PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
January 23, 2017
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; Buck Winslow; Licensing Manager; and Noel L. Allen, Esq., Legal Counsel.

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Sotichek, CPA, COO, NCACPA; Suzanne Jolicour, Senior Manager, State Regulation & Legislation, AICPA; and Sergeant J.A. Stokes, Raleigh Police Department.

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

MINUTES: The minutes of the December 19, 2016, meeting were approved as submitted.

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

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

Case No. C2016145 - Bereket E. Baissa, CPA - Approve the signed Consent Order (Appendix I).

Case Nos. C2016177-1 and C2016177 -2 - David E. Cochran and David Cochran, CPA, PLLC - Approve the signed Consent Order (Appendix II).

Case No. C2016259 - Patricia F. Mueller, CPA - Approve the signed Consent Order. Mr. Womble did not participate in any discussion or vote on this matter (Appendix III).

Case No. C2016362-1 - Brian D. Donahue, CPA - Approve the signed Consent Order (Appendix IV).
Case Nos. C2016174-1 and C2016174-2 - Michael A. Jakielski, CPA - Approve the signed Consent Order (Appendix V)

Case No. C2016130 - James B. Whitney, CPA - Approve a Notice of Hearing for May 25, 2017, at 10:00 a.m.

Case No. C2016131 - Melanie Drake - Approve a Notice of Hearing for May 25, 2017, at 10:00 a.m.

Case No. C2016143 - Margaret F. Stempley - Approve a Notice of Hearing for May 25, 2017, at 10:00 a.m.

Case No. C2013123 – Close the case without prejudice.


Case Nos. C2016223-1 and C2016223-2 - Deidre Clare Morrison, CPA and Deidre C. Morrison, CPA - Approve the signed Consent Order (Appendix VIII).


Case Nos. C2016283-1 and C2016283-2 – Herman Lee Miller, CPA and H. Lee Miller, CPA – Approve the signed Consent Order (Appendix X).

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

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

Katrina Dukes Bryant
Tamzin Elaine Ellerbeck
Holly Darcey Evans
Anthony J. Gentile, Jr.
Se Houn Kim
Kelsey Ann Magraw

Daniel R. Majan-Priegues
Ellen Margaret McCarthy
David Rios
Jonathan Cole Wiggins
Hayeon Kim Wright
Original Certificate Applications - The Committee recommended that the Board approve the following:

Elizabeth Trimble Adams  
Brandon Louis Allen  
Kathrynne Paige Anna  
Brandon Michael Barlek  
Rebecca Loggins Beane  
Aleksandra Sergeyevna Bottolfson  
Ryan Christopher Bourg  
David John Boyles  
Cody Michael Brown  
Katrina Dukes Bryant  
Zachary Craig Burns  
Veronica Lauren Butler  
Lacie Spring Byers  
Morgan William Carstens  
Anna Catherine Caulder  
Ruth Ann Chu  
David Lee Coggins  
Joel Gavin Cook  
Courtney Monae Crenshaw  
Amanda Reidy Doiron  
Carissa Nicole Donley  
Taylor Harris DuBois  
Mary Katherine DuBose  
Tamzin Elaine Ellerbeck  
Kasie Scott Elmore  
Matthew David Embler  
Natalie Susan Engstrom  
Caitlin Tiffany Evans  
Holly Darcey Evans  
Amanda Wilson Fair  
Mariah Rose Hyde Clarke Ferguson  
Patrick Raymond Foos  
Joseph James Fornabaio  
Katrina Isis Geathers  
Anthony J. Gentile, Jr.  
Shannon Marie Glatz  
Davi D. Goncalves  
Robert Christopher Goslee  
Taylor Lynn Gray  
Rachel Pointer Groce  
Krista Marie Hagler  
Almon Gerald Hall  
Jonathan Mathias Hardin  
Joshua Luke Harrington-Smith  
Pamela Nicole Harris  
Insoo Tyler Hendricks  
Megan Elizabeth Hogan  
Kelsey Elizabeth Hopper  
Nicole Maloney Hosterman  
Qingling Huang  
Paula Rhea Isles  
Aaron David Jennings  
Stephanie Therese Kilmer  
Se Houn Kim  
Amanda Nicole King  
Guy Kubi  
Atlee Jennings Lenes  
Kaying Luangsay  
Kelsey Ann Magraw  
Daniel R. Majan-Priegues  
Ryan Christopher Mas  
Ellen Margaret McCarthy  
Lee Harris McCollum  
Jeremy Daniel Miller  
Joseph Samuel Morrow  
Amiee Michelle Moser  
Daniel James Moyer  
Olivia Christine Nastasi  
Nicolaus Michael Nemeth  
Zachary Montgomery Nichols  
William Robert O'Donnell  
Alexis Lauren Pace  
Justin Michael Page  
Kenneth Benjamin Pendleton  
Emily Hope Petrocy  
David Rios  
Victoria Jayne Ritter  
Elizabeth Lee Roberts  
Vladimir Roca  
Ronald Robert Rubin
Spencer Robert Schultze
Leah Meghan Scully
Alyssa Marie Servie
Robert Joseph Sherwood, III
Myranda Blake Sieverding
Anna Carol Smathers
Kevin Michael SMEaton
Jacki Lee Smith
Krystal Frances Smith
Kevin Patrick Smyth
Erin Elizabeth Spencer
Charles Andrew Sprouse
William Luther Stark, III
Molly Elizabeth Steele
Kenneth Tyler Stutts
Andrew Ryan Sudran
Kara Elizabeth Tedder
John Zacharias TouloupaS
Shakira Rene Vance
Justin Marshall Vaughan
Neena Pauline Wanko
Timothy Michael Weston
Jonathan Cole Wiggins
Hayeon Kim Wright
Bee Xiong
Qiong Yang
Brian Wagstaff Zick

Staff reviewed and recommended approval of the original application submitted by Michael Denis Loman, Jr. Mr. Loman 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:

Maira Naveed Ahmad
James Doyle Angle
Charmy Jay Anonuevo
Stacie Lynn Armstrong
Silverio Robert Balzano
Wenjing Chen
John Thomas Cummings
Brian Lewis Daves
Katherine Wells Demick
Jeffrey Lee Edgington
Elisa Frey Fernbach
Eileen Conover Groeger
Alexander Lee Hall
Elizabeth Jane Hershman
Richard Furman Hewitt Jr.
Christopher Riley Hildreth
Elizabeth Ann Hoffman
James Stanley Jackson
Jensen Kallakavumkal Jacob
Yasmine Chambers Johnson
Jason Thomas Kelly
Blair Brienne Lee
Stephanie Jalill Parrish-Chester
Jemit Patel
Danielle Marie Ponchak
Matthew Christian Rieddle
Cory Jay Seyl
Terri F. Taylor
Linda Carol Tucker
Todd Jeffrey Warlitner
Bridgett A. Weber
Vera Lynn Wood
George Alan Yearwood
Xiaomei Zhang
Temporary Permits - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

James Stanley Jackson, T9574  Chandra Rekia Tripp, T9592
Stacie Lynn Armstrong, T9575  Blair Brianne Lee, T9597
Linda Carol Tucker, T9576  Silverio Robert Balzano, T9598
Terri F. Taylor, T9577  Brian Lewis Daves, T9599
Todd Jeffrey Warlitner, T9578  Eileen Conover Groeger, T9600
Maira Naveed Ahmad, T9579  John Thomas Cummings, T9601
Vera Lynn Wood, T9580  Hannah Leigh Anderson, T9602
Michael Lawrence Kuhn, T9581  John Stephen England, T9603
Jeremy George Hinckley, T9582  Treesa Joseph, T9604
Ericka Ruggs Lawrence, T9583  David Timothy Cockey, T9605
Bridgett A. Weber, T9584  Theresa Ann Fowler, T9606
James Doyle Angle, T9585  Patrick Matthew Corcoran, T9607
Surya Balasubramani Pethi, T9586  Miranda Ann Fluharty, T9608
Matthew Christian Rieddle, T9587  Meagan June Massey, T9609
Xiaomei Zhang, T9588  Amanda Nicole Fontana, T9610
Chelsea Kay Kite, T9589  Teag Koltan Jones, T9611
Courtney Anne McDowell Rogers,  James Lee Kent, Jr., T9612
  T9590  Michael Joseph Sherman, T9613
Elizabeth Jane Hershman, T9591  Jeffrey Kistler Jones, T9614

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

Sandra Massengill Barnes, #25462  William Lyman Orr, #12573
Amy Louise Broderick, #35668  Mark Augustus Toland, #17761
Kelli Black Hnath, #24983  Tracey Thompson Welch, #18054
Jeffrey Lee Horvath, #16519  Cheryl Anne Willis, #27940
Tracy Hope Lubsen, #25053

Reissuance of New Certificate - The Committee recommended that the Board approve the following applications for reissuance of new certificate:

Donna Juanita Byars, #31672  David Brian Robertson, #21022

Firm Registrations - The Committee recommended that the Board approve the following professional corporations and professional limited liability companies that were approved by the Executive Director:

Kurt L. Beal, CPA, PLLC  Hampton & Everett, P.C.
Goins CPA PLLC  Emily Padilla CPA, PLLC
**Extension Requests** - The Committee recommended that the Board approve the following individuals for extension for completion of CPE until the dates noted:

Donna T. Council, #17214 - 6/30/17
Bria Ashia Gatewood, #40153 - 6/1/17
Michael Steven Hewat, #12394 - 6/30/17
Ronald E. Miller, #7747 - 6/30/17
Melanie Nuckols, #32229 - 3/31/17
William Reinger, #24119 - 6/30/17

The Committee recommended that the Board disapprove the following individuals for extension for completion of CPE:

Leigh Ann Mathis, #17724
Johnathon B. Wilhite, #37283

**Letter of Warning** - Staff recommended approval of the request to rescind the letter of warning awarded to Valerie Denning, #18581. 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:

Ylora Acosta
Ashley Adams
Matthew Albert
Deborah Anderson
Robert Arland
Alana Ayala
Nicholas Barnas
Tasha Barnes
William Barnes
Natalia Barriga
Jonathan Barwick
De-Kia Battle
Laura Beam
Ryan Beeson
Stephen Belch
Stephen Belcher
Lynsey Bell
Stacey Bell
Ethan Bellm
Duncan Belo
Michele Belue
Sydney Bennett
Robert Bett
William Biney
Brandon Blackerby
Melissa Blackman
Travis Blackmon
Andrew Blalock
Margaret Blanton
Lauren Bolusky
William Boney
Sara Boswell
Darby Boyd
Sherry Boyd
Mary Brandt
Connor Brank
Kristin Brigman
Keith Bristol
Jessica Brittain
Cindy Broccolo
Allie Brooks
Rachael Broom
Alisa Brown
Gregory Brown
Sarah Brown
Ashley Bryant
Penny Buckner
Christopher Burch
REPORT OF THE AUDIT COMMITTEE: Mr. Cook presented the plan for the upcoming audit of the Board for the year ending March 31, 2016, as discussed with Messrs. Truitt and Nance.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the Strategic Plan Objectives from the January 14, 2017 strategic planning session. Messrs. Truitt and Williams moved to approve Strategic Plan Objectives as presented. Motion passed (Appendix XI).

CLOSED SESSION: Mr. Biggs and Ms. Brown moved to enter Closed Session to receive legal advice from Legal Counsel regarding a court matter and to discuss a matter from the Personnel Committee. Motion passed. Messrs. Truitt and Trainor left the session during the discussion with Legal Counsel. Messrs. Brooks, Nance, and Trainor were not present during the Personnel Committee discussion.

PUBLIC SESSION: The Board re-entered Public Session.

ADJOURNMENT: Messrs. Womble and Cook moved to adjourn the meeting at 11:26 a.m. Motion passed.

Respectfully submitted: Attested to by:

Robert N. Brooks Michael H. Womble, CPA
Executive Director President
NORTH CAROLINA
WAKE COUNTY
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2016145

IN THE MATTER OF:
Bereket Ezra Baissa, #37794
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. The Respondent was the holder of North Carolina certificate number 37794 as a Certified Public Accountant.

2. The Respondent informed the Board on his 2015-2016 individual certificate Renewal ("Renewal") that between January 1, 2014, and June 30, 2015, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2014 CPE requirements.

3. Based on the Respondent's representation, the Board accepted his Renewal.

4. The Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2014 requirements.

5. The Respondent provided proof of his base forty (40) hours of CPE but was unable to provide documentation of at least one and one-half (1.5) hours of ethics from a sponsor registered with NASBA that he earned between January 1, 2014, and June 30, 2015, to meet the 2014 ethics CPE requirement.

6. The 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. The 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.

NC BOARD OF
CPA EXAMINERS
DEC - 9 2016
Bereket Ezra Baissa

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

1. 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, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. The 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 the Respondent’s consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent’s failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. The Respondent’s failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).

2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board’s notification of its approval of this Consent Order.

3. The Respondent may apply for the reissuance of his 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. The Respondent may apply to return his 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 (40) 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 format.

NC BOARD OF CPA EXAMINERS

DEC - 9 2016
5. The Respondent shall pay a one thousand dollar ($1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.

6. The Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE ___ DAY OF ___ December ___ 2016 ___
(Day) (Month) (Year)

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE ___ DAY OF ___ January ___ 2017 ___
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]
President
NORTH CAROLINA
WAKE COUNTY
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2016177-1 and C2016177-2

IN THE MATTER OF:
David Edward Cochran, #19612
David Cochran, CPA, P.L.L.C.
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. David Edward Cochran (hereinafter "Respondent") is the holder of North Carolina certificate number 19612 as a Certified Public Accountant.

2. The Respondent was, at all relevant times, the supervising CPA for his firm, David Cochran, CPA, P.L.L.C. ("Firm"), and had ultimate responsibility for the filing and remittance of taxes withheld from the Firm’s employees’ paychecks.

3. The Internal Revenue Service ("IRS") issued tax liens against the Firm for failure to timely file and/or pay 941 taxes. Liens were filed by the IRS for at least nine (9) quarters beginning in the fourth quarter of 2013 to the present.

4. The 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. The 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. The Respondents 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 Respondents’ actions as set out above constitute violations of 21 NCAC 08N .0201, .0202, and .0207.

3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondents’ consent to this order, the Respondents are subject to the discipline set forth below.

JAN 6 - 2017
CPA EXAMINERS
Consent Order - 2

David Edward Cochran

BETWEEN the foregoing and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Certified Public Accountant certificate issued to the Respondent, David Edward Cochran, is hereby permanently revoked.

2. The firm registration for David Cochran, CPA, P.L.L.C., is hereby suspended.

3. 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 permanently revoked North Carolina certificate.


David Edward Cochran
Respondent

[Signature]

Individual authorized to sign on behalf of Firm


NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]

President
NORTH CAROLINA  
WAKE COUNTY  
BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2016259

IN THE MATTER OF:  
Patricia F. Mueller, CPA, #27154  
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. Patricia F. Mueller (hereinafter “Respondent”) is the holder of North Carolina certificate number 27154 as a certified public accountant.

2. The Respondent disclosed that one of her audits had been referred by the United States Department of Labor (“DOL”) to the AICPA for evaluation.


4. The Respondent subsequently disclosed the matter to the Board. The Board staff opened a case and requested documentation and information from the Respondent.

5. The Respondent provided the Board staff with documentation regarding the audit and the AICPA investigation. Upon review of these materials, the Board has identified potential deficiencies of audit standards.

6. The 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. The 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. 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, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. If proven at hearing, the alleged audit deficiencies could constitute violations of 21
NCAC 08N .0403 (Audit Standards) and .0212 (Competence).

3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent’s consent to
this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent, Patricia F. Mueller, is censured.

2. The Respondent must provide the Board with confirmation that she is no longer
performing Employee Benefit Plan audit services for the duration of the AICPA
imposed suspension.

3. In the event that she provides Employee Benefit Plan audit services in the future, the
Respondent must complete Auditing Defined Contribution Plans CPE totaling eight (8)
hours.

4. In the event that she provides Employee Benefit Plan audit services in the future, the
Respondent must provide the Board with copies of all correspondence related to the
selection and review by the AICPA of the engagement identified for post-issuance
review.

CONSENTED TO THIS THE 6 DAY OF JANUARY, 2017
(Day) (Month) (Year)

Patricia F. Mueller, CPA
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY, 2017
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY WILL THAYER, CPA

VICE-PRESIDENT

NC BOARD OF
CPA EXAMINERS
NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2016362-1

IN THE MATTER OF:
Brian David Donahue, CPA, #37898
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. Brian David Donahue, CPA, (hereinafter "Respondent") is the holder of North Carolina certificate number 37898 as a certified public accountant. The Respondent provides professional services through his firm, Donahue Associates, LLC ("Firm"). At all relevant times, Donahue was the sole partner and president of the Firm.

2. In June 2016, the Public Company Accounting Oversight Board ("PCAOB") entered an "Order Instituting Disciplinary Proceedings, Making Findings and Imposing Sanctions" ("Order") against the Respondent and his Firm.

3. The Order was imposed upon the consent of the Respondent and the Firm, though they did not admit or deny many of the findings made within the Order.

4. The Order imposed sanctions based upon the Firm's failure to obtain engagement quality reviews as required by the PCAOB rules, even though it had engaged in audits of three (3) public companies.

5. The Order also imposed sanctions based upon a failure to take appropriate steps after the Respondent detected, or otherwise became aware of, information indicating that an illegal act had occurred within one of its audit clients.

6. The Respondents cooperated fully with the Board's inquiry and also the matter before the PCAOB.

7. The 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. The 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. 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, including...
Consent Order - 2
Brian David Donahue, CPA

the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. The Respondent’s failures to follow all applicable rules of the PCAOB constitute violations of 21 NCAC 08N .0204 and .0212.

3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent’s consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent is censured.

2. Neither the Respondent nor the Firm shall perform audit services in this State for a period of one (1) year.

CONSENTED TO THIS THE 6
(Day) DAY OF JANUARY 2017
(Month) (Year)

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 23
(Day) DAY OF JANUARY 2017
(Month) (Year)

[Signature]
President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

NC BOARD OF CPA EXAMINERS
JAN 12 2017
NORTH CAROLINA
WAKE COUNTY
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2016174-1 and C2016174-2

IN THE MATTER OF:
Michael A. Jakielski, #13985
Michael A. Jakielski, CPA, P.A.
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. Michael A. Jakielski (hereinafter “Respondent”) was the holder of North Carolina certificate number 13985 as a Certified Public Accountant.

2. The Respondent was, at all relevant times, the supervising CPA for his firm, Michael A. Jakielski, CPA, P.A. (“Firm”), and had ultimate responsibility for the filing and remittance of taxes withheld from the Firm’s employees’ paychecks.

3. The Internal Revenue Service (“IRS”) issued tax liens against the Firm for failure to timely file and/or pay 941 taxes. Liens were filed by the IRS for at least sixteen (16) quarters beginning in the second quarter of 2011 to the present.

4. The Respondent was a defendant in a civil suit. A Default Judgment was rendered against the Respondent and the Firm on October 31, 2014. The Default Judgment states:

...the court finds that the plaintiff was damaged as a result of defendants’ negligence and that the plaintiff suffered damages....

5. The Respondent failed to disclose either the civil suit or Judgment on his December 2014 firm renewal.

6. The 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. The 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:

JAN 26 2017
CPA EXAMINERS
The Respondents 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 Respondents' actions as set out above constitute violations of 21 NCAC 08N .0201, .0202, and .0212.

3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

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

1. The Certified Public Accountant certificate issued to the Respondent, Michael A. Jakielski, is hereby permanently revoked.

2. The firm registration for Michael A. Jakielski, CPA, P.A., is hereby suspended.

3. 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 permanently revoked North Carolina certificate.

CONSENTED TO THIS THE 19 DAY OF DECEMBER, 2016

[Signature]
Respondent

[Signature]
Individual authorized to sign on behalf of Firm

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY, 2017

[Signature]
President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
IN THE MATTER OF:
William Marsh Palmer, CPA, #35295
William M. Palmer, CPA
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 the Respondent stipulate to the following:

1. William Marsh Palmer, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 35295 as a Certified Public Accountant.

2. William M. Palmer, CPA (hereinafter "Respondent firm"), is a registered certified public accounting firm in North Carolina.

3. At all relevant times, the Respondent was the supervising CPA of the Firm and, as such, was the CPA responsible for ensuring that the Board’s peer review requirements were satisfied.

4. Per 21 NCAC 08M .0105(a):
A CPA or CPA firm providing any of the following services to the public shall participate in a peer review program:
(1) audits;
(2) reviews of financial statements;
(3) compilations of financial statements; or
(4) any engagement to be performed in accordance with the Statements on Standards for Attestation Engagements.
5. The Respondent disclosed on the Firm’s annual firm renewal that the Firm had performed one Agreed-Upon-Procedures (“AUP”) engagement in 2011.

6. An AUP constitutes an engagement performed in accordance with the Statements on Standards for Attestation Engagements and therefore necessitated a peer review.

7. The Respondent has not engaged in any other engagements subject to peer review and has indicated to the Board that he does not presently desire to engage in those services.

8. The Respondents 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. The Respondents 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. The Respondents 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 Respondent should have known that by performing an AUP, his Firm was required to participate in a peer review program. The subsequent failure to participate in a peer review program constitutes a violation of 21 NCAC 08N .0213.

3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent’s consent to this order, the Respondents are subject to the discipline set forth below.

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

1. The Respondent is censured.

2. The Respondent shall pay a five-hundred dollar ($500) administrative cost to be remitted with this signed Consent Order.
3. Prior to the Respondent or the Firm participating in, performing, or reviewing any future engagements subject to peer review, the Respondent's firm shall be required to obtain a pre-issuance review of its engagement. The pre-issuance review(s) shall be performed by a pre-issuance reviewer submitted by the Respondent and approved by the Board. The pre-issuance reviewer shall submit a report directly to the Board; until such time that the Board determines that reviews are no longer necessary.

CONSENTED TO THIS THE 5th DAY OF January 2017

[Signature]
Individual authorized to sign on behalf of Respondent Firm

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 23rd DAY OF JANUARY 2017

[Seal]
NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]
President
IN THE MATTER OF:
Richard W. Wood, CPA, #15241
Richard W. Wood, CPA, PA

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 the Respondent stipulate to the following:

1. Richard W. Wood, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 15241 as a Certified Public Accountant.


3. The Respondent is the supervising CPA of the Firm and, as such, is the CPA responsible for ensuring that the Board’s peer review requirements were satisfied.

4. Per 21 NCAC 08M .0105(a):
   A CPA or CPA firm providing any of the following services to the public shall participate in a peer review program:
   (1) audits;
   (2) reviews of financial statements;
   (3) compilations of financial statements; or
   (4) any engagement to be performed in accordance with the Statements on Standards for Attestation Engagements.
Consent Order - 2
Richard W. Wood, CPA
Richard W. Wood, CPA, PA

1. The Respondent has provided information to the Board that he performed a review in 2011 and three (3) reviews in 2012.

2. By performing reviews, the Firm was required to undergo a peer review.

3. The Respondent has not engaged in any other engagements subject to peer review and has indicated to the Board that he does not presently desire to engage in those services.

4. The Respondents 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. The Respondents 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. The Respondents 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 Respondent should have known that by performing reviews, his Firm was required to participate in a peer review program. The subsequent failure to participate in a peer review program constitutes a violation of 21 NCAC 08N .0213.

3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent’s consent to this order, the Respondents are subject to the discipline set forth below.

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

1. The Respondent is censured.

2. The Respondent shall pay a five-hundred dollar ($500) administrative cost to be remitted with this signed Consent Order.
3. Prior to the Respondent or the Firm participating in, performing, or reviewing any future engagements subject to peer review, the Respondent’s firm shall be required to obtain a pre-issuance review of its engagement. The pre-issuance review(s) shall be performed by a pre-issuance reviewer submitted by the Respondent and approved by the Board. The pre-issuance reviewer shall submit a report directly to the Board; until such time that the Board determines that reviews are no longer necessary.

CONSENTED TO THIS THE 27 DAY OF DECEMBER, 2016.

[Signature]

Individual authorized to sign on behalf of Respondent Firm

[Signature]

Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY, 2017

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]

President
IN THE MATTER OF:
Deirdre Clare Morrison, CPA, #33822
Deirdre C. Morrison, CPA
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 the Respondent stipulate to the following:

1. Deirdre Clare Morrison, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 33822 as a Certified Public Accountant.

2. Deirdre C. Morrison, CPA (hereinafter “Firm”), is a registered certified public accounting firm in North Carolina.

3. At all relevant times, the Respondent was the supervising CPA of the Firm and, as such, was the CPA responsible for ensuring that the Board’s peer review requirements were satisfied.

4. Per 21 NCAC 08M .0105(a):
A CPA or CPA firm providing any of the following services to the public shall participate in a peer review program:
   (1) audits;
   (2) reviews of financial statements;
   (3) compilations of financial statements; or
   (4) any engagement to be performed in accordance with the Statements on Standards for Attestation Engagements.

5. The Respondent disclosed on the Firm’s annual firm renewal that the Firm had performed audits and other engagements subject to peer review for the years 2009 through 2014.

6. By performing those audits and other services, the Firm was required to undergo a peer review.
7. The Respondent initiated the peer review process, but did not complete a peer review.

8. The Respondent has indicated that she has ceased performing audit services for clients.

9. The Respondents 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. The Respondents 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. The Respondents 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 Respondent should have known that by performing audits, her Firm was required to participate in a peer review program. The subsequent failure to participate in a peer review program constitutes a violation of 21 NCAC 08N .0213.

3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent's consent to this order, the Respondents are subject to the discipline set forth below.

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

1. The Respondent is censured.

2. The Respondent shall pay a one-thousand dollar ($1000) civil penalty to be remitted with this signed Consent Order.

3. The Respondent shall pay a five-hundred dollar ($500) administrative cost to be remitted with this signed Consent Order.
4. Prior to the Respondent or the Firm participating in, performing, or reviewing any future engagements subject to peer review, the Respondent’s firm shall be required to obtain a pre-issuance review of its engagement. The pre-issuance review(s) shall be performed by a pre-issuance reviewer submitted by the Respondent and approved by the Board. The pre-issuance reviewer shall submit a report directly to the Board; until such time that the Board determines that reviews are no longer necessary.

CONSENTED TO THIS THE 7th DAY OF January, 2017.

__________________________
Individual authorized to sign on behalf of Respondent Firm

DEIRDRE CLARE MORRISON
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY, 2017

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

__________________________
President

NC BOARD OF
JAN 13 2017
CPA EXAMINERS
NORTH CAROLINA
WAKE COUNTY
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2016225-1 and C2016225-2

IN THE MATTER OF:
Martin Lee Price, CPA, #24831
Martin L. Price, CPA, PA
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 the Respondent stipulate to the following:

1. Martin Lee Price, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 24831 as a Certified Public Accountant.


3. At all relevant times, the Respondent was the supervising CPA of the Firm and, as such, was the CPA responsible for ensuring that the Board’s peer review requirements were satisfied.

4. Per 21 NCAC 08M .0105(a):
A CPA or CPA firm providing any of the following services to the public shall participate in a peer review program:
(1) audits;
(2) reviews of financial statements;
(3) compilations of financial statements; or
(4) any engagement to be performed in accordance with the Statements on Standards for Attestation Engagements.

NC BOARD OF
CPA EXAMINERS
JAN 17 2017
5. The Respondent disclosed on the Firm’s annual firm renewal that the Firm had performed audits and compilations for the years 2007 through 2012. It had also performed compilations in 2013.

6. By performing a compilation, the Firm was required to undergo a peer review.

7. The Firm had completed a peer review in 2007 and substantially completed the peer review process again in 2010. However, the process was never fully completed and the Firm did not receive a final letter of acceptance as required by 21 NCAC 08M .0106(b) which provides that “A peer review shall not be complete until the Final Letter of Acceptance is issued by the peer review program with the new due date.”

8. The Firm has not undergone any further peer reviews since the incomplete review in 2010 despite providing services subject to peer review through 2013.

9. The Respondents 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. The Respondents 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. The Respondents 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 Respondent knew that his audits and compilations subjected his Firm to peer review. The Respondent should have known that its 2010 peer review was incomplete. The failure to finalize the 2010 peer review or to participate in a subsequent peer review constitutes a violation of 21 NCAC 08M .0213.

3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent’s consent to this order, the Respondents are subject to the discipline set forth below.
Consent Order - 3
Martin Lee Price
Martin L. Price, CPA, PA

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

1. The Respondent is censured.

2. The Respondent shall pay a one-thousand dollar ($1000) civil penalty to be
remitted with this signed Consent Order.

3. The Respondent shall pay a five-hundred dollar ($500) administrative cost to
be remitted with this signed Consent Order.

4. Prior to the Respondent or the Firm participating in, performing, or
reviewing any future engagements subject to peer review, the Respondent’s
firm shall be required to obtain a pre-issuance review of its engagement. The
pre-issuance review(s) shall be performed by a pre-issuance reviewer
submitted by the Respondent and approved by the Board. The pre-issuance
reviewer shall submit a report directly to the Board; until such time that the
Board determines that reviews are no longer necessary.


Martin L. Price
Individual authorized to sign on behalf of Respondent Firm

Martin L. Price
Respondent


NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: President

NC BOARD OF CPA EXAMINERS
IN THE MATTER OF:
Herman Lee Miller, CPA, #32048
H. Lee Miller, CPA
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 the Respondent stipulate to the following:

1. Herman Lee Miller, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 32048 as a Certified Public Accountant.

2. H. Lee Miller, CPA, (hereinafter "Firm"), is a registered certified public accounting firm in North Carolina.

3. At all relevant times, the Respondent was the supervising CPA of the Firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.

4. Per 21 NCAC 08M .0105(a):
A CPA or CPA firm providing any of the following services to the public shall participate in a peer review program:
   (1) audits;
   (2) reviews of financial statements;
   (3) compilations of financial statements; or
   (4) any engagement to be performed in accordance with the Statements on Standards for Attestation Engagements.
5. The Respondent disclosed on the Firm’s annual firm renewals that the Firm had participated in some engagements that were subject to peer review. Upon further inquiry from the Board, the Respondent disclosed that he had performed an audit for the same company in 2014, 2015 and 2016; he also performed a compilation engagement in 2016.

6. By performing audits and a compilation, the Firm was required to undergo a peer review. The Respondent submitted an application for the peer review program to the AICPA and was told that the application would be processed. The Respondent did not follow up on that application and never obtained a peer review.

7. The Respondent asserts that he will no longer accept engagements from clients that would necessitate a peer review.

8. The Respondents 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. The Respondents 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. The Respondents 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 Respondent should have known that by performing audits and a compilation, his Firm was required to participate in a peer review program. The subsequent failure to participate in a peer review program constitutes a violation of 21 NCAC 08N .0213.

3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent’s consent to this order, the Respondents are subject to the discipline set forth below.
BASING on the foregoing and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent is censured.

2. The Respondent shall pay a five-hundred dollar ($500) administrative cost to be remitted with this signed Consent Order.

3. The Respondent shall pay a one-thousand dollar ($1000) civil penalty to be remitted with this signed Consent Order.

4. Prior to the Respondent or the Firm participating in, performing, or reviewing any future engagements subject to peer review, the Respondent's firm shall be required to obtain a pre-issuance review of its engagement. The pre-issuance review(s) shall be performed by a pre-issuance reviewer submitted by the Respondent and approved by the Board. The pre-issuance reviewer shall submit a report directly to the Board; until such time that the Board determines that reviews are no longer necessary.

CONSENTED TO THIS THE 14TH DAY OF JANUARY, 2017.

[Signature]
Individual authorized to sign on behalf of Respondent Firm

Herman Lee Miller, CPA
Respondent


NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]
President

NC BOARD OF
JAN 18 2017
CPA EXAMINERS
# North Carolina Board of CPA Examiners Strategic Objectives

<table>
<thead>
<tr>
<th>Objective</th>
<th>Objective Overview</th>
</tr>
</thead>
<tbody>
<tr>
<td>Excellent Customer Service</td>
<td>The Board will continually evaluate and identify ways to enhance overall customer service.</td>
</tr>
<tr>
<td>Effective Enforcement</td>
<td>The Board will ensure that CPAs continue to demonstrate professionalism, competence, and adherence to ethical standards when utilizing the CPA title or when engaged in the practice of public accountancy. The Board will be proactive in its enforcement in order to fully protect the citizens of North Carolina and the public at large.</td>
</tr>
<tr>
<td>Enhance Audit Quality</td>
<td>The Board will increase the confidence of the public in audit reports by promoting and enforcing competency and ethical standards.</td>
</tr>
<tr>
<td>Competency-Based CPE</td>
<td>The Board will ensure that CPE requirements reflect best educational practices and are relevant to licensees.</td>
</tr>
<tr>
<td>Improve Public Awareness and</td>
<td>The Board will work to ensure that the consuming public and licensees more fully understand the Board's mission and purpose, and have access to the services of the Board.</td>
</tr>
<tr>
<td>Accessibility</td>
<td></td>
</tr>
<tr>
<td>Integrated Technology</td>
<td>The Board will effectively utilize technology to support its work.</td>
</tr>
</tbody>
</table>