Review of Annual CPE Requirements

Although December 31 is a little more than two months away, it is not too early to review the annual Continuing Professional Education (CPE) requirement and your current CPE taken for the 2014 compliance year. This is also a good time to make sure that you have all of your 2013 CPE records in case you are one of the licensees selected for the audit of the 2013 CPE year.

21 NCAC 08G .0401(d) states that active CPAs must complete 40 CPE hours, computed in accordance with 21 NCAC 08G .0409, by December 31 of each year.

However, individuals whose certificate applications are approved by the Board in April, May, or June must complete 30 CPE hours during the same calendar year; individuals whose certificate applications are approved by the Board in July, August, or September must complete 20 CPE hours during the same calendar year; and individuals whose certificate applications are approved by the Board in October, November, or December must complete 10 CPE hours during the same calendar year.

For a CPA to claim credit for a CPE course, the CPA must complete the course; the course must meet the requirements set forth in 21 NCAC 08G.0404; and the course must increase the professional competency of the CPA.

Because of differences in the education and experience of CPAs, a course may contribute to the professional competency of one CPA, but may not contribute to the professional competency of another CPA.

Therefore, each CPA must exercise his or her professional judgment in selecting courses for which CPE credit is claimed and should choose only those courses that contribute to his or her professional competency.

The Board no longer registers CPE sponsors and does not approve specific CPE courses for an individual to take for compliance with the annual CPE requirement.

21 NCAC 08G .0410, Professional Ethics and Conduct CPE, requires that as part of the annual CPE requirement, all active CPAs complete a two-hour group-study course or self-study course on professional ethics and conduct as set forth in 21 NCAC 08N.

The two-hour course may be any course on behavioral or regulatory ethics offered by a CPE sponsor registered with the NASBA Registry of CPE Sponsors.

Because the ethics requirement is an annual requirement, carry-forward CPE hours cannot be used to satisfy the requirement.

A non-resident CPA (a licensee who neither lives nor works in North Carolina) may satisfy the annual ethics CPE requirement by completing the ethics requirements in the jurisdiction in which he or she is licensed and works or resides.

CPE continued on page 6

Online Mobility Tool

The National Association of Boards of Accountancy (NASBA) and the American Institute of CPAs (AICPA) mobility site allows a CPA interested in exercising cross-border practice privileges to obtain information on licensing and registration requirements for the state(s) in which he or she intends to perform services.

The site, CPA mobility.org, generates information based on the CPA’s answers to the following questions:

• Where is your principal place of business?
• Where are you going to perform services (target state)?
• What type of services will you perform?

The site is optimized for use on mobile devices, making it easy for CPAs to access the information when they are out of their offices or traveling.

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Disciplinary Actions

BDO USA, LLP  
Raleigh, NC  08/25/2014

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. BDO USA, LLP (hereinafter "Respondent Firm") is a registered certified public accounting limited liability partnership in North Carolina.

2. Respondent Firm entered into a Deferred Prosecution Agreement ("DPA") with the United States Department of Justice on June 6, 2012.

3. The subject matter of the DPA was BDO Seidman, LLP’s (now BDO USA, LLP), development, implementation, and marketing of certain tax shelters from the period of 1997 through 2003.

4. Per the DPA, the tax shelters at issue were developed by Respondent Firm’s Tax Solutions Group and were designed to assist high net worth individuals to evade income taxes. According to the statement of facts attached to the DPA:

Denis Field, former Chairman and Chief Executive Officer of BDO, and Charles Bee and Adrian Dicker, senior tax partners and members of the BDO Board of Directors managed and were primarily responsible for the activities of the Tax Solutions Group.

Respondent Firm has confirmed that the aforementioned individuals are no longer with Respondent Firm and the Tax Solutions Group is no longer in existence.

5. In the DPA, Respondent Firm consented to the filing of a one-count Information in the Southern District of New York ("Information") charging Respondent Firm with conspiracy to evade taxes via the Tax Shelters. That Information was later dismissed after BDO showed that it had complied with, and continues to comply with, the terms of the DPA.

6. 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, through the actions of its Tax Solutions Group as set forth above, violated 21 NCAC 08N .0201, .0203(a), .0207, .0211(b), and .0301(b).

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 Firm is censured.

2. Respondent Firm shall remit, with this signed Order, a civil payment of twenty-six thousand dollars ($26,000.00).

3. Respondent Firm shall reimburse the Board for four thousand four hundred thirteen dollars and sixty cents ($4,413.60) in administrative costs incurred by the Board in its investigation of this matter. Said administrative costs must be remitted to the Board with this signed Order.

Laura B. Craver, #35684  
Chicago, IL  08/25/2014

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 35684 as a Certified Public Accountant.

2. Respondent informed the Board on her 2013-2014 individual certificate Renewal ("Renewal") that between January 1, 2012, and June 30, 2013, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2012 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 2012 requirements.

5. Respondent was able to substantiate CPE far in excess of the base forty (40) hours of general CPE hours. However, the Respondent fell ten (10) minutes short of acceptable ethics CPE for the same time period.

2014 Board Meetings

November 17
December 15

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 dates:

November 11
Veterans Day
November 27-28
Thanksgiving
December 24-26
Christmas
6. Respondent was cooperative with the Board at all stages of the investigation.
7. 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.

**BASISD 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 should have known, at the time that she completed her online renewal, that she did not have all of the necessary ethics CPE for 2012, resulting in a violation 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, prior to December 31, 2014, must:
   a. Complete an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs,
   b. Submit three (3) moral character affidavits from CPAs licensed in any jurisdiction, and
   c. Pay a one-thousand dollar ($1,000.00) civil monetary penalty to the Board.
2. 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.

**Billy C. Gore, #5152**
Gastonia, NC  08/25/2014

**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 5152 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 forty (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 and 2013 requirements.
5. Respondent provided adequate documentation for thirty-four (34) hours of the 2012 CPE courses. He provided documentation for an additional six (6) hours; however that course did not meet the specific requirements of the Board.
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.

**BASISD UPON THE FOREGOING,** the Board makes the following Conclusions of Law:

1. Respondent’s actions as set out above constitute violations of 21 NCAC 08N.0202(a), .0202(b)(3), and .0202(b)(4).
2. 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-six (46.0) 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.

**Orders**

*continued on page 4*
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.

3. By virtue of Respondent firm’s consent to this order, Respondent firm is subject to the discipline set forth below.

4. The failed system peer review, with an acceptance letter date of September 5, 2013.

5. 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.

At its September 22, 2014, meeting, the Board approved the following applicants for reclassification:

**Reinstatement**

- Carla Jean Wilmoth Hingos, #28035     Raleigh, NC
- Deborah Milder Sackie, #16655         Durham, NC
- Kristin Kiessling Zettlemoyer, #29170  Charlotte, NC

**Reissue**

- Sarah Kathryn Rodgers, #30739          Charlotte, NC
- Andrew Scott Esses, #33842             Winston-Salem, NC
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.

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.

**Eric Michael Redner, #35678**
Charlotte, NC 07/21/2014

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.

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**Top 50 Graduate Accounting Programs**

Three North Carolina universities have made the list of the top 50 graduate accounting programs for 2014 as ranked by *Accounting Degree Review*.

UNC-CH Kenan-Flagler was ranked 12; Wake Forest University School of Business was ranked 25; and NCSU Poole College of Management was ranked 36.

The ranking evaluates the results of four rankings: US News & World Report; Public Accounting Report; Brigham Young University (research rankings); and TaxTalent.

The ranking also considers if the school has earned accounting accreditation from the Association to Advance Collegiate Schools of Business (AACSB).

The complete list is available at [www.accounting-degree.org](http://www.accounting-degree.org).

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**Check the Status of Your Application**

Exam and license applicants can check the status of their applications through the Board’s website, [www.nccpaboard.gov](http://www.nccpaboard.gov).

To check the status of an application, an applicant will enter his or her last name, date of birth, and the last four (4) digits of his or her Social Security number.

A screen showing the applicant’s information, the pending items (required documents, payments, etc.), and the status of the pending items will display.
Certificates Issued

At its September 22, 2014, meeting, the Board approved the following applicants for licensure as North Carolina CPAs:

<table>
<thead>
<tr>
<th>Name</th>
<th>Name</th>
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<tbody>
<tr>
<td>Freddie Acevedo</td>
<td>Carrie Minette Love</td>
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<tr>
<td>Shweta Agarwal</td>
<td>Nathan Charles Lynch</td>
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<td>David Joseph Anderson</td>
<td>Lisa Marie Malangoni</td>
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<td>Joseph Bruce Baker, Jr.</td>
<td>Carl Sheldon Marcus</td>
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<tr>
<td>Morgan Claire Bauserman</td>
<td>Benjamin Kle McCorkle</td>
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<tr>
<td>George Bernard Bosworth</td>
<td>Adam James McCutcheon</td>
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<tr>
<td>Cameron Bruce Bottolfsen</td>
<td>Matthew Aaron McKinney</td>
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<tr>
<td>Therese Reynolds Burkhart</td>
<td>Courtney Lin Merton</td>
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<tr>
<td>Travonna Patrice Casey</td>
<td>Sara Esta Mets</td>
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<tr>
<td>Adam Paul Castic</td>
<td>Lori Ann Mitchell</td>
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<tr>
<td>Jonathan Dean Castrey</td>
<td>Thomas Joseph Molony</td>
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<tr>
<td>Mary Brooke Cecchini</td>
<td>Susanne Daniela Muecke</td>
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<td>Saad Farooq Chaudhary</td>
<td>Mary Ann Ouzts</td>
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<td>Laura Isabell Collonia</td>
<td>Tayebe Jassmine Pajooh</td>
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<td>Astra Danielle Cope</td>
<td>Alpa Mukesh Patel</td>
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<td>Raymond Franklin Coppedge, IV</td>
<td>Meera P. Phaltankar</td>
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<tr>
<td>Gary Richard Couillard</td>
<td>Margret Jean Phelps</td>
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<td>Ryan Patrick Crowe</td>
<td>Henry Matthew Phillips</td>
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<td>Hilary Elizabeth Davenport Clay</td>
<td>Jeramee John Phillips</td>
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<td>Patrick De Wan</td>
<td>Joseph Thomas Pierrri</td>
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<td>John Gary Dean</td>
<td>Nicole Keating Reeve</td>
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<tr>
<td>Valerie Marie Derrick</td>
<td>Jennifer Lorraine Romanski</td>
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<td>Andrew Joseph DiFilippantonio</td>
<td>John Joseph Rooney</td>
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<td>Jennifer J. Dusic</td>
<td>Layna Rachel Roycraft</td>
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<td>Maryknoll Caiole Elliott</td>
<td>Pierce Henry Rukrignl</td>
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<tr>
<td>Daniel Elijah Epler</td>
<td>Lauren Ann Sargent</td>
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<td>Kendra Leigh Ferguson</td>
<td>Sarah Elizabeth Schaefer</td>
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<td>Lindsay Elizabeth Ford</td>
<td>Teryn Ann Shaw</td>
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<td>Katherine Mary Frankel</td>
<td>Indira Sivadasan</td>
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<td>Steven Laurance Gargano</td>
<td>Robert Culp Slough</td>
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<td>Matthew Grayson Garner</td>
<td>Joseph Alan Smith</td>
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<td>William Pershing Geiger</td>
<td>Danielle Nicole Spathaugh</td>
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<td>George Carlyle Gourley</td>
<td>Tyler Blake Stallings</td>
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<td>Robin Johnson Griffith</td>
<td>Kimberly Frances Staton</td>
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<td>Tamara Jo Hart</td>
<td>Jonathan James Stine</td>
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<td>Tonia Hartman Hedrick</td>
<td>John Woodson Stringer</td>
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<td>Edwin London Henry</td>
<td>Laurie Ellen Summerland</td>
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<td>Wilson McLean Hicks</td>
<td>Alyssa McKenzie Sutherland</td>
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<tr>
<td>Dustin Andrew Houdyshell</td>
<td>William Knox Tate, III</td>
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<td>Ella Baille Howell</td>
<td>Charles Benjamin Taylor</td>
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<td>Karsten Noel Perry Huff</td>
<td>Ryan Jeffrey Todd</td>
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<td>Mitchel Paul Janocha</td>
<td>James Peter Tokryman</td>
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<td>Mariiko Ishikawa Joseph</td>
<td>David Thomas Trautmann</td>
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<tr>
<td>Jacob Tyler Karr</td>
<td>Katherine Marie Von Achen</td>
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<tr>
<td>Lauren Elizabeth Killick</td>
<td>Yaser Ali Warrich</td>
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<tr>
<td>Mary Magarene Kirkland</td>
<td>Henrietta Weaver</td>
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<tr>
<td>Olena A. Koehler</td>
<td>Amanda Marie Williams</td>
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<td>Eric Scott Kuthe</td>
<td>Seth Alan Woods</td>
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<td>Brian Tracy Lee</td>
<td>Joy Ann Yeates</td>
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<td>Minxue Lin</td>
<td>Andrew Robinson York</td>
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<td>John James Little</td>
<td>Aaron John Zafiroff</td>
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<td>Matthew Longobardi</td>
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</table>

If there is no ethics CPE requirement in the jurisdiction where a non-resident CPA is licensed and resides or works, he or she must complete a two-hour group-study or self-study course on behavioral or regulatory ethics offered by a CPE sponsor registered with the NASBA Registry of CPE Sponsors.

CPAs taking self-study courses to fulfill the Board’s 40-hour CPE requirement should note that a self-study course is not considered complete until the CPE sponsor issues a Certificate of Completion. The date the Board will accept for CPE credit is the Certificate of Completion date, not the date the course was completed or the date the completed course was mailed to or received by the sponsor.

Individuals who complete self-study courses late in the year sometimes cannot claim CPE credit for that calendar year because the CPE sponsor issues the Certificate of Completion in the next calendar year. It is strongly suggested that CPAs who plan to use self-study courses to fulfill the CPE requirement complete the courses and submit them to the sponsor(s) as soon as possible.

CPAs cannot claim reading accounting journals, periodicals, reference guides, or related materials and taking a test designed to assess reading comprehension as credit for CPE. No CPE credit is allowed for examinations alone; CPE credit is only allowed for examinations that test a CPA’s knowledge of a particular set of study materials as prepared in a formal CPE program.

If a CPA fails to complete the CPE requirements prior to the end of the previous calendar year, but completes the requirements by June 30, the Board will issue a letter of warning for the first such failure within a five (5) calendar year period.

For the second such failure within a five (5) calendar year period, the Board will deny the renewal of the CPA’s certificate for a period of not less than 30 days and until the CPAs meets the reinstatement requirements set forth in 21 NCAC 08J .0106.

If you have questions about CPE, contact Cammie Emery at (919) 733-1423 or cemery@nccpaboard.gov.
Notice of Apparent Violation and Demand to Cease and Desist

W. Scott Luper
Asheville, 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 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 W. Scott Luper (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; and

WHEREAS, Respondent, in January of 2009, applied for and was granted “inactive” status for his North Carolina CPA license. As part of that application, Respondent agreed that “I certify under oath that I will not identify myself as a CPA to any person in any manner … as long as I remain on inactive status.”

WHEREAS, Respondent, while on inactive status, utilized the CPA title and allowed himself to be identified on the Kingdom Advisors website and other Internet listings as a “CPA.” Respondent’s use of the title “CPA” or “Certified Public Accountant” conveys the false impression that he is authorized to use a title other than ‘accountant’ when, in fact, he 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 W. Scott Luper 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, Executive Director

DATE: 03/28/2014

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 BY: W. Scott Luper

DATE: 04/19/2014

Joe Perry Calderwood
Weaverville, 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 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 Joe Perry Calderwood (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, Respondent, in April of 2013, applied for, and was granted, “inactive” status for his North Carolina CPA license. As part of that application, Respondent agreed that “I certify under oath that I will not identify myself as a CPA to any person in any manner … as long as I remain on inactive status.”

WHEREAS, Respondent, while on inactive status, identified himself, as a “CPA” to the IRS in order to obtain and/or maintain 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, the aforementioned facts constitute apparent violations of N.C. Gen. Stat. §§93-3 and 93-6 and Respondent has been notified of the same.

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, Executive Director

DATE: 05/15/2014

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 BY: Joe Perry Calderwood

DATE: 06/04/2014

Vicky Bellafato
Granite Falls, 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 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. §93-4, “It shall be unlawful for any person, 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 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’ 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 Vicky Bellafato (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, but she resides in North Carolina.

WHEREAS, while in North Carolina, Respondent utilized an email address that implied she was a CPA in violation of N. C. Gen. Stat. §§93-3.

WHEREAS, while in North Carolina, Respondent operated a business that utilized the term “CPA” in its title in apparent violation of N. C. Gen. Stat. §§93-3 and 93-6 and Respondent has been notified of the same.

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, Executive Director

DATE: 07/22/2014

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 BY: Vicky Bellafato

DATE: 08/01/2014
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 has identified himself as a “CPA” to the IRS in order to obtain or maintain 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 has previously been informed by the Board, and he agreed, that he may not use the CPA title in this state.

WHEREAS, the aforementioned facts constitute apparent violations of N.C. Gen. Stat. §§93-3 and 93-6 and Respondent has previously been notified of the same.

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, Executive Director

DATE: 06/20/2014

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 BY: Ernest L. Davis

DATE: 07/11/2014

Sandra O. Frempong
Asheville, 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, Respondent has identified himself as a “CPA” to the IRS in order to obtain or maintain 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 has previously been informed by the Board, and he agreed, that he may not use the CPA title in this state.

WHEREAS, the aforementioned facts constitute apparent violations of N.C. Gen. Stat. §§93-3 and 93-6 and Respondent has previously been notified of the same.

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, Executive Director

DATE: 06/20/2014

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 BY: Sandra O. Frempong

DATE: 07/11/2014

Sandra O. Frempong
Asheville, 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, Respondent has identified himself as a “CPA” to the IRS in order to obtain or maintain 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 has previously been informed by the Board, and he agreed, that he may not use the CPA title in this state.

WHEREAS, the aforementioned facts constitute apparent violations of N.C. Gen. Stat. §§93-3 and 93-6 and Respondent has previously been notified of the same.

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, Executive Director

DATE: 06/20/2014

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 BY: Ernest L. Davis

DATE: 07/11/2014

Sandra O. Frempong
Asheville, 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, Respondent has identified himself as a “CPA” to the IRS in order to obtain or maintain 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 has previously been informed by the Board, and he agreed, that he may not use the CPA title in this state.

WHEREAS, the aforementioned facts constitute apparent violations of N.C. Gen. Stat. §§93-3 and 93-6 and Respondent has previously been notified of the same.

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, Executive Director

DATE: 06/20/2014

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 BY: Ernest L. Davis

DATE: 07/11/2014

Sandra O. Frempong
Asheville, 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, 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, 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, Executive Director

DATE: 06/20/2014

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 BY: Sandra O. Frempong

DATE: 07/10/2014

Peter Gimbal
Wilmington, 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 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 Peter Gimbal (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, Respondent, in July of 2010, applied for and was granted “inactive” status for his North Carolina CPA license. As part of that application, Respondent agreed that “I affirm that I will not identify myself as a CPA to any person in any manner … as long as I am on inactive status.”

WHEREAS, Respondent, while on inactive status, identified himself, as a “CPA” to the IRS in order to obtain or maintain 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, 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, Executive Director

DATE: 06/25/2014

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 BY: Peter Gimbal

DATE: 07/15/2014

Check Your CPE Carry-forward Online

Did you know you can check your CPE carry-forward through the “Licensee Search” function of the Board’s website, www.nccpaboard.gov?

To verify your hours, click on the “Licensee Search” link on the home page, then search for yourself using your name or certificate number. After your record is displayed, click on the “details” link. The number of CPE carry-forward hours will be displayed below your address and telephone number.

If there is a discrepancy in the number of carry-forward hours, please contact Cammie Emery at (919) 733-1423 or emery@nccpaboard.gov.

www.nccpaboard.gov

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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 .308(b) of this Section [21 NCAC 08A .301(b)(20)].
# Notice of Address Change

**Please Print Legibly**

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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.