

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
August 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 L. Samuel Williams, Jr., 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; and Noel L. Allen, Esq., Legal Counsel.

GUESTS: Sharon Bryson, CEO, NCACPA; Amanda Davis, Director of Learning and Development, NCACPA; Lanier Cansler, CPA, NCACPA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, AICPA; and Officer J.A. 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. 2015275 - Anthony Michael Luper. Mr. Luper was not present and was not represented by counsel at the Hearing. David R. Nance, CPA, Deputy Director, was sworn in and presented testimony. Messrs. Truitt and Cook moved to enter Closed Session to discuss the matter without Executive Staff or Staff Attorney present, but with Noel L. Allen, Esq., Legal Counsel, present. The Board re-entered the Public Hearing and Messrs. Truitt and Cook moved to revoke for two years the North Carolina CPA Certificate No. 20752 issued to Anthony Michael Luper (Appendix I). Motion passed with five (5) affirmative votes and two (2) negative votes. The entire Public Hearing is a matter of public record.

PUBLIC HEARING: President Womble called the Public Hearing to order to hear Case No. 2015270 - Deborah G. Jenkins. Ms. Jenkins was not present and was not represented by counsel at the hearing. David R. Nance, CPA, Deputy Director, sworn in and presented testimony. Messrs. Williams and Cook moved to enter Closed Session to discuss the matter without Executive Staff or Staff Attorney present, but with Noel L. Allen, Esq., Legal Counsel, present. The Board re-entered the Public Hearing and Messrs. Williams and Biggs moved to censure Ms. Jenkins and in the event she chooses to reinstate North Carolina CPA Certificate No. 20011, she must first pay a one thousand dollar (\$1,000.00) civil monetary penalty (Appendix II). Motion passed

with seven (7) affirmative votes and zero (0) negative votes. The entire Public Hearing is a matter of public record.

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

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

RESOLUTION: President Womble reading a Resolution thanking George W. Rohe, CPA, for his service to the Board and the citizens of North Carolina. Messrs. Truitt and Williams moved and the Board approved the Resolution (Appendix III). The Board resolution and a plaque will be presented to Mr. Rohe at a later time.

LEGISLATIVE AND RULE-MAKING ITEMS: The Board reviewed and discussed the draft rules presented by the Executive Staff. The Board instructed the Executive Staff to rewrite 21 NCAC 08N .0208 .0305 as discussed and bring the re-written rules back to the Board for review along with a revised rule-making schedule.

STATE AND LOCAL ORGANIZATION ITEMS: The evaluation of the Statement of Economic Interest filed by L. Samuel Williams, Jr., CPA, is recorded (Appendix IV) in the Minutes of this meeting as required by NCGS 138A-15(c).

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

Case No. C2014058 - Michael A. Nader - Approve the signed Consent Order (Appendix V).

Case No. C2015194-1 and Case No. C2015194-2 - Ki-Hyun Chun and Ki-Hyun Chun, CPA - Approve the signed Consent Order (Appendix VI).

Case No. C2016133 - Bauknight Pietras & Stormer, P.A. - Approve the signed Consent Order (Appendix VII).

Case No. C2016135 - Callahan CPA - Approve the signed Consent Order (Appendix VIII).

Case No. C2016136 - Greig Davis CPA, P.C. - Approve the signed Consent Order (Appendix IX).

Case No. C2016128 - Close the case without prejudice and with a Letter of Warning.

Case No. C2016006 - Close the case without prejudice. Ms. Brown recused herself from this matter and did not participate in the discussion of this matter nor did she vote on this matter.

Case No. C2016024 - Close the case without prejudice and with a Letter of Warning. Mr. Womble recused himself from this matter and did not participate in the discussion of this matter nor did he vote on this matter.

Case No. C2016161 - Close the case without prejudice and with a Letter of Warning. Mr. Cook recused himself from this matter and did not participate in the discussion of this matter nor did he vote on this matter.

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

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

Kristen Brooke Adams	Kugapiriya Kuganendran
Thomas Robert Arland	Cameron English Landreth
Tyler Edwards Carson	Gerald Broden Littley
Devin Mark Cass	Diania Lee McRae
Chelsea Elizabeth Cunningham	Scott Allen Millikan
Monica Batts Davis	Jose Alexander Pena
Evan James Dupe	Alexander Prytyskach
Erica Whitney Fink	Zoya Khalid Qureshi
Austin Lloyd Flynn	Holden Tyler Rudd
Jennifer Buckner Fox	Adam Michael Sawchak
Matthew Scott Fussell	Alex Gray Speight
Benjamin Maxcey Kenneth Gupton	Seth Edwin Starner
Robert William Hales	Kaleb Edward Tucker
Caroline Elizabeth Henry	Kaeli Paige Weaver
Stuart Preston Huller	Amber Dawn Williams
Jeremy Marc Jacobs	Lindsey Harper Willis
Andrew Michael Jarrett	Nellie Annabelle Wilson
Nicole Rene King	Rachel Edwards Wright

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

Scott Richard Crews	Kellyn Rose Gombert
Michael Edward Ellis	Poonam Kulkarni

Traci Leigh Spooner
Peter L. Tomkie

Richard Edward Westbay
Ting Zheng

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

John Joseph Saccardi, T9258
John Buckley McLean, T9259
Mary Kathryn McGuire, T9260
Harry Ward Miley, III, T9261
Lotte Dodson Bostick, T9262
Kelly Elizabeth Brittan, T9263
Christopher B. Boggs, T9264
Jessica Marie Alfonzo, T9265

Adriano De Pina, Jr., T9266
Stephen Robert Kimmel, T9320
Sarah L. Flynn, T9321
Jenna Louise Cameron, T9322
Katherine Jakubowski, T9323
Natasa T. Anderson, T9324
Kevin Peter Shimkus, T9325
Nils Martin Persson, T9326

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

George Laurence Baer, #25854
Tiffany Dern Foster, #25041
Emily Drescher Hansen, #33679

Christi Thompson Piner, #24174
Mark Owen Smith, #37443

Reissuance of New Certificate - The Committee recommended that the Board approve the application for reissuance of new certificate submitted by James Daniel McClelland, Jr., #34182.

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

Letters of Warning - Staff recommended approval of the request to rescind the letters of warning awarded to the individuals listed below. The Committee recommended that the Board approve staff recommendation:

Dustin Houdyshell, #38821
Rachel Raiford Spinarski, #23695

Andrew Timberlake, #25387

Examinations -The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

Matthew Abrams
Ylora Acosta
Ibukun Adewuyi
Esra Al-Shawafi

Helen Albini
Scott Alford
Alexander Bacon
Bernice Badu

Katelyn Barbee
Faye Barry
Nicholas Baum
Joseph Baxter
Elizabeth Bean
Jennifer Bell
Adam Bellefeuille
Michelle Bennett
Carley Benoit
Shannon Berry
Dillon Blake
Rebecca Bland
Andrew Bowman
Marques Boyce
Hannah Breedlove
Rachael Broom
Emily Brown
Renelle Brown
Andrew Bryson
Na-im Butler
Mary Casey
Vanessa Castillo Soza
Cara Chabreck
Ri Chan
Henry Chao
Megan Cherry
Justin Chestnutt
Francesca Ciampi
Elton Click
Jarret Cline
Melanie Clyburn
Molly Cogburn
Kevin Collins
Marlen Collins
Kenneth Cooper
Daniel Cornelison
Patrick Crawford
Lindsay Cregger
MacKenzie Crucitti
Andrew Cullinan
Sharon Cullipher
Lewis Curtis
Ha Dao

Laura Davenport
Winston Davenport
Chrissi Davis
Leland Davis
Taylor Davis
Richard Dawson
Adam Dedie
Erin Delph
Candace DeSantes
Kerianne Doran
Thomas Dowling
Samuel Duffort
Jessica Dupree
James Durand
Nancy Elliott
David Emery
Audrey Everett
Melanie Falk
Andrew Farris
Olena Fedchenko
Arlene Ferriter
Matthew Finney
Holly Fisher
Zachary Fitzgerald
Taylor Fogg
Hannah Fullwood
Shamber Gentry
Matthew Gochis
Brandon Godwin
Dana Gray
Danez Green
Frank Greer
John Gudauskas
Moniquea Haffner
Geoffrey Haigler
Jessica Hampton
Deidre Hanson
Geri Hare
Frank Harper
Cameron Harrison
Cherie Harrison
Tyler Hartman
Elissa Harvey

Andrew Harward
Susan Haskins
Andrew Hassler
Stephen Hathcock
John Haus
Shernelia Hawkins
Kimberly Hecht
Jacy Heeter
Reanne Henry
Morgan Hess
Lisa Hetzler
Elyse Hiraoka
Parker Hodges
Shannon Hogan
Joshua Holbrooks
Mark Horsch
Ethan Howell
Keith Howell
Ryan Hucks
Robin Hunter
Kelsey Isaacs
Jesse Ivens
Stefani Jackson
Joseph Jacobs
Tanya Jenkins
Yining Jiang
Jennifer Jordan
Forrest Kasler
Samantha Kattan
Timothy Kay
Emma Kenney
William Kingdon
Christopher Kishbaugh
Mary Madison Kizer
Katherine Kleinknecht
Matthew Knott
Katherine Lang
Jimmy Lee
Sarah Lee
Justin Locklear
Cicely Lopez
Joshua Lyons
Keisha Lyons

Erin Mack
Juan Manrique Romero
Emily Maurer
Karen McCall
Stephanie McCormack
Parker Megginson
Daniel Michiels
Courtney Miller
Dylan Miller
Garrett Miller
Maria Mishchenko
Alina Misiunas
Jason Morgan
April Morris
Donna Multerer
Janet Murphy
Megan Murphy
Morgan Nash
Angela Nave
Emily Newsome
Kimtram Nguyen
Linh Nguyen
James Nobles
Jeremy Norville
Jason Nottingham
Charlene Pacheco
Rohan Patel
Alexander Payne
Chelsea Payne
Bradford Peaden
Ricci Pelland
Antonio Perez Lara
Amanda Perry
Thanh Pham
Taylor Pittman
Hillary Preddy
Hannah Pressley
Susan Propst
Brian Renegar
Andrew Renfro
Mary Rhyne
Patricia Roberts
Jack Robertson

Mary Robertson
Hilarie Rodenhizer
Bryan Rogan
Bradley Rogers
Jason Sauder
Cristy Scholler
Steven Scott
Hogan Sellers
Stephen Sheller
Zeke Sigler
Karen Singletary
Charlie Sipe
Travis Sirois
Jacob Slavik
Caitlin Smith
Krystal Smith
Anna Sossaman
Stacey Stafford
September Staten
Elias Stergiou
Carter Stinman
Martha Strickland
Ryan Sutton
Alexander Szigedi
Christopher Tate
Cheryl Taylor
Colin Taylor
Hannah Tennyson
Genessa Tetterton
Palak Thakore
Clinton Thomas
Maurice Thompson

Jonathan Troutman
Taresa Turner
Susan Tyler
Onur Uman
Edward Vallejo
Shakira Vance
Elizabeth Vanderbeek
Matthew VanDyne
Erin Vankleeck
Andre Viljoen
Tessa Vinson
Tamika Walston
Erica Walters
Evan Wardrop
Richard Warriner
Kayla Watkins
Christopher Weathersbee
Christina Weaver
Haley West
Mitchell West
Taylor Westerhof
David Wheeler
Bailey Wilhelm
Aviance Williams
Brent Williams
Justin Williams
John Willis
Sarah Willis
Michael Wood
Kenneth Woodruff
Hannah Zeiger

CLOSED SESSION: Messrs. Cook and Williams moved to enter Closed Session to discuss legal matters with Legal Counsel. Motion passed.

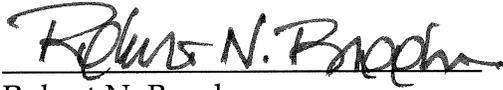
PUBLIC SESSION: Messrs. Cook and Biggs moved to re-enter Public Session. Motion passed.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: Mr. Nance presented the Board's Strategic Plan with all objectives updated. After discussion, Mr. Nance asked all Board members to provide him with comments and suggestions regarding the Plan.

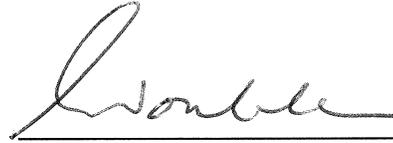
ADJOURNMENT: Messrs. Womble and Biggs moved to adjourn the meeting at 1:27 p.m. Motion passed.

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 #: C2015275

IN THE MATTER OF:
Anthony M. Luper, #20752
Respondent

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 August 22, 2016, that:

FINDINGS OF FACT

1. Anthony M. Luper (hereinafter "Respondent"), is the holder of North Carolina certificate number 20752 as a Certified Public Accountant.
2. The Board has jurisdiction over the Respondent and the subject matter of this action.
3. The Respondent 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).
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. The Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. The Respondent was not present at the Hearing and was not represented by counsel.

7. The Respondent informed the Board on his 2015-2016 individual certificate renewal ("2015 Renewal") that between January 1, 2014, and June 30, 2015, he had obtained forty (40) hours of continuing professional education and had completed the annual approved ethics CPE course.
8. Based on the Respondent's representation, the Board accepted his Renewal.
9. The Respondent, because he had received a Letter of Warning, was subjected to an audit of his CPE for the 2013 and 2014 years.
10. The Respondent was unable to provide documentation for all his 2013 and 2014 CPE. The major cause of the shortfall was that the Respondent was not able to claim hours for presentations made to his client. Those presentations were not CPE courses for CPAs and therefore did not count towards his CPE requirement.
11. The Respondent, after initially responding to the inquiries by the Professional Standards staff, became unresponsive and failed to answer Board correspondence within twenty-one (21) days.

CONCLUSIONS OF LAW

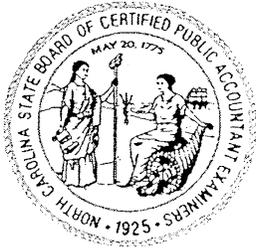
1. Per N.C. Gen. Stat. § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. § 93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate and to impose civil monetary penalties.
3. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0206.

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

1. The Certified Public Accountant certificate issued to the Respondent Anthony M. Luper is revoked for a period of two (2) years from the date of this Order.
2. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon his revoked North Carolina certificate.

This the 22nd day of August, 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 #: C2015270

IN THE MATTER OF:
Deborah G. Jenkins, #20011
Respondent

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 August 22, 2016, that:

FINDINGS OF FACT

1. Deborah G. Jenkins (hereinafter "Respondent") was the holder of North Carolina certificate number 20011 as a Certified Public Accountant.
2. The Board has jurisdiction over the Respondent and the subject matter of this action.
3. The Respondent 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).
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. The Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. The Respondent was not present at the Hearing and was not represented by counsel.

7. The 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 her 2013 CPE requirements.
8. The Respondent was subsequently subjected to an audit of her 2013 CPE by the Board staff.
9. The Respondent was initially responsive to the CPE audit and uploaded her CPE certificates for review by the Board's Licensing staff. Upon review, the Licensing staff noted that one of the certificates was incomplete and did not substantiate her CPE. The Respondent was not responsive to the staff's request for clarification.
10. After the initiation of the CPE audit, the Respondent did not renew her CPA certificate for the 2015-2016 year. As a result, her certificate was placed on forfeit status.
11. The matter was then referred to the Board's Professional Standards staff for possible disciplinary action. The Respondent was completely unresponsive to the Board's Professional Standards staff despite being sent numerous communications via email, regular mail, certified mail, and telephone messages.
12. The Board staff was later able to independently verify through the CPE sponsor that the Respondent had indeed completed the CPE at issue.
13. The Respondent was provided with multiple Notices of Hearing at her home and work addresses. The Notices informed her that disciplinary action, up to and including permanent revocation of her CPA certificate, could result from the Hearing.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. The 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. Pursuant to N.C. Gen. Stat. § 93-12(9), the Board has the authority to impose discipline upon the Respondent and the Respondent's certificate and to impose civil monetary penalties.

Board Order - 3
Deborah G. Jenkins

3. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0206.

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. The Respondent Deborah G. Jenkins is censured.
2. In the event that the Respondent chooses to reinstate her CPA certificate, she must first pay a one thousand dollar (\$1000) civil monetary penalty.

This the 22nd day of August, 2016.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: _____

President

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



RESOLUTION

WHEREAS, George W. Rohe, CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2014;

WHEREAS, during his tenure, he served as a member of the Professional Education & Applications Committee;

WHEREAS, during his tenure, he served as Chair of the Professional Education & Applications Committee;

WHEREAS, during his tenure he served as a member the Audit Committee;

WHEREAS, during his tenure he has faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interests of the public and the profession;

BE IT THEREFORE RESOLVED that the members of the North Carolina State Board of Certified Public Accountant Examiners thank George W. Rohe, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

This the 22d day of August 2016.

North Carolina State Board of
Certified Public Accountant Examiners



Michael H. Womble, CPA, President





STATE ETHICS COMMISSION

1324 MAIL SERVICE CENTER
RALEIGH, NC 27699-1324
WWW.ETHICSCOMMISSION.NC.GOV

GEORGE L. WAINWRIGHT, JR.
CHAIRMAN

PERRY Y. NEWSON
EXECUTIVE DIRECTOR

July 21, 2016

The Honorable Patrick L. McCrory
Governor of North Carolina
20301 Mail Service Center
Raleigh, NC 27699-0301

Via email

**Re: Evaluation of Statement of Economic Interest Filed By Mr. Lee Samuel Williams, Jr.
Prospective Appointee - North Carolina Certified Public Accountant Examiners**

Dear Governor McCrory:

Our office is in receipt of **Mr. Lee Samuel Williams, Jr.'s** 2016 Statement of Economic Interest as a prospective appointee to the **North Carolina Certified Public Accountant Examiners ("Board")**. We have reviewed it for actual and potential conflicts of interest pursuant to Chapter 138A of the North Carolina General Statutes ("N.C.G.S."), also known as the State Government Ethics Act.

We did not find an actual conflict of interest, but found the potential for a conflict of interest. The potential conflict identified does not prohibit service on this entity.

The North Carolina State Board of Certified Public Accountant Examiners is responsible for the certification of persons engaged as public accountants in North Carolina. The Board has authority to administer certification examinations, issue, renew and revoke certifications, and otherwise regulate certified public accountants.

The State Government Ethics Act establishes ethical standards for certain public servants, including conflict of interest standards. N.C.G.S. §138A-31 prohibits public servants from using their positions for their financial benefit or for the benefit of a member of their extended family or a business with which they are associated. N.C.G.S. §138A-36(a) prohibits public servants from participating in certain official actions from which the public servant, his or her client(s), a member of the public servant's extended family, or a business or non-profit with which the public servant or a member of the public servant's immediate family is associated may receive a reasonably foreseeable financial benefit.

Mr. Williams will fill the role of a certified public accountant on the Board. He is self-employed as a certified public accountant and is certified by the Board. As such, he has the potential for a conflict of interest and should exercise appropriate caution in the performance of his public duties should his certification or the certifications of his coworkers come before the Board for official action.

In addition to the conflicts standards noted above, N.C.G.S. §138A-32 prohibits public servants from accepting gifts, directly or indirectly (1) from anyone in return for being influenced in the discharge of their official responsibilities, (2) from a lobbyist or lobbyist principal, or (3) from a person or entity which is doing or seeking to do business with the public servant's agency, is regulated or controlled by the public servant's agency, or has particular financial interests that may be affected by the public servant's official actions. Exceptions to the gifts restrictions are set out in N.C.G.S. §138A-32(e).

The Honorable Patrick L. McCrory
July 21, 2016
Page 2 of 2

Pursuant to N.C.G.S. 138A-15(c), when an actual or potential conflict of interest is cited by the Commission under N.C.G.S. 138A-24(e) with regard to a public servant sitting on a board, the conflict shall be recorded in the minutes of the applicable board and duly brought to the attention of the membership by the board's chair as often as necessary to remind all members of the conflict and to help ensure compliance with the State Government Ethics Act.

Finally, the State Government Ethics Act mandates that all public servants attend an ethics and lobbying education presentation. Please review the attached document for additional information concerning this requirement.

Please contact our office if you have any questions concerning our evaluation or the ethical standards governing public servants under the State Government Ethics Act.

Sincerely,



Beth Carpenter
SEI Unit

cc: Mr. Lee Samuel Williams, Jr.

Attachment: Ethics Education Flyer

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NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2014058.

IN THE MATTER OF:

Michael A. Nader, #30449

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 Michael A. Nader (hereinafter "Respondent") is the holder of North Carolina certificate number 30449 as a Certified Public Accountant.
2. Respondent has confirmed that on or about March 26, 2014, he was charged with a criminal offense. However, on July 29, 2014, when renewing his CPA certificate, Respondent checked "no" in response to the following question:

Have you been charged, arrested, convicted, found guilty of, received a prayer for judgment continued, or pleaded *nolo contendere* to any criminal offense, excluding non-criminal traffic infractions, since filing your last renewal?

3. The charges arose from allegations that Respondent had misappropriated funds from a bookkeeping client.
4. Ultimately, Respondent pleaded *nolo contendere* to a misdemeanor count. He was sentenced to forty-five (45) days of probation, and paid full restitution to the client.
5. 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.

NC BOARD OF

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CPA EXAMINERS

Consent Order - 2
Michael A. Nader

2. Respondent's failure to report his criminal charges on his June 29, 2014, CPA certificate renewal constitutes a violation of 21 NCAC 08N .0202.
3. Respondent's *nolo contendere* plea constitutes a "conviction of any crime, an essential element of which is dishonesty, deceit or fraud" in violation of N.C. Gen. Stat. § 93-12(9)(b)
4. 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.

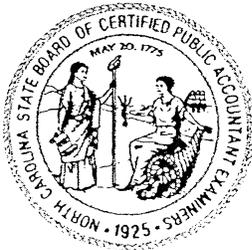
BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Michael A. Nader, is hereby permanently revoked.
2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this State either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

CONSENTED TO THIS THE 29th DAY OF July, 2016.
(Day) (Month) (Year)
Respondent MICHAEL NADER

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

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF

AUG - 8 2016

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2015194-1 and C2015194-2

IN THE MATTER OF:

Ki-Hyun Chun, #14075

Ki-Hyun Chun, CPA, #564301

Respondents

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 Ki-Hyun Chun ("Respondent") is the holder of North Carolina certificate number 14075 as a Certified Public Accountant.
2. Respondent Firm Ki-Hyun Chun, CPA ("Respondent Firm"), is a properly registered CPA firm in North Carolina.
3. The Board received a document which, on its face, purported to be an audit report ("Report") for a nonprofit client ("Client"). In the Report, the Respondent provided an opinion that the Client's financial statements fairly presented its financial position.
4. The Report was printed on letterhead identifying the Respondent individually and the Chun Group, Inc. The Chun Group, Inc., is not a registered CPA firm.
5. The Report was not prepared or presented in conformance with audit standards.
6. In response to the Board's inquiry, Respondent and Respondent Firm asserted that the Report was actually a compilation that had been incorrectly titled as an audit report. Neither Respondent nor Respondent Firm obtained an engagement letter, and the report was not prepared in accordance with the reporting standards required for compilation reports.
7. Respondent and Respondent Firm stated that the Report was generated as a free service for a nonprofit organization and that the title on the report was a clerical error.

8. Respondent and Respondent Firm wish to resolve this matter by consent and agree 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 and Respondent Firm understand and agree 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 and Respondent Firm are 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 Report, assuming that it was a compilation report as asserted by the Respondent, failed to conform to Statements on Standards for Accounting and Review Services, in violation of 21 NCAC 08N .0404.
3. By issuing the report under the name Chun Group, Inc., Respondent and Respondent Firm have also violated 21 NCAC 08N .0306(c), which requires a CPA firm to issue all professional service reports under the exact firm name as registered with the Board.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent's and Respondent Firm's consent to this order, Respondent and Respondent Firm are subject to the discipline set forth below.

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

1. Respondent shall complete eight (8) hours of SSARS CPE annually until Respondent Firm has received a Pass on its next scheduled peer review.
2. Respondent Firm shall pay a civil penalty in the amount of one thousand dollars (\$1,000) for failure to issue an engagement letter as required by the SSARS.
3. Respondent shall sign an affidavit agreeing not to perform any audits, reviews, or agreed-upon procedures unless his firm first obtains a pre-issuance review. The review must be performed by a CPA mutually agreed upon by Respondent and the Board. The pre-issuance review requirement shall be in effect until the

Consent Order - 3
Ki-Hyun Chun
Ki-Hyun Chun, CPA

Board is satisfied with his compliance with standards for those attest engagements.

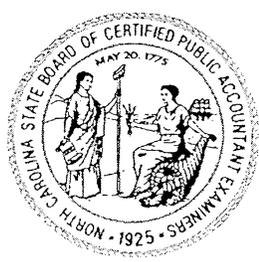
CONSENTED TO THIS THE 27th DAY OF July, 2016
(Day) (Month) (Year)

Ki-Hyun Chun
Respondent

KI-HYUN CHUN
Individual authorized to sign on behalf of Respondent Firm

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

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2016133

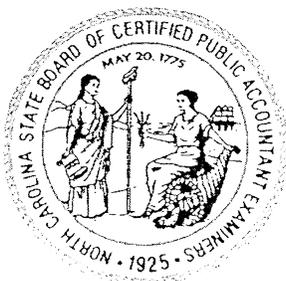
IN THE MATTER OF:
Bauknight Pietras & Stormer, P.A.
Respondent Firm

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Bauknight Pietras & Stormer, P.A. (hereinafter "Respondent Firm") was a registered certified public accounting firm in North Carolina.
2. Respondent Firm failed to timely renew or cancel its annual firm registration in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Respondent Firm's infraction was for a period of more than one hundred twenty (120) days, the appropriate penalty is five hundred dollars (\$500).
5. Respondent Firm has paid its civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Bauknight Pietras & Stormer, P.A.'s payment as full resolution of the aforementioned rules violation.

This the 22 day of August, 2016.
(Day) (Month) (Year)



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____

[Handwritten Signature]

President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2016135

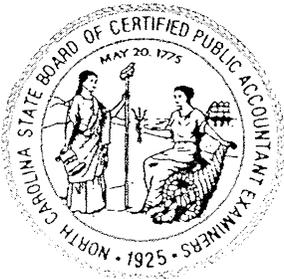
IN THE MATTER OF:
Callahan CPA
Respondent Firm

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Callahan CPA (hereinafter "Respondent Firm") was a registered certified public accounting firm in North Carolina.
2. Respondent Firm failed to timely renew or cancel its annual firm registration in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Respondent Firm's infraction was for a period of more than one hundred twenty (120) days, the appropriate penalty is five hundred dollars (\$500).
5. Respondent Firm has paid its civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Callahan CPA's payment as full resolution of the aforementioned rules violation.

This the 22 day of August, 2016.
(Day) (Month) (Year)



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2016136

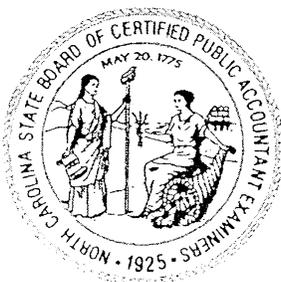
IN THE MATTER OF:
Greig Davis CPA, P.C.
Respondent Firm

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Greig Davis CPA, P.C. (hereinafter "Respondent Firm") was a registered certified public accounting firm in North Carolina.
2. Respondent Firm failed to timely renew or cancel its annual firm registration in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Respondent Firm's infraction was for a period of more than one hundred twenty (120) days, the appropriate penalty is five hundred dollars (\$500).
5. Respondent Firm has paid its civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Greig Davis CPA, P.C.'s payment as full resolution of the aforementioned rules violation.

This the 22 day of AUGUST, 2016.
(Day) (Month) (Year)



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President