes a violation of

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the Board's peer review regulations, subjecting him to discipline per 21 NCAC 08N .0213.

4. Respondent Widis' failure to prove that he had taken the CPE courses that he claimed on his annual certificate renewals constitutes a violation of .0202(a), .0202(b)(3), and .0202(b)(4).
5. Respondent Widis' failures to timely respond to Board inquiries constitute violations of 21 NCAC 08N .0206.

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Larry E. Widis, is hereby permanently revoked from the date this Order is approved by the Board.
2. Respondent Widis shall remit to the Board, within fifteen (15) days of the date of this Order, a one thousand dollar (\$1,000.00) civil penalty.
3. The firm registration for Respondent Firm, Larry E. Widis, PLLC, is hereby suspended
4. Neither Respondent Widis nor Respondent Firm shall offer or render services as a CPA or CPA firm, or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent Widis or Respondent Firm claim or attempt to use any practice privileges in any other state based upon Respondent Widis' permanently revoked North Carolina certificate or Respondent Firm's suspended CPA firm registration.

This the 22nd day of May 2014 .



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President