



## North Carolina State Board of Certified Public Accountant Examiners

### NOTICE OF PERMANENT REVOCATION OF NC CPA LICENSE

The North Carolina State Board of Certified Public Accountant (CPA) Examiners has taken disciplinary action against **JOHN MARTIN KUNKEL**, the holder of a North Carolina CPA certificate, for violation of the North Carolina Administrative Code (NCAC) Title 21, Chapter 08. The Board is providing this Notice of Revocation to the media and other organizations in the public interest.

**LICENSEE DISCIPLINED:** John Martin Kunkel

**ADDRESS:** 702 Woodhill Circle, Monroe, NC 28110

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

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

**VIOLATION:** 21 NCAC 08N .0203, *Discreditable Conduct*

**DATE OF ORDER:** July 26, 2021

**EFFECTIVE DATE:** July 26, 2021

**DATE OF NOTIFICATION:** August 5, 2021

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

#### DISTRIBUTION:

American Institute of CPAs (AICPA)  
Better Business Bureau of Southern  
Piedmont & Western NC  
Internal Revenue Service, US  
National Society of Accountants  
NC Association of CPAs (NCACPA)

NC Department of Revenue  
NC Society of Accountants  
*The Enquirer Journal*  
Union County Chamber of Commerce

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2019207

IN THE MATTER OF:  
John Martin Kunkel, CPA, #14680  
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. John Martin Kunkel, (hereinafter "Respondent") is the holder of North Carolina certificate number 14680 as a certified public accountant.
2. The Respondent entered into a plea agreement in West Virginia Circuit Court agreeing to be placed on probation for a period of forty-eight (48 months). The plea was premised upon charges that the Respondent had violated West Virginia Code § 61-8-1 *et seq.*, § 61-8B-1 *et seq.* or § 61-8C-1 *et seq.*
3. The Respondent made a knowing and intelligent decision to enter the plea acknowledging that though unwilling to accept responsibility for the crime, sufficient evidence of the Respondent's guilt existed.
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.
2. The aforementioned conviction of a crime constitutes a violation of 21 NCAC 08N .0203 (Discreditable Conduct).

Consent Order - 2  
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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 certificate of the Respondent, John Martin Kunkel, is hereby 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 his permanently revoked North Carolina certificate.

CONSENTED TO THIS THE 19 DAY OF July 2021.  
(Day) (Month) (Year)

John Martin Kunkel  
Respondent

APPROVED BY THE BOARD THIS THE 26 DAY OF July 2021.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Burt W. Bell  
President