

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
June 19, 2014
Grandover Resort
Greensboro, NC

MEMBERS ATTENDING: Bucky Glover, CPA, Vice President; Wm. Hunter Cook, CPA, Secretary-Treasurer; Jeffrey J. Truitt, Esq. (via telephone); and Michael H. Womble, CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; and Sharon Bryson, COO, NCACPA.

CALL TO ORDER: Vice President Glover called the meeting to order at 10:02 a.m.

MINUTES: The minutes of the May 22, 2014, meeting were approved as submitted.

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

LEGISLATIVE AND RULE-MAKING ITEMS: Messrs. Cook and Womble moved to approve the final report on the periodic review of the Board rules to be submitted to the Office of Administrative Hearings. Motion passed.

NATIONAL ORGANIZATION ITEMS: Messrs. Cook and Womble moved to approve the draft response to the AICPA Exposure Draft on proposed changes to the AICPA Standards for Performing and Reporting on Peer Reviews. Motion passed.

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

Case No. C2013238 - Billy Barnard - Approve the signed Consent Order (Appendix I).

Case No. C2014140 - Joe Perry Calderwood - Accept the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix II).

Case No. C2013269 - Ronnie W. Hardison - Approve a Notice of Hearing for September 22, 2014, at 10:00 a.m.

Case No. C2013044 - Close the case with prejudice.

Case No. C2014045 - Close the case without prejudice and with a Letter of Warning.

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

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

Oyebukunola Yeside Ande
Charles Anthony Edge

Paul E. Horowitz

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

Kenneth McElroy Moran, T7931
Lauren Anne Donatelli, T7932
Nii Kpakpo-Oti Ankrah, T7933
Robert Lee Hutchinson, IV, T7934
Bryan Scot Van Demark, T7935
Cindy Lynne Rothstein, T7936
Stanley Fred Brooks, T7937
Amanda Smoak Brinkley, T7938
Shruti Sandeep Juneja, T7961
Adam Charles DeMattia, T7962

Damarus Markece Sanders, T7963
George Carlyle Gourley, T7964
Kristin Teresa Baker, T7965
George Bernard Bosworth, T7966
Katherine Ann Rowles, T7967
Katherine Marie Witte, T7968
Seth Alan Woods, T7969
Katharine Sue Yager, T7970
Alan Joseph Taylor, T7971

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

David W. Lucus, CPA, PLLC
Lawson Travers, CPA, PLLC

Lisa M. Elmore, CPA, PA

Extension Requests - The Committee recommended that the Board approve Ashley Victoria Bristow, CPA #37851, 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:

James Aaron
Freddie Acevedo
Allison Adkins

Hannah Adkins
Michael Alford
Octavia Allen

Kristen Alston
Christopher Anderson
Garland Avent
Catherine Ayers
Douglas Baker
Haley Barnes
Andrew Beamon
William Black
Lori Bogues
William Bost
Andrew Bowen
Daniel Bowes
Stacie Brandhoefer
Chase Branham
Rachel Bridges
Evan Buckingham
Hillary Burdette-Sapp
Christina Burnett
Daniel Carter
Peter Chae
Natalya Chandler
Ning Chen
Asriel Childs
Kyle Clark
Ethan Cohen
Shernelia Cooper
Ashley Cowing
Chad Crayton
Christopher Creekmuir
Chase Crone
Lauren Daughtry
Casey Davis
Stephanie Davis
Vivian Denoyer
Caroline DeRhodes
Elizabeth Dinndorf
Rebecca DiPalazzo
Hanna Dunn
Anthony Dworak
Marcus Dyer
Wendy Edwards
Sarah Eljabaly
Patrick Ellison

Megan Ely
Deborah Epperson
Andrew Evans
Billie Evans
Hisham Fahim
Brannon Ferguson
Kendra Ferguson
Joshua Ferrin
Mark Fiedler
Michael Fillmer
Mary Fischer
John Fisher
Natalie Flannery
Sarah Forman
Thomas Fornera
Asia Fowler
Adam Francisco
Jordan Frazier
Justin Freed
Rafaela Gaines
Denise Gauthier
Bria Gilchrist
Karen Gilsdorf
Christian Goodwin
Shaun Greene
Kaitlyn Haake
Susan Hagan
Steven Hagemann
Charles Hall
Geri Hare
John Hartman
Charles Haynes
Amber Heintz
Kesley Heit
Lori Henson
Anna Hergenrader
Blake Hetrick
Benfield Hicks
Mallory Hobbs
Susan Hood
Noah Huffstetler
Randall Jackson
Kristin Jarvis-DeSouza

Tyler Jaynes
Joseph Jernigan
Allison Johnson
Chanet Johnson
Gregory Johnson
Steven Johnson
NamHee Jones
Ashley Keen
Stephen King
Ruth Kinyua
Pang Kong
Andrew Krafft
Benjamin Krause
Stephen Krouse
Dandan Laubacker
Michael Leja
Minxue Lin
Darren Lindsay
Russell Liston
Alison Long
Michelle Lovell
Travis Lowman
Callie Luckadoo
Keisha Lyons
Colleen Maier
Maria Maldonado
David Mall
Amy Marquit
John Massey
India Mathis
Timothy Mausolf
Suzanne Maxon
Christine Mays
Cheryl McCormick
Patrizia McCoy
Meredith McDonald
Jennifer McGhee
Adam McGough
Matthew McNealy
Robert McPherson
Andrew Miles
Nathan Miller
Praxi Mittal

Rubin Moise
Alexander Moore
Jacquelyn Moore
Tara Moser
Elizabeth Moy
Melinda Mueller
Jennifer Mull
Donna Multerer
Edward Muren
Jeremy Musgrave
Eric Nebel
Thao Nguyen
Thao Nguyen
Betty Nina
James Nobles
John Odom
Eric Ogilvie
Adaora Okonkwo
Todd Oldenburg
Carla Parker
Emily Payne
Simona Peppers
Leah Perry
Margret Phelps
Diani Popoca
Tara Rajani
Matthew Ray
Ashley Reason
Natalie Reed
James Reid
Jamie Reynolds
Myranda Riggsbee
Curtis Robinson
Fred Robinson
Mary Rockecharlie
Tracey Rogers
Kimberly Rohr
Elizabeth Ross
James Salmon
Michael Saulnier
Adam Scarboro
Matthew Scott
Katherine Seagrave

Samip Shah
Sarang Shah
Yash Shah
Garrett Shaver
Gregory Sickles
Jake Sigler
Waylon Smith
Susan Smitherman
Emilee Somers
Alyssa Starnes
Courtney Stoker
Andrew Swint
Tiffany Tadlock
Heather Tapscott
Willie Tate
Tamara Temple
Bradley Thacker
Chrissey Thomas
Lucson Thomas
Dianna Thomason
Andrew Toews
Travis Tucker
Rebecca Urquhart

Francine Utuje
Kathryn Waldo
Aaron Wall
Erin Wallen
Christina Wareham
Britni Washington
Sarah Watkins
Travis Weaver
Donald Weymer
Elizabeth Whitaker
Erin Whitford
Christopher Wicks
Tyler Wikse
Blake Wilcox
David Williams
Laronda Williams
Ryan Williams
Caleb Witsil
Kate Woltz
Ruoyu Wu
Melissa Young
Brian Zapf
Robert Zuccarelli

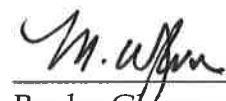
Letters of Warning - Staff received CPE audits from Civey Jean Conway, CPA #15968, and Nia Ricks Davenport, CPA #24894, which listed 2012 CPE taken between January 1, 2013, and June 30, 2013, without an approved extension. Staff recommended letters of warning for a first offense pursuant to 21 NCAC 08G .0406(b)(1). The Committee recommended that the Board approve staff recommendation.

ADJOURNMENT: Messrs. Womble and Cook moved to adjourn the meeting at 10:36 a.m. Motion passed.

Respectfully submitted:

Attested to by:


Robert N. Brooks
Executive Director


Bucky Glover, CPA
Vice President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2013238

IN THE MATTER OF:
Billy G. Barnard, #16987
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. Billy G. Barnard (hereinafter "Respondent") is the holder of North Carolina certificate number 16987 as a Certified Public Accountant.
2. Respondent failed to register for and undergo a peer review as required when a CPA is performing review services.
3. 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 a violation of 21 NCAC 08N .0213.
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.

NC BOARD OF

MAY 19 2014

CPA EXAMINERS

Consent Order - 2
Billy G. Barnard

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

1. Respondent shall register as a CPA firm.
2. Respondent shall remit, with this signed Order, a five hundred dollar (\$500.00) civil penalty.

CONSENTED TO THIS THE 18th DAY OF May, 2014.
(Day) (Month) (Year)

B. G. Barnard
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF JUNE,
(Day) (Month)
2014
(Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Miley W. Stone
Vice President

NC BOARD OF
MAY 19 2014
CPA EXAMINERS

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Joe Perry Calderwood
Respondent, Case #C2014140

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 Joe Perry Calderwood (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 April of 2013, 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 and/or maintain 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.

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
Robert N. Brooks
Executive Director

DATE: May 15, 2014

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: [Signature]
BY: Joe Perry Calderwood DATE: 6/4/14

N. C. State
Buncombe County

Sworn to (or affirmed) and subscribed before me this day by Joe Perry Calderwood.
[I have personal knowledge of the identity of the principal] [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 _____]

Notary Seal

Patricia W Barnhill
Notary Public Signature
Patricia W Barnhill
Notary Public Printed Name
6-4-14
Date

My 30, 2019
My Commission Expires

Patricia W Barnhill
NOTARY PUBLIC
Madison County, NC