



North Carolina State Board of Certified Public Accountant Examiners

NOTICE OF APPARENT VIOLATION AND AGREEMENT TO CEASE THE USE OF THE CPA TITLE

Notice is hereby given that the North Carolina State Board of Certified Public Accountant (CPA) Examiners has taken the following action against **RAYMOND J. SLOGAR, JR.**, for violation of North Carolina General Statutes 93-3, and 93-6.

The information contained in this notification is from the Board's official records, and the Board has authorized its use for issuing news releases and other announcements in the public interest.

NAME: Raymond J. Slogar, Jr.

DBA: Ray Slogar, CPA

ADDRESS: 150 Murray Street, Suite 100, Roseland, IN 46637

VIOLATION: Unauthorized Use of CPA Title in North Carolina

ACCEPTED BY THE BOARD: 03/17/2021

DATE OF NOTIFICATION: 04/01/2021

BY: 
David R. Nance, CPA, Deputy Director

DISTRIBUTION:

American Institute of CPAs (AICPA)
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NC Department of Revenue

NC Society of Accountants
News & Observer
PCAOB
Raleigh Chamber of Commerce
SEC
South Bend Regional Chamber of Commerce
South Bend Tribune

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

IN THE MATTER OF:

Raymond Slogar, Jr.
File #C2021024

NOTICE OF APPARENT VIOLATION
AND AGREEMENT TO CEASE THE
USE OF THE CPA TITLE

TO THE ABOVE NAMED RECIPIENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. § 93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act ("Accountancy Act") through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N. C. Gen. Stat. § 93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-13, "A violation of G.S. 93-3, 93-4, 93-5, 93-6, or 93-8 shall be a Class 1 misdemeanor."

WHEREAS, Raymond Slogar, Jr. (hereinafter "Slogar") has never been licensed in the State of North Carolina.

WHEREAS, Slogar performed an audit engagement for a North Carolina client and issued an audit report for that client in November of 2020. In that audit report, Slogar has named himself a CPA.

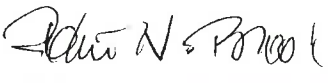
WHEREAS the Board believes that that the aforementioned action is contrary to the Accountancy Act and gives notice of the same.

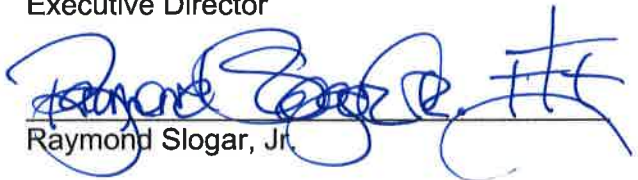
IT IS THEREFORE AGREED that:

Slogar recognizes that he may be in violation of the Accountancy Act and agrees to refrain from using in any manner the title "CPA" or "Certified Public Accountant" in the State of North Carolina and will refrain from engaging in the public practice of accountancy in the State of North Carolina.

The Board agrees that as long as Slogar abides by the terms of this Agreement, it will not pursue civil relief pursuant to N. C. Gen. Stat. § 93-12(16) or criminal charges pursuant to N. C. Gen. Stat. § 93-13.

North Carolina State Board of Certified Public Accountant Examiners

BY:  DATE: 3/22/21
Robert N. Brooks
Executive Director

BY:  DATE: February 23, 2021
Raymond Slogar, Jr.

NC BOARD OF
MAR -1 2021
CPA EXAMINERS