PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
May 25, 2017
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING:  Wm. Hunter Cook, CPA, President; Cynthia B. Brown, CPA, Vice President; Jeffrey J. Truitt, Esq., Secretary-Treasurer; Murchison ("Bo") Biggs, CPA; Justin C. Burgess; L. Samuel Williams, Jr., CPA; and Michael H. Womble, 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:  Mark Soticheck, CPA, COO, NCACPA; Amanda Davis, Director of Learning and Development, NCACPA; Zach Donahue, CPA, NCACPA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, AICPA; and Sgt. J. Alan Stokes, Raleigh Police Department.

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

PUBLIC HEARING:  President Cook called the Public Hearing to order to hear Case No. 2016131 – Melanie D. Drake. Ms. Drake was not present and was not represented by counsel at the Hearing. David R. Nance, CPA, Deputy Director of the Board, was sworn in and presented testimony. Messrs. Truitt and Williams 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 Biggs moved to permanently revoke the North Carolina Certificate No. 19663 issued to Melanie D. Drake. Motion passed with seven (7) affirmative votes and zero (0) negative votes (Appendix I). The entire Public Hearing is a matter of public record.

MINUTES:  The minutes of the April 24, 2017, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS:  The April 2017 financial statements were accepted as submitted.

Mr. Nance presented the proposed Board budget for 2017-2018. After discussion, Messrs. Truitt and Biggs moved to approve the 2017-2018 budget as proposed. Motion passed with seven (7) affirmative votes and zero (0) negative votes. (Appendix II).
REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Ms. Brown moved and the Board approved the following recommendations of the Committee:

Case Nos. C2016181-1 and C2016181-2 - Abdulla A. Darwish, CPA, and Abdulla A. Darwish, CPA, PC - Approve the signed Consent Order (Appendix III).

Case No. C2016348 - Thomas J. Keller, CPA - Approve the signed Consent Order (Appendix IV).

Case No. C2017064 - Brandon S. Laws, CPA - Approve the signed Consent Order (Appendix V).

Case Nos. C2016255 and C2017024 - Peebles CPA, PC, and Tara Dye Peebles, CPA - Approve a Notice of Hearing for August 21, 2017, at 10:00 a.m.

Case No. C2017061 - Close the case without prejudice.

Case No. C2017117 - Close the case without prejudice.

Case No. C2016143 - Margaret F. Stampley, CPA - Approve the signed Consent Order (Appendix VI).


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:

Blake William Crawley
Bridget Marie Harrington
Graham Elliot Lenes

Robert Albin Mullis, Jr.
Sean Vincent Murphy
Christopher Lane Roberts

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

Matthew Joseph Albert
Brooke LeAnne Baker
Michael Richard Bass
Megan Elizabeth Bassett

Lindsay Ann Bernstein
Margaret Cranford Blanton
Emily Kathleen Burr
Abraham Tsai Chen
Staff has reviewed and recommended disapproval of a hypothetical situation regarding experience for licensure. The applicant has two years, one month, and one day in the field of accounting that is not CPA-supervised. The applicant also has six months and 15 days under a CPA and wishes the combination to be considered equivalent to one year under a CPA or four years not under a CPA. The Committee recommended that the Board disapprove the experience.

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

- April Elizabeth Baird
- Julian Robert Gildea
- Jeffrey Allen Hirth
- Sara Christine Meyer
- Ashok Natarajan Noah
- Mukesh Shewak Pursnani
- Stephen Patrick Reader
- William Ranza Sheets
- Carol Ann Smith

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

- Alan Keith Himebaugh, T9767
- Christine Marie Osborne, T9768
Reinstatements - The Committee recommended that the Board approve the following:

Amanda Lynn Towne, T9769
Linda Louise Tucker, T9770
Daysi G. Allen, T9771
Jason Miles Deshayes, T9772
Lisa Marie Bellucci, T9773
Ramon Martinez, T9774
Bryan A. Kesler, T9775
Anna Crane, T9776
Jennifer Kay Smit, T9777
John Daniel Schurter, T9778
Joshua Wheeler, T9779

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

Regina Louise Guillet, #28408
Ryan Alan Kompanik, #31240

Reissueance of New Certificate and Consent Agreement - The Committee recommended that the Board approve the application for reissueance of new certificate and consent agreement submitted by Jason Robert Schneider, #30073.

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

Letters of Warning - The Committee recommended that the Board approve the requests to rescind the Letters of Warning awarded to the individuals listed below:

Clay Patrick De Wan, #38796
Enajevwe Eruotor, #38569
Jennifer Boykin Orbock, #31220

Mark Stephen Nye, T9780
Jennifer Eden Harvey, T9781
Matyas Varga, Jr., T9850
Laura Marie Hay, T9851
Bradley Stephen Starbuck, T9852
Jennifer Anne Moehring, T9853
Kueiling Peng, T9854
Robert Andrew Vallejo, T9855
Jerry Robert Hinton, T9856
Jacob Calvin Capps, T9857
Jerry Wayne Hinton, Jr., T9858

Charles Butler Stokes, Jr., #16559
Gary Winford Walters, #19096
JoAnn Malyevac Young, #23200

Thomas Carl Morton, #17918

Clay Patrick De Wan, #38796
Enajevwe Eruotor, #38569
Jennifer Boykin Orbock, #31220

Jeffery Eric Owen, #35980
Frances Michelle Randall, #26494
Angela Marie Taylor, #26466
Examinations - The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

- Ashley Adams
- James Addison
- Elizabeth Bagwell
- Kristen Barr
- Adam Beebe
- Duncan Belo
- Tyler Bennett
- Melissa Blackman
- Stephanie Blonchek
- Kimberly Bonnette
- Sara Boswell
- Corey Bowlin
- Sherry Boyd
- Bryan Brackney
- Peter Bremhorst
- Wesley Brewer
- Rachael Broom
- John Brothers
- Barry Brown
- Connecia Brown
- Rosalind Brownback
- Miranda Clarke
- Erich Cloninger
- Drew Coble
- Marlen Collins
- Sarah Collins
- Abigail Cooper
- Mitchell Cooper
- Lynn Couturier
- Elena Covert
- Patrick Crawford
- Nicholas Cruise
- Brian Crutchfield
- Sharon Cullipher
- Carlie Cunningham
- Adam Dailey
- Shaneilia Davenport
- Casey Davis
- Virginia Dawson
- Caroline DeRhodes
- Nicole Dickson
- Sakire Dogan
- Shannon Donaldson
- Melissa Dougher
- Dwayne Dowden
- Alicia Driver
- Lillian DuBlina
- Sallie Dusenbury
- Tawanda Dzangare
- Sarah Edwards
- Anna Elzey
- Brooke English
- Mohammad Eqteeshat
- Anna Etheridge
- Andy Ferrell
- Juliana Filippini
- Holly Fisher
- Kevin Fitzgerald
- Sean Fitzgerald
- Franz Flickinger
- Miguel Flores
Brennan Fox
Jordan Gantt
Karmen Gardner
Preston Giles
Hailey Glover
Michael Gore
Thomas Graham
Jill Green
Logan Green
Leigh Gripman
Emily Haggerty
Renee Halifax
Brittany Hamilton
Daniel Hathcock
Kali Havner
Melanie Hayes
Leyna Hendley
Lori Henson
Kenneth Herring
Courtney Hickland
Monica Hilburn
Donna Hinckley
Robert Hinman
Allie Hobgood
Tameka Holmgren
Elizabeth Holmgren
Ryan Horgan
Haley Horton
Ryan Hoyle
Ryan Hull
Darrell Hunter
Brooke James
Nicholas Jermyn
Preston Johnson
Kristen Jones
Diana Kao
Gwendolyn Kea
Alana Keane
Timothy Kearns
Lauren Kelly
William Kerr
Daniel Key
Paul Kim

Ramon King
Joseph Kirby
Brandon Knez
Robert Kocur
Matthew Krawczyk
Robin Krcelec
Jeremy Krider
John LaPenta
Ian Lay
Donna Lemons
Savannah Liberato
Allison Lizotte
Holly Lorms
Matthew Ludwing
Erin Mack
Nicholas Mannon
Michelle Marley
Anna Martin
Brandon Martin
Nathaniel May
Charles McCarthy
DaVonya McGhee
Judith McKnight
Alexander McLamon
Richard McLawhorn
Shuoyi Meng
Garrett Miller
Michael Miller
Peyton Miller
Jordan Milo
Melissa Milteer
Manoj Mirchandani
Christopher Mitchell
Mollie Mitchell
Hona Moore
Paula Morris
Marina Nesic
Ashley Nichols
Nelly Njau
William Oehlenschlager
Daniella Ognibene
Ann Marie Ory
Solomon Osei Bonsu
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Peter Ovendorf
Gray Overbey
Mikaela Palma
Sara Parkerson
Rishin Patel
Demetrice Patterson
London Paulson
Morgan Pegram
Bradley Peterson
Jeffrey Phillips
Taylor Pittman
Kyle Poling
Ryan Prince
Kristi Propst
Terria Punturo
Morgan Rachmiel
Andra Radu
Alison Rafoth
Malcolm Ramsammy
Jonathon Rembecki
Austin Rice
Nora Richmond
Benjamin Richter
Kathryn Rickman
Kayla Ricks
Ryan Ricks
Lauren Riley
Jazmin Rios
Emily Robbins
LeTeya Robinson
Nicole Sabo
Eric Sachs
Nicole Salmon
Franklin Samenguit
Morgan Samuelsen
Michael Saulnier
Hannah Schlank
Cristy Scholler
Hogan Sellers
Jacob Severson
Stephen Sheller
Charles Shelton
Constance Short
Scott Singletary
Lanita Slaughter
Dylan Smith
Christopher Snowden
Kimberly St. Sauver
Savannah Stanaland
Taylor Stewart
Jason Sturdevant
Benjamin Sutherland
Sarah Thomas
Tamara Todi
Dana Toro
Joel Townsend
James Trevett
Sherry Truax
Emily Tym
Petra Tyndall
Mitchell Underwood
Corrie VanDyke
Philip Wahlman
John Walkovik
Stephanie Walsh
Richard Warriner
Scott Weiss
Walter Wessinger
Taylor Westerhof
David Wheeler
Sanailer Whidbee
William Whitacre
Erica Whitfield
Shannon Wiggins
Chelsey Williams
Leigh Williams
Tyler Wooten
Connor Wulff
Lindsey Yingling
Aaron Zerkel
Liudmila Zill
Staff reviewed and requested Committee guidance regarding a hypothetical exam application in which the applicant wanted to be able to use education earned at a non-regionally accredited college to meet the education requirement. The Committee recommended that the Board disapprove the education.

**Rescind Form of Practice Statements** - The individuals listed below signed Form of Practice Statements due to their employment. However, due to recent rule changes staff recommended that the statements be rescinded. The Committee recommended that the Board approve the status change:

- Joseph H. Aiken, #11760
- Myrna Summerell Angle, #20115
- John T. Autrey, #9434
- Jeffrey Scott Crissman, #18295
- Bradley Warren Fisher, #21397
- Bridget Henderson, #20377
- Kim B. Hoffman, #16990
- Alan Jordan, #13711
- George Barry Morrow, #17382
- Robby Franklin Poe, #21418
- Thomas J. Rowlett, #24718
- Deborah W. Summey, #21869
- H. Duane Tolan, #10111
- David Bruce Wiley, #13345

**Miscellaneous** - Staff requested guidance on the appropriate use of background checks for applicants. The Committee recommended that staff be instructed to start the process through rule-making or amendment of NCGS 93 or 93B to implement background checks on exam and license applicants.

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** As part of the Board’s Strategic Plan, Mr. Nance presented the monthly Operational Metrics report.

**CLOSED SESSION:** Messrs. Williams and Biggs moved to enter Closed Session to discuss a matter from the Personnel Committee and a court matter with Board Legal Counsel. Motion passed.

**PUBLIC SESSION:** Messrs. Truitt and Biggs moved to reenter Public Session. Motion passed.

**ADJOURNMENT:** Messrs. Truitt and Williams moved to adjourn the meeting at 11:50 a.m. Motion passed.

Respectfully submitted: Attested to by:

Robert N. Brooks
Executive Director

Wm. Hunter Cook, CPA
President
NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #:C2016131

IN THE MATTER OF:
Melanie D. Drake, #19663
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 May 25, 2017, that:

FINDINGS OF FACT

1. Melanie D. Drake (hereinafter “Respondent”) was the holder of North Carolina certificate number 19663 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 2015-2016 individual certificate Renewal ("Renewal") that between January 1, 2014, and June 30, 2015, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2014 CPE requirements.

8. Based on the Respondent's representation, the Board accepted her Renewal.

9. The Board's Licensing staff requested that the Respondent provide certificates of completion for the CPE reported to meet her 2014 CPE requirements.

10. The Respondent was unable to provide documentation for all 2014 CPE that she claimed on her Renewal.

11. The matter was then referred to the Board's Professional Standards staff for potential disciplinary action.

12. The Respondent was unresponsive to all correspondence from the Professional Standards staff.

CONCLUSIONS OF LAW


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.

3. As set forth above, the Respondent's failure to substantiate the CPE hours claimed on her Renewal constitutes a violation of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
4. As set forth above, the Respondent's failures to communicate with the Board, or otherwise cooperate with Board inquiries, constitute violations of 21 NCAC 08N .0206.

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

1. The Certified Public Accountant certificate issued to the Respondent Melanie D. Drake is permanently revoked.

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 her permanently revoked North Carolina certificate.

This the 25th day of May, 2017.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President
## North Carolina State Board of Certified Public Accountant Examiners
### 2017-2018 Approved Budget

<table>
<thead>
<tr>
<th>Operating Budget</th>
<th>Prior Year Budget</th>
<th>Prior Year Actual</th>
<th>Approved Budget</th>
<th>Ref</th>
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<td><strong>OPERATING REVENUES</strong></td>
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<td>Examination Fees</td>
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<td>1,619,458</td>
<td>1,579,840</td>
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<td><strong>Estimated Change in Net Assets</strong></td>
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<td>(Before Depreciation)</td>
<td>(17,441)</td>
<td>197,325</td>
<td>(76,487)</td>
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### Capital Budget

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<th>Capital Budget</th>
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<td><strong>Total</strong></td>
<td>$ 126,445</td>
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Approved May 2017
## North Carolina State Board of Certified Public Accountant Examiners
### Approved Revenue Budget

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<th>Prior Year Budget 2016-2017</th>
<th>Prior Year Actual 2016-2017</th>
<th>Approved Budget 2017-2018</th>
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<td><strong>Examination Fees</strong></td>
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<td>Initial Admin Fees</td>
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<td>Grade Transfer Fees</td>
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<td><strong>Total Exam Fees</strong></td>
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<td><strong>Certificate Fees</strong></td>
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<td><strong>Miscellaneous Income</strong></td>
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<td><strong>Gain on Fixed Assets</strong></td>
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<td><strong>Interest</strong></td>
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<td><strong>Gift Cards</strong></td>
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<tr>
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# North Carolina State Board of Certified Public Accountant Examiners

## Approved Salaries and Employees Benefits Budget

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<th>Prior Year Actual 2016-2017</th>
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<td>Full Time Staff</td>
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<td>Part Time Staff</td>
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<td>Taxes - State Unemployment</td>
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<td>Retirement Contributions</td>
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<td>Insurance - Health</td>
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Total Salaries and Employees Benefits $1,270,514 $1,188,317 $1,277,711
### North Carolina State Board of Certified Public Accountant Examiners
### Approved Examination Budget

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<th>Prior Year Budget</th>
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<th>Approved Budget</th>
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<tr>
<td>Exam Sitting &amp; Grading</td>
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North Carolina State Board of Certified Public Accountant Examiners
Approved Office Budget

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<tr>
<td>Office Decorations</td>
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<td>Equipment Rental</td>
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<td>Supplies</td>
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<td>Repairs &amp; Maintenance</td>
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<td>Clipping Service</td>
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<td>Audit Fees</td>
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<td>Credit Card Fees</td>
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<td>Banking Fees</td>
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<td>Continuing Education</td>
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<td>$0</td>
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<td>Consulting Fees</td>
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<td><strong>Total Office</strong></td>
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<td><strong>$118,900</strong></td>
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North Carolina State Board of Certified Public Accountant Examiners
Approved Postage and Printing Budget

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<th>Prior Year Actual</th>
<th>Approved Budget</th>
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<tr>
<td>Exam Postage</td>
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<td>Postage - UPS</td>
<td>10,000</td>
<td>14,062</td>
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<td>Postage - Other</td>
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<tr>
<td>Postage - Newsletter</td>
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<tr>
<td>Postage - Business Reply</td>
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<tr>
<td>Postage - Renewal</td>
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<td>2,800</td>
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<td>Printing - Newsletter</td>
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<td>Printing - Certificates</td>
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## North Carolina State Board of Certified Public Accountant Examiners

### Approved Travel Budget

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<tr>
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<th>Prior Year Budget</th>
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<tbody>
<tr>
<td><strong>Staff Travel</strong></td>
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<tr>
<td><strong>Board Travel</strong></td>
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<td><strong>Per Diem</strong></td>
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<td><strong>Total Travel</strong></td>
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Ref: F1, F2
North Carolina State Board of Certified Public Accountant Examiners
Approved Staff Travel Budget

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<thead>
<tr>
<th>NASBA Meetings</th>
<th>Mtgs</th>
<th>Staff</th>
<th>Days</th>
<th>Rate</th>
<th>2017-2018</th>
<th>Ref</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual</td>
<td>1</td>
<td>3</td>
<td>4</td>
<td>350 750 337 75</td>
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<td>Regional</td>
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<td>3</td>
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</table>

| Other Meetings                 |      |       |      |        |           |     |
| Professional                   |      |       |      |        |           | 10,000|

| Total Staff Meeting Expense    |      |       |      |        |           | $ 42,795 |

Approved Budget

F1
North Carolina State Board of Certified Public Accountant Examiners
Approved Board Travel & Per Diem Expense Budget

<table>
<thead>
<tr>
<th>Board Travel</th>
<th>Mtgs</th>
<th>Members</th>
<th>Days</th>
<th>Rate</th>
<th>2017-2018</th>
<th>Ref</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regular Board Meetings</td>
<td></td>
<td></td>
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<td></td>
<td></td>
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</tr>
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<td>Hotel</td>
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<td>5</td>
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<td>3</td>
<td>300</td>
<td>3,600</td>
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<tr>
<td>Meals</td>
<td>2</td>
<td>2</td>
<td>3</td>
<td>50</td>
<td>600</td>
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<tr>
<td>Travel</td>
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**Board Per Diem**

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<th>Days</th>
<th>Rate</th>
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<th>Ref</th>
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<td>NASBA</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annual Meeting</td>
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<td>7</td>
<td>5</td>
<td>100</td>
<td>3,500</td>
<td></td>
</tr>
<tr>
<td>Regional Meeting</td>
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<td>7</td>
<td>4</td>
<td>100</td>
<td>2,800</td>
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<td><strong>Total Board Per Diem Expense</strong></td>
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<td></td>
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North Carolina State Board of Certified Public Accountant Examiners
Approved Maintenance and Computer Support Budget

<table>
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<tr>
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<th>Prior Year Actual 2016-2017</th>
<th>Approved Budget 2017-2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internet &amp; Website</td>
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<td>Computer Software Maintenance</td>
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<td>54,461</td>
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<td>Contracted Copy Service</td>
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<td><strong>Total Maintenance and Computer Support</strong></td>
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## North Carolina State Board of Certified Public Accountant Examiners
### Approved Board Legal Budget

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<thead>
<tr>
<th>Board Expense</th>
<th>Prior Year Budget 2016-2017</th>
<th>Prior Year Actual 2016-2017</th>
<th>Approved Budget 2017-2018</th>
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</thead>
<tbody>
<tr>
<td>Legal Expense</td>
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<td></td>
</tr>
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<td>Legal Counsel Fees - Admin/Prof Stds</td>
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<tr>
<td>Legal Counsel Fees - Litigation</td>
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<td>48,565</td>
<td>10,000</td>
</tr>
<tr>
<td>Investigation Cost</td>
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<td>7,963</td>
<td>11,500</td>
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<tr>
<td>Hearing Cost</td>
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<td>7,862</td>
<td>7,500</td>
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<tr>
<td>Reimbursements - Net</td>
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<td>(10,000)</td>
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<tr>
<td>Total Board Legal</td>
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## North Carolina State Board of Certified Public Accountant Examiners

### Approved Other Budget

<table>
<thead>
<tr>
<th>Board Expense</th>
<th>Prior Year Budget 2016-2017</th>
<th>Prior Year Actual 2016-2017</th>
<th>Approved Budget 2017-2018</th>
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</thead>
<tbody>
<tr>
<td>Insurance</td>
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<td>$ 21,313</td>
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<td>Dues and Subscriptions</td>
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<td><strong>$ 30,709</strong></td>
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## North Carolina State Board of Certified Public Accountant Examiners

## Approved Building Budget

<table>
<thead>
<tr>
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<th>Prior Year Budget 2016-2017</th>
<th>Prior Year Actual 2016-2017</th>
<th>Approved Budget 2017-2018</th>
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</thead>
<tbody>
<tr>
<td>Building Maintenance</td>
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<td>$3,500</td>
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<tr>
<td>Electricity</td>
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<tr>
<td>Grounds Maintenance</td>
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<tr>
<td>Heat &amp; Air Maintenance</td>
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<tr>
<td>Improvements</td>
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<tr>
<td>Janitorial Maintenance</td>
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<td>Trash Collection</td>
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<td>Water &amp; Sewer</td>
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<td>Pest Control</td>
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## North Carolina State Board of Certified Public Accountant Examiners

### Budget History

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<tr>
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<th>Approved Budget 2017-2018</th>
<th>Approved Budget 2016-2017</th>
<th>$ Change</th>
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<tr>
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<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and Employee Benefits</td>
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<td>1,270,514</td>
<td>7,197</td>
</tr>
<tr>
<td>Examination</td>
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<td>Total Non-Operating Revenues</td>
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IN THE MATTER OF:
Abdulla A. Darwish, CPA, #27922
Abdulla A. Darwish, CPA, PC
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. Abdulla A. Darwish, (hereinafter "Respondent") is the holder of North Carolina certificate number 27922 as a certified public accountant.

2. Abdulla A. Darwish, CPA, PC (hereinafter “Respondent Firm”), is a registered certified public accounting firm in North Carolina. At all relevant times, the Respondent was listed with the Board as the supervisor of the Respondent Firm.

3. The Board received a referral from the South Carolina Board of Accountancy regarding an audit that the Respondent Firm performed for a general contractor for licensure with the South Carolina Board of Contractors. The South Carolina investigator noted a number of deficiencies on the face of the statements.

4. The Board staff requested copies of the Respondent’s workpapers and CPE. The Respondent provided his CPE but was unable to produce the workpapers for the audit.

5. The Board staff and the Board’s Professional Standards Committee reviewed representative samples of the Respondent Firm’s compilation engagements and determined that those services were not performed in accordance with professional 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
Consent Order - 2
Abdulla A. Darwish
Abdulla A. Darwish, CPA, PC

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. The Respondent’s and Respondent Firm’s failure to abide by audit documentation standards is a violation of 21 NCAC 08N .0403.

3. The Respondent’s and Respondent Firm’s failure to perform compilation engagements in accordance with all Statements on Standards for Accounting and Review Services constitutes a violation of 21 NCAC 08N .0404.

4. 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 Respondent agree to the following Order:

1. The Respondent, Abdulla A. Darwish, is censured.

2. The Respondent must pay a one thousand dollar ($1,000) civil penalty, to be remitted with this signed Consent Order.

3. The Respondent must pay five hundred dollars ($500) in administrative costs, to be remitted with this signed Consent Order.

4. The Respondent may not perform, or participate in the performance of, any audit services.
Consent Order - 3
Abdulla A. Darwish
Abdulla A. Darwish, CPA. PC

5. Prior to performing compilations, reviews, or agreed-upon procedures, the Respondent must have all such services pre-issuance reviewed by a reviewer approved by the Board, until such time as the Board decides that such reviews are no longer necessary.

CONSENTED TO THIS THE 03 DAY OF May 2017

Abdulla A. Darwish CPA PC
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF May 2017

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 #C2016348

IN THE MATTER OF:
Thomas J. Keller, CPA, #28567
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 28567 as a Certified Public Accountant.

2. 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 Respondent's representation, the Board accepted his Renewal.

4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2014 and 2015 requirements.

5. Respondent was unable to provide documentation for nine (9) hours of the 2014 CPE hours that he would need to meet the forty (40) hour requirement for his 2015-2016 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 NASBA that he earned between January 1, 2014, and June 30, 2015.

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.
Consent Order - 2
Thomas J. Keller, CPA

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 his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).

2. 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. 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. 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-nine (49) 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.
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 his certificate.

CONSENTED TO THIS THE 24 DAY OF April, 2017.

[Signature]

Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF May, 2017

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]

President

NC BOARD OF CPA EXAMINERS

APR 26 2017
IN THE MATTER OF:
Brandon Scott Laws, CPA, #27896
Respondent

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2017064

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. Brandon Scott Laws, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 27896 as a Certified Public Accountant.

2. The Respondent informed the Board on his 2016-2017 individual certificate renewal ("Renewal") that between January 1, 2015, and June 30, 2016, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2015 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 2015 requirements.

5. The Respondent was unable to provide documentation for five (5) hours of the 2015 CPE hours that he would need to meet the forty (40) hour requirement for his 2016-2017 annual 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.

MAY 10 2017
NC BOARD OF
CPA EXAMINERS
Consent Order - 2
Brandon Scott Laws, CPA

BAS E D 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.

BAS E D 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-five (45) 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.

NC BOARD OF
MAY 10 2017
CPA EXAMINERS
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 4th DAY OF May, 2017.

[Signature]

Respondent


[Signature]

President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
NORTH CAROLINA
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2016143

IN THE MATTER OF:
Margaret F. Stampley, #27423
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. Margaret F. Stampley, (hereinafter "Respondent"), was the holder of North Carolina certificate number 27423 as a Certified Public Accountant.

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

5. Respondent was unable to locate any documentation for forty (40) hours of the 2014 CPE hours that she claimed on her 2015-2016 annual renewal. In addition, Respondent was unable to locate 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, 2014, and June 30, 2015.

6. Respondent was non-responsive to all inquiries sent by the Professional Standards staff.

7. 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.
Consent Order - 2
Margaret F. Stampley

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), .0202(b)(4) and .0206.

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.
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 17 DAY OF May, 2017.

[Signature]
Margaret F. Stampley
Respondent


[Signature]
President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
IN THE MATTER OF:
James B. Whitney, #10188
Respondent

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2016130

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. James B. Whitney, (hereinafter "Respondent"), was the holder of North Carolina certificate number 10188 as a Certified Public Accountant.

2. 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 Respondent’s representation, the Board accepted his Renewal.

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

5. Respondent was unable to locate any documentation for forty (40) hours of the 2014 CPE hours that he claimed on his 2015-2016 annual renewal. In addition, Respondent was unable to locate documentation to substantiate completion of at least two (2) hours of ethics from a sponsor registered with either NASBA or the Board that he earned between January 1, 2014, and June 30, 2015.

6. Respondent was non-responsive to all inquiries sent by the Professional Standards staff.

7. 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. Respondent’s actions as set out above constitute violations of 21 NCAC 08N 0202(a), 0202(b)(3), 0202(b)(4) and 0206.

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 his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).

2. Respondent must return his 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 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. 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. 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.
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 his certificate.

CONSENTED TO THIS THE ___ DAY OF ___ MAY ___ 2017 ___ (Day) (Month) (Year)

[Signature]
Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Seal]

BY: [Signature]
President