

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
October 18, 2012
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Jose R. Rodriguez, CPA, President (via phone); Wm. Hunter Cook, CPA, Vice President; Barton W. Baldwin, CPA; Bucky Glover, CPA; and Jordan C. Harris, Jr.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Debbie Robinson, CPA, NCACPA; and Michael H. Womble, CPA.

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

MINUTES: The minutes of the September 24, 2012, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The September 2012 financial statements were accepted as submitted.

NATIONAL ORGANIZATION ITEMS: Messrs. Baldwin and Glover moved to approve the response to the AICPA Exposure Draft: *Omnibus Proposal, AICPA Professional Ethics Division Interpretations and Definitions*. Motion passed.

Messrs. Baldwin and Glover moved to approve the response to the AICPA Exposure Draft: *Proposed Statement on Auditing Standards, Omnibus Statement on Auditing Standards - 2012*. Motion passed.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Baldwin moved and the Board approved the following recommendations of the Committee:

Case No. C2012159 - Jennifer L. Acton - Approve the signed Consent Order (Appendix I).
Case No. C2012213 - John P. Wilson - Approve the signed Consent Order (Appendix II).
Case No. C2012222 - Gregory H. Briley - Approve the signed Consent Order (Appendix III).
Case No. C2011185 - Lewis Dean McGaha - Messrs. Baldwin and Glover moved to permanently revoke the NC CPA certificate issued to Lewis Dean McGaha (Appendix IV). Motion passed with five (5) affirmative and zero (0) negative votes.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:
Mr. Harris moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The following were approved:

William Justin Smith

April Marie Ullman

Original Certificate Applications - The following were approved:

Brian Daniel Albert

Lisa Marie Baker

Jay Anthony Bruce

Sarah Elizabeth Burney

Bradford James Coffey

Erica Marie Fianchino

Kyle Alexander Frederick

Amanda Leigh Fugate

Teresa Ann Green

Robert Russell Harris Jr.

Renata Fae Heineman

Elizabeth Del Carmel Hernandez-Soriano

Matthew Robert Hollifield

Qing Huang

Abner Benton Hunter III

Taylor Robertson Knapp

Jacquelin Elizabeth Knize

Marie Angelina LaMonica

Jane Hammond Machmer

Sean Patrick Martin

Meredith Leigh Perry

Anthony Paul Pinzari Jr.

Jessica Ruth Price

Mark Ramirez

Charles Luther Rasmussen

Robert Kyle Rouse

Catherine Lynn Russell

Stephen Alexander Shaw

William Justin Smith

Jesse Enoch Spence

Allison Lynne Stevens

Nicholas Landon Stone

Thomas Kyle Sutherland

Michael Walton Swerbinsky

Amanda Claire Thomas

Katherine Ann Trantum

April Marie Ullman

Christopher Scott Stennett Watts

James Preston Willcox

Jeremiah Russell Wyler

Staff reviewed and recommended approval of the original application submitted by Margaret Victoria Gelin. Ms. Gelin failed to disclose pertinent information with her Exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved the staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Erin Danby Park. Ms. Park failed to disclose pertinent information with her Exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved the staff recommendation.

Reciprocal Certificate Applications - The following were approved:

Rachel Ellen Antrobus
Carolyn Jean Bessler
Benjamin LeJenue Butler
Maria Luisa Canda Castaneda
Bray Creech
Paul Arthur Dayer
Douglas Charles Duer
Jason Mark Evans
David Martin Finkel
Joyce Ann Fox
Carrie Ann Gage
Sirui Gao
Yan Shi Gibson
JoAnna Nicole Grossman
Susan Nicole Hamilton
Michelle Lee Harris
Therese Marie Holmes
Lauren Marie Hubert
Matthew John Hughes
Nancy Ann Joyce
John Mark Kunst Sr.
Robin Eileen Larson

Tamara Ann Lee
Christopher Lee Millikan
Stephen Joseph Morgan
Brett Christopher Moyer
Timothy David Nelson
David Lee Olson
David Michael Remele
Shawn Michael Richardson
Kimberly Ann Rock
Clarence Jack Rogers Jr.
Christopher Lyn Ronk
Leslie Elizabeth Schuler
Gary Lee Shepherd
Dustin Michael Shewman
Wilson Huxford Simmons
Caroline Nancy Stone
Susan Lynn Sullivan
Adam Wesley Thomas
Yiwen Wang
William Michael Wess
Bethany Kate Wiggins
Linda Mary Woods

Temporary Permits - The following temporary permits were approved by the Executive Director and ratified by the Board:

Christopher Lyn Ronk T6988
Susan Lynn Sullivan T6989
Alfred Joseph Discepolo T6990
Mallory Megan Fletcher T6991
Carlos Martinez III T6992
Lisa Kay Taylor T6993
Matthew John Hughes T6994
Carrie Ann Gage T6995
Linda Mary Woods T6996
David Lee Olson T6997
Jason Mark Evans T6998
Cary Ann Smith T6999
Nisha Gordhan T7000
Cathy Sue Hayes T7001

Rosa Ana Evalo Kodali T7002
Diane Judith Dennis T7003
David Justin Gay T7004
Jon Christopher Ready T7005
Jason Michael Wilkinson T7006
Jose Eugenio Tapia Jr. T7007
Thomas Chester Edgley T7008
Kevin Michael Jewell T7009
Elizabeth Anne Sorenson T7010
Johnathon Blake Wilhite T7011
Nisha Sheth Mistry T7012
Caleb Ray Truitt T7013
Sweta Patel Adkin T7014
Shelia Ann Brown T7015

Reinstatements - The following were approved:

Heather Edson Cellini #27481
Michael Gene Dixon #22286
Leslie Jessup Fitzpatrick #16747

Mary Nell Klein #17643
Terry Wayne Mallard #16761
Wesley Howard Perry #16889

Reissuance of New Certificate - An application for reissuance of new certificate submitted by Richard Douglas Hofrichter (#36811) was approved.

Firm Registrations - The following professional corporations and professional limited liability companies were approved by the Executive Director and ratified by the Board:

Johnson & Miller, PLLC
Maria D. Lowder, CPA, PLLC
Malvin, Riggins & Company, P.C.

Paul M. Stutts, CPA, PA
Jon T. Vincent CPA, PC

Retired Status Applications - The Committee approved the request for retired status submitted by David Erwin Johnson (#6840) because he is completely retired and does not receive any earned compensation for current personal services in any job whatsoever.

Examinations - The Committee reviewed and approved the following staff-approved applicants to sit for the Uniform CPA Examination:

Emily Acker
Jeremiah Akinsola
Jacob Allen
Luke Allman
James Allred
David Almonte
Douglas Arvin
Brandon Ausley
LeAnn Bagasala
Tommi Barbour
Valerie Barney
Svetlana Barrett
Tyler Betts
Charles Bilinski
Morgan Blaisdell-Buck
Kory Bliss
Melva Bonner
Jordan Boone
Anne Bosman
Taryn Boston

Christina Brackins
Stacey Bragg
Michael Branscome
Rachel Bridges
Ebonyee Brincefield
Adam Briones
Kevin Brodie
Robert Brown
Michael Bruce
Elizabeth Byrd
Charles Cadwell
Jacob Capps
Kelley Carter
Simion Cerchez
Matthew Chatelain
Abraham Chen
Nicholas Ciamaricone
Lindsay Clark
Ouray Clark
Jennifer Cline

Tyler Cole
Andrew Colvin
Jerome Conley
Katherine Conley
Joseph Cook
Nicola Cook
Shernelia Cooper
Jennifer Culp
Allison Dilloian
Marissa Dotson
William Dudley
Ryan Dyer
Susan Eisenhardt
Nicole English
Ashley Epps
Byron Eways
Regina Ferguson
Mary Fischer
Emily Fisher
Jie Gao
Osbelia Garcia
Alex Givens
Mary Gotschall
Kyle Grant
Walter Gray
Kevin Greats
Megan Green
Elizabeth Greenstock
Brandon Hall
Natasha Hall
Terry Harris
Mara Henderson
George Hendrix
Erena Hepler
Daniel Higgins
James Holland
Jennifer Horne
HanWen Hsu
Harrison Hunt
Farabee Hussain
Christina Jackson
Philip Jackson
Magda Jezovicova

Ankit Jiva
Alicia-Michelle Johnson
Colby Johnson
Lauren Johnson
Christopher Jones
Stephen Jones
John Jordan
Gregory Journigan
Gary Kapalka
Catherine Kelly
William Kemple
Fatima Khan
Euna Kim
Perry King
Jonathan Kittel
Allison Klein
Danielle Kubinski
Christy Land
Daniel Largiader
Pamela Lauchengco
Cilla Laurence
Bao-Tran Le
Kelly Lew
Beili Li
Nicholas Lincoln
Andrew Linn
Sahvanna Locklear
John Loewer
Matthew Long
Kiri Longa
Judy Mak
Robby Manning
Wanda Manning
Timothy Manton
Elizabeth Marty
James Mason
Stephen Mason
Jacey Massengill
Erik Mate
Susanne Matthews
Donna Maultsby
Kevin Maxwell
Emma May

Marcus McAllister
Alan McBrayer
James McDermott
Thaddaeus McKinnon
Sarah McMillan
Ashley McNeely
Thomas Medlin
Dale Millns
Priyanka Modi
Kevin Moody
Neal Morgan
Benjamin Morman
Lawrence Moye
Jean Murphy
Aastha Naik
Lindsay Nalley
Shelley Nelsen
Sara Nowlin
Phillipp O'Neil
Jason Oliver
Lucinda Ore
Mary Ouzts
Lida Pace
Andrea Pack
Michael Palmer
Carla Parker
Stephen Parker
Tara Parks
Ian Parry
Hemanginiben Patel
Ryan Perkins
William Perrault
Molly Pfeiffer
Robert Pitino
Marisa Poccia
Ralph Polk
Katelan Price
James Pridgen
Stephen Puckett
Zhangying Qiu
Christina Rabon
Elizabeth Rainey
Ashlyne Reid

Nghi Reilly
Luke Rezeli
Jennilee Richardson
Andrea Ridgely
Victor Rivera Baires
Kevin Roach
Meridith Rosborough
Karrah Ruffin
Jeffrey Sanders
Lauren Sargent
Jonathan Scarpola
Joy Schaub
Erik Schoenberger
Pamela Seward
Jatinder Sharma
Leighann Shi
Kaeli Sims
Manjeet Singh
Cortney Slater
Robert Sluik
Carlin Smith
Michelle Smith
Tracy Smith
Grady Smyth Gilbert
Thomas Snyder
Matthew Spain
Aaron Sparrow
William Squires
Kyle Stamp
Alyssa Starnes
Aram Stephens
Kemberli Stephenson
Elizabeth Stollbrink
Teresa Striblin
Megan Sudnik
Laura Sylvester
Amy Szalaj
Sally-Anne Tabora
Tomokazu Takahashi
Willie Tate
Allison Taylor
Andrew Teague
Nicole Teibel

Lindsay Thacker Barker
Samone Thomas
Kristen Thompson
Mark Thompson
Alan Toler
Elizabeth Underwood
Maurine Underwood
Courtney Vanhook
Maya Viknius
Jennifer Walton
Liping Wang
Zeno Weidenthaler
Joshua Wentz
Donald Weymer
Sandy Wheless

Maggie Whitman
Aviance Williams
David Williams
Laronda Williams
Latoya Williams
Patrick Willis
Michael Wolff
Candice Woodruff
Christopher Wright
Ruoyu Wu
Christopher Yeager
Inja Yoon
Melissa Young
Alan Zambrano
Zheng Zhuang

Letters of Warning - Staff received and recommended approval of the request to rescind the Letters of Warning issued to the individuals listed below. The Committee approved the staff recommendation:

Heather Conklin #29442
Barbara Frick #25972

Andrew J. Mezwicki #36485

PUBLIC HEARING: Vice President Cook called the Public Hearing to order to hear Case No. C2011222 - Darrell R. Scarbrough, NC CPA #28876. Mr. Scarbrough was not present at the Hearing and was not represented by counsel at the Hearing. Robert N. Brooks was sworn and presented testimony. Messrs. Glover and Baldwin moved to approve the Board Order (Appendix V) permanently revoking the NC CPA certificate issued to Darrell R. Scarbrough. Motion passed with five (5) affirmative votes and zero (0) negative votes. The entire Hearing is a matter of public record.

CLOSED SESSION: Messrs. Baldwin and Glover moved to enter Closed Session to discuss a personnel matter with the Executive Staff, Staff Attorney, and Legal Counsel.

PUBLIC SESSION: Messrs. Rodriguez and Baldwin moved to re-enter Public Session to continue with the Agenda. Motion passed.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: Messrs. Glover and Harris moved to approve the recommendation of the Personnel Committee.

OATH OF OFFICE: Michael H. Womble, CPA, was sworn the Oath of Office by Vice President Cook.

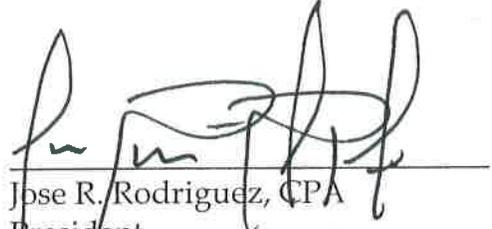
ADJOURNMENT: Messrs. Baldwin and Harris moved to adjourn the meeting at 10:50 a.m.
Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Jose R. Rodriguez, CPA
President

NORTH CAROLINA
WAKE COUNTY

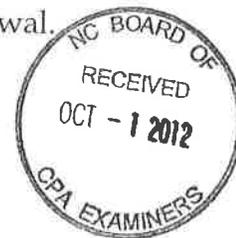
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2012159

IN THE MATTER OF:
Jennifer Acton, #33825
Respondent

CONSENT ORDER

THIS CAUSE, coming before the 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 Jennifer Acton ("Licensee") stipulate to the following Findings:

1. Licensee is the holder of North Carolina certificate number 33825 as a Certified Public Accountant.
2. Licensee informed the Board on her 2011-2012 individual certificate Renewal ("Renewal") that between January 1, 2010, and June 30, 2011, she had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and inadvertently confirmed that she had completed at least eight (8) hours of non-self-study CPE to meet the 2010 CPE requirements.
3. Based on Licensee's representation, the Board accepted her Renewal.
4. For the 2012-2013 individual certificate Renewal, the Licensee contacted the Board upon realizing that one hour of CPE obtained during 2011 could not be documented and requested an extension to obtain a replacement hour. The Board declined the extension request but validated the undocumented hour. Once the 2011 CPE hours had been reported and the Renewal completed, Board staff requested that Licensee provide certificates of completion for the CPE reported to meet her 2010 and 2011 requirements.
5. Licensee provided the CPE certificates of completion for both 2010 and 2011 to the Board as requested. However, Licensee failed to provide the certificate or certificates of completion needed to document completion of three and one half (3.5) hours of non-self-study CPE that Licensee claimed she earned between January 1, 2010, and June 30, 2011, as was reported on her Renewal.



The error was unintentional and unknown to the Licensee until such time as the CPE audit was remitted to the Board.

6. Licensee 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. Licensee 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. Licensee 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 herein by the Board.
2. Licensee'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) and also by virtue of Licensee's consent to this Order, Licensee is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Licensee agree to the following Order:

1. Licensee's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Licensee's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Licensee must return her certificate to the Board within fifteen (15) days of Licensee's receipt of the Board's notification of its approval of this Consent Order.
3. Licensee may not apply for the reissuance of her certificate for at least one (1) year from the date the Board approves this Consent Order and until the civil penalty required in number five (5) of this Order has been paid by Licensee.



4. Licensee 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. Forty (40) hours of CPE in the twelve (12) months preceding the application, including an (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.
5. Licensee shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.
6. Licensee 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 28th DAY OF September, 2012.

Respondent

Jennifer Lynn Acton

APPROVED BY THE BOARD THIS THE 18 DAY OF OCTOBER, 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: _____
President

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NORTH CAROLINA
WAKE COUNTY

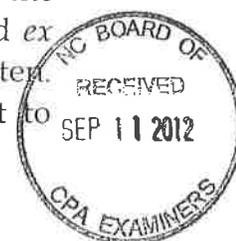
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2012213

IN THE MATTER OF:
John F. Wilson, #21292
Respondent

CONSENT ORDER

THIS CAUSE, coming before the 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 the following Findings:

1. Respondent is the holder of North Carolina certificate number 21292 as a Certified Public Accountant.
2. Respondent informed the Board on his 2011-2012 individual certificate Renewal ("Renewal") that between January 1, 2010, and June 30, 2011, he had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2010 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 2010 and 2011 requirements.
5. Respondent provided documentation of a four (4) hour ethics course taken June 30, 2011, to meet his 2010 CPE ethics requirement. Respondent provided no other certificates of completion to document the CPE he claimed he took to satisfy the 2010 and 2011 CPE requirements. With the exception of the 4-hour ethics course, Respondent has acknowledged that he is unable to substantiate any of the CPE hours claimed on his 2010 and 2011 Renewals, due to his "own misinterpretation of the rules regarding teaching of classes."
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.

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 herein 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) 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 not apply for the reissuance of his certificate for at least one (1) year from the date the Board approves this Consent Order and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
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 in a group-study format.

5. Respondent shall pay a one thousand dollar (\$1,000.00) 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 7th DAY OF September, 2012.

John F. Wilson
Respondent

APPROVED BY THE BOARD THIS THE 18 DAY OF OCTOBER, 2012.

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 #: C2012222

IN THE MATTER OF:
Gregory Briley, #17149
Respondent

CONSENT ORDER

THIS CAUSE, coming before the 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 the following Findings:

1. Respondent is the holder of North Carolina certificate number 17149 as a Certified Public Accountant.
2. Respondent informed the Board on his 2011-2012 individual certificate Renewal ("Renewal") that between January 1, 2010, and June 30, 2011, he had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2010 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 2010 and 2011 requirements.
5. Respondent provided documentation for the 2009, 2010, and 2011 calendar years. Respondent did not, however, take any non-self-study CPE to meet the 8-hour non-self-study CPE requirements for 2009, 2010 or 2011.
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.



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 herein 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) 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 not apply for the reissuance of his certificate for at least one (1) year from the date the Board approves this Consent Order and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
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 in a group-study format.



Consent Order -3
Gregory Briley

5. Respondent shall pay a one thousand dollar (\$1,000.00) 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.

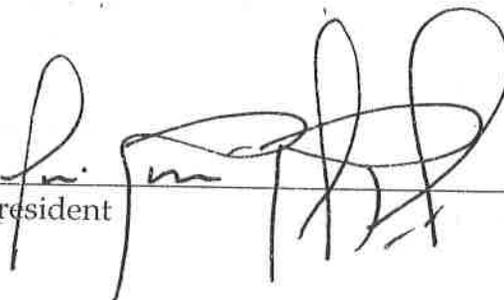
CONSENTED TO THIS THE 11th DAY OF SEPTEMBER, 2012.


Respondent

APPROVED BY THE BOARD THIS THE 18 DAY OF OCTOBER, 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011185

IN THE MATTER OF:
Lewis Dean McGaha, #22470
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. Lewis Dean McGaha (hereinafter "Respondent") is the holder of North Carolina certificate number 22470 as a Certified Public Accountant.
2. Respondent consistently failed to pay his income taxes to both the Internal Revenue Service ("IRS") and the North Carolina Department of Revenue ("State Revenue") for the period beginning in 2003 through 2010.
3. Respondent's failure to pay taxes reflects a lack of control over his business and finances.
4. During that time period, Respondent incurred liens and judgments from the IRS in the amount of approximately \$150,000.00.
5. Respondent entered into an installment agreement with the IRS to repay federal taxes, penalties, and interest.
6. To date, Respondent has failed to consistently make payments as required by the installment agreement.
5. 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 8 of the North Carolina Administrative

Consent Order - 2
Lewis Dean McGaha

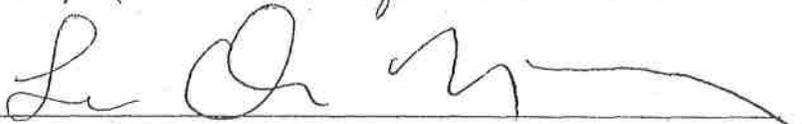
Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's failures to timely pay his federal and North Carolina income taxes are violations of 21 NCAC 08N .0201, .0203 and .0207.
3. Per N.C. Gen. Stat. § 93-12(9) 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. The Certified Public Accountant certificate issued to Respondent, Lewis Dean McGaha, is hereby permanently revoked.
2. The firm registration for Respondent's firm, Dean McGaha, CPA, is hereby suspended.
3. Neither Respondent nor Respondent's firm shall offer or render services as a CPA or CPA firm, 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 or Respondent's firm claim or attempt to use any practice privileges in any other state based upon Respondent's permanently revoked North Carolina certificate or Respondent's firm's suspended CPA firm registration.

CONSENTED TO THIS THE 15th DAY OF September, 2012.


Respondent

APPROVED BY THE BOARD THIS THE 13 DAY OF OCTOBER, 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011222

IN THE MATTER OF:
Darrell R. Scarbrough, #28876
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, with a quorum present, the Board finds, based on the evidence presented at the hearing on October 18, 2012, that:

FINDINGS OF FACT

1. Respondent Darrell R. Scarbrough (hereinafter "Respondent") was the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over the Respondent and the subject matter of this action.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. Respondent informed the Board on his 2010-2011 individual Certificate renewal ("Renewal") that he had obtained forty (40) hours of continuing professional education ("CPE"), had completed an annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirements.

8. Based on Respondent's representation, the Board accepted his Renewal.
9. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2009 CPE requirements.
10. Respondent failed to provide the certificate or certificates of completion needed to document any of the forty (40) hours of CPE that Respondent claimed he earned between January 1, 2009, and December 31, 2009, as was reported on his Renewal.
11. Despite several requests from Board staff, Respondent failed to respond to the audit or provide any documentation of his completion of any 2009 CPE. The only response received from Respondent was a request to move to inactive status on July 29, 2011.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC). Pursuant to N.C. Gen. Stat. § 93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate and to impose civil monetary penalties.
3. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0206.

BASED ON THE FOREGOING, the Board orders in a vote of 5 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent Darrell R. Scarbrough is hereby permanently revoked.
2. 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 Respondent claim or attempt to use any practice

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privileges in any other state based upon his permanently revoked North Carolina certificate.

This the 18th day of October 2012.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Wm. Hunter Cole
Vice President