



# North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh NC 27605 • (919) 733-4222 • Fax (919) 733-4209 • www.nccpaboard.gov

## 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 **CURTIS WORTHY** 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:** Curtis Worthy

**BUSINESS NAME** Worthy's Tax Consultant

**ADDRESS:** 626 Mont Dr., Ste. A, Spring Lake, NC 28390

**VIOLATION(S):** See attached

**ACCEPTED BY THE BOARD:** 07/21/2014

**DATE NOTIFICATION ISSUED:** 07/25/2014

**BY:**   
Robert N. Brooks, Executive Director

### DISTRIBUTION:

American Institute of CPAs (AICPA)  
Better Business Bureau of Coastal Carolina  
*Fayetteville Observer*  
Internal Revenue Service, NC  
Internal Revenue Service, US

National Society of Accountants  
NC Association of CPAs (NCACPA)  
NC Department of Revenue  
NC Society of Accountants  
Spring Lake Chamber of Commerce

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC  
ACCOUNTANT EXAMINERS

IN THE MATTER OF:  
Curtis Worthy and  
Worthy's Tax Consultant  
Respondents, UT2014194

NOTICE OF APPARENT VIOLATION  
AND DEMAND TO CEASE AND DESIST

NC BOARD OF

JUN 23 2014

CPA EXAMINERS

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 through actions for injunctive relief regarding "a single violation" of this Chapter;

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 under the provisions of this Chapter";

WHEREAS, pursuant to N.C. Gen. Stat. § 93-4, "It shall be unlawful for any firm, copartnership, or association to assume or use the title of certified public accountant, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the members of such firm, copartnership or association have been admitted to practice as certified public accountants, unless each of the members of such firm, copartnership or association first shall have received a certificate of qualification from the State Board of Certified Public Accountant Examiners or been granted a practice privilege admitting each member of the firm, copartnership, or association to practice as a certified public accountant; provided, however, that the Board may exempt those persons who do not actually practice in or reside in the State of North Carolina from registering and receiving a certificate of qualification under this section.";

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" ..."

WHEREAS, Respondent Curtis Worthy (hereinafter "Respondent Worthy") is not now, nor has he ever been, licensed as a certified public accountant in North Carolina or any other State.

WHEREAS, Worthy's Tax Consultant (hereinafter "Respondent Company") is not now, nor has it ever been registered as a CPA firm in North Carolina; and

WHEREAS, Respondents audited, and prepared audit reports for, two (2) clients in the State of North Carolina. The Respondents signed the name of a North Carolina CPA to the audit reports.

However, the North Carolina CPA did not have knowledge of the audits or give permission to the Respondents to sign her name to the audit reports. The Respondents actions were misleading and contrary to N. C. Gen. Stat. §§ 93-1, 93-4, and 93-6.

**THEREFORE**, Respondents and and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that the Respondents shall immediately cease and desist from offering, using, or referring to in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until Respondent Worthy has been licensed as a CPA and Respondent Firm has been registered as a CPA firm 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: June 17, 2014  
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: Curtis Worthy DATE: 6-20-2014  
Curtis Worthy

BY: Individual authorized to sign on behalf of Worthy's Tax Consultant DATE: 6-20-2014

North Carolina State Cumberland County

Sworn to (or affirmed) and subscribed before me this day by Curtis Worthy.

[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 North Carolina Driver's License] [a credible witness has sworn to the identity of the principals \_\_\_\_\_]

Notary Seal



Alethea D. King  
Notary Public Signature

Alethea D. King  
Notary Public Printed Name

6-20-14  
Date

7-17-2016  
My Commission Expires

NC BOARD OF  
JUN 23 2014  
CPA EXAMINERS