



North Carolina State Board of Certified Public Accountant Examiners

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

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

The information contained in this notification is derived from the official records of the Board; the Board has authorized its use to issue news releases and other announcements in the public interest.

NAME: Elbert Vinson

ADDRESS: 603 Country Club Drive, Fayetteville, NC 28301

VIOLATION: Unauthorized Use of CPA Title

ACCEPTED BY THE BOARD: 07/26/2021

DATE NOTIFICATION ISSUED: 08/04/2021

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

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

IN THE MATTER OF:

Elbert Vinson
File #C2021079

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, pursuant to 21 NCAC 08A .0301(b)(20), "'Inactive,' when used to refer to the status of a person, describes a person who has requested inactive status and has been approved by the Board and who does not use the title certified public accountant, nor does he or she allow anyone to refer to him or her as a certified public accountant, and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section."

WHEREAS, Elbert Vinson (hereinafter "Vinson") was a North Carolina CPA until he applied for inactive status on July 31, 2010.

WHEREAS, Vinson agreed, as part of his inactive application, that: "I cannot use the title Certified Public Accountant (CPA) in North Carolina."

WHEREAS, Vinson further agreed, as part of his inactive application, that: "I will not assume or use, in writing or orally, directly or indirectly through third parties any words, letters, abbreviations, symbols or other means of identification to identify myself as being licensed as a CPA."

WHEREAS, Vinson further agreed, as part of his inactive application, that: "I affirm that I will not identify myself as a CPA to any person in any manner as specified in 21 NCC 08A .0308(a) and (b) as long as I am on inactive status."

WHEREAS the Board received a complaint from one of Vinson's clients alleging that Vinson had, while being on inactive status, held himself out as a CPA to that client.

WHEREAS the same client provided the Board with 2021 email communications from Vinson wherein he utilized the email address evinsoncpa@aol.com.

WHEREAS the same client provided the Board with a letter dated March 12, 2019, on letterhead from Vinson wherein he utilized the email address evinsoncpa@aol.com.

WHEREAS the same client provided the Board with a business card from Vinson, given to him by Vinson at a time when Vinson was on inactive status, in which Vinson: (1) twice used the CPA credential after his name; (2) utilized the email address evinsoncpa@aol.com; and (3) advertised a membership in the "NC Association of Certified Public Accountants."

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:

Vinson recognizes that he has violated 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.

Vinson specifically agrees that he will no longer utilize the email account evinsoncpa@aol.com and he will destroy all business cards and stationery referring to him as a CPA.

The Board agrees that as long as Vinson 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: 6/25/21
Robert N. Brooks
Executive Director

BY:  DATE: 06/21/21
Elbert Vinson

NC BOARD OF
JUN 24 2021
CPA EXAMINERS