



# 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 (CPA) Examiners has taken the following action against **MICHAEL JAMES SCHIERBEEK** 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.

**NAME:** MICHAEL JAMES SCHIERBEEK

**ADDRESS:** 1220 E GARGIS RD., MONCURE, NC 27559

**VIOLATION(S):** UNAUTHORIZED USE OF CPA TITLE

**ACCEPTED BY THE BOARD:** 05/21/2015

**DATE NOTIFICATION ISSUED:** 05/26/2015

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



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| <i>Chatham Record</i>                | NC Society of Accountants       |
| Internal Revenue Service, NC         | PCAOB                           |
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**THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC  
ACCOUNTANT EXAMINERS**

IN THE MATTER OF:  
Michael James Schierbeek  
Respondent File #C2015031

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 Michael James Schierbeek (hereinafter "Respondent Schierbeek") 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 Schierbeek, in April of 2013, 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 Schierbeek, while on inactive status, identified himself to be a CPA in the State of North Carolina in his Preparer Tax Identification Number registration with

APR 13 2015

CPA EXAMINERS

MAR 23 2015

CPA EXAMINERS

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 Schierbeek and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Schierbeek 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: 02/25/2015  
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: Michael James Schierbeek DATE: 3/13/15  
Michael James Schierbeek  
NC State WAKE County

Sworn to (or affirmed) and subscribed before me this day by MICHAEL JAMES SCHIERBEEK  
[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 Drivers License] [a credible witness has sworn to the identity of the principals Michael James Schierbeek.]



Katherine Marvin  
Notary Public Signature  
Katherine Marvin  
Notary Public Printed Name  
3-13-2015  
Date

10-05-2015  
My Commission Expires

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APR 13 2015  
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MAR 23 2015  
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