Ann J. Hinkle, the manager of the Board’s Professional Standards section, has retired after nearly 28 years with the Board.

First hired as the Board’s receptionist in 1987, Hinkle’s degree in political science, her interest in legal matters, and her understanding of the Board’s responsibility to protect the public interest by regulating CPAs, made her an obvious choice to take on the role of Coordinator of Professional Standards in 1990. [Her job title was later changed to Manager of Professional Standards.]

As Manager of the Professional Standards section, Hinkle worked closely with the Board’s Staff Attorney, Executive Staff, and three other Professional Standards employees on all aspects of the Board’s enforcement activities.

Her intimate knowledge of the accountancy statutes and Board rules were invaluable when responding to the numerous phone calls she received from licensees.

Many of the calls she received started out with a licensee saying, “This may be a dumb question, but. . . .”

Hinkle’s response to this feeling of misgiving was simple. “To me, the only dumb question is the one that is not asked.”

“So many licensees fear they will appear incompetent when they call to ask a question. Yes, maybe that question is one that I’ve heard before, but for that person, at that moment, answering that particular question needed to be the most important thing I did all day,” she explained.

Hinkle recently said, “I’ve become friends with many CPAs over the years; we may have never met, but we’ve talked on the phone so many times that we formed a friendship.”

At the Board’s December 15, 2014, meeting, the Board’s President, Bucky Glover, CPA, presented Hinkle with a resolution thanking her for her years of service to the Board, the CPA profession, and the public.

Said Glover, “It has been a real pleasure working with Ann over the years. Her work with the Professional Standards Committee has been exceptional.”

Upon accepting a framed copy of the resolution, Hinkle said, “I really appreciate this. I appreciate the acknowledgment. Thank you.”

“I have enjoyed my time here. I have enjoyed being a part of this organization.”

She continued, “It has been a challenge, but as I have told every person I have ever hired here, the best part of this job is that no two days are the same.”

The Board’s Executive Director, Robert N. Brooks, commented, “Over the years, Ann has proven her worth time and again.”

“She knowledge of the statutes and rules, her ability to connect with the licensees and the public, her knack for recalling case history, will all be missed, but we wish her well in her retirement.”

David Nance, CPA, the Board’s Deputy Director, said, “Ann has been a dedicated employee of the Board and we will surely miss her professionalism and work in the Professional Standards section. I am sure that she will enjoy the many things that retirement brings her way.”

Although Hinkle doesn’t have a set plan for what she will do in her retirement, she knows she will be able to spend more time with her husband, Bob, who retired several years ago.

She also looks forward to visiting her children and grandchildren who live out-of-state. “I just have to decide if I will drive north to Virginia or south to Georgia, “she laughed.

On behalf of the Board, its staff, and the many CPAs and members of the public you have helped over the years, thank you for your hard work and dedication, Ann J. Hinkle. Enjoy your retirement!

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Disciplinary Actions

Alexander H. Mackintosh, #11848
Hong Kong  11/17/2014

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 11848 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 the CPE certificates of completion to the Board as requested. Respondent was only able to provide documentation for thirty-nine (39) hours of continuing professional education (“CPE”) taken to meet the 2012 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:

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 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-one (41) 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.

Stephen L. Walker, #16058
Charlotte, NC  11/17/2014

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 November 17, 2014, that:

Findings of Fact

1. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina.
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,

2015 Board Meetings

February 23
March 18*  
April 21
May 21
June 22
July 20
August 24
September 21
October 22
November 16
December 14

*1 pm

Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.
1. The Certified Public Accountant certificate issued to Respondent, Stephen L. Walker, 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.

Juliana Chiu Smith, #33485
Garner, NC 12/15/2014

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 33485 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 requirements.
5. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was only able to provide documentation for thirty-three (33) hours of continuing professional education (“CPE”) taken to meet the 2012 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:

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,

   Smith
   continued on page 4
b. Payment of the application fee,
c. Three (3) moral character affidavits, and

5. Forty-seven (47) 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.

6. Respondent shall pay a one thousand dollar ($1,000.00) civil penalty, to be remitted to the Board prior to submitting a reissuance application.

7. 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.

Certificates Issued
At its December 15, 2014, meeting, the Board approved the following applicants for certification as North Carolina CPAs:

- Craig J. Adams
- Catherine Taylor Blackmon
- Lisa Jane Cunningham
- Thomas Lee Fiepke
- Jon A. Manning
- Reshma Naresh Mulchandani
- Peggy Pei-Chi Wang

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.

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.

Reclassifications

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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 .0308(b) of this Section [21 NCAC 08A .0301(b)(20)].

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<td>Jared Lee Spencer, #31817</td>
<td>Wake Forest</td>
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Notice of Apparent Violation and Agreement to Cease and Desist

T. Scott Brumley
Charlotte, 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 injunction, and an action for injunctive relief regarding “a single violation” of this Chapter;

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.

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.

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, Executive Director

Date: 07/07/2014

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: T. Scott Brumley

Date: 08/28/2014

Daniel J. Brady
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 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.
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, Executive Director

Date: 05/29/2014

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: Daniel J. Brady

Date: 06/04/2014

Bryson David Kiser
Newton, 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 Bryson David Kiser (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 May of 2011, applied for, and was granted, “retired” status for his North Carolina CPA license. As part of that application, Respondent agreed that he would not receive any earned compensation in any job or sign any documents as a CPA.

WHEREAS, Respondent, while on retired status, identified himself as a “CPA” to the IRS in order to obtain and/or maintain a PTIN registration. Respondent also identified himself on his Twitter account as a CPA.

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: 11/13/2014

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: Bryson David Kiser

Date: 11/21/2014
Contacting the Board

Executive Staff
(rule-making matters, declaratory rulings, Board operations, personnel matters)

Robert N. Brooks, Executive Director  919/733-1425  rbrooks@nccpaboard.gov
David R. Nance, CPA, Deputy Director  919/733-4215  dnance@nccpaboard.gov

Administrative Services
(general accounting, accounts receivable/payable, vendor relations)

Felecia Ashe, Accounting Specialist  919/733-4223  feleciaa@nccpaboard.gov
( switchboard, address changes, general Board info)

Vanessia Willet, Customer Service Rep  919/733-4222  vanessiaw@nccpaboard.gov

Communications
(website, newsletter, press releases, public record information, social media)

Lisa R. Hearne, Manager  919/733-4208  lhearne@nccpaboard.gov

Examinations
(Initial and re-Exam applications, applicant eligibility, score release)

Phyllis Elliott, Specialist  919/733-4224  phyllise@nccpaboard.gov

Licensing
(individual licensure & renewal, inactive status)

Buck Winslow, Manager  919/733-1421  buckw@nccpaboard.gov

Alice Grigsby, Specialist  919/733-1422  aliceg@nccpaboard.gov

(firm registration & renewal, peer review, CPE, CPE audit)

Cammie Emery, Assistant  919/733-1423  cemery@nccpaboard.gov

Professional Standards
(complaints against CPAs & firms, unauthorized use of title, professional ethics & conduct)

Frank X. Trainor, III, Staff Attorney  919/715-9185  ftrainor@nccpaboard.gov
Mary Beth Britt, Specialist  919/715-2455  mbbritt@nccpaboard.gov
Jean Marie Small, Specialist  919/733-1424  jsmall@nccpaboard.gov
Kayla White, Assistant  919/715-8412  kaylawhite@nccpaboard.gov

Fax  919/733-4209

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Pursuant to 21 NCAC 08J .1107, 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.