

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
February 22, 2016
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Michael H. Womble, CPA, President; Wm. Hunter Cook, CPA, Vice President; Jeffrey J. Truitt, Esq., Secretary-Treasurer; Murchison (Bo) Biggs, CPA; Cynthia B. Brown, CPA; Justin C. Burgess; and George W. Rohe, CPA.

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

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Susan Barrett, CPA, NCACPA; Amanda Davis, Director of Learning and Development, NCACPA; Nathan Standley, Esq., Allen & Pinnix, P.A.; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, AICPA; Curt Lee, Legislative Liaison, NCSA; Joel Wilson; and Officer James Stokes, Raleigh Police Department.

CALL TO ORDER: President Womble called the meeting to order at 10:00 a.m.

PUBLIC HEARING: President Womble called the Public Hearing to order to hear Case No. C2015190 – Joel Moran Wilson. Mr. Wilson was present at the Hearing and was not represented by counsel at the Hearing. Mr. Wilson was sworn and presented testimony. Messrs. Biggs and Cook moved to enter Closed Session to discuss the case without Executive Staff or Staff Attorney present, but with Noel L. Allen, Esq., Legal Counsel, present. Motion passed. The Board re-entered the Hearing and Mr. Rohe and Ms. Brown moved to deny Mr. Wilson's application for modification of discipline. Motion passed with five affirmative and two negative votes. Messrs. Cook and Truitt moved to recess the Hearing until the Staff Attorney and Legal Counsel could insert language into the Board Order as proposed by the Board. Motion passed. Upon re-entering the Hearing from the recess, Mr. Biggs and Ms. Brown moved to approve the Board Order (Appendix I) denying Mr. Wilson's application for modification of discipline. Motion passed with five affirmative votes and two negative votes. The entire Public Hearing is a matter of public record.

MINUTES: The minutes of the January 25, 2016, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The January 2016 financial statements were accepted as submitted.

STRATEGIC PLANNING SESSION: President Womble discussed the draft plan and asked the Board members to review it for discussion and adoption at the March 23, 2016, meeting.

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Brooks provided the draft rule-making schedule for 2016 and several rules that could be considered for rule-making.

Mr. Brooks provided an update on the February 2, 2016, meeting of the Joint Legislative Administrative Procedures Oversight Committee and its two subcommittees.

NATIONAL ORGANIZATION ITEMS: President Womble discussed the NASBA Middle Atlantic Region conference call that he and Mr. Brooks participated in on February 8, 2016.

The Board reviewed the draft responses to the quarterly NASBA Focus Questions as prepared by President Womble and Mr. Brooks. Messrs. Biggs and Truitt moved the responses be approved. Motion passed.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Brooks reviewed the plans for the March 23, 2016, joint dinner with the NCACPA board and the "Issues and Eggs" breakfast on March 24, 2016. Mr. Brooks asked for discussion ideas and requested that any ideas should be forwarded to either President Womble or him. Mr. Ahler informed President Womble that Dan Purvine, Chair of the NCACPA, would contact him regarding the topics for discussion.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Cook moved and the Board approved the following recommendations of the Committee:

Case No. C2013188 - Charles L. Earney - Approve the signed Consent Order (Appendix II).

Case No. C2015205 - Rhonda B. Cianchetti - Approve the signed Consent Order (Appendix III).

Case No. C2015271 - Constance R. Hurst - Approve the signed Consent Order (Appendix IV).

Case No. C2015323 - Whitley Penn LLP - Approve the signed Consent Order (Appendix V).

Case No. C2015146 - Close the case without prejudice.

Case No. C2015327 - Close the case without prejudice.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. Rohe moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The Committee recommended that the Board approve the following:

Alyssa S. Carlson
Maryellen Rose Dunkle
Justin Eugene Mace
Thomas William Mills
Shelton Tyler Sowards

Joshua C. Stokes
Albert Edward White
Benjamin David Wilson
Tyler Adam Wilson
Beibei Zhou

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

James Kerry Aaron
Mason Wayne Barringer
Shane Walker Basen
Anna Taylor Beam
Tawana Bowman Berrier
Christine Marie Black
Walter Westin Bordeaux
Ashley Marie Canady
Jennifer Nicolle Allery Cantey
Alyssa S. Carlson
Kristy Lynn Cole
Elizabeth Kaden Coy
Bryan John DaCanal
Brian Leighton Doud
Maryellen Rose Dunkle
Emily Elizabeth Edwards
Bria Ashia Gatewood
Victoria Ashley Hammer
John Walter Hartman
Aubrey Lynn Hollen
Evelyn Marie Kelley
Kyle Clanton Kirby
Janey Kellyn Kuyath
Jacob Robert Lawler
Corey Alexander LeMoine
Christian Rhodes Lincoln
Alison Danielle Long

Callie Elizabeth Luckadoo
Amanda Laurie Lynch
Justin Eugene Mace
Jennifer McGhee
Joshua Shane McLaughlin
Thomas William Mills
Kevin Alan Moore
Samuel Adam Moore
Melinda Bower Mueller
Jennifer Gosnell Mull
Nicholas Pagano
Richard Brian Pieringer, Jr.
Bradley Scott Porter
Thomas Andrew Ransdell
Lindsey Danielle Reynolds
Kelsey Mitchell Smith
Abby Carleton Scott
Shelton Tyler Sowards
Neil Hansen Spence
Sara Elizabeth Spires
Andrew Michael Stevens
Joshua C. Stokes
Kelly Brannon Stokes
Rachael Huntley Strickland
Lee Chandler Thaxton
Thomas Joseph Timoney
Sahil Vahewala

Akilah Sameerah Waldron
Albert Edward White
David Michael Wieand
Kasey Joy Wiggins
Tyler Kirk Wikse
Blake Miller Wilcox

Benjamin David Wilson
Tyler Adam Wilson
Paul David Wright
Alec Marshall Yale
Beibei Zhou

Staff reviewed and recommended approval of the original application submitted by Jordan Neal Eatman. Mr. Eatman 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 Brandon Tyler Parks. Mr. Parks 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 Sean Patrick Eames. Mr. Eames 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:

Heather Jones Barsallo
Erin Walker Bigham
Khristopher Brock Conner
Nancy Lynn Crates
Ashley Michelle Gardner
Joshua Blaine Jackson

Marco Lam
Kristin Cathleen Roland
William George Sanborn
Gabrielle Elizabeth Webb
Charlene Brookins Weston
Jacob Thompson Wubbenhorst

Temporary Permits - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Keara Jane Attamante, T8965
Jennifer Marie Neville, T8966
Kevin Michael Roberts, T8967
Harry Albert Blume, Jr., T8968
Peter H. Cook, II, T8969

Tyler Jerome Cameron, T8970
Michelle Marie O'Keefe, T8971
Kathryn Hull Porterfield, T8972
Stephanie Nicole Herbert, T8973
Sherry L. States, T9010

Jeremy Paul Colombik, T9011
Richard M. Freiberg, T9012
Stephen Douglas Walker, T9013
Koen Gerard Long, T9014
Eric Douglas Griggs, T9015
Dali Zhang, T9016
David Silvio D'Annunzio Sr. T9017
Karen Elaine Jolley, T9019
Alexander Mason McGowin, T9020
Ha Thu Phan, T9021
Jordan Leonhardt Daniel, T9022
Steven Karl Evjen, T9023

Toni Thore Lee-Andrews, T9024
William Owen Charles Fitzpatrick,
T9025
Eric Thomas Panian, T9026
Theodore Allen Unruh, T9027
Alan Paul Vercio, T9029
Sean Edward Etchells, T9030
Morris Edward Levy, T9031
Scott Alan King, T9032
Astrid Ingrid Valentin, T9033
Abdullah Ayid Saleh, T9034

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

Janice Judy Bourne, #33764
Benny Joseph Buras, Jr., #34719
Barry Dale Church, #18848
Sarah Jordan Ilderton, #33922

Magda Jezovicova, #37854
Rebecca Talley Keith, #17034
Robert Wade Rogers, #33206

Reissuance of New Certificate - The Committee recommended that the Board approve the application for reissuance of new certificate submitted by Brittni Jade Jenkins, #37377.

Reissuance of New Certificate and Consent Agreement - The Committee recommended that the Board approve the application for reissuance of new certificate and consent agreement submitted by Marion Holloway Simmons, #29652.

Firm Registrations - The Committee recommended that the Board approve the professional limited liability company Alan J. Asbury CPA, PLLC, that was approved by the Executive Director.

Extension Requests - The Committee recommended that the Board approve the Kimberly Hensley, #30754, for extension for completion of CPE until June 30, 2016.

Letter of Warning - Staff has received an email from Jeanne Scruggs, #38332, stating that she completed the 2014 CPE requirement between January 1 and June 30, 2015, without an approved extension. Staff recommended a Letter of Warning for a first offense pursuant to 21 NCAC 08G .0406(b)(1). 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:

Mariam Abebe	Tyler Chambers
Ylora Acosta	Ri Chan
Caroline Adams	Rachel Chaney
William Adams	Tyler Chapman
Kyle Addenbrook	Hau Ping Cheng
William Alexander	Sarah Chin
Seth Amott	Garard Clark
Ashley Anderson	Kathy Clark
Kathrynne Anna	Rodney Clark
Matthew Ashman	Ciera Combs
Tracy Ayers	Grayson Compton
Pommy Aynu	Ryan Conley
David Badger	Jacob Cooper
Sahr Bangai	Keleigh Coppenger
Christine Barnes	Daniel Cornelison
Heather Barnes	Charles Cornett
William Barnes	Michell Covey
Channing Bass	Colin Craigie
James Baynard	Jonathan Cucarola
Clarissa Beaty	Sharon Cullipher
Ryan Beckner	Lauren Daughtry
Stacey Bell	Michael Deas
Christopher Berube	Michelle Denning
Jessica Bickett	Nicole Dickson
Alexandra Billhardt	Sarah Dietz
Christopher Bleakley	Patrick Donahue
Daniel Blevins	Quinesha Downtin
Hayden Boles	Evan Dupe
Kathleen Bowen	Taylor Edge
Elizabeth Bowman	Miranda Edwards
Jennifer Broenner	David Emery
Kathryn Brown	Scott Essick
Caitlin Bunzey	Michael Falcone
Meghan Burke	Andrew Fanning
Loretta Burleson	Dewey Fender
Donald Button	Xuezhi Feng
John Capasso	Caroline Ficklen
Elizabeth Carey	Erica Fink
Lindsay Carlisle	Gerald Floyd
Kelley Carter	David Friberg

Hannah Fullwood
Karlie Gale
Derek Gallelo
Dylan Gardner
Nicole Gardner
Tarynn Garrett
Philip Garrigan
Douglas Gilbet
Spencer Goheen
Danielle Goldstein
Erica Graves
Dana Gray
Katie Gray
Logan Green
Kyle Grella
John Gudauskas
Rebecca Gurganus
Kaitlyn Haake
Robert Hales
Tariq Hamed
Leslie Hamilton
Joshua Harrington-Smith
Jordan Harris
Tyler Hartman
John Haslup
Matthew Hazel
Hayley Henson
Taylor Hescoock
Autumn Hester
Ann Hobson
Shannon Hogan
Nicolas Holch
Tyler Holland
Olivia Holm
David Holmes
William Howard
Alan Hu
Heather Iannucci
Alexander Jackson
LaShawn Jarrell
Andrew Jarrett
Tanya Jenkins
Jessica Johnson

Ashleigh Joines
Matthew Jones
Jennifer Jordan
Gregory Journigan
Sandra Joyner
Derrick Kaul
Thomas Keaveny
Lance Kenewell
Katherine Kent
Amanda King
Christopher Kishbaugh
Laura Klem
Messavi Komlavi
Ryan Kose
Jeremy Kryn
Casey Lammando
Kelly Larouche
Nicholas Lavid
Jimmy Lee
Charles Lehrman
William Leland
Norman Lindsey
Robert Linklater
Marcus Lockamy
Matthew Long
Robert Lyerly
Keisha Lyons
Zachary Marco
Jonathan Markham
Rosa Martinez
Jennifer Massengill
Zachary Matthews
Margaret May
Meredith Mayer-Salman
Karen McCall
Lee McCollum
Kristen McLamb
David McNamara
Angela McNeill
Anna Meerovich
Bryce Mendes
Courtney Miller
Pedro Monroig Perez

Alexander Moore
Jacquelyn Moore
Shirley Morton
Amiee Moser
Trenton Mosley
Landon Moxley
Erin Mulhern
Jennifer Musso
Baseemah Nance
Abigail Nelson
Zachary Nichols
Jason Nottingham
David Nussman
Edith Onabanjo
Cody Owenby
Camilla Paramore
Tara Parks
Rachel Parrish
John Patronis
Neal Pawsat
Meghan Peddycord
Mark Perlberg
Amanda Perry
Cecilia Peters
Jasmine Pettaway
Thanh Pham
Kristie Ploetzke
Stephanie Potter
Tara Potter
Hannah Pressley
Erin Priddy
Emily Prutzman
Sarah Putnam
Theresa Rabbass
Angela Rackley
Brian Renegar
Emily Reynolds
Alzebeth Roman
Jeremy Rosenkrans
Amanda Ross
Kendra Ross
Liselotte Ross
Liliya Sabaleuskaya

Edwin Sasser
Zoe Scheller
Lindsay Schilleman
Jessica Schisler
Karina Schneider
Anthony Serricchio
Olivia Sessoms
Payal Shah
Yash Shah
Nusrat Sharmin
Daniel Shulman
Aaron Simmons
Jay Singer
Torian Sitton
Brent Smith
Caitlin Smith
Indira Smith
Jennifer Smith
Natalie Smith
Grady Smyth Gilbert
Aaron Sparrow
Casey Stallard
Amanda Stillinger
Abbey Strickland
Dana Sumter
Jordan Taunton
Evgeniya Taylor
Meredith Terrell
William Thompson
Kavonda Thrasher
Tamara Todi
Katherine Travan
Brittany Treble
Joshua Troxell
William True
Thomas Turlington
Shakira Vance
Kelly Vander Heide
Corrie VanDyke
Tessa Vinson
Brandon Waggener
Shuo Wang
Evan Wardrop

William Weeks
Catherine Weidman
Taylor Westerhof
Leigh White
Taylor White
Iris Wigodsky
Taylor Wilk
Kristin Wilkerson
Allison Williams
Brent Williams
Katherine Williams

Ashley Willis
Boom Wilson
Cassandra Wilson
Jessica Wilson
Wesley Wright
Garrett Wydysh
John Yelton
Lindsey Yingling
Byung Heum Yun
Liudmila Zill
Lisa Zimmerschied

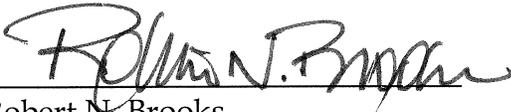
CLOSED SESSION: Mr. Cook and Ms. Brown moved to enter Closed Session to discuss the contract for legal counsel representation for the Board. Motion passed.

PUBLIC SESSION: The Board re-entered Public Session to continue with the agenda.

ADJOURNMENT: Messrs. Burgess and Truitt moved to adjourn the meeting at 12: 41 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Michael H. Womble, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2015190

IN THE MATTER OF:

Joel Moran Wilson, #24462
Applicant

BOARD ORDER

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on February 22, 2016, that:

FINDINGS OF FACT

1. The Applicant was the holder of a certificate as a Certified Public Accountant in North Carolina until that certificate was revoked on April 19, 2004.
2. Twelve (12) years have elapsed since the Applicant's revocation, and he has requested a Modification of Discipline pursuant to 21 NCAC 08I .0104.
3. The disciplinary action that the Applicant seeks to modify was a Consent Order revoking his certificate ("Consent Order"). The effective date of the Consent Order was April 19, 2004.
4. The Consent Order revoking the Applicant's certificate was premised upon the Applicant's indictment of willfully conspiring to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the ascertainment, computation, assessment, and collection of income taxes.
5. Subsequent to the entry of the Consent Order, the Applicant pled guilty to the aforementioned charge.
6. The Board has jurisdiction over the Applicant and the subject matter of this action.
7. The Applicant received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by

personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. § 150B-42(a).

8. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
9. The Applicant did not object to any Board Member's participation in the Hearing of this matter.
10. The Applicant was present at the Hearing and was not represented by counsel.
11. This matter is before the Board upon application by the Applicant for Modification of Discipline pursuant to 21 NCAC 08I .0104.

CONCLUSIONS OF LAW

1. The Hearing was duly noticed pursuant to N. C. Gen. Stat. § 150B-38(b)(c) and NCAC 08C .0103 and was conducted with a quorum of Board members and all necessary parties present.
2. The Applicant satisfied all conditions necessary to be able to present his Petition for Modification of Discipline to the Board. Per 21 NCAC 08I .0104, the burden of establishing a justification for modifying the earlier discipline is upon the Applicant.
3. Per 21 NCAC 08I .0104, in order to modify the Applicant's discipline, the Board must find that the Applicant has shown good cause that his prior discipline should be modified.
4. In this matter, the basis of the Consent Order was tax fraud. The burden to modify a discipline based upon tax fraud is high because the commission of fraud undermines the core principle of CPAs in this State, namely the ability of consumers to place trust in the financial statements and other financial information that have been prepared or audited by CPAs.
5. The Board concludes that the Applicant has not shown good cause to modify his prior discipline.

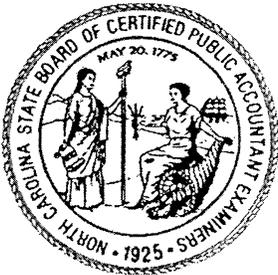
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Joel Moran Wilson

6. Per 21 NCAC 08I .0104, in order to modify the Applicant's discipline, the Board must also find that the Applicant is rehabilitated with respect to the conduct that was the basis of the Consent Order.
7. The Board concludes that the Applicant did not provide satisfactory evidence to demonstrate rehabilitation with respect to the conduct that was the basis of the Consent Order. The Applicant testified that he was "mostly unaware" of the tax fraud that led to his conviction. That testimony contradicts his plea that he "willfully and knowingly" conspired to commit tax fraud, evincing a lack of rehabilitation as is required by Rule 08I .0104.

BASED ON THE FOREGOING, the Board orders in a vote of 5 to 2 that:

1. Joel Moran Wilson's Application for Modification of Discipline is denied.

This the 22nd day of February, 2016.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____

President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2013188

IN THE MATTER OF:
Charles Laverne Earney, #13563
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. Charles Laverne Earney (hereinafter "Respondent") is the holder of North Carolina certificate number 13563 as a Certified Public Accountant.
2. On his 2013 annual certificate renewal, Respondent disclosed to the Board that the AICPA was in the process of investigating a governmental audit for fiscal year May 31, 2010 performed by Earney & Company, LLP ("Firm"). The Respondent is the majority owner of the Firm and was the engagement partner on the governmental audit in question, spending 11 hours on the engagement. A former partner in the Firm with extensive governmental audit experience spent the majority of the 200+ hours on the engagement.
3. The Board staff opened a case file and held the matter in abeyance pending the resolution of the AICPA matter.
4. By correspondence dated April 14, 2015, the AICPA advised Respondent that there appeared to be *prima facie* evidence of deficiencies in the presentation of the audit report for the governmental audit for fiscal year May 31, 2010, the most serious being the failure to identify and test all major federal programs and failing to opine on each major federal program. In order to resolve the matter proactively, Respondent waived his rights to a full investigation in accordance with the JEEP Manual of Procedures and agreed to the terms of a letter of corrective action dated April 14, 2015 ("Corrective Action Letter").
5. After reviewing the AICPA actions, Board staff requested Respondent to provide the Board with the Firm's audit workpapers for the audited governmental entity. Based on review of investigatory materials and a summary review of those

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workpapers, the Board's Professional Standards Committee has recommended this Consent Order.

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 therein by the Board.
2. The *prima facie* evidence of workpaper deficiencies identified by the AICPA and the Board appear to constitute a violation of 21 NCAC 08N .0212 and .0409.
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) 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 shall provide the Board with evidence of compliance with all requirements in his Corrective Action Letter, including:
 - a. Provide the Board with certificates of completion of twenty-nine (29) hours of Single Audit and Audit Documentation CPE; and
 - b. Provide the Board with copies of the two (2) pre-issuance reports prepared in the next twelve (12) months and the one (1) post-issuance report in accordance with the terms prescribed in the Corrective Action Letter.

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Consent Order - 3
Charles Laverne Earney

2. At the time of his annual certificate renewal, Respondent shall disclose that he is in compliance with the requirements of his Corrective Action Letter as long as those requirements remain applicable.

CONSENTED TO THIS THE 12TH DAY OF JANUARY, 2016.
(Day) (Month) (Year)

Charles Laverne Earney
Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF FEBRUARY, 2016.
(Day) (Month) (Year)

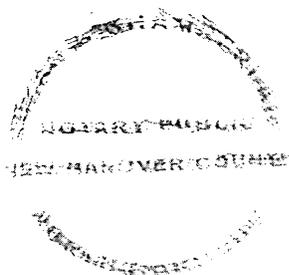
NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

State of: NORTH Carolina
County of: New Hanover

The foregoing instrument was acknowledged before me
this 12th day of January, 2016 by Charles Laverne Earney
↳ Personally known by me.



[Signature]
Suzan B. Chamberlain

NC BOARD OF

JAN 29 2016

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2015205

IN THE MATTER OF:
Rhonda Bilbee Cianchetti, #18211
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. Respondent is the holder of North Carolina certificate number 18211 as a Certified Public Accountant.
2. Respondent informed the Board on her 2014-2015 individual certificate Renewal ("Renewal") that between January 1, 2013, and June 30, 2014, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2013 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 2013 requirements.
5. The Respondent was unable to provide any documentation for forty (40) hours of the 2013 CPE hours that she claimed on her 2014-2015 annual renewal.
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.

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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 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), 93-10(b) 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'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 as long as the civil penalty required in number five (5) of this Order has 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. Eighty (80) 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 or self-study format.

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- 5. Respondent shall pay a one thousand dollar (\$1,000) 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 15 DAY OF January, 2016.
(Day) (Month) (Year)

Rhonda Bilbee Cianchetti
Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF FEBRUARY, 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

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NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2015271

IN THE MATTER OF:
Constance Rae Hurst, CPA, #24164
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. Respondent is the holder of North Carolina certificate number 24164 as a Certified Public Accountant.
2. Respondent informed the Board on her 2014-2015 individual certificate Renewal ("Renewal") that between January 1, 2013, and June 30, 2014, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2013 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 2013 requirements.
5. Respondent was unable to provide documentation for three and one-half (3.5) hours of the 2013 CPE hours that she would need to meet the forty (40) hour requirement that she claimed on her 2014-2015 annual renewal. In addition, the Respondent did not provide documentation to substantiate completion of at least two (2) hours of ethics from a sponsor registered with either NASBA or the Board that she earned between January 1, 2013, and June 30, 2014.
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.

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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 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), 93-10(b) 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'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 as long as the civil penalty required in number five (5) of this Order has 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-three and one-half (43.5) 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 or self-study format.

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5. Respondent shall pay a one thousand dollar (\$1,000) 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 9 DAY OF February, 2016.
(Day) (Month) (Year)

Constance R. Hurst
Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF FEBRUARY, 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

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NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2015323

IN THE MATTER OF:

Whitley Penn,
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. Whitley Penn (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. Respondent Firm 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 Firm 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 Firm 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.

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2. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. § 93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent Firm agree to the following Order:

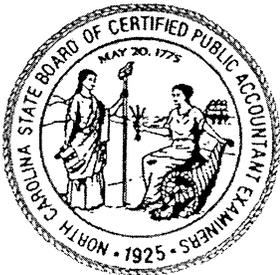
1. Respondent Firm shall remit, with this signed Order, a one thousand dollar (\$1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

CONSENTED TO THIS THE 4 DAY OF February, 2016.
(Day) (Month) (Year)

[Signature], Partner, Director of Audit
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 22 DAY OF FEBRUARY 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President