



## North Carolina State Board of Certified Public Accountant Examiners

### NOTICE OF APPARENT VIOLATION AND AGREEMENT 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 **JOEY KIRKMAN** 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:** Joey Kirkman

**BUSINESS NAME** JLK Tax Service

**ADDRESS:** 624 East Guilford College Rd.  
Greensboro, NC 27409

**VIOLATION(S):** Unauthorized Use of CPA Title (see attached)

**DATE NOTIFICATION ISSUED:** 04/02/2015

**BY:**   
Robert N. Brooks, Executive Director

#### DISTRIBUTION:

American Institute of CPAs (AICPA)  
Better Business Bureau of Central North Carolina  
Greensboro Chamber of Commerce  
Internal Revenue Service, NC  
Internal Revenue Service, US  
National Society of Accountants

NC Association of CPAs (NCACPA)  
NC Department of Revenue  
NC Society of Accountants  
*News & Record*  
PCAOB  
SEC

**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 DATE: 10/08/14  
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: Joey L. Kirkman DATE: 1-26-15  
North Carolina State  
Forsyth County

Sworn to (or affirmed) and subscribed before me this day by Erik R. Barty.  
[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 identify Joey L. Kirkman as one of the principals]



Erik R. Barty  
Notary Public Signature  
Erik R. Barty  
Notary Public Printed Name  
1-26-15

April 21, 2019 Date  
My Commission Expires

NC BOARD OF  
JAN 29 2015  
CPA EXAMINERS