



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 **MARGARET (MAGGIE) BOOSE NORRIS** 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: Margaret (Maggie) Boose Norris

BUSINESS NAME CommunityOne Bank, N.A.

ADDRESS: PO Box 1328, Asheboro, NC 27204

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)	National Society of Accountants
Asheboro Chamber of Commerce	NC Association of CPAs (NCACPA)
Better Business Bureau of Central North Carolina	NC Department of Revenue
<i>Courier Tribune</i>	NC Society of Accountants
Internal Revenue Service, NC	PCAOB
Internal Revenue Service, US	SEC

**THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS**

IN THE MATTER OF:
Margaret Boose 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 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 Margaret Boose 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

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CPA EXAMINERS

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
Robert N. Brooks
Executive Director

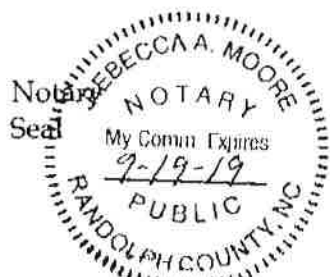
In lieu of civil proceedings authorized by N. C. Gen. Stat. § 93-12(16), the Board will accept Respondent's consent to this Agreement.

Consented to:

BY: Margaret B Norris DATE: 2-3-15
Margaret Boose Norris

NORTH CAROLINA State RANDOLPH 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 Orlyla J. Smith.]



Rebecca A. Moore
Notary Public Signature

REBECCA A. MOORE
Notary Public Printed Name

2-5-15
Date

9-19-19
My Commission Expires