



# North Carolina State Board of Certified Public Accountant Examiners

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

## NOTICE OF APPARENT VIOLATION AND DEMAND TO CEASE AND DESIST

Notice is hereby given that the North Carolina State Board of Certified Public Accountant Examiners has taken the following action against **T. SCOTT BRUMLEY** for violation of the North Carolina Accountancy Law (North Carolina General Statute 93).

The information contained in this notification is derived from the official records of the Board and is being provided to the media and other interested persons and organizations in the public interest. The Board has authorized its use for the purpose of issuing news releases and/or other notifications to the public.

An independent agency of the State of North Carolina, the Board is responsible for the examination, licensure, and regulation of CPAs. It is not affiliated with the North Carolina Association of Certified Public Accountants (NCACPA), a voluntary professional organization, or its local chapters.

**NAME:** T. Scott Brumley

**ADDRESS:** 3134 Amesbury Hill Drive, Charlotte, NC 28269

**VIOLATION(S):** See attached

**ACCEPTED BY THE BOARD:** 09/22/2014

**DATE NOTIFICATION ISSUED:** 09/23/2014

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

### DISTRIBUTION:

American Institute of CPAs (AICPA)	National Society of Accountants
Better Business Bureau of the Southern Piedmont	NC Association of CPAs (NCACPA)
Charlotte Chamber of Commerce	NC Department of Revenue
Charlotte Observer	NC Society of Accountants
Internal Revenue Service, NC	PCAOB
Internal Revenue Service, US	SEC

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

IN THE MATTER OF:

T. Scott Brumley

Respondent, Case #C2014209

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 T. Scott Brumley (hereinafter "Respondent") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state, but his principal place of business is in North Carolina.

**WHEREAS**, in December of 2013, Respondent's certificate was forfeited by Consent Order.

**WHEREAS**, Respondent, while on forfeited status, identified himself as a CPA on office signage and on his firm's website.

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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 his forfeited certificate is reactivated 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: 07/17/14  
Robert N. Brooks  
Executive Director

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

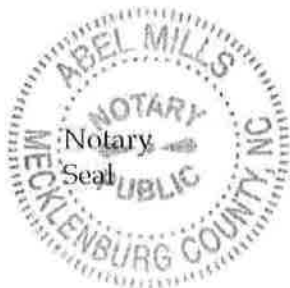
Consented to:

BY: T. Scott Brumley DATE: 8-28-2014  
T. Scott Brumley

North Carolina State

Mecklenburg County

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



Abel Mills  
Notary Public Signature

Abel Mills  
Notary Public Printed Name

8/28/14  
Date

03/11/17  
My Commission Expires

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