



North Carolina State Board of Certified Public Accountant Examiners

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

NOTICE OF APPARENT VIOLATION AND DEMAND TO CEASE AND DESIST

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

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

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

NAME: Daniel J. Brady

ADDRESS: 462 Racine Drive, #104A, Wilmington, NC 28403-8728

VIOLATION(S): See attached

ACCEPTED BY THE BOARD: 10/29/2014

DATE NOTIFICATION ISSUED: 11/13/2014

BY: 
Robert N. Brooks, Executive Director

DISTRIBUTION:

American Institute of CPAs (AICPA)	NC Department of Revenue
Better Business Bureau of Coastal Carolina	NC Society of Accountants
Internal Revenue Service, NC	PCAOB
Internal Revenue Service, US	SEC
National Society of Accountants	Wilmington Chamber of Commerce
NC Association of CPAs (NCACPA)	<i>Wilmington News-Star</i>

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Daniel J. Brady
Respondent, File #UT2014111

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 Daniel J. Brady (hereinafter "Respondent Brady") is not now nor has he 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 his principal place of business is in North Carolina; and

WHEREAS, Respondent Brady, while working in North Carolina, signed an Independent Auditor's Report as a CPA. Respondent Brady'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.

NC BOARD OF

SEP 29 2014

CPA EXAMINERS

THEREFORE, Respondent Brady is hereby notified 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 DATE: 5/29/14
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 Notice.

Consented to:
BY: Daniel J. Brady DATE: 6/4/14
Daniel J. Brady

North Carolina State
Brunswick County

Sworn to (or affirmed) and subscribed before me this day by 6-4-2014.
[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 ID] [a credible witness has sworn to the identity of the principals _____.]

Notary Seal: LISA M ROLDAN
NOTARY PUBLIC
BRUNSWICK COUNTY, NC
My Commission Expires 9-28-2018

Lisa M Roldan
Notary Public Signature

Lisa M Roldan
Notary Public Printed Name

6-4-2014
Date

9-28-2018
My Commission Expires

NC BOARD OF
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CPA EXAMINERS