

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
September 22, 2014
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Miley (Bucky) Glover, CPA, President; Michael H. Womble, CPA, Vice President; Wm. Hunter Cook, CPA, Secretary-Treasurer; Tawannah G. Allen, Ed.D; Murchison (Bo) Biggs, CPA; George W. Rohe, CPA; and Jeffrey J. Truitt, Esq.

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; Jean Marie Small, Specialist-Professional Standards; Matthew Fearnow, Board Intern; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Jared Plummer, CPA, NCACPA; Ameila Hodges, Meetings & Logistics Manager, NCACPA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, AICPA; and Curt Lee, Legislative Liaison, NCSA.

CALL TO ORDER: President Glover called the meeting to order at 10:00 a.m.

MINUTES: The minutes of the August 25, 2014, meeting were approved as submitted.

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

Messrs. Cook and Truitt moved to approve the office lease for the Family Resource Center of Raleigh, Inc., for December 1, 2014, through November 30, 2015. Motion passed.

Mr. Cook and Dr. Allen moved to approve the budget request of \$8,250.00 for roof repairs. Motion passed.

Messrs. Cook and Womble moved to approve the budget request of \$5,800.00 for office renovations in the Professional Standards section. Motion passed.

Messrs. Womble and Cook moved to approve a new corporate account for the Board with Gateway Bank & Trust for a certificate of deposit. Motion passed.

LEGISLATIVE AND RULE-MAKING ITEMS: Messrs. Glover and Womble reported on the meeting with the Legislative Services Commission Program Evaluation Division staff. Messrs. Allen, Brooks, and Nance also provided comments.

NATIONAL ORGANIZATION ITEMS: Messrs. Cook and Rohe moved to approve the draft response to the AICPA Exposure Draft on *Standards for Performing and Reviewing Peer Review*. Motion passed.

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

Case No. C2014003-2 - A. Faye Painter, CPA - Approve the signed Consent Order (Appendix I).

Case No. C2014036 - Wayne A. Roddy - Approve the signed Consent Order (Appendix II).

Case No. I2014117 - Michael F. Pearl - Approve the signed Consent Order (Appendix III).

Case No. C2014198 - Donika Lee Muckler - Approve the signed Consent Order (Appendix IV).

Case No. C2014209 - T. Scott Brumley - Approve the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix V).

The Board approved the Order (Appendix VI) as consented to by Rebecca B. Columbus, Case No. C2014233.

Case No. C2014268 - Paul L. Erickson - Approve a Notice of Hearing for January 26, 2015, at 10:00 a.m.

Case No. C2014021 - Close the case without prejudice. Mr. Womble did not participate in the discussion of this matter, nor did he vote on this matter.

Case No. C2014084 - Close the case without prejudice.

Case No. C2014160 - Close the case without prejudice.

Case No. C2014149 - 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:

Andrew Joseph DiFilippantonio
Lindsay Elizabeth Ford

Ella Baille Howell

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

Freddie Acevedo
Cameron Bruce Bottolfson
Jonathan Dean Castrey
Mary Brooke Cecchini
Saad Farooq Chaudhary
Laura Isabell Collonia
Raymond Franklin Coppedge, IV
Valerie Marie Derrick
Andrew Joseph DiFilippantonio
Daniel Elijah Epler
Kendra Leigh Ferguson
Lindsay Elizabeth Ford
Matthew Grayson Garner
Wilson McLean Hicks
Ella Baille Howell
Karsten Noel Perry Huff
Jacob Tyler Karr
Lauren Elizabeth Killick
Mary Magarene Kirkland
Brian Tracy Lee
Minxue Lin
Matthew Longobardi
Carrie Minette Love

Nathan Charles Lynch
Benjamin Kle McCorkle
Adam James McCutcheon
Courtney Lin Merton
Susanne Daniela Muecke
Mary Ann Ouzts
Tayebe Jassmine Pajooch
Margret Jean Phelps
Nicole Keating Reeve
Jennifer Lorraine Romanski
Layna Rachel Roycraft
Lauren Ann Sargent
Teryn Ann Shaw
Joseph Alan Smith
Danielle Nicole Spaugh
Tyler Blake Stallings
Alyssa McKenzie Sutherland
William Knox Tate, III
Charles Benjamin Taylor
Ryan Jeffrey Todd
David Thomas Trautmann
Yaser Ali Warrich

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

Shweta Agarwal
David Joseph Anderson
Joseph Bruce Baker, Jr.
Morgan Claire Bauserman
George Bernard Bosworth
Therese Reynolds Burkhart
Travonna Patrice Casey
Adam Paul Castic
Astra Danielle Cope
Gary Richard Couillard

Ryan Patrick Crowe
Hilary Elizabeth Davenport
John Gary Dean
Clay Patrick De Wan
Jennifer J. Dusic
Maryknoll Caoile Elliott
Katherine Mary Frankel
Steven Laurance Gargano
William Pershing Geiger
George Carlyle Gourley

Robin Johnson Griffith
Tamara Jo Hart
Tonia Hartman Hedrick
Edwin London Henry
Dustin Andrew Houdyshell
Mitchel Paul Janocha
Mariko Ishikawa Joseph
Olena A. Koehler
Eric Scott Kuthe
John James Little
Lisa Marie Malangoni
Carl Shelton Marcus
Matthew Aaron McKinney
Sara Esta Mets
Lori Ann Mitchell
Thomas Joseph Molony
Alpa Mukesh Patel
Meera P. Phaltankar
Henry Matthew Phillips

Jeramee John Phillips
Joseph Thomas Pierri
John Joseph Rooney
Pierce Henry Rukrigl
Sarah Elizabeth Schaefer
Indira Sivadasan
Robert Culp Slough
Kimberly Frances Staton
Jonathan James Stine
John Woodson Stringer
Laurie Ellen Summerland
James Peter Tokryman
Katherine Marie Von Achen
Henrietta Weaver
Amanda Marie Williams
Seth Alan Woods
Joy Ann Yeates
Andrew Robinson York
Aaron John Zafiroff

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

Meera P. Phaltankar, T8070
Tonia Hartman Hedrick, T8071
Robin Johnson Griffith, T8072
Mitchel Paul Janocha, T8073
Eric Scott Kuthe, T8074
Olena A. Koehler, T8075
Steven Laurance Gargano, T8076
Reshma Maresh Mulchandani, T8077
Richard Jay Farley, T8078
William Herbert Page, III, T8079
Maryknoll Caoile Elliott, T8080
Brandon Ronald Gihring, T8081

John Gary Dean, T8082
Peggy Pei-Chi Wang, T8083
Amanda Marie Williams, T8084
Stefan Muecke, T8085
Michael Patrick Mattimore, T8086
Tonya Rae Dozier, T8088
Suzanne Marie Averill, T8089
Joshua Michael Schoedler, T8090
Catherine Taylor Blackmon, T8091
Richard William Malinofsky, T8092
David W. Holt, T8093

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

Carla Jean Wilmoth Hingos, 28035
Deborah Milder Sackie, 16655

Kristin Kiessling Zettlemoyer, 29170

Staff has received an advisory opinion from the NC Attorney General's Office regarding the reinstatement application submitted by John Martin Brown. The Committee recommended that the Board disapprove Mr. Brown's application.

Reissuance of New Certificate - The Committee recommended that the Board approve the application submitted by Sarah Kathryn Rodgers, 30739, for reissuance of new certificate.

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 Andrew Scott Esses, 33842.

Letters of Warning - Staff received renewals which list 2013 CPE taken between January 1 and June 30, 2014, without an approved extension. Staff recommended a letter of warning for a first offense pursuant to 21 NCAC 08G .0406(b)(1). The Committee recommended that the Board approve staff recommendation:

Taynia Aarnink, 33732
Christy Erin Adams, 34535
Carol Elizabeth Alverson, 37535
Mitchell Allan Anderson, 37759
Hannah North Armsby, 37944
Barry Clark Armstrong, 19963
Maurice Wayne Atkinson, II, 35682
Forrest Reid Avett, 29685
Nancy Balcom-Moskalik, 27390
Billy Barnard, 16987
Douglas Brian Beelendorf, 20604
Veronica Ann Beichner, 35115
Brandon Russell Benson, 34323
Amanda Marie Black, 36393
Ginny Lynn Blalock, 36146
Carmi Stevenson Brawley, 19819
Graham Carpenter Brice, 22143
James Randal Briggs, 27016
Cynthia Floyd Brock, 14690
Thurman L. Brooks, 28515
Kreig Ernst Brugler, 36050
Derick Michael Brumley, 35646
Heidi Marie Brundage, 33633
Kevin B. Burd, 24679
Lauren Nowak Campbell, 37660
Terri Spears Carey, 27114
Willard Carlton, 15050

Karen Corn Caudill, 19734
Kristia Lex Andree Palma Cedeno, 36692
Steven Charles Chapman, 37803
Deborah Ann Charles, 29409
William David Charnock, 27118
Jayme Shoop Clanton, 32348
Amy Kathleen Claus, 35730
Peter J. Coode, 23786
Steven Luther Cox, 21061
Andres Servando Cunningham, Jr., 36915
David L. Currie, 21725
Amanda Lee Cuthbertson, 35933
Brendan Charles Davern, 36987
Nancy Prechtel Davis, 24785
Andrew Dean DeGregorio, 35932
Joseph Byron Demers, 33493
Dharti Mukeshchandra Desai, 35313
Thomas Jordan Divinnie, 37460
Elizabeth M. Downer, 37589
Stephanie Aldecoa Downing, 36677
Susan Ellis Dunn, 17157
Susan Wrenn Dunn, 19496
Richard Stephen Edmonds, 28247
Steven Lee Edwards, 23025
Benjamin R. Eller, 24988
John Robert Enders, 36520
Amy Crary Erwin, 31630

Anna Petree Erwin, 28102
David Patrick Erwin, 15409
Jason Charles Felts, 37344
Pamela Estes Fleming, 24719
Vicki Flynn Gavin, 19842
Audrey Northway George, 35020
Brett Neil Goodman, 36760
Henry Luther Greene, III, 18544
Jason Michael Gulak, 36623
Karen Thompson Hall, 26763
John Caldwell Hankins, 30299
Shelly A. Hanna, 31722
Carl DeMeyer Harris, 34456
Christine Elizabeth Harris, 32277
Morris Ernest Harris, 34064
James Edward Harrison, 19145
Christy Marie Hart, 33349
John Monroe Harwell, 7806
Nathaniel Perkinson Hayes, III, 19620
Albert Allen Henderson, 3138
Angela Nanette Higbea, 25691
Adam Charles Hill, 36800
Charles Andrew Hill, 36147
Maryglenn Smith Hill, 22051
Jeng Suk Hinkle, 37326
Patrick Hill Holland, 35554
Douglas Albert Hollowell, 19371
Anna Lee Honeycutt, 28084
Susan Bradley Hopkins, 31097
Bradley William Horstmann, 21003
LaToya Reshee Horton, 36706
Ryan Patrick Hourihan, 33194
Robert E. Howard, 28791
Terry Warren Huneycutt, Jr., 27982
Constance Rae Hurst, 24164
Michael Edwin Huskins, 7818
John Patrick Ingram, 23532
Richard Sterling Ingram, Jr., 16111
Michael Stuart Ives, Jr., 33698
Nani Jahja, 36965
Michael B. Jebsen, 32089
Devon Privette Jefferson, 37690
Andrew Rangeley Jett, 35755

Felicia Amanda Jones, 36461
Michael Byron Jordan, 18313
Rachel Hincer Jordan, 22056
Brandon Randall Kaczmariski, 35308
George O'Neal Kimbro, 13148
Tina Marie Kneisel, 23663
J. Thomas Knight, 37632
Mark Robert Kozel, 15087
David Edward Kuriger, II, 32759
Andrew Paul Lamson, 34527
Malia Jean Lattner, 37681
Candace E. Lee, 27149
Joi Ward Lee, 19863
Jerod Keith Lenderman, 36882
Betsy Branch Lewis, 14148
Joseph Ronald Listman, 23939
Anthony Michael Luper, 20752
Jeffrey Paul Mahoney, 15823
Adam C. Martin, 32488
Anne Marie Martin, 34306
Heather Cudd Martin, 29464
Patrick David McCamy, 36231
Sherril McLeod, 19871
Jonathan Alan McSwain, 35328
Donna York Meacham, 19521
Benjamin Lane Medlin, 34369
Dale Britt Mendoza, 29251
Dawn Porter Messinger, 38036
David Eric Miller, 14815
Laketha Michelle Marley Miller, 20755
Melissa Ellen Cole Miller, 35746
Janet WenShu Monaghan, 30092
Vicie Lynette Moran, 34637
Gary Brewer Morris, 12939
Yuliya Sergeyevna Morris, 37859
Steven H. Morton, 20522
Thomas Carl Morton, 17918
Lindsey Jean Myers, 33151
Ellen Sinclair Nash, 23361
Joseph Gerald Nawrocki 29921
Paul Timothy Nazal; 20222
James Lee Norris; 27931
Ashley Elizabeth Nystrom; 37742

T. Peter Oke-Bello; 32983
Christine Renee Olszewski; 33602
Kristen Renee Orlasky; 36354
Eliud Charles Oyeyo; 37342
Tara Dye Peebles; 31647
William Carl Pittman; 35005
Thomas Owen Ponsonby; 15212
Abigail M. Pope; 35891
Martin Lee Price; 24831
Patricia Matthews Privette; 19869
Joanne A. Rausch; 33360
Stacie Leann Rhodes; 37379
Benjamin Ira Rogers; 28809
Phyllis Edwards Sanders; 20385
James Daniel Sandy; III; 34330
Terese Ann Sayers; 32587
Kristopher Allen Sayresmith; 36569
L. Collins Scheibla; IV; 34837
Kelly A. Schmid; 27461
Elizabeth Dare Schumacher; 15775
Harriet Clontz Sealey; 10115
Jack Michael Shandley; 20674
Leslee R. Shelton; 24880
Rodrick Tarveze Shiver; 37343
Paul August Shumbera; 19081
Robin Moore Sikes; 29440
Bentley F. Smith; 27498
Cary Ann Smith; 37286
Penny Tyler Snyder; 21745
Jesse Enoch Spence; 37126
Arthur Craig Springer; II; 35779
Douglas Alan Steare; 23370
Jennifer Grace Stevenson; 32560
Ronald Lynn Stewart; 21430
Susan Anne Stockman; 28023

William Shepherd Storrs; 36072
Han Sun; 37709
Michael Tarter Suthers; 28733
Wilford A. Sutthill; III; 31938
Giles B. Sutton; 23332
James Norwood Taylor; Jr.; 12338
John Jacob Teague; 23574
Cynthia Anne Thomas; 19693
Jack Thomas Thompson; Jr.; 12594
Natalie Cecilia Thompson; 29739
Sona Alexanian Thorburn; 19812
Douglas Roy Thornton; 13169
Anna Worley Townsend; 30819
Anna Penelope Ta Tozzi; 27176
Michael Joseph Tracey; 24013
Dee Marie Trivette; 36413
John Joseph Tronolone; 37986
James David Vanke; 27178
Stephen Len Walker; 16058
Gary Winford Walters; 19096
Michael Dane Ward; Jr.; 30412
Joseph Elwood Weatherly; III; 13271
William Young Webb; 8836
Angi Ruth West; 37506
Charlene S. White; 32451
Russell Edward White; 22930
Peter James Wilkinson; 27709
James Bobby Williams; III; 34997
Thomas John Wilson; Jr.; 32652
James M. Wood; II; 31851
John Hutchinson Wood; Jr.; 22004
David Jefferson Worthington; 12732
Veronica Ann Zayatz; 21439
Mi Zhou; 36873

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

Danielle Adams
Betty Agosto
Brooks Aker
William Alexander

Rehan Ali
Naida Aliyeva
Joshua Anderson
Katie Anthony

Garland Avent
Assane Badji
Jeffrey Bardon
Svyatoslav Bashmakov
Somer Batres
Nathan Bell
Stacey Bell
Sharon Bernard
Gagandeep Bindra
Myranda Blake
Margaret Blanton
Jamila Bolden
Alexander Bouknight
Ebonye Brincefield
Emily Brown
Mason Brringer
Joseph Buckland
Kathleen Button
Sharron Caci
Michael Carnicelli
Summer Carringer
Ieisha Carter
Laura Carter
Devin Cass
Ryan Christians
Brian Clark
John Cobb
Ethan Cohen
Kevin Collins
Elizabeth Colner
William Cooper
Michael Corum
Michael Cosolito
Jorge Coto
Thomas Crowther
Scott Crysel
Bryan DaCanal
Morgan Davis
Cheryl De-Castro
Mary Katherine Dubose
Christopher Dudley
Marcus Dyer
Miranda Edwards

Khalid Elshaikh
Anna Elzey
Kristin English
Xochitl Espinosa
Elliott Etheridge
Hannah Fabry
Matilda Fahnbulleh
Brannon Ferguson
Joshua Ferrin
DeAnna Ford
Thomas Fornera
Katherine Fraser
Alyxandra Gant
Matthew Gardner
Karen Gilsdorf
Crissa Goins
Kenneth Golpl
Davi Goncalves
Danez Green
Chelsi Haefele
Nicholas Harris
Charles Haynes
Mengxin He
Megan Hefner
Amber Heintz
Matthew Hess
Ann Hobson
Julia Howe
David Hoyle
Lindsay Huebler
Nicole Hughes
Rebecca Hurst
Scott Jackson
Lisa Johansen
Audrey Jones
Jessica Jones
Lloyd Jordan
William Kelly, IV
Jeramee Kerl
Ryan Kildoo
Cameron King
Ruth Kinyua
Evan Kleiss

Laura Klem
Shareen Knapik
Christopher Kosch
Jeremy Kryn
Roger Kurtz
Amanda Laffey
Bart Landen
Robert Lanning
Timothy Lavender
Yi Hua Lin
Molly Little
Theodore Luckman
Erin Lyon
Todd Major
Sarah Mali
Evan Martin
Jeffrey Marty
Emily Maurer
Suzanne Maxon
Bryan McCall
Jonathan McGinnis
Kristen McLamb
Chad McManus
Matthew McNealy
Matthew Mercurio
Clayton Messer
Michael Mills
Praxi Mittal
Lisa Morrow
Tiaria Mulbah
Rebekah Nagel
Anthony Neal
Allison Newman
James Nobles
Brian O'Dell
John Odom
Billiah Onsomu
Gerald Opyrchal
Trenton Oswalt
Richardson Pate
Meera Patel
Urvish Patel
Brittany Peay

Jessica Pemberton
Meghan Perdue
Mark Perlberg
Ryan Poage
Matthew Pugh
Ginger Quick
Shaun Respass
Lindsey Reynolds
Justin Riggs
Corrie Rittenhouse
Curtis Robinson
Carolynn Rose
Justin Russell
Tonya Ruth
Ashley Rutledge
Mirelle Sandoval Antunez
Elizabeth Saylor
Sharon Schrader
Payal Shah
Dhruvit Sheth
Steven Shinall
Stephanie Shortino
Jordan Shuping
Rhonda Smith
Michael Solomon
Emilee Somers
Nicholas Speros
Steven Strickland
Lori Sullivan
Palak Thakore
Jevon Thomas
Hiral Trivedi
Vernon Utley
Grace Uzenski
Nicolien Venter
Christopher Vetterl
Neena Wanko
Evan Watts
Jonathan Weaver
Travis Weaver
Summer Wert
Joseph Weston
James Wheless

Leigh White
Robert Windham
Ruoyu Wu

Bradley Yacenda
Michael Zeblo

Staff recommended that the Committee determine and accept the grades received for the April - May 2014 exams. Twenty-five (25) files with grade reports were haphazardly selected and available at the meeting for review by a Board member. The Committee recommended that the Board approve staff recommendation.

Fee structure - The Committee discussed various options for reducing the Board's fund balance by decreasing fees or supporting programs to encourage young people to enter the profession. The Committee instructed the Executive Staff to distribute the document on the current fee structure prepared by Executive Staff for the Committee to the other Board members for their review. The Committee requested that the full Board consider the matter at the earliest opportunity.

PUBLIC HEARING: President Glover called the Public Hearing to order to hear Case No. C2013269 - Ronnie Wayne Hardison, NC CPA Certificate No. 29367. Mr. Hardison was not present at the Hearing and was not represented by counsel. David R. Nance, CPA, was sworn in and presented testimony. Mr. Cook and Dr. Allen moved to enter Closed Session to discuss the case without the Executive Staff or Staff Attorney present, but with Legal Counsel present. Motion passed. The Board re-entered the hearing and Messrs. Truitt and Womble moved to approve a Board Order (Appendix VII) permanently revoking the North Carolina CPA certificate issued to Mr. Hardison. Motion passed with seven (7) affirmative and zero (0) negative votes. The entire Public Hearing is a matter of public record.

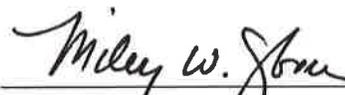
ADJOURNMENT: Messrs. Womble and Cook moved to adjourn the meeting at 11:18 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Miley Glover, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2014003-2

IN THE MATTER OF:
A. Faye Painter, CPA, Firm #619401
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. A. Faye Painter, CPA (hereinafter "Respondent firm"), is a registered certified public accounting firm in North Carolina.
2. Respondent firm received a "fail" on its most recent engagement peer review, with an acceptance letter date of December 19, 2013.
3. Respondent firm submitted a copy of the Final Letter of Acceptance related to its failed peer review but not the Peer Review Report and Letter of Response; therefore, the Respondent firm failed to comply with peer review reporting requirements in accordance with Board rule 21 NCAC 08M .0106.
4. The failed engagement peer review noted a material departure from Generally Accepted Accounting Principles ("GAAP") 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.

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Consent Order - 2
A. Faye Painter, CPA

2. Respondent firm's failure to comply with all aspects of GAAP in the preparation of its clients financial statements constitutes of a violation of the Statements on Standards for Accounting and Review Services in violation of 21 NCAC 08N .0404 and .0212.
3. Respondent firm did not meet all reporting requirements in violation of 21 NCAC 08N .0213.
4. 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 (\$1000.00) civil penalty to be remitted with this signed Consent Order.
3. Each staff member participating in engagements subject to peer review must take four (4) hours each of group study CPE annually specifically covering SSARS and Not-for-Profit Reporting until the Respondent firm receives a pass on a system review or a pass or pass with deficiencies on an engagement review.

CONSENTED TO THIS THE 17 DAY OF August 2014.

A. Faye Painter
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 22 DAY OF Sept 2014.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Miley W. Jones
President

NC BOARD OF
AUG 13 2014
CPA EXAMINER: RS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2014036

IN THE MATTER OF:
Wayne A. Roddy, #17428
Respondent

CONSENT ORDER

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 the following Findings:

1. Wayne A. Roddy ("Respondent") is the holder of North Carolina certificate number 17428 as a Certified Public Accountant.
2. The Board received a complaint from Respondent's former firm ("Firm") alleging that Respondent removed confidential client records upon his departure from the Firm.
3. Respondent has confirmed that confidential client records were initially removed from the Firm.
4. The removal of confidential client records is mitigated by the fact that Respondent immediately returned the records to the Firm after being informed of the correct application of the Board's confidentiality rules.
5. 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.

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BASED 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's actions as set out above constitute a violation of 21 NCAC 08N .0205 (Confidentiality).
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 firm agree to the following Order:

1. Respondent is censured.

CONSENTED TO THIS THE 19 DAY OF August, 2014

Wayne A. Roddy
Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF Sept 2014

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Miley W. Jover
President

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CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: I2014117

IN THE MATTER OF:
Michael F. Pearl, #16843
Respondent

CONSENT ORDER

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 the following Findings:

1. Michael F. Pearl ("Respondent") is the holder of North Carolina certificate number 16843 as a Certified Public Accountant.
2. In 2013, a plaintiff sued Respondent in Superior Court alleging negligence in the practice of public accountancy. The Board reviewed the allegations and determined that they did not have merit.
3. Following the filing of the civil suit, Respondent completed a firm renewal in December 2013. Respondent failed to respond in the affirmative to the following question on the firm renewal:

Has your firm or any firm owner been party to a civil suit, bankruptcy action, administrative proceeding, or binding arbitration; the basis of which is an allegation of negligence, dishonesty, fraud, misrepresentation or incompetence since filing your firm's last renewal?

4. As a mitigating factor, the Board notes that Respondent timely and voluntarily disclosed resolution of the matter in 2014.
5. 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.

NC BOARD OF

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CPA EXAMINERS

BASED 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's action, by failing to disclose a civil suit on his firm's renewal, as set out above, constitutes a violation of 21 NCAC 08N .0202.
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 firm agree to the following Order:

1. Respondent is censured.

CONSENTED TO THIS THE 10 DAY OF August, 2014.

Michael Pearl
Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF Sept, 2014.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Miley W. Jones
President

NC BOARD OF
AUG 18 2014
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2014198

IN THE MATTER OF:
Donika Lee Muckler, #33946
Respondent

CONSENT ORDER

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 33946 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 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 and 2013 requirements.
5. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was only able to provide documentation for forty-six and one-half (46.5) hours of continuing professional education ("CPE") taken to meet the 2012 and 2013 CPE requirements.
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.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

Consent Order -2
Donika Lee Muckler

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's actions as set out above constitute violations 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's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return her 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 her 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 her 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. Seventy-three and one-half (73.5) 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.

Consent Order -3
Donika Lee Muckler

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 her certificate.

CONSENTED TO THIS THE 2 DAY OF September 2014.

Donika Muckler
Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF Sept 2014

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Miley W. Jones
President

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

NC BOARD OF
SEP - 2 2014
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2014233

IN THE MATTER OF:
Rebecca Bach Columbus, #21569
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. Rebecca Bach Columbus (hereinafter "Ms. Columbus") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Columbus failed to timely renew or cancel the annual firm registration for Rebecca Bach Columbus, CPA, 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. Pursuant to 21 NCAC 08J .0111(3), because Ms. Columbus' infraction was for a period of more than 120 days, the appropriate penalty is \$500.00.
4. Ms. Columbus has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Columbus' payment as full resolution of the aforementioned rules violation.

This the 22 day of Sept, 2014



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Miley W. Glover
President

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: Miley W. Jones
President