



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 PERMANENT REVOCATION OF NC CPA LICENSE

Notice is hereby given that the North Carolina State Board of Certified Public Accountant Examiners has taken disciplinary action against **RONNIE W. HARDISON**, the holder of a North Carolina Certified Public Accountant certificate for violation of the North Carolina Accountancy Law (NCGS 93) and/or the North Carolina Accountancy Administrative Code (NCAC) Title 21, Chapter 08.

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.

LICENSEE(S) DISCIPLINED: Ronnie W. Hardison

ADDRESS: 1700 Garrett Road, Eden, NC 27288

LICENSE HELD: Certified Public Accountant (CPA)

ACTION TAKEN: Permanent revocation of North Carolina CPA license

EFFECTIVE DATE: 09/22/2014

ADDITIONAL TERMS: None

VIOLATION(S): See attached Order

DATE OF ORDER: 09/22/2014

DATE NOTIFICATION ISSUED: 10/21/2014

BY: 
Robert N. Brooks, Executive Director

DISTRIBUTION:

American Institute of CPAs (AICPA)
Better Business Bureau of Central NC
Eden Chamber of Commerce
Internal Revenue Service, NC
Internal Revenue Service, US
National Society of Accountants

NC Association of CPAs (NCACPA)
NC Department of Revenue
NC Society of Accountants
PCAOB
Reidsville Review/Messenger
SEC

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2013269

IN THE MATTER OF:
Ronnie W. Hardison, #29367
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 September 22, 2014, that:

FINDINGS OF FACT

1. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina at all times relevant to this matter.
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 through a process server as 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 2013-2014 individual certificate renewal ("Renewal") that, between January 1, 2012, and June 30, 2013, he had obtained forty (40) hours of continuing professional education ("CPE") and had completed the annual approved ethics CPE course.
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 2012 CPE requirements.

10. Respondent was unable to provide documentation for any of the forty (40) hours of 2012 CPE that he claimed on his Renewal.

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), and .0202(b)(4).

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

1. The Certified Public Accountant certificate issued to Respondent, Ronnie W. Hardison, 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.

This the 22nd day of September 2014.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Mary W. Glaser
President