

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
May 18, 2009
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Michael C. Jordan, CPA, President; Jeffrey T. Barber, CPA, Vice President; Maria M. Lynch, Esq., Secretary-Treasurer; Norwood G. Clark, Jr., CPA; Jordan C. Harris, Jr.; Jose R. Rodriguez, CPA; and Arthur M. Winstead, Jr., CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; 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; Curt Lee, Legislative Liaison, NCSA; Suzanne Jolicoeur, Manager, State Regulation & Legislation, AICPA; and Adam McLain.

CALL TO ORDER: President Jordan called the meeting to order at 10:09 a.m.

MINUTES: The minutes of the April 21, 2009, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The April 2009 financial statements were accepted as submitted.

Deputy Director Barham presented the 2009-2010 proposed budget to the Board. Messrs. Barber and Winstead moved and the Board approved the 2009-2010 budget (Appendix I).

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Ahler reported that Senate Bill 647, "Amend CPA Laws/Practice Privileges" made the cross-over deadline and would start the process in the House chamber.

NATIONAL ORGANIZATION ITEMS: Messrs. Rodriguez and Winstead moved to approve the response to the AICPA Exposure Draft, *Proposed Statement on Auditing Standards: Audit Sampling*. Motion passed.

Messrs. Rodriguez and Winstead moved to approve the response to the AICPA Exposure Draft, *Proposed Statement on Auditing Standards: Consideration of Laws and Regulations in an Audit of Financial Statements*. Motion passed.

Messrs. Rodriguez and Winstead moved to approve the response to the AICPA Exposure Draft *Proposed Statement on Auditing Standards: Initial Audit Engagements, Including Reaudits—Opening Balances*. Motion passed.

Messrs. Rodriguez and Winstead moved to approve the response to the AICPA Exposure Draft *Proposed Statement on Auditing Standards: Consideration of Fraud in a Financial Statement Audit*. Motion passed.

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

Case No. C200717 and Case No. C2007317 – Robert L. Everhart and Robert L. Everhart, CPA, PC – Approve the Notice of Hearing for August 19, 2009, at 10:00 a.m.

Case No. C20085875 – Leonard W. Jones – Approve the Notice of Hearing for July 20, 2009, at 10:00 a.m.

Case No. C20085043 – Saribeth A. Dozier – Approve the signed Consent Order (Appendix II).

Case No. 2009076 – Patricia A. Mayo – Approve the Board Order (Appendix III).

Case No. C2009079 – Robert W. McEwan – Approve the Board Order (Appendix IV).

Case No. C20082288 – Close the case without prejudice and with a Letter of Caution.

Case No. C20085856 – Close the case without prejudice and with a Letter of Caution.

Case No. C20085952 – Close the case without prejudice.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:

Ms. Lynch moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The following were approved:

Kenneth Duarte

Lauren Michelle Houpt

Jieqin Liu

Clayton Newman Roberts

Original Certificate Applications - The following were approved:

Eric David Bregman

Chadwick Allen Collins

Lauren Victoria Cox

Sheila Wilson Crabtree

Robert P. Davis

Patrick S. Decareaux

Michael Wayne Dickerson

Kenneth Duarte

David Matthew Faunce

John Geoffrey Gardiner Jr.

Daniel Robert Gardner

Benjamin Douglas Harmon

Lauren Michelle Houpt

Christopher David Hughes

Paraghi Bhadreshkumar Jariwala

Alexander Devon Jones

Rebecca Patton Keen

Margaret Ann Koehler

Ashley Marie Kristiansen

David Leon Lentz

Jieqin Liu

Lea Katherine Matthis

Christopher A. Meidenbauer

Emily Lane McAdams

Daniel Bryant Murray

Margaret Lindsey Nelson

Nga Nguyen Pak

Neil J. Peraza

James Louis Pollack

Clayton Newman Roberts

Todd G. Rowe

Brenda Annette Sage

Clifton Wade Shepler
Sara Dildy Sloan
James Benjamin Stroud III

Kendrick Cornelius Tillman
Thomas Patrick Wells

Reciprocal Certificate Applications - The following were approved:

Donovan Glenn Bachtell
James Martin Beadle
Annette M. Fischer
David Lee Forester
Silvania Vanessa Freund-Martel
Shawna Corinne Kaylor
Jolieann E. Kelly
Michael Lee Kennedy

Andrew Paul Lamson
Constance Elaine Martinez
Scott Andrew Rogers
Kevin Lee Ryals
Donna Marie Stapleton
Joshua Heintz Torok
Lisa Marie Warszycki-Fox

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

Lauren C. Barnett T5415
John Briggs Woodward T5416
Jane Ann Chapman T5417
Charles Morris Taft T5418
Douglas M. Dent T5419
John Andrew Deptula T5420
Donna Marie Campbell T5421

Larry Learnce Redmond Sr. T5422
Kenneth Wayne Witt T5470
William Edward Eberbach T5471
Joyce Ann Gunter T5472
Caroline Renee Krause-Iafrate T5473
Brinda Balakumaran T5474

Reinstatements - The following were approved:

Howard Kenneth Brown #18380
Adrain Lambert Bryant #29041
Phyllis Edwards Sanders #20385

Kathleen Trueheart Storrs #32364
Carrie Denny Wagner #16965

Reissuance of New Certificate - An application for reissuance of new certificate submitted by Julie McLeod Williams (#21152) was approved.

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

Ajay B. Chudgar, CPA, PLLC
Robert C. Goldman, CPA, PC

Retired Status Applications - The Committee approved the following requests for retired status because the individuals are completely retired and do not receive any earned compensation for current personal services in any job whatsoever:

Janel Marley Rowland #16401
Wayne T. Stephens #7165

CPE Matters - The Committee approved the following ethics course:

Professional Ethics and Conduct-2009 (Update) Leveraged Logic (NASBA-Approved CPE Sponsor)

Extension Requests - The Committee approved Alyson B. Jordan (#19122) for extension for completion of CPE until June 30, 2009.

Letters of Warning - Staff received and recommended approval of the requests to rescind the letters of warning awarded to the individuals listed below. The Committee approved staff recommendation:

James Patrick Liddy #32113
Susan R. Waters #15267

Firm Renewal and Peer Review Matters - The firm listed below submitted a renewal or termination notice more than 60 days but less than 120 days after the deadline. Staff recommended referral to the Professional Standards Committee. The Committee approved staff recommendation:

Duke & Abbott, CPAs, P.A.
Christopher Abbott #20371
Dennis E. Duke #13416

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

Nadia Abed-Rabo
Holly Adams
Matthew Adams
Shilpa Ahuja
Robert Alexander
Frederick Alexius
Ashley Allen
Sheila Ammons
Taylor Anderson

Bryan Aust
Nicholas Baker
Sean Baker
Andrew Baker, Jr
Mark Batchek
Michelle Beyer
Gary Bialobrzeski
Lora Blackburn
Sarah Blanchard

Daniel Braboy
Amy Broderick
Melvin Brown
Derick Brumley
Bevan Buchanan
Craig Bullins
Tiffany Byrd
Melanie Caprara
Yanfeng Cheng
Carlton Clarke
Eddie Clifton
Maya Cohen
Scott Cohen
Leah Coveleski
Raymond Crane
Adam Craver
Jason Creel
Allison Currier
Sean DeRuntz
Kara Diamond
Geoffrey Dornback
Rene Dorton
Rochelle Dotzel
Christopher Downs
Matthew Doyle
Tyler Drake
Julie Earls
Donald Earls, Jr
Oliver Earney
Darious Eason
Andrew Easton
Trisha Edwards
Emily Ellis
Patrika Evence
Stephanie Fennimore
Timothy Finch
Mark Furlong
Karen Garrison
Tammy Gaydon
Audrey George
Karin Gillespie
Anise Hage
Ricki Hall

Jeremy Haltiwanger
Brandon Hamilton
Crystal Hamilton
Jonathan Hammond
Kenrick Handy
Lynn Harris
Kevin Harvey
Mara Henderson
Anna Henson
Judith Hernandez
Charles Hill
Susan Honeycutt
LaToya Horton
Nicole Hosterman
William Hosterman
Justin Hsu
Whitney Hughston
Lawrence Hussey
Kingsley Ikhara
Adam Isley
David Jernigan
Andrew Jett
Andrew Jolley
Cristen Jones
Amphone Keonakhone
Mary Khodaparast
Samuel Kimball
Renee King
Storey Koket
Angel Kulich
Eric Lance
Rachel Landen
Curtis Langley
Nichole Lapointe
Sharai Lavoie
Kizzy Lea
Elizabeth LeBrecht
Carrie Lee
Jennifer Lee
Holly Lemons
Amanda Leong
Alvin Lewis
Kristen Lewis

Timothy Ligay
James Lim
Paige Littlejohn
Fang Liu
Jamelia Livingston
Stefan Locklair
David Long
William Lowe, Jr
Christine Lunt
Amber Maddox
Arun Malik
Joselyne Manzila
Yuying Mao
Jonathan Martin
Katie Mazzeo
Kelly McAuliffe
Zachary McCorkle
Megan McCormack
Ziva McCullough
Stacey McDowell
William McKee
Angelyn McKeel
Nashica McRath
Scott Mears
Ruchik Mehta
Melissa Mikita
Sean Mitchell
Valerie Mitchell
Gloria Moore
Joshua Moore
Timothy Moran
Robin Mount
Billy Murphy
Choo Sian Ng
Michael Nichols
Christopher Niedermann
Sarah Noone
Audrea Norris
Russell Norris
Jennifer Obernesser
Christopher Olson
Thersa Owens
Matthew Paddock

Joseph Pancamo
Norma Parham
Richard Pawliczek, Jr
Jill Peloquin
Andrew Pennink
Sonja Peterson
Jimmy Prassas
Ashley Prendergast
Elizabeth Pulley
Mitisha Ratliff
Laurence Ratnofsky
Holly Reavis
Kimberly Rigdon
James Rogers
De Qiang Rong
John Rooney
Daniel Rowland
Robert Rusch, Jr
Jeremy Russell
Jonathan Scarpola
Matthew Schanz
Louis Scheibla
William Schmidt
Roger Scott
Jason Sesta
Mitali Shah
Robert Shellenbarger
Nathaniel Shellenberger
Bowen Shi
Jin Shi
Shantell Shuford
Kristin Sipe
Timothy Sivacek
Andrew Small
Andrea Smith
Chelsea Smith
Theodore Smith
Laura Stephenson
Megan Stephenson
Roberto Sterling
Kenneth Stern
Gregory Surratt
Essie Teya McLoughlin

Lee Thaxton
Allan Thompson
Adolphe Thorpe
Justin Tinder
Terrell Turner
Geordie Ulmer
Nicholas Vail
Mark Vande Guchte
Cristen Vaughn
Adam Ward
Galen Ward
Stephanie Warner

Stephen Watkins
George Webb
David Wenciker
Isaac Winsor
Michelle Woodbury
Sara Woods
Sarah Work
ShengTso Wu
Ross Wujkowski
Wang Xu
Adrienne Younts
Xu Zhou

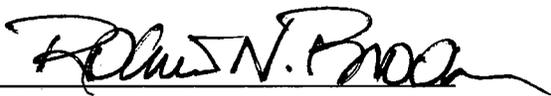
PUBLIC HEARING: President Jordan called the Public Hearing to order to hear Case No. 2009028 – Adam B. McLain. Mr. McLain was present and was not represented by counsel at the Hearing. Mr. McLain was sworn and presented testimony. The Board entered Closed Session with Valerie Bateman, Esq., and without Executive Staff or Legal Counsel to discuss the matter. The Board re-entered the Hearing. Mr. Barber and Ms. Lynch moved to approve a Board Order (Appendix V) allowing Mr. McLain to submit an application for the Uniform CPA Examination. Motion passed with seven (7) affirmative and zero (0) negative votes. The entire Public Hearing is a matter of public record.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: Mr. Clark and Ms. Lynch moved to approve the Board's *Administrative Cost Recovery* policy and the *Civil Penalty* policy (Appendix VI). Motion passed with seven (7) affirmative and zero (0) negative votes.

ADJOURNMENT: Messrs. Rodriguez and Winstead moved to adjourn the meeting at 11:37 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Michael C. Jordan, CPA
President

NORTH CAROLINA STATE BOARD OF CPA EXAMINERS

2009-2010 APPROVED OPERATING BUDGET

	<u>2008-09 FISCAL YEAR BUDGET</u>	<u>2008-09 ESTIMATED ACTUAL</u>	<u>2009-10 APPROVED BUDGET</u>	<u>REF.</u>
REVENUES	<u>2,541,707</u>	<u>2,583,416</u>	<u>2,592,149</u>	A
EXPENSES				
PERSONNEL	1,021,425	999,754	1,033,463	B
BOARD & LEGAL	221,610	228,897	251,238	C
OFFICE	264,700	279,570	288,600	D
EXAMINATION	985,900	1,040,761	1,075,200	E
SCHOLARSHIP	10,000	6,000	10,000	
BUILDING	<u>32,800</u>	<u>29,063</u>	<u>32,800</u>	F
TOTAL	<u>2,536,435</u>	<u>2,584,045</u>	<u>2,691,301</u>	
ESTIMATED CHANGE IN NET ASSETS	<u>5,272</u>	<u>-629</u>	<u>-99,152 *</u>	

2009-2010 APPROVED CAPITAL BUDGET

	<u>2008-09 FISCAL YEAR BUDGET</u>	<u>2008-09 ESTIMATED ACTUAL</u>	<u>2009-10 APPROVED BUDGET</u>
HARDWARE	41,000	36,137	10,000
SOFTWARE	20,000	17,823	30,000
TOTAL	<u>61,000</u>	<u>53,960</u>	<u>40,000</u>
TOTAL PROPOSED BUDGET	<u>2,597,435</u>	<u>2,638,005</u>	<u>2,731,301</u>

*FROM DESIGNATED ASSETS

2009-2010 APPROVED REVENUE BUDGET

A

	<u>2008-09 FISCAL YEAR BUDGET</u>	<u>2008-09 ESTIMATED ACTUAL</u>	<u>2009-10 APPROVED BUDGET</u>
EXAMINATION FEES			
INITIAL ADMIN FEES	227,700	211,369	218,500
RE-EXAM ADMIN FEES	134,900	143,475	153,750
EXAM FEES REVENUE	1,034,000	1,122,765	1,157,000
EXAM COUPON	<u>(34,965)</u>	<u>(24,546)</u>	<u>(47,526)</u>
	1,361,635	1,453,063	1,481,724
EXAM REVIEW FEES	2,500	2,100	2,500
EQUIVALENCY EXAM FEES	0	0	0
GRADE TRANSFER FEES	<u>300</u>	<u>0</u>	<u>300</u>
	2,800	2,100	2,800
CERTIFICATE FEES			
INITIAL	70,000 (700/100)	53,300	60,000 (600/100)
RECIPROCAL	50,000 (500/100)	45,250	30,000 (300/100)
RENEWALS	880,850 (17617/50)	862,450	880,000 (17600/50)
REINSTATEMENTS	<u>12,000 (120/100)</u>	<u>14,600</u>	<u>15,000 (150/100)</u>
	1,012,850	975,600	985,000
FIRM REGISTRATIONS			
PARTNERSHIP INITIAL	0	2,500	0
PARTNERSHIP RENEWAL	40,000	36,590	40,000
PC INITIAL	8,750	6,550	6,500
PC RENEWAL	<u>34,900</u>	<u>32,855</u>	<u>35,750</u>
	83,650	78,495	82,250
INITIAL INCOME	<u>18,272</u>	<u>13,790</u>	<u>0</u>
	18,272	13,790	0
INTEREST	60,500	57,898	38,375
OTHER	<u>2,000</u>	<u>2,470</u>	<u>2,000</u>
	62,500	60,368	40,375
	 <u>2,541,707</u>	 <u>2,583,416</u>	 <u>2,592,149</u>

2009-2010 APPROVED PERSONNEL EXPENSE

B

	<u>2008-09 FISCAL YEAR BUDGET</u>	<u>2008-09 ESTIMATED ACTUAL</u>	<u>2009-10 APPROVED BUDGET</u>
FULL TIME STAFF	741,007	742,747	738,085 *
PART TIME STAFF	33,318	29,672	36,240
TAXES - FICA	59,235	55,975	59,236
RETIREMENT - CONTRIBUTIONS	44,460	43,755	44,285
RETIREMENT - NCLB ADMIN FEE	500	989	3,500
INSURANCE - HEALTH	108,642	96,369	115,214
STAFF CPE	3,300	135	3,300
STAFF TRAVEL	29,463	29,025	32,103
MISCELLANEOUS	<u>1,500</u>	<u>1,086</u>	<u>1,500</u>
	<u>1,021,425</u>	<u>999,753</u>	<u>1,033,463</u>

2009-2010 APPROVED STAFF TRAVEL EXPENSE

	<u>MTGS.</u>	<u>STAFF</u>	<u>DAYS</u>	<u>RATE</u>	
SBA MEETINGS					
ANNUAL	1	2	4	449/750/302/50	5,214
REGIONAL	1	2	4	271/675/184/50	3,764
ADMINISTRATORS/CPE	1	8	4	500/675/250/50	16,625
OTHER MEETINGS					
PROFESSIONAL					2,000
BOARD VEHICLE					<u>4,500</u>
TOTAL MEETING EXPENSE - B					<u>32,103</u>

*Full Time Staff Regular Pay	701,939
Full Time Staff Overtime Pay	<u>36,146</u>
Total Full Time Staff Pay	<u>738,085</u>

2009-2010 APPROVED BOARD & LEGAL EXPENSE

C

	<u>2008-09 FISCAL YEAR BUDGET</u>	<u>2008-09 ESTIMATED ACTUAL</u>	<u>2009-10 APPROVED BUDGET</u>	<u>REF.</u>
BOARD TRAVEL	54,860	35,378	53,688	C1
PER DIEM	30,900	18,500	29,300	
CLERICAL REIMBURSEMENT	<u>1,750</u>	<u>750</u>	<u>1,750</u>	
	87,510	54,628	84,738	
LEGAL COUNSEL FEES - ADMIN	22,000	55,692	22,000	
LEGAL COUNSEL FEES-PROF. STANDARD	120,000	108,972	120,000	
LEGAL COUNSEL FEES-LITIGATION	10,000	12,916	10,000	
INVESTIGATION COST	7,000	4,807	7,000	
HEARING COST	12,600	10,386	15,000	
REIMBURSEMENTS	<u>(37,500)</u>	<u>(18,503)</u>	<u>(7,500)</u>	
	134,100	174,270	166,500	
	<u>221,610</u>	<u>228,898</u>	<u>251,238</u>	

2009-2010 APPROVED BOARD TRAVEL EXPENSE

	<u>NO.</u>	<u>BOARD</u>	<u>DAYS</u>	<u>RATE</u>	<u>AMOUNT</u>
	<u>MTGS.</u>	<u>MEMBERS</u>			
REGULAR BOARD MEETINGS					
HOTEL	12	4	1	125	6,000
MEALS	12	4	1	40	1,920
TRAVEL	12	7			<u>4,545</u>
					12,465
NASBA ANNUAL MEETING					
HOTEL		7	4	302	8,456
MEALS		7	4	50	1,400
TRAVEL		7		449	3,143
REGISTRATION		7		750	<u>5,250</u>
					18,249
NASBA REGIONAL MEETING					
HOTEL		7	4	184	5,152
MEALS		7	4	50	1,400
TRAVEL		7		271	1,897
REGISTRATION		7		675	<u>4,725</u>
					13,174
NASBA COMMITTEE MEETINGS					
HOTEL	2	2	2	250	2,000
MEALS	2	2	2	50	400
TRAVEL	2	2		400	<u>1,600</u>
					4,000
AICPA COUNCIL MEETINGS					
HOTEL	2	2	3	300	3,600
MEALS	2	2	3	50	600
TRAVEL	2	2		400	<u>1,600</u>
					5,800
					<u>53,688</u>

2009-2010 APPROVED PER DIEM EXPENSE

	<u>PER</u>	<u>BOARD</u>	<u>DAYS</u>	<u>AMOUNT</u>
	<u>DIEM</u>	<u>MEMBERS</u>		
REGULAR MEETINGS (12)	100	7	2	16,800
PROFESSIONAL MEETINGS	100	7	6	4,200
NASBA				
ANNUAL MEETING	100	7	5	3,500
REGIONAL	100	7	4	2,800
COMMITTEE	100	2	4	800
AICPA				
COUNCIL	100	2	6	<u>1,200</u>
TOTAL MEETINGS - C				<u>29,300</u>

2009-2010 APPROVED OFFICE EXPENSE

D

	2008-09 FISCAL YEAR <u>BUDGET</u>	2008-09 ESTIMATED <u>ACTUAL</u>	2009-10 APPROVED <u>BUDGET</u>
OFFICE DECORATIONS	500	0	500
EQUIPMENT RENT	500	585	600
PRINTING	40,000	40,833	42,000
POSTAGE	85,500	94,797	96,000
SUPPLIES	12,000	18,515	15,000
TELEPHONE	7,000	5,978	7,000
INTERNET & WEBSITE	15,000	14,644	15,000
SUBSCRIPTIONS	5,000	2,715	3,500
REPAIRS & MAINTENANCE	4,000	3,606	4,000
CLIPPING SERVICE	3,500	3,256	3,500
COMPUTER PROGRAM ASSISTANCE	14,000	19,283	20,000
SOFTWARE MAINTENANCE	15,000	10,374	12,000
COMPUTER SOFTWARE	1,000	0	1,000
FEES	7,500	7,260	7,500
INSURANCE	10,000	8,142	10,000
MISCELLANEOUS	1,000	870	1,000
AUDIT FEES	6,200	6,200	6,600
CREDIT CARD FEES	35,000	40,361	41,000
BANKING FEES	500	518	600
CONSULTING SERVICE	0	0	0
PAYROLL SERVICE	<u>1,500</u>	<u>1,632</u>	<u>1,800</u>
	<u>264,700</u>	<u>279,569</u>	<u>288,600</u>

2009-2010 APPROVED EXAMINATION EXPENSE

E

	2008-09 FISCAL YEAR <u>BUDGET</u>	2008-09 ESTIMATED <u>ACTUAL</u>	2009-10 APPROVED <u>BUDGET</u>
EXAM SITTING & GRADING	984,000	1,037,561	1,072,000
EXAM POSTAGE	1,200	3,200	3,200
EXAM SUPPLIES	200	0	0
EXAM PRINTING	<u>500</u>	<u>0</u>	<u>0</u>
	<u>985,900</u>	<u>1,040,761</u>	<u>1,075,200</u>

2009-2010 APPROVED BUILDING EXPENSE

F

	<u>2008-09 FISCAL YEAR BUDGET</u>	<u>2008-09 ESTIMATED ACTUAL</u>	<u>2009-10 APPROVED BUDGET</u>
BUILDING MAINTENANCE	1,000	1,992	1,000
ELECTRICITY	13,000	11,729	13,000
GROUNDS MAINTENANCE	1,200	1,370	1,200
HEAT & AIR MAINTENANCE	2,800	2,237	2,800
IMPROVEMENTS	2,000	0	2,000
INSURANCE	2,600	2,558	2,600
JANITORIAL MAINTENANCE	7,500	5,912	7,500
TRASH COLLECTION	100	988	100
WATER & SEWER	1,000	728	1,000
SECURITY	1,400	1,549	1,400
PEST CONTROL	<u>200</u>	<u>0</u>	<u>200</u>
	<u><u>32,800</u></u>	<u><u>29,063</u></u>	<u><u>32,800</u></u>

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C20085043

IN THE MATTER OF:
Saribeth A. Dozier, #14070
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 NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 14070 as a Certified Public Accountant.
2. Respondent informed the Board on her 2007-2008 individual certificate renewal (renewal) that she had obtained forty-one (41) hours of continuing professional education (CPE) to meet the 2006 CPE requirement. Further, Respondent informed the Board on the renewal that she earned some of said CPE between January 1, 2007, and June 30, 2007.
3. Based on Respondent's representation that prior to June 30, 2007, she had completed a total of forty-one (41) hours of CPE which included one (1) hour of carryforward from 2005, the Board accepted her renewal and issued a letter of warning to her dated December 10, 2007.
4. Board staff requested, by letter, that prior to January 11, 2008, Respondent provide course listings for the CPE reported to meet her 2006 CPE requirement.
5. Respondent provided CPE course listings to the Board indicating forty (40) hours of CPE taken between January 1, 2007 and June 30, 2007. However, said course listings showed that Respondent had not taken eight (8) hours of non-self-study CPE between January 1, 2006, and June 30, 2007, despite her statement in her renewal that she had complied with the requirements.
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.



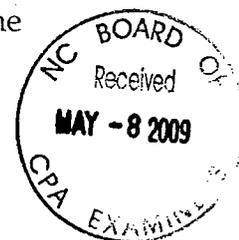
Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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 (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)3, .0202(b)4, and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150B-3(a). Hence, her certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return her certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reissuance of her certificate for at least one year from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent 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. 3 moral character affidavits, and
 - d. Forty (40) hours of CPE in 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 within six months of the date this signed Order is accepted by the Board.



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 her license.

CONSENTED TO THIS THE 1 DAY OF May, 2008.9

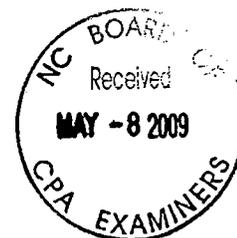
Saribeth A. Dozier
Respondent

APPROVED BY THE BOARD THIS THE 18 DAY OF May
2008.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael C. Jackson
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2009076

IN THE MATTER OF:
Patricia A. Mayo, #26952
Respondent

ORDER

THIS CAUSE coming before the Board on May 18, 2009, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Patricia A. Mayo (hereinafter "Ms. Mayo") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Mayo failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 8J .0108(b) and (g).
3. Board staff sent Ms. Mayo a letter by certified mail on February 12, 2008, regarding her failure to renew her firm registration, which Ms. Mayo signed for and received on February 26, 2008. As of this date, Ms. Mayo has not renewed or cancelled her firm registration.

CONCLUSIONS OF LAW

1. Ms. Mayo's failure to timely file the annual firm registration or inform the Board as to the status of her firm's registration prior to the prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 8J .0108(b) and (g), and 21 NCAC 8N .0213.

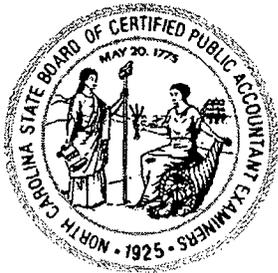
BASED ON THE FOREGOING, the Board orders that:

1. Ms. Mayo's certificate shall be suspended for thirty (30) days; however, said suspension is stayed.

Board Order - 2
Patricia A. Mayo

2. Ms. Mayo shall disclose the suspension of her license whenever asked if she has ever had a license suspended, revoked, or disciplined.
3. Ms. Mayo's certificate shall be placed on conditional status for one year from the date this Order is approved.
4. Ms. Mayo shall pay a five hundred dollar (\$500.00) civil penalty.

This the 18th day of May 2009 .



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

Michael C. Jordan

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2009079

IN THE MATTER OF:
Robert W. McEwan, #31872
Respondent

ORDER

THIS CAUSE coming before the Board on May 18, 2009, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Robert W. McEwan (hereinafter "Mr. McEwan") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. McEwan failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 8J .0108(b) and (g).
3. Board staff sent Mr. McEwan a letter by certified mail on February 13, 2008, regarding his failure to renew his firm registration, which was signed for and received on February, 15, 2008. As of this date, Mr. McEwan has not renewed or cancelled his firm registration with the Board.

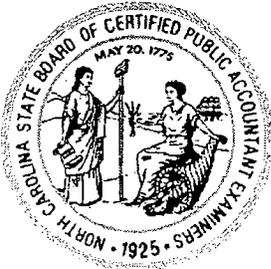
CONCLUSIONS OF LAW

1. Mr. McEwan's failure to timely file the annual firm registration or inform the Board as to the status of his firm's registration prior to the prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 8J .0108(b) and (g) and 21 NCAC 8N .0213

BASED ON THE FOREGOING, the Board orders that:

1. Mr. McEwan's certificate shall be suspended for thirty (30) days; however, said suspension is stayed.
2. Mr. McEwan shall disclose the suspension of his license whenever asked if he has ever had a license suspended, revoked, or disciplined.
3. Mr. McEwan's certificate shall be placed on conditional status for one year from the date this Order is approved.
4. Mr. McEwan shall pay a five hundred dollar (\$500.00) civil penalty.

This the 18th day of May 2009.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

Michael C. G. [Signature]

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

Case #: C2009028

IN THE MATTER OF:
Adam Bruce McLain
Petitioner

BOARD ORDER

THIS CAUSE coming before 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 May 18, 2009, that:

FINDINGS OF FACT

1. The Parties have been properly identified.
2. The Board has jurisdiction over this matter.
3. Petitioner received at least fifteen (15) days written Notice of the Hearing of this Matter by United Parcel Service or otherwise has no objection to the Notice of Hearing.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Petitioner had no objection to any Board Member's participation in the Hearing of this Matter.
6. Petitioner was present at the hearing and was not represented by counsel.
7. Petitioner applied for the Uniform CPA Examination as a North Carolina candidate. Petitioner's application disclosed that Petitioner had pled guilty to two felonies. The Superior Court (Court) in Union County, North Carolina, consolidated the offenses for a judgment of conviction, and sentenced Petitioner to a maximum term of eight (8) months of confinement in the custody of the North Carolina Department of Correction. The Court suspended the sentence, placed Petitioner on supervised probation for twenty four (24) months, and required Petitioner to pay costs of court and

restitution. Petitioner was released from probation supervision on March 6, 2004.

8. Based upon Petitioner's conviction of a felony, Board staff denied Petitioner's application to sit for the Uniform CPA Examination as a North Carolina candidate.
9. Petitioner has contested the denial of his application to sit for the Uniform CPA Examination as a North Carolina candidate.
10. Petitioner contends and has offered some evidence that, despite the conviction of a felony by the Court, Petitioner has set his life in order and has exhibited good moral character in all phases of his personal and professional career.

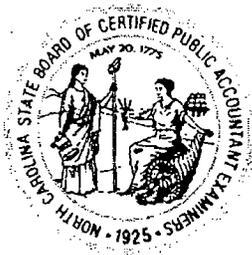
CONCLUSIONS OF LAW

1. In light of the findings above, Petitioner has met the burden of proof of showing good moral character in compliance with NCGS 93-12(5).

BASED ON THE FOREGOING, the Board orders, in a vote of 7 to 0, that:

1. Petitioner's application to sit for the Uniform CPA Examination as a North Carolina candidate is approved subject to the filing of a true, correct, and complete application for the Uniform CPA Examination.

This the 18th day of May 2009.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

Michael Jordan