

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
October 19, 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.; and Jose R. Rodriguez, 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: Lorrie Leonhardt, Director of Communications, NCACPA; Bill Norwood, CPA, NCACPA; Stephanie Thomas, CPA, NCACPA; Curt Lee, Legislative Liaison, NCSA; and Suzanne Jolicoeur, AICPA.

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

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

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

STATE AND LOCAL ORGANIZATION ITEMS: The Board questioned if election campaign reports and Statements of Assets and Liabilities/Statement of Income and Expenses prepared by a CPA require peer review. The Board instructed Executive Staff to gather information regarding this matter and report back to the Board.

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

- Case No. C2009099 – James F. Young – Approve the signed Consent Order (Appendix I).
- Case No. C2009154 – William P. Benac – Approve the signed Consent Order (Appendix II).
- Case No. 200509-049-1 – Brittain Dean & Barger PA – Approve the signed Consent Order (Appendix III).
- Case No. C2009197 – Allan C. Mark – Approve the Board Order (Appendix IV).
- Case No. C2009198 – Antoine D. Beck – Approve the Board Order (Appendix V).
- Case No. C2009199 – Jennifer L. Buller – Approve the Board Order (Appendix VI).
- Case No. C2009200 – John W. Grosseclose, Jr. – Approve the Board Order (Appendix VII).
- Case No. C2009202 – Owen W. Pirkle – Approve the Board Order (Appendix VIII).
- Case No. C2009203 – Robert L. Blyth, Jr. – Approve the Board Order (Appendix IX).

Case No. C2009204 – Scott T. Mathis – Approve the Board Order (Appendix X).
Case No. C2009205 – Zesheen Jyang – Approve the Board Order (Appendix XI).

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

Transfer of Grades Application - The following was approved:

Rufus W. Dollar

Original Certificate Applications - The following were approved:

Lindsay Bain Adams
Stacey Louise Barber
Scott C. Bearrows
Sarah Bussing Brady
Michael Jeffrey Brake
Lauren Heather Carse
Jessica Marie Cole
Shanté Denise Coleman
Jared John Cronk
Rufus W. Dollar
Tony Douglas
Jessica Amanda Efird
Michael Anthony Federico
Mark William Ferris
Cristy Michelle Fowler
Kevin Michael Franks
Sara VanNess Hammond
Carolyn Grace Hobson
David Preston Hoxie

Richard Grey Liston
Christopher Glenn Meredith
David Mason Minor
Shantel Ruth Moore
Rina Kirit Patel
Lauren René Pope
Melissa Wright Prevetie
Meredith Renee Puntch
Rebecca Ann Reardon
Casey Owen Reedy
Samantha Ashley Rowland
L. Collins Scheibla IV
Shanté Tannis Scott
Steve Wesley Shelton
Megan Alicia Vogt
Matthew R. Walker
Timothy Kent Walker Jr.
April Jewel White

Staff reviewed and recommended approval of the original application submitted by John H. Vogt. Mr. Vogt failed to disclose pertinent information with his exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Reciprocal Certificate Applications - The following were approved:

Stephen A. Bailey
Nan Bao
Robert Vincent Birch
Scott Boyar

Michael Edward Bullman
Edythe Anne Cail
Jennifer C. Caldwell
Donald Victor Edwards

Sara Elizabeth Gima
Susan Kingman Hagan
Quinton Byron Hamlett
Oliver Hecking
Donna Eileen Hills
Galina D. Hincker
John Gregory Hincker
Michael Francis Hoose
Sarah Butler Jacks
Jeffery Vernon Kent Jr.
Jayne Denny Maas

Matthew Neal McKinney
Matthew David Park
Scott William Ranby
Robert Edward Ricaud
Robert Zachery Slappey
Clifford Ralph Stalter
Luke Arelius Stotz
Jennifer Ann Thorne
Douglas Scott Ulrich
Anthony Charles Zirilli

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

Sara Elizabeth Gima T5647
Donald Victor Edwards T5648
Sarah Butler Jacks T5649
Jeffery Vernon Kent T5650
Jennifer Ann Thorne T5651

Paul Richard Allen T5652
Joshua Stanton Goodwin T5669
Eileen Zalkin Taylor T5670
Nicholas Peter Taylor T5671
William David Ehricht T5672

Reinstatements - The following were approved:

Holly Wilcox Hall #25321
Susan Schappert Harper #19045
Stephen T. Moses #16771
Jesse Erik O'Shea #29828

Suzanna Alexis Head Plott #13834
Kimberly Childress Rush #22166
Diane Taylor Sonnenstein #23222
Daniel James Waddell #13885

Reissuance of New Certificate - Applications for reissuance of new certificate submitted by the following were approved.

William Ray Davis Jr. #19830
Jason Corbett Hicks #27892
James Francis Keith #23354

William Thomas McCuiston #27854
Eric Menton Padgett #29435

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

Scott Boyar, CPA, PLLC
J W English PLLC
Lois J. Hamilton, PLLC

Toni Anne Rocker, CPA PLLC
Angela D. Starnes, CPA, PC
Anthony C. Zirilli, CPA, PLLC

Retired Status Applications - The Committee approved the request for retired status submitted by Walter L. Hamel (#3665) because he is completely retired and does not receive any earned compensation for current personal services in any job whatsoever.

Letters of Warning - Staff received and recommended approval of the request to rescind the letters of warning awarded to Frank Carollo (#34165). The Committee approved staff recommendation.

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

Michael Adkins	Marcus Canady
Jennifer Agee	Kevin Carr
Amanda Aiken	Tara Carrington
Ashley Allen	Meredith Carsel
Frank Ambrosio	Melvin Cartagena
Sheila Ammons	Anthony Carvelli, III
Cara Applegate	Preston Casteen, II
Alicia Arntson	Hong Chen
Anne Asplin	Matthew Choplin
Mark Bailey	Ouray Clark
Jason Baillargeon	Dora Clay
Melissa Baird	Karrah Clay
Dwayne Baker	James Colee
Nicholas Baker	Rebecca Coleman
Sean Baker	Christine Cook-Carlini
Adam Barth	Megan Copple
Hona Basnight	Elizabeth Cothran
Hirut Benalfew	Kristin Cowhey
Adam Binder	Krystina Cox
Ryan Birn	Jason Creel
Margaret Bley	Natalie Crumpler
Harry Bond	Amanda Cuthbertson
Andrew Bowman	William Darcy
Lisa Brisbane	Bradley Davis
Adrienne Brown	Jin Deng
Hannah Brown	Eric Dowd
Brian Brownell	Catherine Eastwood
Bryan Buckingham	Brenda Eldridge
Lindsay Burton	Edward Elliott
Loretta Byrd	Allison Ellmers
Mary Cabaniss	Leah Englebright
Amy Campbell	Jeanie Eplee

Ashley Epps
Sonya Evans
Heather Farrell
Claude Felmet
Cheryl Fluhr
Mary Fortuno
Kathleen Fransen
Mark Furlong
Chad Gambrell
Vedhas Gandhi
Karen Garrison
Crystal Gay
Tammy Gaydon
Stephanie Good
Karen Goodchild
Philip Gooding
Edward Grofic
Tracey Guice
Stephanie Hall
Kenrick Handy
Elizabeth Hanlon
Yashekia Harper
Amy Harrison
Deirdre Hart
Amy Hawkins
Christopher Haynes
Mara Henderson
Katharine Hendrick
Stephen Hensley
Lauren Hickman
John Hillhouse
Maria Hinson
Michelle Hodges
Tanya Hoffa
Patrick Holland
Jonathan Howard
Daniel Hudson, II
Jennifer Hugg
Sally Hughes
Harrison Hunt
Jeremy Hussey
Matthew Jagoda
Joseph Jarman

Kevin Jayson
Garrett Jernigan
Anna Johansson Steele
Joshua Jones
Megan Jones
Robyn Jones
Curtis Langley
Mandy Larson
Jared Lashley
Jon Lassiter
Elizabeth Lee
Thomas Lee
Edward Linton
Julie Logan
Ryan Lun
Luke Markey
Jennifer Massengill
Ashley May
Kristin Mayo
Jeffery McClendon
Scott Mears
Heather Medford
Ruchik Mehta
Laurie Mendoza
Damon Miklowcic
Kent Miller
Lane Miller
Lindsey Miller
Jeffrey Monaghan
Gloria Moore
Charles Morris
Robin Mount
Azita Movahed
Joel Mullen
David Mulvihill
Milind Nagarsheth
Hollie Nelson
Elizabeth Nenni
Andre Newman
Michael Nichols
Audrea Norris
Joseph O'Neil
Lakeisha Odom

Robert Olich
Jeffery Owen
Norma Parham
Lance Parker
Lynsey Parker
Jonathan Parnell
Arpit Patel
Michael Penegar
Joshua Peng
Andrew Pennink
Antoine Pollard
Gregg Powell
Daniel Pozzo
Meghan Pratt
Jennifer Prescott
Michael Pritchard
Anthony Privette
Jessica Pruitt
Sarah Putnam
Paul Quast
Christinia Quintano
Amy Ratliff
Ian Reifkind
Ashley Reynolds
Olga Rivenbark
Melanie Rivera-Arocho
William Robertson
Renee Roedersheimer
Daniel Ryan
Kayla Samstag
Alison Scalvini
Jonathan Scarpola
Evan Schaller
William Schmidt
Vicki Shaffer

Mitali Shah
Kourtney Shelar
Hanna Short
Tony Siceloff
Chelsea Smith
Kimberly Smith
Keturah Spann
Taylor Spong
Amie Stewart
Ted Stewart, Jr
Brian Stringfellow
Margaret Szewczyk
Andre Taosuwan
Eric Tester
Kristy Thompson
Lauren Toole
Nicholas Troia
Jason Twiggs
Alison Upton
Jordan Utley
Nicholas Vail
Adam Vermillion
Ashley Walker
Paul Wapner
Melissa Warren
Sarah Washburn
Stephen Watkins
Jennifer Whichard
Charlie White
Daryl Williams
Laverne Wimbush
Sara Woods
Sarah Work
Ashley Yount
Maria Zavala

CLOSED SESSION: Messrs. Barber and Rodriguez moved to enter Closed Session to receive legal advice from Legal Counsel regarding rule-making. Motion passed.

PUBLIC SESSION: Messrs. Clark and Jordan moved to re-enter Public Session and continue with the agenda. Motion passed.

ADJOURNMENT: Messrs. Clark and Rodriguez moved to adjourn the meeting at 11:18 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Michael C. Jordan, CFA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2009099

IN THE MATTER OF:
James Fauver Young, #26986
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 NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. James Fauver Young (hereinafter "Respondent") is the holder of North Carolina certificate number 26986 as a Certified Public Accountant.
2. Respondent's firm, of which Respondent is the sole owner, received a verbal request from a homeowner's association to perform the homeowner's association's December 31, 2007, audit.
3. In May of 2008, an employee of Respondent's firm gathered initial audit information from the homeowner's association. Based upon that initial work and in the absence of notification from Respondent or his firm, prior to February of 2009, that Respondent's firm was withdrawing from the audit engagement, the homeowners association believed that Respondent's firm was performing the association's audit.
4. In accordance with AU 230.05, an auditor, in the performance of an audit, should exercise reasonable care and diligence which is defined as due professional care.
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:



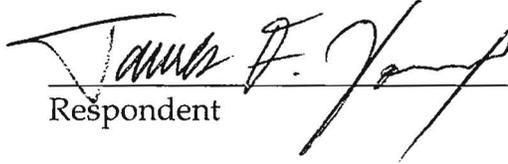
Consent Order - 2
James Fauver Young

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 failure to ensure that his firm exercised due care in the performance of an audit, and his failure to ensure that his firm adequately planned and supervised an engagement constitute violations of NCGS 93-12 (9)e and 21 NCAC 08N .0212.

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 is censured.

CONSENTED TO THIS THE 9 DAY OF October, 2009.


Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF OCTOBER, 2009.

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 #: C2009154

IN THE MATTER OF:
William P. Benac. #12084
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 #12084 as a Certified Public Accountant.

Count 1

2. Respondent informed the Board on his 2006 individual certificate renewal (2006 renewal) that he had completed the annual CPE ethics course to meet the 2005 CPE requirements.
3. Based on Respondent's representations, the Board accepted his 2006 renewal.
4. In May of 2009, Respondent self-reported to the Board that he had failed to complete an annual North Carolina (NC) CPE ethics course between January 1, 2005, and June 30, 2006, despite what was reported on his 2006 renewal to meet his 2005 CPE requirements. Respondent was living in Texas during this period but was not licensed as a CPA in Texas.

Count 2

5. Respondent informed the Board on his 2007 individual certificate renewal (2007 renewal) that he had completed the annual CPE ethics course to meet the 2006 CPE requirements.
6. Based on Respondent's representations, the Board accepted his 2007 renewal.
7. In May of 2009, Respondent self-reported to the Board that he had failed to complete an annual North Carolina (NC) CPE ethics course between January 1, 2006, and June 30, 2007, despite what was reported on his 2007 renewal to meet his 2006 CPE requirements. Respondent was living in Texas during this period but was not licensed as a CPA in Texas.



Count 3

8. Respondent informed the Board on his 2008 individual certificate renewal (2008 renewal) that he had completed the annual CPE ethics course to meet the 2007 CPE requirements.
9. Based on Respondent's representations, the Board accepted his renewal.
10. In May of 2009, Respondent self-reported to the Board that he had failed to complete an annual North Carolina (NC) CPE ethics course between January 1, 2007, and June 30, 2008, despite what was reported on his 2008 renewal to meet his 2007 CPE requirements. Respondent was living in Texas during this period but was not licensed as a CPA in Texas.
11. 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 in Counts 1, 2, and 3 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 deemed insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reissuance of his certificate for at least two hundred seventy (270) days 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 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. 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 or self-study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) 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 his license.

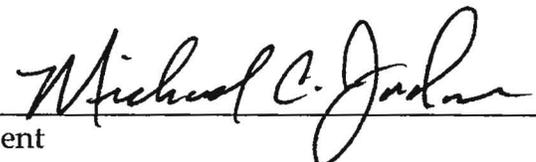
CONSENTED TO THIS THE 9 DAY OF September, 2009.


Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF OCTOBER, 2009.

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 #: 200509-049-1

IN THE MATTER OF:
Brittain, Dean & Barger, P.A.
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 Brittain, Dean & Barger, P.A. (Respondent firm), was a registered certified public accounting corporation in North Carolina. In June 2008, Respondent firm filed Articles of Amendment with the North Carolina Secretary of State converting Respondent firm to a general business corporation. At that time, Respondent firm notified the Board that it was canceling its registration as a CPA firm. The converted firm's principal shareholder and president is a CPA licensed by this Board.
2. On or about October 21, 2004, a client filed a civil complaint against Respondent firm in Union County, North Carolina, alleging that Respondent firm, in performing the client's audits for 2000, 2001, and 2002, did not conduct the audits "in accordance with the U.S. Generally Accepted Auditing Standards," breached its "contractual obligations," and was professionally negligent. The audits noted in the civil complaint were prepared by a partner on behalf of Respondent firm with no second partner review.
3. The civil complaint was dismissed with prejudice upon a settlement.
4. During the period covered by Respondent firm's audits, the client's bookkeeper embezzled in excess of \$800,000.00.



Consent Order - 2
Brittain, Dean & Barger, P.A.

5. Further, during the period of time that Respondent firm was preparing the client's audits, the peer reviews for Respondent firm were unmodified; however, none of the audits covered by the civil complaint were included in the peer reviews, and problems were identified in Respondent firm's 1999 and 2002 peer reviews.
6. Board staff's review of the 2000, 2001, and 2002 working papers for this client confirms the allegations as set forth in the civil complaint that the CPA firm did not conduct the audits in accordance with the U.S. Generally Accepted Auditing Standards.
7. Respondent firm 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 firm 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 firm 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 firm's actions as set out above constitute violations of NCGS 93-12 (9) e and 21 NCAC 08N .0103, .0209, .0212 and .0403.

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

1. Respondent firm is censured.



Consent Order - 3
Brittain, Dean & Barger, P.A.

CONSENTED TO THIS THE 3rd DAY OF OCTOBER, 2009
2009.

Jamie Brittain
President, Respondent Firm and its successor in
interest

APPROVED BY THE BOARD THIS THE 19 DAY OF OCTOBER
2009.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael C. Jordan
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2009197

IN THE MATTER OF:
Allan C. Mark, #32524

ORDER

THIS CAUSE coming before the Board on October 19, 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. Allan C. Mark (hereinafter "Mr. Mark") 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. Mark failed to timely file the annual firm registration on or prior to January 31, 2009, in accordance with NCGS 93-12 (7b) and 21 NCAC 8J .0108(b) and (g).
3. Mr. Mark subsequently informed the Board on April 1, 2009, that he wished to cancel his firm registration, 60 days or less after the annual firm registration deadline.

CONCLUSIONS OF LAW

1. Mr. Mark'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 08J .0108(b) and (g).

Board Order - 2
Allan C. Mark

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Mark's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 19th day of October 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 # C2009198

IN THE MATTER OF:
Antoine D. Beck, #27664

ORDER

THIS CAUSE coming before the Board on October 19, 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. Antoine D. Beck (hereinafter "Mr. Beck") 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. Beck failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 08J .0108(b) and (g).
3. Mr. Beck failed to respond to a letter sent by the Board on February 5, 2009, by certified mail, and received by Mr. Beck on February 10, 2009, regarding his failure to renew his firm registration. Mr. Beck has subsequently failed to renew or cancel his firm registration.

CONCLUSIONS OF LAW

1. Mr. Beck'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 08J .0108(b) and (g).

Board Order - 2
Antoine D. Beck

2. Mr. Beck's failure to timely respond to a Board inquiry is a violation of NCGS 93-12(9) and 21 NCAC 08N .0206.

BASED ON THE FOREGOING, the Board orders that:-----

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

This the 19th day of October 2009.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

Michael C. Ford

NORTH CAROLINA BEFORE THE NORTH CAROLINA STATE BOARD OF
WAKE COUNTY CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2009199

IN THE MATTER OF:
Jennifer L. Buller, #30171

ORDER

THIS CAUSE coming before the Board on October 19, 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. Jennifer L. Buller (hereinafter "Ms. Buller") was the holder of a certificate as a Certified Public Accountant in North Carolina at all times relevant in this matter 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. Buller failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 08J .0108(b) and (g).
3. Ms. Buller failed to respond to a letter sent by the Board on February 5, 2009, by certified mail to her last known business/home address, which was returned as unclaimed. Ms. Buller also failed to respond to an e-mail sent by the Board on March 30, 2009.
4. Ms. Buller's May 22, 2009, request for inactive status of her certificate was received by the Board on May 29, 2009, and was granted on June 1, 2009.

CONCLUSIONS OF LAW

1. Ms. Buller'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

Board Order - 2
Jennifer R. Buller

filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

2. ~~Ms. Buller's failures to timely respond to Board inquiries are violations of NCGS 93-12(9) and 21 NCAC 08N .0206.~~

BASED ON THE FOREGOING, the Board orders that:

1. In the event Ms. Buller seeks to reinstate her certificate, if the Board grants said reinstatement, Ms. Buller's certificate shall be suspended for thirty (30) days upon the reinstatement of her certificate; however, said suspension shall be stayed.
2. Ms. Buller shall disclose the suspension of her license whenever asked if she has ever had a license suspended, revoked, or disciplined.
3. Ms. Buller's certificate shall be placed on conditional status for one year from the date her certificate is reinstated.
4. Ms. Buller shall pay a five hundred dollar (\$500.00) civil penalty prior to the approval of her application for reinstatement.

This the 19th day of October 2009.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

Michael C. Jordan

NORTH CAROLINA BEFORE THE NORTH CAROLINA STATE BOARD OF
WAKE COUNTY CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2009200

IN THE MATTER OF:
John W. Groseclose, Jr., #32221

ORDER

THIS CAUSE coming before the Board on October 19, 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. John W. Groseclose, Jr. (hereinafter "Mr. Groseclose"), was the holder of a certificate as a Certified Public Accountant in North Carolina at all relevant times in this matter 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. Groseclose failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 08J .0108(b) and (g).
3. Mr. Groseclose failed to respond to a letter sent by the Board on February 5, 2009, to his last known business address, which was returned as unclaimed.
4. Mr. Groseclose's June 30, 2009, request for inactive status of his certificate was received by the Board on June 30, 2009, and was granted on July 1, 2009.

CONCLUSIONS OF LAW

1. Mr. Groseclose'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

Board Order - 2

John W. Groseclose, Jr.

prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

2. ~~Mr. Groseclose's failure to timely respond to a Board inquiry is a violation of NCGS 93-12(9) and 21 NCAC 08N .0206~~

BASED ON THE FOREGOING, the Board orders that:

1. In the event Mr. Groseclose seeks to reinstate his certificate, if the Board grants said reinstatement, Mr. Groseclose's certificate shall be suspended for thirty (30) days upon the reinstatement of his certificate; however, said suspension shall be stayed.
2. Mr. Groseclose shall disclose the suspension of his license whenever asked if he has ever had a license suspended, revoked, or disciplined.
3. Mr. Groseclose's certificate shall be placed on conditional status for one year from the date his certificate is reinstated.
4. Mr. Groseclose shall pay a five hundred dollar (\$500.00) civil penalty prior to the approval of his application for reinstatement.

This the 19th day of October 2009.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

Michael C. Judah

NORTH CAROLINA BEFORE THE NORTH CAROLINA STATE BOARD OF
WAKE COUNTY CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2009202

IN THE MATTER OF:
Owen W. Pirkle, #30522

ORDER

THIS CAUSE coming before the Board on October 19, 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. Owen W. Pirkle (hereinafter "Mr. Pirkle") 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. Pirkle failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 08J .0108(b) and (g).
3. Mr. Pirkle failed to respond to a letter sent by the Board on February 5, 2009, by certified mail, and received at his last known business address on February 11, 2009, regarding his failure to renew his firm registration. Mr. Pirkle has subsequently failed to renew or cancel his firm registration.

CONCLUSIONS OF LAW

1. Mr. Pirkle'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 08J .0108(b) and (g), and 08N .0213.

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Owen W. Pirkle

2. Mr. Pirkle's failure to timely respond to a Board inquiry is a violation of NCGS 93-12(9) and 21 NCAC 08N .0206.

BASED ON THE FOREGOING, the Board orders that:

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

This the 19th day of October 2009.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

Michael C. Judge

NORTH CAROLINA BEFORE THE NORTH CAROLINA STATE BOARD OF
WAKE COUNTY CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2009203

IN THE MATTER OF:
Robert L. Blyth, Jr., #22245

ORDER

THIS CAUSE coming before the Board on October 19, 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 L. Blyth, Jr. (hereinafter "Mr. Blyth"), 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. Blyth failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 08J .0108(b) and (g).
3. Mr. Blyth failed to respond to a letter sent by the Board on February 5, 2009, by certified mail, and received by Mr. Blyth on February 11, 2009, regarding his failure to renew his firm registration. Mr. Blyth has subsequently failed to renew or cancel his firm registration.

CONCLUSIONS OF LAW

1. Mr. Blyth'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 08J .0108(b) and (g), and 08N .0213.

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Robert L. Blyth, Jr.

2. Mr. Blyth's failure to timely respond to a Board inquiry is a violation of NCGS 93-12(9) and 21 NCAC 08N .0206.

~~BASED ON THE FOREGOING,~~ the Board orders that:

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

This the 19th day of October 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 #C2009204

IN THE MATTER OF:
Scott T. Mathis, #26726

ORDER

THIS CAUSE coming before the Board on October 19, 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. Scott T. Mathis (hereinafter "Mr. Mathis") 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. Mathis 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. Mr. Mathis failed to respond to a letter sent by the Board on February 5, 2009, by certified mail to his last known business address, which was returned as unclaimed. Mr. Mathis also failed to respond to an e-mail sent by the Board on March 9, 2009. Mr. Mathis has subsequently failed to renew or cancel his firm registration.

CONCLUSIONS OF LAW

1. Mr. Mathis' 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 08J .0108(b) and (g).
2. Mr. Mathis' failures to timely respond to Board inquiries are violations of NCGS 93-12(9) and 21 NCAC 08N .0206.

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Scott T. Mathis

BASED ON THE FOREGOING, the Board orders that:

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

This the 19th day of October 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 #C2009205

IN THE MATTER OF:
Zesheen Jyang, #33193

ORDER

THIS CAUSE coming before the Board on October 19, 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. Zesheen Jyang (hereinafter "Mr. Jyang") was the holder of a certificate as a Certified Public Accountant in North Carolina at all times relevant in this matter 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. Jyang failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 08J .0108(b) and (g).
3. Mr. Jyang failed to respond to a letter sent by the Board on February 5, 2009, by certified mail to his last known business address, which was returned as unclaimed. Mr. Jyang was sent a second letter by the Board on February 25, 2009, to his last known home address, which was returned as undeliverable. Mr. Jyang also failed to respond to an e-mail sent by the Board on March 30, 2009.
4. The Board sent Mr. Jyang a second e-mail on July 24, 2009. Mr. Jyang responded by e-mail on July 27, 2009, requesting his certificate be placed on inactive status, which was granted on July 27, 2009.

CONCLUSIONS OF LAW

1. Mr. Jyang'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 08J .0108(b) and (g).
2. Mr. Jyang's failures to timely respond to Board inquiries are violations of NCGS 93-12(9) and 21 NCAC 08N .0206.

BASED ON THE FOREGOING, the Board orders that:

1. In the event Mr. Jyang seeks to reinstate his certificate, if the Board grants said reinstatement, Mr. Jyang's certificate shall be suspended for thirty (30) days upon the reinstatement of his certificate; however, said suspension shall be stayed.
2. Mr. Jyang shall disclose the suspension of his license whenever asked if he has ever had a license suspended, revoked, or disciplined.
3. Mr. Jyang's certificate shall be placed on conditional status for one year from the date his certificate is reinstated.
4. Mr. Jyang shall pay a five hundred dollar (\$500.00) civil penalty prior to the approval of his application for reinstatement.

This the 19th day of October 2009.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

Michael C. Jordan