PUBLIC SESSION MINUTES  
North Carolina State Board of CPA Examiners  
February 23, 2015  
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. (via telephone).

STAFF ATTENDING:  Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Manager-Communications; Buck Winslow, Manager-Licensing; Jean Marie Small, Specialist-Professional Standards; Kaitlyn White, Intern; Matthew Fearnow, Intern; and Noel L. Allen, Legal Counsel.

GUESTS:  Sharon Bryson, COO, NCACPA; Jared Plummer, CPA, NCACPA; Curt Lee, Legislative Liaison, NCSA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, AICPA; and Officer K.C. Min, Raleigh Police Department.

CALL TO ORDER:  President Glover called the meeting to order at 10:03 a.m.

MINUTES:  The minutes of the January 26, 2015, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS:  The January 2015 financial statements were accepted as submitted.

LEGISLATIVE AND RULE-MAKING ITEMS:  Mr. Brooks reminded the Board members of the March 18, 2015, rule-making hearing at 1:00 p.m.

NATIONAL ORGANIZATION ITEMS:  Mr. Allen discussed the *amicus curiae* brief prepared for the National Association of State Boards of Accountancy (NASBA) in support of discretionary review of *CommScope Credit Union v Butler & Burke, LLP*, by the Supreme Court of North Carolina.

STATE AND LOCAL ORGANIZATION ITEMS:  Messrs. Brooks and Trainor provided the Board members with copies of documents filed by Belinda Johnson with the Office of Administrative Hearings (OAH) requesting a hearing by Ms. Johnson with the Board before the OAH.
REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Cook moved and the Board approved the following recommendations of the Committee:

Case No. C2014161 - James E. O'Connor - Approve the signed Consent Order (Appendix I).
Case No. C2014200 - Kim W. Ward - Approve the signed Consent Order (Appendix II).
Case No. C2014385 - James R. Landacre - Approve the signed Notice of Apparent Violation and Agreement to Cease and Desist (Appendix III).
Case No. C2014399 - Margaret Boose Norris - Approve the signed Notice of Apparent Violation and Agreement to Cease and Desist (Appendix IV).
Case No. UT2014318 - Joey L. Kirkman - Approve the signed Notice of Apparent Violation and Agreement to Cease and Desist (Appendix V).
Case No. C2013162 and Case No. C2013184 - Debra Hill Bedford - Approve a Notice of Hearing for May 21, 2015, at 10:00 a.m.
Case No. C2014083 - Close the case without prejudice and with a Letter of Warning.
Case No. C2013187 - Close the case without prejudice.
Case No. C2014320 - 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:

Matthew Robert Lyons Amanda Arianne Polasik

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

Cassie Hedgepeth Allman Brittany Jo Eronson
Caroline Cox Andrews DeAnna Lynn Ford
Steven Nelson Baker Chelsea Rebecca France
Jana Nicole Ballard Rachel Ann Gable
Joshua Adam Brown Adam Daniel Gattoni
Christina Morgan Burnett Jessica Lena Gregory
Melissa Colleen Castrey Robert James Hager
Huan Chen Corey Daniel Hawley
Rachael Parnell Constable Benfield Gordon Hicks
Charlene Cook Controne Farabee Hussain
Koren Sickles Cranford Patricia Joanne Jordan
Evan Andrew Crim Kayla Beth Kreigsman
Ian Alexander Frank Edmonds Alexander Nicholas Lamm
Seth Elliot Larson
Dandan Laubacker
Matthew Robert Lyons
Amy Rebecca Marquit
Christopher Hugh Massey
Erik Michael Mate
Joshua Andrew Morgan
Marc Anthony Morris
Carver Anne Morrow
Jeremy Wilkes Musgrave
Megan Leigh Naylor
Michael Bryan Neve
Renee Gail Neyman
Daniel Gregory Oliver
Anna Keener Olson
Joslin Rene Owens
Carla Brooke Parker
Wendy Lynn Pendergraph

Amanda Pindar
Amanda Arianne Polasik
Kaitlin Ashley Postle
Robert Clay Prim, V
Carson Gray Sasser
William Walker Scotten
Rebecca Lynn Seifel
Jinal B. Shah
Richard Dean Siler
Garry Tyler Spence
Kristin Payne Stroud
Steven Hatfield Stull
Hilary Jordan Taylor
Caitlin Lucy Townsend
John Wesley Umstead, V
Meredith Blaine Vogt
John Talmadge Willis
Herbert Smith Wilmer, Jr.

Staff reviewed and recommended approval of the original application submitted by Matthew Stephenson McLean. Mr. McLean failed to disclose pertinent information with his exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Michael Byrd Parisi. Mr. Parisi failed to disclose pertinent information with his exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

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

Sarah Simpson Diebold  
Abdirisak Farah Dirie  
Amir Albir Eskarous  
George Duncan Fraser, Jr.  
Kimberlee Sue Harmon  
Michael Robert Jacobs  
Ryan Robert Koppe  
Joseph Bart Labenson  

Jeffrey Scott McDonald  
Oscar Arnulfo Perla  
Bryan Noelting Quisenberry  
Lyndsay Hoch Renaud  
Phyllis Louise Reynolds  
William James Volker  
Alesia Nicole Walker  
James Allen Young, Jr.
Temporary Permits - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Joan E. Jones, #T8313
Brandy Marie Tunningley, #T8314
Bradley Jay Velkamp, #T8315
Jynelle Shauntae Crutch, #T8316
Michael Samuel Galub, #T8317
Samuel LaMar DuBose, IV, #T8318
Corey Michael Ficke, #T8319
Elizabeth Michelle Hickey, #T8320
Mariana Picchioni Thielen, #T8321
Carol Ann Ward, #T8322
Jennifer Lynn Fagan, #T8323

Dorina Jai Harris, #T8324
Carleigh Michelle Moore, #T8325
David Keith Hatten, #T8326
Jennifer Kristen Primrose, #T8327
Avril Ruth Tanner, #T8328
Julia Anne Yochum, #T8329
Charles Rankin Bliss, Jr., T8330
Santhy Rani Haritha Penmatcha, #T8382
Stacey L. Winkelspecht, #T8383

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

James Christopher Brewington, #24774
Marilyn Mitchell Friddle, #16591
Naseem K. Garcia, #32074
Erin Elizabeth May Hartman, #26934
Angela M. Hudson, #25908

Christine Millaway, #25772
Jennifer Kerr Stevens, #20184
Katherine Meisky Turner, #29844
Amy Rydzy West, #33374

Reissuance of New Certificate - The Committee recommended that the Board approve the following applications for reissuance of new certificate:

Joseph Herndon Clarke, III, #33214

Robert Frederick Weidaw, #31149

Extension Requests - The Committee recommended that the Board approve the following individuals for extension for completion of CPE until the dates noted:

Thomas R. Allen, Jr., #12595 - 6/30/15

John C. Callaghan, #7105, - 6/30/15

Letter of Warning - Staff has reviewed and recommended approval of the request to rescind the Letter of Warning awarded to Henry Luther Greene, III, #18544. The Committee recommended that the Board approve staff recommendation.

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

Mohamed Nour Ahmed
Elizabeth Adams
Rehan Ali

Omar Alsaidi
Carlos Alvarado Rosario
Severino Alvarez
Nicholas Vance
Kathryn Wallace
Crystal Watson-Abbott
Bryan Weber
Jason Wellington
Hanna Wentz
Joseph Weston
Deborah Whaley
Kristin Wheeler
Laurel Whitten
Kasey Wiggins
Katherine Williams

Douglas Wilson
Jody Wilson
Samantha Wolpert
Jeffrey Wood
Jacquelyn Yellin-Mungo
Stephen Yokim
Yo Yoo
Patricia Young
Siera Young
Wenting Yu
Brian Zapf

The Committee reviewed a proposal to conduct background checks on all Exam and certificate applicants as requested by the Committee. The Committee recommended that Mr. Allen review the proposal in regard to statutory authority and current language on the applications.

ADJOURNMENT: Mr. Cook and Dr. Allen moved to adjourn the meeting at 10:39 a.m. Motion passed.

Respectfully submitted:

Attested to by:

Robert N. Brooks
Executive Director

Miley W. Glover, CPA
President
IN THE MATTER OF:
James Edward O'Connor, #13240
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. James Edward O'Connor (hereinafter "Respondent") is the holder of North Carolina certificate number 13240 as a Certified Public Accountant.

2. Respondent completed a tax services engagement for a client. The client failed to pay for those services. At the time the services were rendered, Respondent provided the client with a copy of his returns, including a depreciation schedule.

3. After the engagement was concluded, the client requested an additional copy of the depreciation schedule prepared by Respondent, along with other information. Respondent provided some of the information requested but did not at that time provide the depreciation schedule, which the client asserted had never been received from Respondent. At this time, Respondent requested payment which had not been received from the client for services rendered.

4. Respondent did not hear from the client for a period of time until receiving a telephone call demanding that he produce the depreciation schedule within 48 hours, or the client would report Respondent to this Board. During that call, Respondent did not have the opportunity to request payment from the client for the sole purpose of providing the requested document. Respondent did not immediately provide the depreciation schedule, and the client filed a complaint with the Board. Respondent ultimately provided a copy of the depreciation schedule to the client.

5. Per 21 NCAC 08N .0305(a), “A CPA must return client records in his or her possession to the client after a demand is made for their return.”

6. Per 21 NCAC 08N .0305(d), “A CPA shall not retain a client's records in order to force payment of any kind.”

7. Per 21 NCAC 08N .0305(g), a CPA can require payment of a reasonable copy fee prior to providing a second copy of a record to a client.
8. 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 therein by the Board.

2. Respondent's failure to promptly provide the client with a copy of the client's depreciation schedule is a violation of 21 NCAC .0305.

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 is censured.

2. Respondent shall remit, with this signed Order, a one thousand dollar ($1,000) civil monetary penalty.

CONSENTED TO THIS THE 30 DAY OF January, 2015

[Signature]

APPROVED BY THE BOARD THIS THE 23 DAY OF February, 2015

[Signature]

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]

President
NORTH CAROLINA
WAKE COUNTY
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2014200

IN THE MATTER OF:
Kim M. Ward, #29681
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 29681 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 thirty-
five and one-half (35.5) hours of continuing professional education ("CPE")
taken to meet the 2012 CPE requirement.

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,
      b. Payment of the application fee,
      c. Three (3) moral character affidavits, and
      d. Forty-four and one-half (44.5) 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.
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 25th DAY OF Jan 2015

[Signature]

Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF February 2015

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]

President
THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

IN THE MATTER OF:
James Rider Landacre
Respondent File # C2014385

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 GS 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 James Rider Landacre (hereinafter "Respondent Landacre") 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 Landacre, in July of 2005, was granted "inactive" status for his North Carolina CPA license. Per that application, he agreed "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 Landacre, while on inactive status, identified himself to a CPA in the State of North Carolina in his Preparer Tax Identification Number registration with the Internal Revenue Service ("IRS"), thereby indicating that he prepared tax returns as a CPA in the state of North Carolina in contravention of N. C. Gen. Stat. § 93-3 and § 93-6.

THEREFORE, Respondent Landacre and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Landacre shall immediately cease and desist from 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: [Signature]
Robert N. Brooks
Executive Director

DATE: 11/12/14

In lieu of civil proceedings authorized by N. C. Gen. Stat. § 93-12(16), the Board will accept Respondent's consent to this Agreement.

Consigned to:

BY: [Signature]
James Rider Landacre

DATE: 1/8/2015
North Carolina State Guilford County

Sworn to (or affirmed) and subscribed before me this day by Kimberly S. Pruitt. [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's License.] [a credible witness has sworn to the identity of the principals, James Rider Landacre.]

Notary Public Signature
Kimberly S. Pruitt

Notary Public Printed Name
Kimberly S. Pruitt

Date
January 9, 2014

Notary Seal

My Commission Expires 01-13-2018

01-13-2018

My Commission Expires
THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Margaret Booze Norris
Respondent File #C2014399

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 CS 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 Margaret Booze Norris (hereinafter "Respondent Norris") 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 her principal place of business is in North Carolina; and

WHEREAS, Respondent Norris, in June of 1993, voluntarily surrendered her CPA certificate and was granted "inactive" status.

WHEREAS, Respondent Norris, while on inactive status, identified herself to be a CPA in the State of North Carolina on the CommunityOne Bank, N.A., website and other publications, thereby indicating that she is licensed as a CPA in the state of North Carolina in contravention of N. C. Gen. Stat. § 93-3 and § 93-6.

NC BOARD OF CPA EXAMINERS

FEB - 9 2015
THEREFORE, Respondent Norris and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Norris shall immediately cease and desist from 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: 1/27/15
   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: Margaret B. Norris  DATE: 2-3-15
   Margaret Booth Norris

NORTH CAROLINA  State: __________ County: __________

Sworn to (or affirmed) and subscribed before me this day by Margaret B. Norris. [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 Driver’s License] [a credible witness has sworn to the identity of the principals]

Notary Public Signature

Notary Public Printed Name

Date

My Commission Expires

NC BOARD OF
FEB - 9 2015
CPA EXAMINERS
THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Joey L. Kirkman
Respondent #UT2014318

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 Joey L. Kirkman (hereinafter "Respondent Kirkman") 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; and

WHEREAS, JLK Tax Service is not now nor has it ever been registered as a certified public accountant firm in North Carolina or otherwise authorized by the Board to use the CPA title in this state,

WHEREAS, Respondent Kirkman, while working in North Carolina: made reference to the CPA title on the websites for JLK Tax Service and on other Internet sites; utilized the term "CPA" in the title to those websites; and referred to JLK Tax Service as a CPA firm. Respondent Kirkman's use of the title "CPA" or "Certified Public Accountant" conveys the false impression
that he holds a CPA certificate issued by the Board 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 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: 10/08/14

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:  
Joe L. Kirkman  

DATE: 1-26-15

North Carolina  
State  

Forsyth  
County

Sworn to (or affirmed) and subscribed before me this day by _Erik R. Baitty_ [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 NCDL] [a credible witness has sworn to identity of the principals _Joe L. Kirkman_]

_Notaary Public Signature_  
_Erik R. Baitty_  
Notary Public Printed Name  

1-26-15

_April 21, 2019_  
My Commission Expires  

NC BOARD OF  
JAN 29 2015  
CPA EXAMINER