

**PUBLIC HEARING AGENDA
NORTH CAROLINA STATE BOARD OF CPA EXAMINERS
FEBRUARY 22, 2016
10:00 A.M.
1101 OBERLIN ROAD
RALEIGH, NC**

I. Administrative Items

A. Call to Order

II. Hearing Testimony

A. Case No. C2015190 - Joel Moran Wilson, NC CPA No. 24462

III. Adjournment

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200403-011

IN THE MATTER OF:

Joel Moran Wilson, #24462
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 NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent was the holder of North Carolina certificate number 24462 as a Certified Public Accountant.
2. A Bill of Information (Exhibit 1) was issued charging that, during the period from August of 1994 through December of 2000, Respondent and codefendants "did unlawfully, willfully, and knowingly conspire, confederate, and agree together and with each other and with other individuals, both known and unknown to the United States Attorney, to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful Government functions of the Internal Revenue Service of the Treasury Department in the ascertainment, computation, assessment, and collection of the revenue: to wit, income taxes, and during the course of the conspiracy did commit one or more overt acts...."
3. In a February 27, 2004, Plea Agreement (Exhibit 2), Respondent agreed "to enter a voluntary plea of guilty to Count One as set forth in the Bill of Information...."
4. In said Plea Agreement, Respondent agreed to pay full restitution and to cooperate with the United States Government in its prosecution of other related parties.
5. Said Plea Agreement also required that, within ten (10) days of the entry of his plea, Respondent inform "any licensing authorities" of the charges against him and of his plea. Further, Respondent agreed not to perform any accounting services except to wind up, under the supervision of a duly licensed CPA, current services being provided to clients. Respondent also agreed not to seek the reinstatement of his certificate "... until the completion of any period of supervised release imposed by the District Court as a result of his plea of guilty."

Consent Order - 2
Joel Moran Wilson

6. On or about March 4, 2004, Respondent contacted Board staff to inform the Board of the charges against him and of his plea agreement. Respondent discussed the surrender of his certificate and possible Board actions which may be taken in response to the charges and guilty plea.
7. On March 8, 2004, the Board received Respondent's letter dated March 4, 2004, Respondent's surrendered CPA certificate, a copy of the Bill of Information, and a copy of the Plea Agreement.
8. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

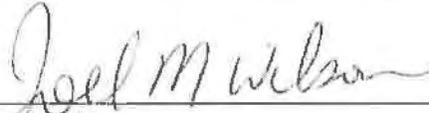
BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12 (9)a and c, and 21 NCAC 8N .0201, .0202, .0203, and .0204 (b).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Joel M. Wilson, is hereby permanently revoked.

CONSENTED TO THIS THE 30th DAY OF March, 2004.


Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF APRIL, 2004.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY: 
President

UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF NORTH CAROLINA
CHARLOTTE DIVISION

UNITED STATES OF AMERICA)	DOCKET NO.
)	
)	
)	<u>BILL OF INFORMATION</u>
v)	
)	<u>Violations:</u>
JOEL WILSON)	18 U.S.C. § 371
_____)	

THE UNITED STATES ATTORNEY CHARGES:

COUNT ONE

Beginning in or about August 1994 and continuing thereafter until in or about December 2000, in Mecklenburg County, within the Western District of North Carolina, and elsewhere,

JOEL WILSON

did unlawfully, willfully, and knowingly conspire, confederate, and agree together and with each other and with other individuals, both known and unknown to the United States Attorney, to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful Government functions of the Internal Revenue Service of the Treasury Department in the ascertainment, computation, assessment, and collection of the revenue: to wit, income taxes, and during the course of the conspiracy did commit one or more overt acts within the Western District of North Carolina.

In violation of Title 18, United States Code, Section 371.

Exhibit 1

The undersigned asserts, under oath, that probable cause exists to believe that Joel Wilson committed the crimes alleged in this Bill of Information.

JOSHUA B. HOWARD
Assistant United States Attorney

Sworn to and subscribed before me
this the ____ day of February, 2004.

NOTARY PUBLIC
STATE OF NORTH CAROLINA
_____ COUNTY

My Commission Expires: _ _ _ _ .

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF NORTH CAROLINA
CHARLOTTE DIVISION

FILED
IN COURT
CHARLOTTE, N. C.
MAR 4 2004

UNITED STATES OF AMERICA)

DOCKET NO.

v.)

3:04CR43-MCK
PLEA AGREEMENT

JOEL WILSON)

U. S. DISTRICT COURT
WEST. DIST. OF N. C.

NOW COMES the United States of America, by and through Robert J. Conrad, Jr., United States Attorney for the Western District of North Carolina, and the defendant, JOEL WILSON, in person and through counsel, Edward T. Hinson, Jr., and respectfully inform the Court that they have reached the following agreement:

I. Plea

1. The defendant agrees to enter a voluntary plea of guilty to Count One as set forth in a Bill of Information to be filed contemporaneously with this Plea Agreement and admits to being in fact guilty as charged in Count One of that Bill.

II. Sentence

2. The defendant is aware that the statutory minimum and maximum sentences for each count are as follows:

Count One: a \$ 250,000 fine, no more than five years imprisonment, or both, and no more than three years of supervised release.

3. The defendant understands that supervised release is a term of supervision that runs consecutively to any sentence of incarceration and that if the Court imposes a term of supervised release, the United States Probation Office will supervise him during that term and will require that he make regular reports and visits to its office. The defendant understands that a violation of the conditions of supervised release may subject him to an additional period of incarceration up to the maximum term of years imposed as supervised release.

4. The defendant is aware that any sentence imposed will be in conformity with the *United States Sentencing Guidelines* [U.S.S.G.], and that a sentence imposed under the Guidelines is without parole. The defendant is further aware that the Court has not yet determined the sentence, that any estimate from any source, including defense counsel, of the likely sentence is a prediction rather than a promise, and that the Court has the final discretion to impose any sentence up to the statutory maximum for each count. The defendant further understands that no recommendations or agreements by the United States are binding upon the Court.

Exhibit 2

5. With regard to the Sentencing Guidelines, the defendant and the United States, pursuant to Fed. R. Crim. P. 11(c)(1)(B), agree to recommend to the Court as follows:

a. The United States Sentencing Guidelines effective November 1, 2000 apply to this matter.

b. The amount of loss that was known to or reasonably foreseeable by the defendant was more than \$2.5 million but less than \$5 million.

The defendant understands that "loss" under U.S.S.G. § 2B1.1, 2F1.1, or 2T4.1 of the *United States Sentencing Guidelines* may be different from, greater, or lesser than "restitution" under 18 U.S.C. § 3556.

c. The offense level for the subject offense is as follows:

Base Offense Level [§ 2T1.9 with reference to §§ 2T1.4 and 2T4.1]: 21

Specific Characteristics:

- Sophisticated Concealment [U.S.S.G. § 2T4.1] +2
- Use of Special Skill [U.S.S.G. § 3B1.3] +2

Adjusted Offense Level: 25

d. Provided that the defendant acknowledges to the government, the Probation Office, and the Court the nature and extent of all relevant criminal conduct, the government will recommend a two-level reduction in offense level pursuant to U.S.S.G. § 3B1.1(b)(2).

Provided that the defendant has timely provided information to the government concerning his involvement in the offense charged, or has timely notified authorities of an intention to plead guilty, the defendant will receive an additional one-level reduction pursuant to U.S.S.G. § 3B1.1(b)(2).

However, the defendant understands that any reduction in offense level is ultimately for the Court's determination.

e. The defendant and the United States agree that the sentence will be within "the applicable guideline range" (U.S.S.G. § 5C1.1) and that neither party will seek a departure from that range.

f. Notwithstanding any recommendations in the Plea Agreement as to the offense level, if the Probation Office determines from the defendant's criminal history

that U.S.S.G. § 4B1.1 (Career Offender), or a statutory minimum sentence applies, then that provision will be used in determining the sentence.

g. No other Chapter 2, 3, 4, or 5 enhancements or reductions apply.

6. The defendant agrees to pay full restitution, regardless of the resulting loss amount, which restitution will be included in the Court's Order of Judgment. The defendant agrees that such restitution will include all victims directly or indirectly harmed by the defendant's "relevant conduct," including conduct pertaining to any dismissed counts or uncharged conduct, as defined by U.S.S.G. § 1B1.3, regardless of whether such conduct constitutes an "offense" under 18 U.S.C. §§ 3663 or 3663A. The defendant consents to a civil judgment in state or federal court concerning a claim filed by a "victim" as defined in 18 U.S.C. §§ 3663(a)(2) and 3663A(a)(2). The defendant understands that with a Judgment and Commitment Order that requires the payment of restitution, a lien will be filed on his property. Defendant also understands that his obligation to make restitution shall last for twenty years after the entry of the judgment, release from imprisonment, or until his death. 18 U.S.C. § 3613.

For the preparation of his Presentence Report, the defendant agrees to cooperate fully with and make a full disclosure of all current and projected assets and property to the United States Probation Office. If the defendant is ordered to serve a term of supervised release or probation, he agrees to make a full disclosure of his assets and property to the United States Probation Office prior to the termination of his supervised release or probation. If the defendant should fail to make the aforementioned full disclosures, then the United States will be relieved of its obligations under the Plea Agreement, but the defendant will not be allowed to withdraw his guilty plea.

7. The parties agree that the Court shall set the amount of fine from the Fine Table in U.S.S.G. § 5E1.2.

8. If more than \$500.00 in restitution, fines, and/or assessment is owed to the United States government, a lien will be filed. The defendant understands that if a lien is filed against his property, his obligation to pay restitution shall last for twenty years after any imprisonment ordered or until his death. 18 U.S.C. § 3613.

9. The defendant hereby agrees to pay the total amount required for assessment (\$100) to the Clerk, United States District Court, before 5:00 p.m. on the date of pleading guilty. The defendant further agrees to participate in the Inmate Financial Responsibility Program to the extent necessary to fulfill all financial obligations due and owing under this agreement and the law.

III. Procedure

10. The defendant agrees that a duly-qualified Federal Magistrate Judge may conduct the hearing required by Fed. R. Crim. P. 11.

11. With the Court's permission, the factual basis, as required by Fed. R. Crim. P. 11(b)(3), will be deferred until the time of sentencing. The defendant stipulates that there is a factual basis for the plea of guilty and that the Court may use the offense conduct set out in the Presentence Report, except any facts to which the defendant has objected, to establish a factual basis for the defendant's plea.

IV. Waivers

12. The defendant understands and agrees that if he should fail to specifically perform or to fulfill completely each and every one of his obligations under this Plea Agreement, then the United States will be relieved of its obligations under the agreement, but the defendant will not be allowed to withdraw his guilty plea.

13. The defendant is aware that the law provides certain limited rights to withdraw a plea of guilty. The defendant has discussed these rights with defense counsel and knowingly and expressly waives any right to withdraw the plea once the District Court has accepted it.

14. The defendant acknowledges that Federal Rule of Criminal Procedure 11(f) and Federal Rule of Evidence 410 are rules which ordinarily limit the admissibility of statements made by a defendant in the course of plea discussions or plea proceedings if a guilty plea is later withdrawn. The defendant knowingly and voluntarily waives the rights which arise under these Rules. As a result of this waiver, he understands and agrees that any statements which are made in the course of his guilty plea or in connection with his cooperation pursuant to this plea agreement will be admissible against him for any purpose in any criminal or civil proceeding if his guilty plea is subsequently withdrawn.

Within 10 days of the entry of his plea in court, the defendant will inform all professional accounting organizations of which he is a member, and any licensing authorities which may regulate the defendant's provision of public accounting services, of his plea and the offense to which he is pleading guilty. The defendant will not perform public accounting services after entry of his plea, except to wind up services for existing clients under the supervision of a certified public accountant in good standing. The defendant agrees not to take any steps to seek reinstatement of his certification as a public accountant in the State of North Carolina or elsewhere until the completion of any period of supervised release imposed by the District Court as a result of his plea of guilty.

15. The defendant understands and agrees that by pleading guilty, he is expressly waiving the following rights:

- a. to be tried by a jury;
- b. to be assisted by an attorney at trial;
- c. to confront and cross-examine witnesses; and,
- d. not to be compelled to incriminate himself.

16. Defendant and defendant's counsel warrant that they have discussed: (1) defendant's rights pursuant to 18 U.S.C. § 3742, 28 U.S.C. § 2255, and similar authorities to contest a conviction and/or sentence through an appeal or post-conviction action after entering into a plea agreement; (2) whether or not there are potential issues which might be relevant to an appeal or post-conviction action; and (3) the possible impact of any such issue on the desirability to the defendant of entering into this plea agreement.

Defendant, in exchange for the concessions made by the United States in this plea agreement, waives all such rights to contest the conviction and/or the sentence except for: (1) claims of ineffective assistance of counsel; (2) prosecutorial misconduct; or (3) the sentence, but only to the extent defendant contests the sentence on the basis that one or more findings on guideline issues were inconsistent with the explicit stipulations contained in any paragraph in the plea agreement filed herein, or on the basis of an unanticipated issue that arises during the sentencing hearing and which the District Judge finds and certifies to be of such an unusual nature as to require review by the Fourth Circuit Court of Appeals.

Also, in exchange for the concessions made by the United States, defendant agrees that the United States preserves all its rights and duties with respect to appeal as set forth in 18 U.S.C. § 3742(b), while the defendant waives all rights to appeal or collaterally attack the sentence of conviction with three the exceptions set for above. This agreement does not limit the United States in its comments in or responses to any post-conviction matters.

17. The defendant waives all rights, whether asserted directly or by a representative, to request or to receive from any department or agency of the United States any records pertaining to the investigation or prosecution of this case, including without limitation any records that may be sought under the Freedom of Information Act, 5 U.S.C. § 552, or the Privacy Act of 1974, 5 U.S.C. § 552a.

V. Assistance to the Government

18. If requested by the United States, but only if so requested, the defendant agrees to cooperate with the United States, including but not limited to the following:

a. The defendant will provide truthful information about the subject charges and about any other criminal activity within the defendant's knowledge to any government agent or agency that the United States designates.

b. The defendant will testify truthfully in any trial, hearing, or grand jury proceeding, including, but not limited to, testimony against any co-defendants, as the United States designates.

c. The defendant will truthfully disclose all monies, negotiable instruments, securities, or other things of value that are proceeds of or have been involved in, or have been used or intended to be used to facilitate a violation of state or federal law. The

defendant further agrees to voluntarily forfeit said property to the United States.

d. In the event that the defendant's cooperation includes testifying, the defendant hereby waives payment of any witness fees or expenses to which he may be otherwise entitled pursuant to 18 U.S.C. § 1821.

e. The defendant understands that the United States desires only truthful and accurate information and testimony and, in fact, that knowingly giving false information or testimony can be prosecuted as an additional criminal offense.

Further, if the defendant knowingly gives false testimony, the United States will be relieved of its obligations under this Plea Agreement, except that the defendant's plea of guilty and the resulting guilty verdict will stand.

f. The defendant will not violate any federal, state, or local law, or any order of any court, including any conditions of pretrial, pre-sentence, or post-sentence release.

Nothing that the defendant discloses pursuant to this Plea Agreement will be used against him in any other criminal proceeding, subject to the following exceptions:

1. the United States or other jurisdiction may use any and all relevant information regarding crimes of violence;
2. the United States may use any and all information as necessary in a prosecution for perjury, or in any trial for impeachment or rebuttal;
3. if the defendant withdraws his plea of guilty, the United States may use any and all disclosures in any subsequent trials or criminal proceedings;
4. if the defendant violates any of the terms of this Plea Agreement, including the obligation to provide truthful information, then the United States may use any and all disclosures in subsequent trials or criminal proceedings; and,
5. the United States may make indirect use of any information that the defendant provides, including investigative leads or other witnesses.

g. The defendant's obligation under this section is a continuing one, and will continue after sentencing until all investigations and/or prosecutions to which the defendant's cooperation may be relevant have been completed. This provision is a material condition of this Plea Agreement and of all benefits that accrue to the defendant pursuant to this agreement.

In the interests of fulfilling all obligations under this section, the defendant agrees to waive all rights under Chapters 213 and 208 of Title 18 until such time as the United

States determines that all relevant investigations and/or prosecutions have been completed.

ii. The defendant fully understands that any breach of this agreement, including but not limited to withholding information, misleading the United States or any law enforcement officer, or failing to testify truthfully at any trial, grand jury, or other judicial proceeding, will allow the government, in its sole discretion, to withdraw from its obligations under this Plea Agreement. In such event, the United States will be free to proceed on any properly-filed pending, superseding, or additional charges, including any charges dismissed pursuant to this agreement.

19. When and if the defendant assists the government as described above:

a. The United States, in its sole discretion, will determine whether said assistance has been substantial.

b. Upon a determination that the defendant has rendered substantial assistance, the government may make a motion pursuant to U.S.S.G. § 5K1.1 for imposition of a sentence below the applicable Sentencing Guidelines. The United States may also, within its sole discretion, move the Court pursuant to 18 U.S.C. § 3553(e) to impose a sentence below any applicable statutory mandatory minimum.

The defendant recognizes that the Court cannot depart below the Sentencing Guidelines for substantial assistance absent a motion from the United States. The defendant further recognizes that, even if the United States makes a recommendation pursuant to U.S.S.G. § 5K1.1, the Court cannot depart below the statutory minimum unless the United States also includes a specific recommendation pursuant to 18 U.S.C. § 3553(e).

c. Regardless of the nature and extent of any substantial assistance that the defendant renders, the United States will not move for a downward departure if the defendant also knowingly furnishes information that is materially false.

d. Any determination that the defendant has failed to provide substantial assistance or has knowingly provided false information is within the sole discretion of the United States, and the defendant waives all objections and rights of appeal or collateral attack of such a determination.

e. The defendant understands that if the United States makes a motion for downward departure, the motion is not binding on the District Court. The Court will determine in its discretion whether to grant or deny such departure and the extent of the departure.

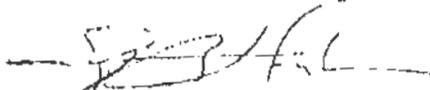
VI. Conclusion

20. The defendant understands that if he breaches this Plea Agreement, or violates any federal, state or local law, or any order of any court, including any condition of pre-trial or pre-sentence, or post-sentence release, the United States will be relieved of its obligations under this Plea Agreement, but the defendant will not be allowed to withdraw his guilty plea. The United States will be free to proceed on any properly-filed dismissed, pending, superseding, or additional charges.

21. There are no agreements, representations, or understandings between the parties in this case, other than those explicitly set forth in this Plea Agreement and none will be entered into unless executed in writing and signed by all parties.

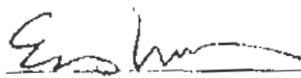
SO AGREED:

ROBERT J. CONRAD, JR., UNITED STATES ATTORNEY



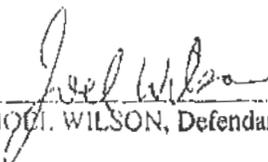
JOSH HOWARD, Assistant United States Attorney

DATED: 2/29/04



EDWARD T. HINSON, JR., Attorney for Defendant

DATED: 2/19/04



JOEL WILSON, Defendant

DATED: 2/19/04