

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
July 21, 2014
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Jose R. Rodriguez, CPA, President; Miley W. Glover, CPA; 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, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Lanier Cansler, CPA, NCACPA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, AICPA and Curt Lee, Legislative Liaison, NCSA.

CALL TO ORDER: President Rodriguez called the meeting to order at 10:01 a.m.

MINUTES: The minutes of the June 19, 2014, meeting were approved as submitted.

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

The Board reviewed and discussed information provided by the Executive Staff regarding Board fees charged for to Uniform CPA Examination applicants. The Board instructed the Executive Staff to collect additional information on these and other fees charged by the Board to applicants and licensees for review by the Professional Education and Applications Committee.

STATE AND LOCAL ORGANIZATION ITEMS: The evaluations of *Statement of Economic Interest* filed by George W. Rohe, CPA, and Murchison B. Biggs, CPA, are recorded in the Minutes (Appendix I) of this meeting as required by NCGS 138A-24(e).

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

Case No. C2013168-2 - R. Delang Dixon - Approve the signed Consent Order (Appendix II).

Case No. C2013170-2 - Patricia J. Gillispie - Approve the signed Consent Order (Appendix III).

Case No. UT2014190 - Shelley Greene - Approve the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix IV).

Case No. UT2014194 - Curtis Worthy - Approve the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix V).

Case No. C2014175 - Eric Michael Reeder - The Board approved the Order (Appendix VI) as consented to by Mr. Reeder.

Case No. C2014113 - Close the case without prejudice.

Case No. C2013219 - Close the case without prejudice and with a Letter of Warning.

Case No. C2013252 - Close the case without prejudice.

Case No. C2014115 - 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:

Jasmine Renee Hill
Robin Michelle Horn

Sean Ryan Quillen
Dali Zhang (grades only)

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

Brent McNeill Ashburn
Charles Zachary Bilinski
Dexter Thomas Blackwell
Michelle Elaine Boch
Elizabeth Ann Bowman
Stephanie Lynn Cardwell
Carolyn Ann Castle
Matthew Joseph Chatelain
Christopher Donald Class
Catherine Leigh Collins
Ryan Gregory Cornell
Hannah Lee Davis
Samantha Anne Davis
Tenley Elizabeth Desjardins

Ghassan Antonios Dib
Rosquan Murphy Duncan
Claire Covington Duren
Enajevwe Eruotor
Luis Alexis Espinosa
Michael Phillip Fianchino
Adam Michael Glass
Kimberly Elizabeth Heller
Jasmine Renee Hill
Elizabeth Austin Hodges
Robin Michelle Horn
Stephanie Renae Joyner
Harrison Grant Krieger
Jody Jon Krueger

Christopher Michael Lapp
John William Lucas
Rachel Christina Luckhardt
Michael A. Luistro
Arun Malik
Jennifer Rebecca Maready
Emma Louise May
Amy Louise Neilson
Coretta Lynne Bell Peel
Morgan Callicutt Perry
Ricky Alan Perry
Michael Jason Petro
Christopher Kent Pittman
Kelly Diane Pittman
Jason Christopher Priest

Sean Ryan Quillen
Michael George Raible
John Stewart Reid
Richard Edward Rogers
Jeffrey Douglas Sanders
Kc Spangle
Jonathan Gibson Stark
Patrick Houston Starnes
Linda Susan Torborg
Adam Lawrence Van Cleave
Benjamin Worthington Walters
Shao Dong Wang
Erin Marie Nelson Wheeler
Bradford Christian Woolery
Yuanyuan Xiao

Staff reviewed and recommended approval of the original application submitted by David Benjamin Walker. Mr. Walker failed to disclose pertinent information with his Uniform CPA Examination (Exam) application, but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff's recommendation.

Staff reviewed and recommended approval of the original application submitted by Liping Wang. Ms. Wang 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's recommendation.

Staff reviewed and recommended approval of a hypothetical CPA certificate application. The CPA candidate earned her experience in a large company in industry. Her direct supervision was provided by a contract controller who was not always on-site. The Board has approved some cases of remote supervision before, but never by a controller who was a contract employee rather than a W2 employee. The Committee recommended that the Board approve staff's recommendation.

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

Ken Robert Adams
Dandan Ai
Nii Kpakpo-Oti Ankrah
Kristin Teresa Baker
Maylen Bernal

Amanda Smoak Brinkley
Stanley Fred Brooks
Adam Charles DeMattia
Lauren Anne Donatelli
John Michael Feeney

Jonathan Marshall Ferguson
Timothy West Fowler
Kenneth Charles Gillespie
Karen Narvaez Guerriero
Eljahona Arah Harris
Paul Howard Hibbett, III
Robert Lee Hutchinson, IV
Cristian Ianos
Shruti Sandeep Juneja
Brittney Erin Lunsford
Robert Herman Manion, IV
Heather Leigh Marshall
Corey Alexandra McFadden
Amy Elizabeth Miller
Kenneth McElroy Moran

Clifford Kendall Pierce
Andrew David Power
David Janes Pyland
Bradley Howard Ritter
Cindy Lynne Rothstein
Katherine Ann Rowles
Damarus Markece Sanders
Dana Leslie Saxe
Susan Michelle Swanson
Alan Joseph Taylor
Brian Patrick Thrasher
Bryan Scot Van Demark
Kevin Richard White
Katherine Marie Witte
Katharine Sue Yager

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

Mariko Ishikawa Joseph, T7975
Kimberly Frances Staton, T7976
Sarah Elizabeth Schaefer, T7977
Lori Ann Mitchell, T7978
Sara Esta Mets, T7979
Shweta Agarwal, T7980
Thomas Joseph Molony, T7981
Aaron John Zafiroff, T7982
Lisa Marie Malangoni, T7983

Travonna Patrice Casey, T7984
Matthew Aaron McKinney, T7985
Andrew Robinson York, T7986
Henry Matthew Phillips, T7987
Cynthia Diane Austen, T7988
Meredith Leigh Guelbert, T7989
Joseph Thomas Pierri, T7990
Carl Shelton Marcus, T7991
Gary Richard Couillard, T7992

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

Benjamin M. Guion, #12442
Kristina Klim Holler, #21204
Hillary Jane Michaud, #17534

Catherine Lynn Palermo, #21625
Jason Duane Wimmer, #28621
Wendy Jackson Wood, #22896

Staff reviewed and recommends that the Board attempt to obtain an advisory opinion from the N. C. Attorney General's Office regarding the reinstatement application submitted by John Martin Brown. Mr. Brown prefers to obtain moral character references from attorneys instead of CPAs. The Committee recommended that the Board approve staff's recommendation.

Reissuance of New Certificate - The Committee recommended that the Board approve the application for reissuance of new certificate submitted by Rhonda Ann Thomas, #30248.

Reissuance of New Certificate and Consent Agreement - The Committee recommended that the Board approve the application for reissuance of new certificate and consent agreement submitted by Victoria Lorraine Johnson, #27625.

Extension Requests - The Committee recommended that the Board approve the following individuals for extension for completion of CPE until the dates noted:

Kelly Johnson, #28265 - 6/30/14
Kristine Jones, #27151 - 6/30/14
Donald L. Overby, #15106 - 5/31/14

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

Evan Addison	Kimberly Brown
Tonya Agent	Sarah Brown
Amanda Aiken	Tracy Bryne
Octavia Allen	Benjamin Buckner
Luke Allman	James Buda
Ahmad Altaher	Abigail Buddo
Richard Andrews	Hannah Burnette
Natalie Angell	Nicholas Butterly
Zachary Aronson	James Caldwell
Roscoe Atkinson	Jennifer Cantey
Garland Avent	Amanda Carballo
Pommy Aynu	Morgan Carstens
Alicia Barbour	Daniel Carter
Brian Bartholomew	Amanda Cauble
David Batkiewicz	Eric Chamblee
Somer Batres	Chad Chandler
Kara Baughman	Henry Chao
Brandon Becker	Abraham Chen
Ryan Beckstead	Ray Chen
Mary Beets	Ashley Chisolm
Tawana Berrier	Ryan Christians
Ghazala Bibi	Ruth Chu
Gagandeep Bindra	Tonya Coates
Joshua Bolick	John Cobb
Audrey Bostic	Stephen Cobb
Aleksandra Bottolfson	David Coggins
Madeline Bray	Margaret Cole
Alexandra Briggs	Matthew Collier
Rebecca Brooks	Elizabeth Colner

Abigail Cooper
Matthew Corey
Christopher Cox
Matthew Creidenberg
Dylan Crespi
Casey Davis
Morgan Davis
Thomas DeMattia
Terresa Dent
Thomas Dowling
Taylor DuBois
Stephen Dunn
Martin Durrence
Jessica Earles
Mollie Eckert
Veronica Edwards
Susan Eisenhardt
Anna Elzey
Kristin English
Deborah Epperson
Zacch Estrada-Petersen
Austin Eubanks
Andrew Evans
Hannah Fabry
Kendra Ferguson
Mark Fiedler
Margaret Finch
Sarah Forman
Steven Foster
Jennifer Fox
Rachel Gable
Christine Galyan
Ashton Garcia
Debra Gennosa
Bria Gilchrist
Andrew Gitt
William Glidewell
Erin Godshall
Kenneth Golpl
Dalys Gonzalez
James Goodman
Benjamin Goodwin
Anthony Greco
Kristen Griffith
Karrie Grigg
Benjamin Gupton
Allison Hajj
Natasha Hall
Nia Hall
Rebecca Hall
Bradley Hamby
Jessica Hampton
Lindsey Harper
John Hartman
Phillip Hathcock
Corey Hawley
Megan Hefner
Dana Heinicke
Margaret Helton
Hayley Henson
Heather Holbrook
Gregory Howard
William Howard
Nicole Hughes
Walter Hughes
Stuart Huller
Jeffrey Hunt
Lucinda Hunt
Mary Hunter
Zana Ismail
Brittany Jackson
James Jackson
Timothy Jeter
Alexander Jimenez
Alan Johnson
Allison Johnson
Gregory Johnson
Jeffrey Johnson
Trei Jolly
Jessica Jones
Sandra Joyner
William Kane
Jaskamal Kaur
Timothy Kay
Miranda Kerns
Kevin Kerwin

Supriya Khazanie
Ryan Kildoo
Nicole King
Colleen Koss
Danielle Kubinski
Janey Kuyath
Casey Lammando
Adam Lanier
Joseph Lanser
Patricia Lawrence
Ryan Leach
Brian Lee
Julian Lee
Edward Lich
Christian Lincoln
Efthimios Lironis
Molly Little
Jaclyn Logue
Matthew Longobardi
Johnathan Love
Nathan Lynch
Erin Lyon
Keisha Lyons
Michael MacDermott
Colleen Maier
Todd Major
Christi Manivanh
David Markham
Joseph Marks
Evan Martin
Larry Martin
Irina Martinson
Timothy Mausolf
Courtney Mayes
Christopher McCoy
Ashley McKimmie
Marianne McKnight
Matthew McLean
Sarah McMillan
Ashley McNeely
Diania McRae
Clayton Messer
Lindsey Miller

Melissa Milteer
Tevin Milton
Praxi Mittal
Nicholas Moffitt
Eliot Molling
Narcisse Mondesir
Rodney Moore
Benjamin Morman
Tara Moser
Leah Moss
Jillian Mueller
Jennifer Mull
Stephanie Nachtrieb
John Nealis
Marina Nesic
Allison Newman
Mildrid Ngamelue
Duc Nguyen
Jimmy Nguyen
John Nichols
Sarah Nieto
Chun Nip
Terence O'Brien
Anna Olson
Miles Onafowora
Gerald Opyrchal
Andrea Pack
Amy Page
Stephen Parker
Brandon Parks
Matthew Parsells
Hamel Patel
Karla Patel
Urvish Patel
Brittany Peay
William Perrault
Miesha Perry
Chad Peters
Laura Peters
Evelyn Peterson
Drew Phillips
John Pike
Maribel Pinol

Hang Plemmons
Tyler Powell
Eddis Price
Kevin Protasewich
Matthew Quillan
Theresa Rabbass
Laura Rainey
Taylor Rebele
Steven Rex
Jenna Rheuark
Summer Rippy
Aviance Robertson
Nicole Rocco
Burnis Rollinson
Tracy Rumfelt
Sarah Rupp
Drew Saia
Kyle Salmon
Jeremiah Satterfield
Joseph Schmelzle, II
Cristy Scholler
Alexandra Schovee
Amanda Scott
Kelly Shields
Adetoikunbo Shuler
Colby Smith
Courtney Smith
Suzanne Smith
Justin Sodoma
Tammy Southerland
Neil Spence
Tony Spirakis
Tyler Stallings
Danielle Stanley
Kent Stanton

Alyssa Starnes
Zackariah Stewart
Teresa Striblin
Rachael Strickland
Ziyi Sun
Alexander Szigedi
Seth Szigedi
Charles Taylor
Hilary Taylor
Tamara Temple
Brittany Tetlow
Lee Thaxton
Zachary Thomas
Brittany Tippet
Tamara Todi
Maurine Underwood
Lee Vang
Brian Ward
Travis Weaver
Amanda Webb
Rebecca Welch
Kristin Wheeler
Shauna Whitener
Erin Whitford
Ashley Wigglesworth
Laronda Williams
Wazym Williams
Nellie Wilson
Paul Wolitarsky
Leslie Wood
Jason Wray
Bradley Yacenda
Jacquelyn Yellin-Mungo
Andrey Yeremuk

Firm Renewal and Peer Review Matters - The CPA firms listed below submitted a renewal or termination notice more than 120 days after the deadline. Staff recommended referral to the Professional Standards Committee. The Committee recommended that the Board approve staff's recommendation:

Sandra L. Besnoy, P.C.
Sandra Lee Besnoy, #13186

Rebecca Bach Columbus CPA, #21569
Yusador S. Gaye, CPA, #18903

W. Douglas Karriker, CPA, #27626
Maria D. Lowder, CPA, PLLC
Maria Durham Lowder, #25373

Martha H. Newsom, CPA, #20621
Praigg, CPA P.A.
Ann Praigg, #16956

PUBLIC HEARING: President Rodriguez called the Public Hearing to order to hear Case No. C2013185 - William J. Norwood, NC CPA Certificate No. 23459. Mr. Norwood was not present at the Hearing and was not represented by counsel. David R. Nance, CPA, was sworn in and presented testimony. Messrs. Glover and Cook moved to approve a Board Order (Appendix VII) permanently revoking the North Carolina CPA certificate issued to Mr. Norwood. Motion passed with seven (7) affirmative and zero (0) negative votes. The entire Public Hearing is a matter of public record.

PUBLIC HEARING: President Rodriguez called the Public Hearing to order to hear Case No. C2013037-1 and Case No. C2013037-2 - Jun B. Chung, NC CPA Certificate No. 24389, and Chung, CPA, PA. Mr. Chung was present at the Hearing and was not represented by counsel. Mr. Chung and David R. Nance, CPA, were sworn in and presented testimony. Messrs. Cook and Glover moved to enter Closed Session to discuss the case without the Executive Staff or Staff Attorney present, but with Noel L. Allen, Esq., Legal Counsel, present. Motion passed. The Board re-entered the Hearing and Messrs. Cook and Glover moved to approve a Board Order (Appendix VIII) permanently revoking the North Carolina CPA certificate issued to Mr. Chung. Motion passed with seven (7) affirmative and zero (0) negative votes. The entire Public Hearing is a matter of public record.

CLOSED SESSION: Messrs. Cook and Glover moved to enter Closed Session to discuss a personnel matter with the Executive Director, Staff Attorney, and Legal Counsel. Motion passed.

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

PUBLIC COMMENTS: Mr. Ahler, on behalf of the NCACPA, invited the Board to participate in discussions with the NCACPA board about the regulation of the CPA profession and to attend sessions of the NCACPA's October meeting. The Board directed the Executive staff to take action on moving the Board's October meeting to Charlotte if it was determined that at least five (5) members of the Board would be able to attend the meeting in Charlotte in late October.

RESOLUTION: Vice President Glover read and presented a Resolution thanking Jose R. Rodriguez, CPA, for his service to the Board and the citizens of North Carolina. Messrs. Glover and Cook moved to make the Resolution (Appendix IX) a part of the minutes. Motion passed. Vice President Glover also presented Mr. Rodriguez with a plaque from the Board.

OATH OF OFFICE: Murchison B. Biggs, CPA, was sworn the Oath of Office by Vice President Glover.

ELECTION OF OFFICERS: Vice President Glover asked for nominations for the office of President. Messrs. Cook and Truitt moved to nominate and approve Mr. Glover for President. Motion passed. President Glover asked for nominations for Vice President. Messrs. Rohe and Biggs moved to nominate and approve Mr. Womble for Vice President. Motion passed.

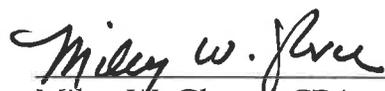
ADJOURNMENT: Messrs. Cook and Biggs moved to adjourn the meeting at 11:43 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Miley W. Glover, CPA
President



STATE ETHICS COMMISSION
1324 MAIL SERVICE CENTER
RALEIGH, NC 27699-1324

Perry Y. Newson, Executive Director

Phone: 919-715-2071
Fax: 919-715-1644
Email: ethics.commission@doa.nc.gov
www.ethicscommission.nc.gov

John M. Tyson, Chair
Jane F. Finch, Vice Chair

Commissioners:
Barbara K. Allen
Francis X. DeLuca
William P. Farthing, Jr.
Clarence G. Newsome
J. LeRoy Roberts

February 21, 2014

The Honorable Patrick L. McCrory
Governor of North Carolina
20301 Mail Service Center
Raleigh, NC 27699-0301

Via email

Re: **Evaluation of Statement of Economic Interest Filed By Mr. George W. Rohe**
Prospective Appointee - North Carolina Certified Public Accountant Examiners

Dear Governor McCrory:

Our office is in receipt of Mr. George W. Rohe's 2014 Statement of Economic Interest as a prospective appointee to the North Carolina Certified Public Accountant Examiners ("Board"). We have reviewed it for actual and potential conflicts of interest pursuant to Chapter 138A of the North Carolina General Statutes ("N.C.G.S."), also known as the State Government Ethics Act.

We did not find an actual conflict of interest, but found the potential for a conflict of interest. The potential conflict identified does not prohibit service on this entity.

The North Carolina State Board of Certified Public Accountant Examiners is responsible for the certification of persons engaged as public accountants in North Carolina. The Board has authority to administer certification examinations, issue, renew and revoke certifications, and otherwise regulate certified public accountants.

The State Government Ethics Act establishes ethical standards for certain public servants, including conflict of interest standards. N.C.G.S. §138A-31 prohibits public servants from using their positions for their financial benefit or for the benefit of a member of their extended family or a business with which they are associated. N.C.G.S. §138A-36(a) prohibits public servants from participating in certain official actions from which the public servant, his or her client(s), a member of the public servant's extended family, or a business or non-profit with which the public servant or a member of the public servant's immediate family is associated may receive a reasonably foreseeable financial benefit.

Mr. Rohe will fill the role of a certified public accountant on the Board. He is self-employed as a consultant and is certified by the Board. As such, he has the potential for a conflict of interest and should exercise appropriate caution in the performance of his public duties should his certification come before the Board for official action.

In addition to the conflicts standards noted above, N.C.G.S. §138A-32 prohibits public servants from accepting gifts, directly or indirectly (1) from anyone in return for being influenced in the discharge of their official responsibilities, (2) from a lobbyist or lobbyist principal, or (3) from a person or entity which is doing or seeking to do business with the public servant's agency, is regulated or controlled by the public servant's agency, or has particular financial interests that may be affected by the public servant's official actions. Exceptions to the gifts restrictions are set out in N.C.G.S. §138A-32(e).

Pursuant to N.C.G.S. 138A-15(c), when an actual or potential conflict of interest is cited by the Commission under N.C.G.S. 138A-24(e) with regard to a public servant sitting on a board, the conflict shall be recorded in the minutes of the applicable board and duly brought to the attention of the membership by the board's chair as often as necessary to remind all members of the conflict and to help ensure compliance with the State Government Ethics Act.

Finally, the State Government Ethics Act mandates that all public servants attend an ethics and lobbying education presentation. Please review the attached document for additional information concerning this requirement.

Please contact our office if you have any questions concerning our evaluation or the ethical standards governing public servants under the State Government Ethics Act.

Sincerely,



Beth Carpenter
SEI Unit

cc: Mr. George W. Rohe,

Attachment: Ethics Education Flyer



STATE ETHICS COMMISSION
1324 MAIL SERVICE CENTER
RALEIGH, NC 27699-1324

John M. Tyson, Chair
Jane F. Finch, Vice Chair

Perry Y. Newson, Executive Director

Commissioners:
Barbara K. Allen
Francis X. DeLuca
William P. Farthing, Jr.
Clarence G. Newsome
J. LeRoy Roberts
George L. Wainwright, Jr.

Phone: 919-715-2071
Fax: 919-715-1644
Email: ethics.commission@doa.nc.gov
www.ethicscommission.nc.gov

June 12, 2014

The Honorable Patrick L. McCrory
Governor of North Carolina
20301 Mail Service Center
Raleigh, NC 27699-0301

Via email

Re: **Evaluation of Statement of Economic Interest Filed By Mr. Murchison B. Biggs**
Prospective Appointee - North Carolina Certified Public Accountant Examiners

Dear Governor McCrory:

Our office is in receipt of Mr. Murchison B. Biggs' 2014 Statement of Economic Interest as a prospective appointee to the North Carolina Certified Public Accountant Examiners ("Board"). We have reviewed it for actual and potential conflicts of interest pursuant to Chapter 138A of the North Carolina General Statutes ("N.C.G.S."), also known as the State Government Ethics Act.

We did not find an actual conflict of interest, but found the potential for a conflict of interest. The potential conflict identified does not prohibit service on this entity.

The North Carolina State Board of Certified Public Accountant Examiners is responsible for the certification of persons engaged as public accountants in North Carolina. The Board has authority to administer certification examinations, issue, renew and revoke certifications, and otherwise regulate certified public accountants.

The State Government Ethics Act establishes ethical standards for certain public servants, including conflict of interest standards. N.C.G.S. §138A-31 prohibits public servants from using their positions for their financial benefit or for the benefit of a member of their extended family or a business with which they are associated. N.C.G.S. §138A-36(a) prohibits public servants from participating in certain official actions from which the public servant, his or her client(s), a member of the public servant's extended family, or a business or non-profit with which the public servant or a member of the public servant's immediate family is associated may receive a reasonably foreseeable financial benefit.

Mr. Biggs will fill the role of a certified public accountant on the Board. He is the Secretary/Treasurer of K. M. Biggs, Inc., a commercial real estate company, and is certified by the Board. As such, he has the potential for a conflict of interest and should exercise appropriate caution in the performance of his public duties should his certification come before the Board for official action.

In addition to the conflicts standards noted above, N.C.G.S. §138A-32 prohibits public servants from accepting gifts, directly or indirectly (1) from anyone in return for being influenced in the discharge of their official responsibilities, (2) from a lobbyist or lobbyist principal, or (3) from a person or entity which is doing or seeking to do business with the public servant's agency, is regulated or controlled by the public servant's agency, or has particular financial interests that may be affected by the public servant's official actions. Exceptions to the gifts restrictions are set out in N.C.G.S. §138A-32(e).

Pursuant to N.C.G.S. 138A-15(c), when an actual or potential conflict of interest is cited by the Commission under N.C.G.S. 138A-24(e) with regard to a public servant sitting on a board, the conflict shall be recorded in the minutes of the applicable board and duly brought to the attention of the membership by the board's chair as often as necessary to remind all members of the conflict and to help ensure compliance with the State Government Ethics Act.

Finally, the State Government Ethics Act mandates that all public servants attend an ethics and lobbying education presentation. Please review the attached document for additional information concerning this requirement.

Please contact our office if you have any questions concerning our evaluation or the ethical standards governing public servants under the State Government Ethics Act.

Sincerely,



Beth Carpenter

SELU Unit

cc: Mr. Murchison B. Biggs

Attachment: Ethics Education Flyer

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2013168-2

IN THE MATTER OF:
R. Delang Dixon, 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 Respondent stipulate to the following:

1. R. Delang Dixon, CPA (hereinafter "Respondent firm"), is a registered certified public accounting firm in North Carolina.
2. Respondent firm received a "fail" on its most recent system peer review, with an acceptance letter date of January 7, 2014.
3. In accordance with 21 NCAC 08M .0106 requirements for all failed and second passed with deficiencies peer review reports, Respondent firm submitted to the Board a package that included the Peer Review Report, Letter of Response, and Final Letter of Acceptance.
4. The failed system peer review noted a material departure from Generally Accepted Auditing Standards ("GAAS") by Respondent firm.
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 GAAS is a violation of 21 NCAC 08N .0403 and .0212.

NC BOARD OF

JUN 17 2014

CPA EXAMINERS

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 subject to peer review.
3. Prior to Respondent firm participating in, performing, or reviewing any engagements subject to peer review, Respondent firm shall be required to complete the following:
 - a. Each of Respondent firm's professional staff participating in any audit engagements shall take a minimum of eight (8) hours each of group study CPE coursework related to Audit Planning, Audit Documentation, and Audit Reporting as part of their annual CPE requirements until such time as Respondent firm receives a pass on a system peer review; and
 - b. Pre-issuance reviews, to be performed by a pre-issuance reviewer approved by the Board, for all future audit engagements until determination is made by the Board that said engagements can be performed by Respondent firm in accordance with applicable standards.

CONSENTED TO THIS THE 13th DAY OF June, 2014

R. Delang Dixon

Individual authorized to sign on behalf of Respondent firm

APPROVED BY THE BOARD THIS THE 21 DAY OF JULY
2014

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: *[Signature]*
President

NC BOARD OF
JUN 17 2014
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2013170-2

IN THE MATTER OF:
Patricia J. Gillispie, CPA, P.A.
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. Patricia J. Gillispie, CPA, P.A. (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 September 5, 2013.
3. Per 21 NCAC 08M .0106, for all failed and second passed with deficiencies reports, Respondent firm was required to submit to the Board a package to include the Peer Review Report, Letter of Response, and Final Letter of Acceptance.
4. Initially, Respondent firm inadvertently provided only a Final Letter of Acceptance to the Board, but later provided a Peer Review Report and Letter of Response when notified that they were never received by the Board.
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 SSARS 19, effective January 2012, is a violation of 21 NCAC 08N .0404 and .0212.

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3. Respondent firm's initial inadvertent failure to submit to the Board copies of its Peer Review Report and Letter of Response 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.
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 penalty to be remitted with this signed Consent Order.
3. Respondent firm's professional staff shall take at least four (4) hours of group-study Accounting and Auditing CPE coursework as part of their annual CPE requirement until such time as Respondent firm receives a pass on a system peer review or a pass or a pass with deficiencies on an engagement peer review.

CONSENTED TO THIS THE 26th DAY OF June, 2014.

Patricia J. Gillispie

Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 21 DAY OF JULY, 2014.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
JUN 30 2014
CPA EXAMINERS

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Shelley Greene
Respondent, Case #UT2014190

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 Shelley Greene (hereinafter "Respondent") is not 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 identified herself 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.

WHEREAS, Respondent submitted an application to obtain a reciprocal North Carolina certificate, but did not finish the application process.

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CPA EXAMINERS

WHEREAS, the aforementioned facts constitute apparent violations of N.C. Gen. Stat. §§ 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 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: June 20, 2015⁴

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: Shelley Greene
Shelley Greene

DATE: 6/26/14

North Carolina State

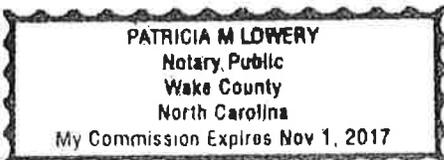
Wake County

Sworn to (or affirmed) and subscribed before me this day by Shelley Greene
[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a _____] [a credible witness has sworn to the identity of the principals _____.]

Patricia M. Lowery
Notary Public Signature

Patricia M. Lowery
Notary Public Printed Name

Notary
Seal



My Commission Expires

6-26-14
Date

NC BOARD OF
JUN 30 2014
CPA EXAMINERS

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 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

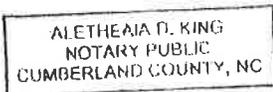
BY: Individual authorized to sign on behalf of Worthy's Tax Consultant DATE: 6-20-2014

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



Aletheia D. King
Notary Public Signature

Aletheia D. King
Notary Public Printed Name

6-20-14
Date

7-17-2016
My Commission Expires

NC BOARD OF
JUN 23 2014
CPA EXAMINERS

NORTH CAROLINA BEFORE THE NORTH CAROLINA STATE BOARD OF
 WAKE COUNTY CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
 CASE #C2014175

IN THE MATTER OF:

Eric Michael Redner, #35678
 Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Eric Michael Redner (hereinafter "Mr. Redner") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Redner failed to timely file the annual firm registration for Eric M. Redner, CPA, PLLC, in accordance with provisions as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Redner subsequently renewed his firm registration, which was received by the Board on March 17, 2014, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Redner's infraction was for a period of less than sixty (60) days, the appropriate penalty is \$100.00.
5. Mr. Redner has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Redner's payment as full resolution of the aforementioned rules violation.

This the 21 day of JULY, 2014



NORTH CAROLINA STATE BOARD OF CERTIFIED
 PUBLIC ACCOUNTANT EXAMINERS

BY: _____
 President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2013185

IN THE MATTER OF:
William J. Norwood, #23459
Respondent

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 July 21, 2014, that:

FINDINGS OF FACT

1. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over Respondent and the subject matter of this action.
3. Respondent 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).
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. 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.
8. Based on Respondent's representation, the Board accepted his Renewal.

9. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2011 requirements.
10. Respondent failed to provide any CPE certificates of completion as requested or respond to at least five (5) Board staff requests regarding his 2011 CPE requirements.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. Respondent 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 the Respondent and Respondent's certificate and to impose civil monetary penalties.
3. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), .0202(b)(4), and .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 William J. Norwood is hereby permanently revoked.
2. Respondent Norwood 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.

This the 21st day of July 2014.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2013037-1 and C2013037-2

IN THE MATTER OF:
Jun B. Chung, #24389
CHUNG CPA, PA
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 July 21, 2014, that:

FINDINGS OF FACT

1. Respondent Jun B. Chung (hereinafter "Respondent Chung") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Respondent CHUNG CPA, PA (hereinafter "Respondent Firm"), is a registered certified public accounting professional corporation in North Carolina. During all time relevant to these matters, Respondent Chung was the sole owner of Respondent Firm.
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 present at the Hearing but were not represented by counsel.
8. Respondents have provided services subject to peer review for a period of six (6) years without undergoing a peer review.
9. Respondents were aware of the requirement to undergo peer review and, in fact, began the peer review process, but never completed that process and obtained a peer review.
10. Respondent Chung, on behalf of the Respondent Firm, completed online firm renewals for 2010, 2011, and 2012.
11. As part of the firm renewal, Respondent Chung was asked to check blocks indicating whether the Respondent Firm performed audits, reviews, or compilations, all of which would require a peer review.
12. Respondent Chung did not disclose that he performed audits, reviews, or compilations on the 2010, 2011, or 2012 firm renewals.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. 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. Pursuant to N.C. Gen. Stat. § 93-12(9), the Board has the authority to impose discipline upon the Respondents and Respondent Chung's certificate and to impose civil monetary penalties.
3. Respondent Chung's willful failure to ensure that Respondent Firm completed peer reviews constitutes a violation of 21 NCAC 08M .0105 and 08N .0213.
4. Respondent Chung's failures to disclose audits and reviews on Respondent Firm's renewals constitute violations of 21 NCAC 08N .0202 and .0203.

Board Order - 3
Jun B. Chung
CHUNG CPA, PA

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

1. The Certified Public Accountant certificate issued to Respondent Chung is hereby permanently revoked.
2. The firm registration for Respondent Firm is hereby cancelled.
3. Neither Respondent Chung 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 Chung or Respondent Firm claim or attempt to use any practice privileges in any other state based upon Respondent Chung's permanently revoked North Carolina certificate or Respondent Firm's cancelled CPA firm registration.

This the 21st day of July, 2014



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

**NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS**



RESOLUTION

WHEREAS, José Ramon Rodriguez, CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2008;

WHEREAS, during his tenure he served as President and Vice President of the Board;

WHEREAS, during his tenure, he served on the Executive Committee; Professional Standards Committee, and the Professional Education & Applications Committee;

WHEREAS, during his tenure he served on the Audit Committee; the Personnel Committee; and the Communications Committee;

WHEREAS, during his tenure he has faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interests of the public and the profession;

BE IT THEREFORE RESOLVED that the members of the North Carolina State Board of Certified Public Accountant Examiners thank José Ramon Rodriguez, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

This the 21st day of July 2014.

North Carolina State Board of
Certified Public Accountant Examiners



Miley W. Glover, CPA, Vice President

