



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • www.nccpaboard.gov • No. 07-2014

### Failure to Renew by Final Deadline Will Result in Forfeiture

Although 21 NCAC 08J .0101, *Annual Renewal of Certificate, Forfeiture, and Reapplication*, requires that all active CPAs renew their certificates annually by the first day of July, around 550 CPAs failed to renew or request inactive status before July 1.

On July 1, the Board sent a Letter of Demand to each of those CPAs at his or her most recent mailing address.

Failure of an individual to submit the completed renewal within 30 days of the mailing of the Letter of Demand automatically results in forfeiture of the CPA's certificate, as required by NCGS 93-12(15).

Upon forfeiture of a certificate, the individual is no longer a CPA--he or she cannot use the CPA title in any way--and he or she must return his or her CPA certificate to the Board within 15 days of the notice of forfeiture. A person who has forfeited his or her certificate pursuant to NCGS 93-12(15) for failure to renew may be eligible to apply for reissuance.

Online license renewal will remain available on the Board's website, [www.nccpaboard.gov](http://www.nccpaboard.gov), through the end of July.

If you have questions about the certificate renewal process, contact Buck Winslow at [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov).

### Am I Required to Purchase an Annual Privilege License?

North Carolina General Statute 105-41(c) states, "every person engaged in the public practice of accounting as a principal, or as a manager of the business of public accountant, shall pay for such license fifty dollars (\$50.00), and in addition shall pay a license tax of twelve dollars and fifty cents (\$12.50) for each person employed who is engaged in the capacity of supervising or handling the work of auditing, devising or installing systems of accounts."

Therefore, if you are an owner, principal, or manager in a CPA firm or business providing accounting services to third parties, you are required to purchase the \$50.00 annual privilege license from the North Carolina Department of Revenue (NCDOR).

As an owner, principal, or manager, you also are required to pay a \$12.50 fee for an annual privilege license for any other employees of the CPA firm or business, CPA or non-CPA, providing accounting services.

Accounting services include, but are not limited to, audits, reviews, compilations, financial statements, agreed-upon procedures, bookkeeping, tax return preparation, tax reports, professional services or assistance relating to accounting procedure and systems, tax consulting, and management advisory services.

CPAs employed in business, industry, government, or education are not required to purchase an annual privilege license from the NCDOR.

However, a CPA engaged in the public practice of accounting who provides any of the above-noted services outside his or her government, business and industry, or education employment (such as a seasonal tax preparation firm) is required to purchase an annual \$50.00 privilege license.

According to the NCDOR, a non-resident CPA engaged in the public practice of accountancy by providing any of the services noted above through mobility is required to purchase an annual \$50.00 privilege license.

A privilege license is issued on an annual basis as a personal privilege license; the license is issued in the name of the individual with the individual's social security number. A privilege license is *not* issued in the name of a firm or corporation.

**Privilege License**  
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# Disciplinary Actions

**Kevin Glenn Crowley, #35236**  
**Apex, NC 05/22/2014**

*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.
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.

**Robert E. Starkey, CPA, PLLC**  
**Cashiers, NC 01/27/2014**

*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 firm stipulate to the following:

1. Robert E. Starkey, CPA, PLLC (hereinafter "Respondent firm"), is a registered certified public accounting corporation in North Carolina.
2. Respondent firm received a "fail" on its most recent engagement peer review, with an acceptance letter date of June 25, 2013.
3. Respondent firm's compilation and review reports did not conform to standards, report disclosures were not in accordance with standards, and supporting workpapers did not sufficiently address required standards.
4. Respondent firm failed to provide the Board with the Peer Review Report, Letter of Response, and Final Letter of Acceptance within sixty (60) days of the Final Letter of Acceptance as required by 21 NCAC 08M .0106.
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 with GAAP is a violation of 21 NCAC 08N .0209 and .0212.
3. Respondent firm's failure to submit to the Board copies of its Peer Review Report and Letter of Response is a violation of 21 NCAC 08M .0106(a)(4).
4. 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.
2. Respondent firm shall pay a one thousand dollar (\$1,000.00) civil pen-

## 2014 Board Meetings

August 25  
September 22  
October 23  
November 17  
December 15

Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

ality to be remitted with this signed Consent Order.

3. Respondent firm shall provide a written statement to the Board that it will no longer be participating in, performing, or reviewing any engagements subject to peer review.

4. Prior to Respondent firm participating in, performing, or reviewing any engagements subject to peer review, Respondent firm shall be subject to the following:

a. Respondent firm shall provide notification to the Board of Respondent firm's intention to enter into engagements subject to peer review;

b. Each of Respondent firm's professional staff participating in engagements subject to peer review shall complete four (4) hours of SSARS CPE coursework as part of their annual CPE requirement until Respondent firm receives a pass on a system peer review, or a pass or pass with deficiencies on an engagement peer review; and

c. Respondent firm shall obtain a pre-issuance review, to be performed by a pre-issuance reviewer approved by the AICPA Committee, for the initial SSARS engagement and continue to obtain pre-issuance reviews until such time as Respondent firm is released from further preissuance reviews by the AICPA Committee. Respondent firm will provide all correspondence related to the pre-issuance review to the Board for monitoring purposes.

**Crystal K. Hamrick, CPA**  
**Forest City, NC 02/24/2014**

*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 firm stipulate to the following:

1. Respondent Crystal K. Hamrick, CPA (hereinafter "Respondent firm"), is a registered certified public accounting individual practitioner firm in North Carolina.

2. Respondent firm received a "pass with deficiencies" on its most recent

system peer review, with an acceptance letter date of June 24, 2013.

3. Respondent firm issued an unqualified opinion for a non-profit entity that contained a material misstatement and was not in accordance with Generally Accepted Accounting Principles ("GAAP").

4. 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 with GAAP is a violation of 21 NCAC 08N .0209 and .0212.

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 provide a written statement to the Board that it will no longer be participating in, performing, or reviewing any audit engagements requiring peer review.

3. Respondent firm's professional staff participating in non-audit engagements subject to peer review shall take at least eight (8) hours of group study Accounting and Auditing CPE coursework as part of their annual CPE requirement until such time as

the 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 next peer review.

5. Prior to Respondent firm participating in, performing, or reviewing any audit engagements, Respondent firm shall be subject to the following:

a. Provide written notification to the AICPA Peer Review Committee ("AICPA Committee"), at the time of the engagement acceptance, of Respondent firm's intention to enter into audit engagements. Respondent firm shall comply with corrective actions as assigned by the AICPA Committee; and

b. Provide the Board, for the purposes of monitoring, with copies of all correspondence to and from the AICPA Committee related to Respondent firm's intention to enter into audit engagements and corrective actions as assigned by the AICPA Committee.

**John Michael Pentz, #22669**  
**John M. Pentz, CPA**  
**Oak Ridge, NC 02/24/2014**

*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. John Michael Pentz (hereinafter "Respondent Pentz") is the holder of North Carolina certificate number 22669 as a Certified Public Accountant.

2. John M. Pentz, CPA (hereinafter "Respondent Firm") is a duly registered individual practitioner CPA firm.

3. Respondent Pentz was, at all times applicable, responsible for the conduct of Respondent Firm.

4. The Respondent Firm received a rating of "fail" on its most recent completed and in progress peer reviews.

**Pentz**  
*continued on page 4*

**Pentz** continued from page 3

5. Respondent Pentz, on behalf of Respondent Firm, failed to provide the peer reviewer for the most recent completed peer review with an all-inclusive list of audit engagements performed during the year under review. The peer reviewer had to select additional engagements for review to address the scope limitation.

6. In addition, Respondent Firm failed to comply with 21 NCAC 08M .0106(a)(4) that states a CPA firm registered for peer review shall provide to the Board the following: A package to include the Peer Review Report, Letter of Response and Final Letter of Acceptance for all failed and second passed with deficiencies reports issued by a peer review program within 60 days of the date of the Final Letter of Acceptance. This omission was voluntarily reported by the Respondent.

7. Respondent Firm has informed the AICPA peer review program that it is discontinuing its performance of attest and assurance engagements.

8. Respondents wish to resolve this matter by consent and agree 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. Respondents understand and agree 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. Respondents are 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. Respondents' failure to provide the peer reviewer with an all-inclusive list of audit engagements constitutes a violation of 21 NCAC .08N.0203.
3. Respondent Firm's failure to comply with applicable auditing standards is

a violation of 21 NCAC 08N .0403 and .0212.

4. Respondent Firm's failure to submit to the Board copies of its Peer Review Report, Letter of Response, and Final Letter of Acceptance constitutes a failure to adhere to the disclosure requirements of 21 NCAC 08M .0106(a)(4), resulting in disciplinary action by virtue of 21 NCAC 08N .0213.

5. 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 Pentz' CPA certificate shall be suspended for three (3) years.
2. The registration for Respondent Firm is suspended until such time as Respondent Pentz' CPA certificate is reinstated and a firm registration for Respondent Firm is approved by the Board.
3. Neither Respondent Pentz 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 Pentz or Respondent Firm claim or attempt to use any practice privileges in any other state based upon Respondent Pentz'

suspended North Carolina certificate or Respondent Firm's suspended CPA firm registration until such time as Respondent Pentz' CPA certificate is reinstated and a firm registration for Respondent Firm is approved by the Board.

4. Respondent Firm shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Consent Order.

**Joseph H. Clarke, #33214**  
**Candler, NC 12/16/2013**

*THIS CAUSE*, coming before the 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 the following Findings:

1. Respondent is the holder of North Carolina certificate number 33214 as a Certified Public Accountant.
2. 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.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respon-

## By the Numbers

- As of March 31, 2014, the number of licensees supervised by the Board was 19,874.
- The Board received 2,878 applications for the Uniform CPA Exam sections administered between April 1, 2013, and March 31, 2014.
- Between April 1, 2013, and March 31, 2014, the Board approved 2,825 applicants to take the Uniform CPA Exam and 4,063 sections of the Uniform CPA Exam were actually taken by those individuals approved by the Board.
- During the period April 1, 2013, through March 31, 2014, the Board issued 562 original CPA licenses and 296 reciprocal licenses CPA licenses.
- Between April 1, 2013, and March 31, 2014, the Board received 268 complaints on licensees and non-CPAs.
- The Board took disciplinary or other action against 63 licensees and non-CPAs during the period April 1, 2013, through March 31, 2014.

dent provide certificates of completion for the CPE reported to meet his 2011 requirements.

5. Respondent was unable to provide documentation of an approved ethics course taken between January 1, 2011, and June 30, 2012, from a CPE provider registered with either the National Association of State Boards of Accountancy ("NASBA") or the Board to meet the 2011 ethics CPE requirement.

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 herein by the Board.

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. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. §93-12(15).

2. Respondent must return his cer-

tificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.

3. Respondent may not apply for the reissuance of his certificate for at least one (1) year from the date the Board approves this Consent Order and until the civil penalty required in number five (5) of this Order has been paid by Respondent.

4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:

- a. Application form,
- b. Payment of the application fee,
- c. Three (3) moral character affidavits, and
- d. Forty-two (42) hours of CPE in the twelve (12) months preceding the application including the eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

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**Jane K. Sykes, #21284**  
**Mocksville, NC 02/24/2014**

*THIS CAUSE*, coming before the 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 Findings:

1. Respondent is the holder of North Carolina certificate number 21284 as a Certified Public Accountant.

2. Respondent informed the Board on her 2012-2013 individual certificate Renewal ("Renewal") that between January 1, 2011, and June 30, 2012, she had obtained the requisite 40 hours of continuing professional education

("CPE") to meet the 2011 CPE requirements.

3. Based on Respondent's representation, the Board accepted her Renewal.

4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2011 and 2012 requirements.

5. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was only able to provide documentation for thirty-four (34.0) hours of continuing professional education ("CPE") taken to meet the 2012 CPE requirement.

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 herein by the Board.

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 Consent Order:

1. Respondent's failure to provide adequate documentation of CPE renders

**Sykes**

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# Notice of Apparent Violation and Demand to Cease and Desist

**Gary R. Sessions, Respondent**  
**Charlotte, NC**

## **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. §93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 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**, Respondent Gary R. Sessions (hereinafter "Respondent") requested, on July 13, 2006, that his North Carolina CPA license be placed on "inactive" status and certified that he would not identify himself as a certified public accountant "to any person in any manner.;"

**WHEREAS**, Respondent is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state;

**WHEREAS**, Respondent, subsequent to being placed on inactive status, identified himself as a CPA. Those representations were made while Respondent was living and working in North Carolina with a North Carolina address.

**THEREFORE**, Respondent is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he 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:** Frank X. Trainor, III, Board Staff Attorney

**DATE:** 12/05/2013

*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:** Gary R. Sessions, Respondent

**DATE:** 12/11/2013

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**David Furrow Carter, Respondent**  
**High Point, NC**

## **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. §93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 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**, Respondent David Furrow Carter (hereinafter "Respondent") is not now, nor has he ever been, licensed as a certified public accountant in North Carolina or otherwise authorized by

this Board to use the CPA title in this state;

**WHEREAS**, Respondent was licensed as a certified public accountant in Illinois but the Illinois license expired in September of 2009.

**WHEREAS**, Respondent, while living and working in North Carolina, has held himself out as a certified public accountant as evinced by his signature, in December of 2013, on a certificate of moral character ("Certificate") for a North Carolina Exam candidate, which identified him as a certified public accountant duly licensed in the state of Illinois. The Certificate states that anyone signing this Certificate who lives and/or works in North Carolina must be licensed by this Board.

**WHEREAS**, Respondent, while employed by High Point University ("University"), allowed the University to identify him on its "School of Business" profile page as "...a certified public accountant (CPA) ... in the state [sic] North Carolina."

**WHEREAS**, Respondent currently lives and works in North Carolina and, on his LinkedIn profile, lists his "Specialties" as "CPA, CMA."

**THEREFORE**, Respondent is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he 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:** Robert N. Brooks, Executive Director

**DATE:** 02/21/2014

*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:** David Furrow Carter

**DATE:** 02/21/2014

**Eunice Jones, Respondent  
Raleigh, NC**

**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.

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

**DATE:** 04/02/2014

*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:** Eunice Jones

**DATE:** 04/14/2014

## 2014 Board Calendar

*(dates and locations subject to change)*

August 25	-	Board Meeting - Raleigh
September 1	-	Office Closed - Labor Day
September 19	-	CPA Day of Service
September 22	-	Board Meeting - Raleigh
October 23	-	Board Meeting - Raleigh
November	-	Online Firm Renewal/Peer Review Compliance Available
November 11	-	Office Closed - Veterans' Day
November 17	-	Board Meeting - Raleigh
November 27-28	-	Office Closed - Thanksgiving
December 15	-	Board Meeting - Raleigh
December 24-26	-	Office Closed - Christmas
December 31	-	Firm Renewal/Peer Review Compliance Info Due

**Sykes** continued from page 5

the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. §93-12(15).

2. Respondent must return her certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.

3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order and if Respondent's certificate and the civil penalty required in number five (5) of this Order have been timely received by the Board.

4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:

- a. Application form,
- b. Payment of the application fee,
- c. Three (3) moral character affidavits, and
- d. Forty-six (46) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

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**Don V. Fitzgerald, #19401**  
**Garner, NC 03/19/2014**

*THIS CAUSE*, coming before the 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 Findings:

1. Respondent is the holder of North Carolina certificate number 19401 as a Certified Public Accountant.
2. 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.

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 requirements.

5. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was able to provide documentation for forty (40) hours of continuing professional education ("CPE"), to meet the 2011 CPE requirements. Respondent was unable to provide documentation of an acceptable ethics course between January 1, 2011, and June 30, 2012, to meet the 2011 ethics CPE requirement.

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 herein by the Board.
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 Consent Order:

1. Respondent's failure to provide adequate documentation of ethics CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. §93-12(15).

2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.

3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order and if Respondent's certificate has been timely received by the Board.

4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:

- a. Application form,
- b. Payment of the application fee,
- c. Three (3) moral character affidavits, and
- d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.

5. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

**Comment or Question  
about the Activity Review?**

Do you have a comment or question about information published in the *Activity Review*? The Board welcomes your comments and suggestions. Contact the Board at [lhearne@nccpaboard.gov](mailto:lhearne@nccpaboard.gov).

**James W. Perry, #3074**  
**Williamston, NC 03/19/2014**

*THIS CAUSE*, coming before the 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 Findings:

1. Respondent is the holder of North Carolina certificate number 3074 as a Certified Public Accountant.
2. Respondent informed the Board on his 2013-2014 individual certificate Renewal ("Renewal") that between January 1, 2012, and June 30, 2013, he had obtained the requisite 40 hours of continuing professional education ("CPE") to meet the 2012 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 2012 requirements.
5. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was only able to provide documentation for thirty-three (33) hours of CPE taken to meet the 2012 CPE requirement.
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 herein by the Board.

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 Consent Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. §93-12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order and if Respondent's certificate and the civil penalty required in number five (5) of this Order have been timely received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Forty-seven (47.0) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

## **Privilege License** *continued from front*

The privilege license must be obtained from the NCDOR prior to engaging in business. It is unlawful to engage in business without obtaining a required privilege license.

For additional information regarding the privilege license requirement or to obtain Form B-202A, "Application for State Privilege License," contact the Taxpayer Assistance Division of the NCDOR by telephone at 1-877-308-9103 or visit the NCDOR website, [www.dorn.com/taxes/license](http://www.dorn.com/taxes/license).

If you have any questions regarding this article, please contact Robert N. Brooks, the Board's Executive Director, at [rbrooks@nccpaboard.gov](mailto:rbrooks@nccpaboard.gov) or (919) 733-1425.

## **Certificates Issued**

At its June 19, 2014, meeting, the Board approved the following applicants for licensure as North Carolina CPAs:

Oyebukunola Yeside Ande  
Charles Anthony Edge  
Paul E. Horowitz

## **2014 Day of Service**

On Friday, September 19, 2014, CPAs across the state of North Carolina will join together in serving their communities for the third annual NC CPA Day of Service.

For more information on how you or your firm can get involved in the Day of Service, visit [ncacpa.org/service](http://ncacpa.org/service) or contact the NCAPCA's Marketing Strategist, Hannah McCain, at [hmccain@ncacpa.org](mailto:hmccain@ncacpa.org).

## **Board Office Closed**

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on the following date:

**Monday, September 1, 2014**  
**Labor Day**

## Inactive Status

“Inactive,” when used to refer to the status of a person, describes a person who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant,” and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section [21 NCAC 08A .0301(b)(20)].

### 05/21/14

Carolyn Ashley Alford, #36929, Wilmington, NC  
Karin Gamroth Dickson, #14926, Mooresville, NC  
Lois Riekert Galligan, #20849, Raleigh, NC  
Kevin David Wharton, #36254, Charlotte, NC

### 05/27/14

Carolyn B. Allen, #19796, Middletown, RI  
Francine Rochelle Noel, #26269, Asheville, NC  
Teresa Louise Richardson, #22327, Zebulon, NC  
James Alfred Thompson, #10748, Charlotte, NC

### 05/28/14

Walter Brodie Burwell, Jr., #14663, Raleigh, NC  
James R. Cooke, #25560, Scottsdale, AZ  
Charles Gary Humphreys, #20874, Sugar Mountain, NC  
Harold Jay Wilson, #7813, Tryon, NC

### 05/29/14

Mary Leigh Woltz Carrison, #17356, Greensboro, NC  
Roger Clary, #17626, Butner, NC  
Jerry Charles Lloyd, #17447, Greenville, SC  
Peggy Smith Mobley, #24249, Raleigh, NC  
John Frederick Watson, #10117, Chapel Hill, NC

### 06/03/14

Charlotte Elaine Addison, #35251, Gleason, TN  
John Dante Bertolozzi, Jr., #38271, Pinehurst, NC  
Ralph Louis Haberstock, Sr., #18510, Charlotte, NC  
Larry Vance Hughes, #8934, Winston-Salem, NC  
Judith Lewis McDermott, #10918, Pinehurst, NC  
Kathy More, #15013, Washington, NC  
Wayne Michael Pappas, #19378, Raleigh, NC  
John Calvin Roland, #31466, Nashville, TN  
Robert J. Sabo, #27296, Parkland, FL  
Virginia Anne Seippel, #31882, Winston-Salem, NC  
Donald Hugh Taylor, #3713, Macon, GA  
Matthew Peter Yale, #31665, Charlotte, NC  
Xiaoyan Zhang, #32329, Morrisville, NC

### 06/04/14

Robert Owen Beck, III, #8926, Memphis, TN  
Mark David Breakfield, #32453, St. Louis, MO  
Christina Renee Sendall, #29638, Raleigh, NC

### 06/05/14

Chris S. Costin, #21670, North Ridgeville, OH  
Michael Donald Dowling, #26629, Greenville, SC  
Linda Maynard Harlow, #33402, Richmond, VA  
Gregory S. Price, #32344, Charlotte, NC  
Kelly Mattarocci Sanchez, #36105, Suwannee, GA

### 06/06/14

Donna Gail Dauenhauer, #18138, Charlotte, NC  
Deborah K. Delano, #32217, Charlotte, NC  
Daniel Andrew Aiken Keppler, #36942, Apex NC  
Rei-Rung Rachel Wu, #23655, Tucker, GA

### 06/09/14

Edith Elaine Carroll, #36006, Peachtree City, GA  
Mary Hibbits Currie, #26237, Manhattan, KS  
Scott Andrew Henderson, #31996, New South Wales, Australia  
Worley Franklin Minton, Jr., #11850, Oak Ridge, NC  
Dawn Renee Schambach, #18446, Colorado Springs, CO  
Samuel Katzoff Suls, #8644, Cary, NC

### 06/16/14

James R. Hanlon, #33612, Dallas, TX  
Magda Jezovicova, #37854, Charlotte, NC  
Mitchell Joseph Rabil, #1437, Delran, NJ  
Dick Arthur Richards, #28455, Monroe, NC  
Kristin Mary Roble, #32795, Charlotte, NC  
Debra Ann Walsh, #26385, Morehead City, NC

### 06/17/2014

Charles Cline Comer, #7158, Davidson, NC  
Scotty Lane Dickens, #11541, Winston-Salem, NC  
Sarah Elizabeth Kelley, #36094, Roanoke, VA  
Patrick Burton Mullins, #27055, Jamestown, NC  
Ashley Stewart Parsons, #35510, Murfreesboro, NC  
Susan Teague Showfety, #17558, Hickory, NC  
Jerry Henry Sluder, #18533, Arden, NC  
Suzanne G. Wolf, #22653, Cary, NC

### 06/18/2014

Jonathan Sherman Antonio, #37075, Charlotte, NC  
Ryan L. Beauchamp, #34935, Charlotte, NC  
Gerald Broome, #3495, Spartanburg, SC  
David Stanton Mauroner, #11737, North Palm Beach, FL  
Joel Edward Roach, #23069, Jamestown, NC  
Douglas Mark Smith, #10995, Spokane, WA

### 06/19/2014

Antonio Maria Pruna, #26357, Orlando, FL

### 06/20/2014

Deborah Prentice, #34268, Washington, DC

### 06/23/2014

Kenneth Dwight Chamblee, #16071, Durham, NC  
David Walter Hollingshead, #14581, Jacksonville, FL  
Joseph Ray Marshall, #7996, Clemmons, NC  
Leslie Savage, #31332, Durham, NC  
Mark Dennis Sherman, #13163, Raleigh, NC  
Dana Keith Smith, #30645, Maryville, TN  
Jeffrey Doran Stover, #32288, Jacksonville, FL  
David Lynn Swalls, #34465, Danielsville, GA  
Thomas Hollingsworth Tart, #9436, Winston-Salem, NC  
Donald Elbert Wagstaff, Jr., #9509, Kannapolis, NC  
Jason Louis Watkins, #37510, Clearwater, FL

### 06/24/2014

Erica Jean Crabtree, #32059, Mooresville, NC  
Seby Russell Jones, #27488, Raleigh, NC  
Elliott Lea McKenzie, #37202, Indianapolis, IN

## Contacting the Board

<b>Main Phone</b>	919/733-4222
<b>Fax</b>	919/733-4209
<b>Website</b>	www.nccpaboard.gov
<b>Twitter</b>	@NCCPABoard
<b>Facebook</b>	www.facebook.com/NCCPABoard

### Executive Staff

*(rule-making matters, declaratory rulings, Board operations, personnel matters)*

Robert N. Brooks, Executive Director	919/733-1425	rbrooks@nccpaboard.gov
David R. Nance, CPA, Deputy Director	919/733-4215	dnance@nccpaboard.gov

### Administrative Services

*(general accounting, accounts receivable/payable, vendor relations)*

Felecia Ashe, Accounting Specialist	919/733-4223	feleciaa@nccpaboard.gov
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*(switchboard, address changes, general Board info)*

Vanessia Willet, Customer Service Rep	919/733-4222	vanessiaw@nccpaboard.gov
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### Communications

*(website, newsletter, press releases, public record information, social media)*

Lisa R. Hearne, Manager	919/733-4208	lhearne@nccpaboard.gov
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### Examinations

*(Initial and re-Exam applications, applicant eligibility, score release)*

Phyllis Elliott, Specialist	919/733-4224	phyllise@nccpaboard.gov
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### Licensing

Buck Winslow, Manager	919/733-1421	buckw@nccpaboard.gov
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*(individual licensure, temporary permits, inactive status, reinstatement)*

Alice Grigsby, Specialist	919/733-1422	aliceg@nccpaboard.gov
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*(firm registration & renewal, peer review, CPE, CPE audit)*

Cammie Emery, Assistant	919/733-1423	cemery@nccpaboard.gov
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### Professional Standards

*(complaints against CPAs & firms, unauthorized use of title, professional ethics & conduct)*

Frank X. Trainor, III, Staff Attorney	919/715-9185	ftrainor@nccpaboard.gov
Ann J. Hinkle, Manager	919/733-1426	ahhinkle@nccpaboard.gov
Mary Beth Britt, Specialist	919/715-2455	mbbritt@nccpaboard.gov
Jean Marie Small, Specialist	919/733-1424	jeansmall@nccpaboard.gov



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Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: <input type="checkbox"/> Home <input type="checkbox"/> Business

Mail form to: PO Box 12827, Raleigh, NC 27605  
Fax form to: (919) 733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders & CPA firms shall notify the Board in writing within 30 days of any change in home address & phone number; CPA firm address & phone number; business location & phone number; & email address.