



North Carolina State Board of Certified Public Accountant Examiners

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NOTICE OF DEFAULT JUDGMENT AND INJUNCTION

Notice is hereby given that the North Carolina State Board of Certified Public Accountant Examiners has taken the following action against **BRUCE S. ATKINS** 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: BRUCE S. ATKINS

ADDRESS: 11 W RIDGEWAY DR., WEAVERVILLE NC 28787

VIOLATION(S): SEE ATTACHED

DATE NOTIFICATION ISSUED: 09/26/2014

BY: 
Robert N. Brooks, Executive Director



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Internal Revenue Service, NC
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NC Secretary of State
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STATE OF NORTH CAROLINA

IN THE GENERAL COURT OF JUSTICE
SUPERIOR COURT DIVISION
14-CVS-05578

COUNTY OF WAKE 2014 SEP -2 AM 10: 58

North Carolina State Board of Certified)
Public Accountant Examiners,)
)
Plaintiff,)
)
v.)
)
)
Bruce S. Atkins,)
)
Defendant.)

**DEFAULT JUDGMENT
AND INJUNCTION**

THIS MATTER came on to be heard by Motion of the Plaintiff, pursuant to Rules 55 and 65 of the North Carolina Rules of Civil Procedure, before the undersigned Superior Court Judge Presiding in Wake County Superior Court on September 2, 2014.

The record before the Court shows that the Defendant was served with a Verified Complaint and Application for Injunctive Relief (“Complaint”) in this matter on May 7, 2014, and that the Defendant did not file an Answer or otherwise respond to the Complaint. Entry of Default was entered by the Wake County Clerk of Court on June 18, 2014.

Due to Defendant’s failure to timely respond to the Complaint, all allegations contained therein are deemed to be true.

WHEREFORE, the Court makes the following **FINDINGS OF FACT** based upon the allegations contained in Plaintiff’s Complaint and other competent information:

1. Pursuant to Chapter 93 of the North Carolina General Statutes (the "Accountancy Act"), the Plaintiff, the North Carolina State Board of Certified Public Accountant Examiners ("Board"), was created to, among other things, regulate the use of the title "certified public accountant" in the State and also to regulate the "public practice of accountancy."

2. The Defendant, Bruce S. Atkins ("Atkins"), is a citizen and resident of North Carolina.

3. As part of its powers, the Board has the authority to grant certificates of qualification admitting qualified applicants to practice as certified public accountants in North Carolina (hereinafter "licensees").

4. Atkins was a licensee of the Board until the Board suspended his certificate effective December 3, 2002.

5. Since December 3, 2002, Atkins has never applied to have his CPA certificate reinstated or reissued and has, at all time, remained unlicensed with the Board.

6. Following his suspension, the Board and Atkins exchanged correspondence showing that Atkins was aware that he could no longer use the CPA title.

7. The Board has recently become aware that Atkins is currently holding himself out as a CPA. Among other things, Atkins is currently making representations that he is a CPA by doing the following:

- a. He has signed audits for the Woodfin Volunteer Fire Department, Inc., as a CPA ever since his suspension.
- b. He has handed out business cards with the title CPA.
- c. He utilized the email address bsacpa@bellsouth.net, indicating that he is a CPA.
- d. He obtained, and maintains, a Preparer Tax Identification Number ("PTIN") from the IRS by representing to the IRS that he is a CPA.

e. He is held out as a CPA on numerous websites.

8. Atkins' use of the titles "certified public accountant" or "CPA" violates N.C. Gen.

Stat. § 93-3 which provides as follows:

93-3. Unlawful use of title "certified public accountant" by individual.

It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under 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, letter, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant.

9. By issuing audits in the public practice of accounting as a CPA, Atkins has violated

N.C. Gen. Stat. § 93-6, which provides:

§ 93-6. Practice as accountants permitted; use of misleading titles prohibited.

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.

10. Pursuant to N.C. Gen. Stat. § 93-12(16), the Board has the power and authority, "[t]o apply to the courts, in its own name, for injunctive relief to prevent violations of this Chapter or violations of any rules adopted pursuant to this Chapter...."

11. Atkins' continued uses of the title "CPA" or "certified public accountant" constitute serious ongoing violations of the Accountancy Act and Board Rules.

Based upon the foregoing Findings of Fact, the Court makes the following **CONCLUSIONS OF LAW**:

1. The Accountancy Act created the Board to, among other things, safeguard life, health and property, and to regulate the use of the title "Certified Public Accountant" or "CPA" in North Carolina.

2. The Court has jurisdiction and venue over the parties and this matter.

3. This Court may award injunctive relief to the Board pursuant to N.C. Gen. Stat. § 93-12(16).

4. Atkins, by continuing to hold himself out as a certified public accountant and by continuing to use the title certified public accountant or CPA, has violated, and continues to violate, N.C. Gen. Stat. § 93-3.

5. Atkins, by engaging in the public practice of accountancy without a license and without limiting himself to the term "accountant" and only "accountant," has violated N.C. Gen. Stat. § 93-6.

IT IS THEREFORE ORDERED that:

1. The Defendant is enjoined from using the terms "certified public accountant", "CPA" or any other words, letters, abbreviations, symbols or other means of identification to indicate that he has been admitted to practice as a certified public accountant, unless the Defendant's certificate is reinstated or reissued by the Board. This Order shall not prohibit the Defendant from using the term "accountant" or from practicing as an "accountant."

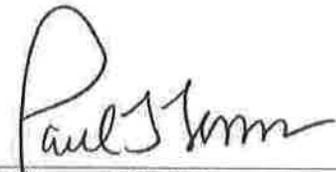
2. Defendant shall immediately:

- a. Destroy or erase any signs, letterhead or other items by which he continues to identify himself as a certified public accountant or CPA;
- b. Remove CPA from his "Professional Credentials" on his IRS PTIN listing;
- c. Provide the Board with a complete list of the names, addresses, and telephone numbers of all his, or his company's, present and former clients. Atkins shall send a letter, drafted by the Board, to all such clients, informing them that Atkins is not licensed as a certified public accountant and that he is not permitted to use the title "certified public accountant" or "CPA";
- d. Discontinue use of the email address bsacpa@bellsouth.net, or any other email address or web address containing "CPA" in its name; and
- e. Take reasonable steps to attempt to have the third parties listed on Exhibit H to the Board's Complaint remove the CPA title from his name.

3. The Superior Court of Wake County, North Carolina shall retain jurisdiction for the purpose of enforcing this order.

4. Any violation of this order shall be deemed contempt of court and may be punishable by the Court's contempt powers granted pursuant to Chapter 5A of the North Carolina General Statutes. Failure to abide by the terms of this order could result in imprisonment per N.C. Gen. Stat. § 5A-21 or other applicable law.

This the 2 day of September, 2014.



The Honorable Paul ~~C. Ridgeway~~ *LESSNER*
Superior Court Judge Presiding
Wake County Superior Court