



# North Carolina State Board of Certified Public Accountant Examiners

## NOTICE OF PERMANENT REVOCATION OF NC CPA LICENSE

Notice is hereby given that the North Carolina State Board of Certified Public Accountant Examiners has taken disciplinary action against the holder of a North Carolina Certified Public Accountant certificate for violation of the North Carolina Accountancy Law (NCGS 93) and/or the North Carolina Accountancy Administrative Code (NCAC) Title 21, Chapter 08.

The information contained in this notification is derived from the official records of the Board and is being provided to the media and other interested persons and organizations in the public interest. The Board has authorized its use for the purpose of issuing news releases and/or other notifications to the public.

An independent agency of the State of North Carolina, the Board is responsible for the examination, licensure, and regulation of CPAs.

**LICENSEE DISCIPLINED:** Wanda Skillington Greene

**ADDRESS:** 23 Asher Lane, Arden, NC 28704

**LICENSE HELD:** Certified Public Accountant (CPA)

**ACTION TAKEN:** Revocation of North Carolina CPA License

**VIOLATIONS:** 21 NCAC 08N .0202 Deceptive Conduct

See attached Order

**DATE OF ORDER:** June 21, 2019

**EFFECTIVE DATE:** June 21, 2019

**DATE NOTIFICATION ISSUED:** July 29, 2019

**BY:**   
Robert N. Brooks, Executive Director

### DISTRIBUTION:

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NC Association of CPAs (NCACPA)  
NC Department of Revenue  
NC Society of Accountants  
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NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2018179

IN THE MATTER OF:  
Wanda Skillington Greene, #16200  
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. Wanda Skillington Greene (hereinafter "Respondent") was the holder of North Carolina certificate number 16200 as a certified public accountant.
2. The Board received information that the Respondent had been indicted for numerous criminal actions in her capacity as county manager of Buncombe County.
3. The Respondent entered into a plea deal with federal authorities. The Factual Basis for that plea details that: (1) the Respondent misused gift cards that were issued to the county; (2) the Respondent misdirected county funds to purchase whole life insurance policies for herself and other employees, which could then be cashed out by the employees; and (3) the Respondent utilized her position as county manager to obtain trips, gifts, and other things of value in exchange for the award of county contracts.
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 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.

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Wanda Skillington Greene

2. The aforementioned conduct constitutes a violation of 21 NCAC 08N .0202 (deceptive conduct).
3. Per N.C. Gen. Stat. § 93-12(9), 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 Certified Public Accountant certificate for the Respondent, Wanda Skillington Greene, is hereby permanently revoked.
2. Respondent Wanda Skillington Greene shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon her permanently revoked North Carolina certificate.

CONSENTED TO THIS THE 21<sup>st</sup> DAY OF May, 2019.  
(Day) (Month) (Year)

Wanda Greene  
Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF June, 2019.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Anthony W. [Signature]  
President