

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**October 21, 2010**  
**1101 Oberlin Road**  
**Raleigh, NC 27605**

---

**MEMBERS ATTENDING:** Michael C. Jordan, CPA, President; Jose R. Rodriguez, CPA, Vice President; Maria M. Lynch, Esq., Secretary-Treasurer; Barton W. Baldwin, CPA; Wm. Hunter Cook, CPA; Bucky Glover, CPA (via telephone); and Jordan C. Harris, Jr.

**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 Jack Nichols, Legal Counsel.

**GUESTS:** James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Debbie Lambert, CPA, Chair, NCACPA; Joan Pharr, CPA, NCACPA; Joanne Phillips, CPA, NCACPA; Wesley Casteen, CPA, Esq., 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 20, 2010, meeting were approved as submitted.

**FINANCIAL AND BUDGETARY ITEMS:** The September 2010 financial statements were accepted as submitted.

**LEGISLATIVE AND RULE-MAKING ITEMS:** Mr. Baldwin and Ms. Lynch moved to approve all rules, except for 21 NCAC 08 M .0105 as amended (Appendix I), as filed with the Office of Administrative Hearings and as published in the August 16, 2010, issue of the *North Carolina Register*. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

**NATIONAL ORGANIZATION ITEMS:** Mr. Cook reported on his attendance at the AICPA Fall Council Meeting held October 17-19, 2010, in New Orleans, LA.

**STATE AND LOCAL ORGANIZATION ITEMS:** Mr. Jordan and Mr. Brooks reported on their attendance at the NCACPA Board of Directors Meeting held September 24-25, 2010, in New Bern, NC.

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

Case No. C2010022 – Robert G. Drumwright, Jr. – Messrs. Baldwin and Jordan moved to approve an Emergency Order for Revocation and Notice (Appendix II). Motion passed with seven (7) affirmative votes and zero (0) negative votes.

Case No. C2010082 – Barry J. Hodges – Approve a Notice of Hearing for February 21, 2011, at 10:00 a.m.

Case No. C2006222 – Close the case without prejudice.

Case No. C2009227 – Close the case without prejudice.

Case No. C2010056 – John C. Compton – Approve a Notice of Hearing for May 26, 2011, at 10:00 a.m. Mr. Baldwin did not participate in the discussion of this matter, nor did he vote on this matter.

Case No. C2010094 – David H. Harris – Approve the signed Consent Order (Appendix III).

**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:

Sarah D. Barron

Emmett Ferri

Paul Timothy O'Donohue

Robert Carswell Parsley

Deborah Sue Rod

**Original Certificate Applications** - The following were approved:

Sarah D. Barron

Judith Dorotea Boyce

Brett Olivia Boyd

Ana Cristina Brugh

Cory Vincent Bunger

Tiffany L. Bussard

Meredith Virginia Carithers

Eddie Lee Clifton

Tara Rachael Clontz

Thomas R. Crawford Jr.

Michelle Callan Davis

Kent Joseph De Hart

Jin Deng

Daniel Gordon Doss

Scott DuBois

Lindsay Michelle Ferguson

Emmett Ferri

Jonathan Farrell Geis

Candace Anneke Gibson

Nathan Chad Goldman

Whitney Elizabeth Goodson

Tracy Waterman Green

Lucy Marie Hagan

Elizabeth M. Hamilton

Victoria Leigh Heafner

Anna Nicole Henson

Patrick Hill Holland

Amy Newsome Johnson

Lauren Diane Kitson

Justin Ryan Lewis

Kristin Alaine Mangum

Yuying Mao

Jennifer Marie Martin

Brandon Michael Massey

Lindsay Christine Matheus

Ashley Adaire Matthews

Gerri Houston McLendon

Dianna Leigh Melvin

Damon Karl Miklowicz

Lisa Johnson Morgan

Paul Timothy O'Donohue

Robert Carswell Parsley

William Clayton Pellisero II

Olga Pinzari

Jenna Hoover Pritchard

Deborah Sue Rod

Matthew Robert Schanz

William Ward Snell

Mark Christopher Stone

Alexander Fuentes Tiset

Todd Anthony Topolka  
Nathan Scott Walsh  
John Richard Ward Jr.

Craig Alan Warren  
Barbara Suzanne Wing  
Michelle Britten Woodbury

Staff reviewed and recommended approval of the original application submitted by Adam Albert Schuett. Mr. Schuett 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:

Adam Joel Barrow  
John Richard Beasley Jr.  
Koreen Herald Billman  
David Scott Black  
Beth Eileen Breneman  
Jude Troy Broussard  
Rachel Allen Brown  
Gisele Odette Caisse  
Jacqueline Roy Causey  
Jennifer Huggins Celentano  
Scott Randolph Cohen  
Tara Lee Colpitts  
Dustin Corie Cotterman  
Ryan J. Cotterman  
Jason Emory Creel  
Kimberly Michele Crouch  
Lisa Michelle Davis  
Candace Dawn Engles  
Wanda Sharon Evans  
Cynthia Smith Fisher  
Samuel M. Fuller  
Dexter Alexander Garner  
William Francis Gerber

Gary Joseph Gerhards  
Sharilyn Reese Gomilla  
Timothy Alan Grow  
Ute Claudia Haeussermann  
Janis Marie Herrmann  
Mary Jon Hinz  
Candace Anne Hutton  
Seonjin Hwang  
Xiaohui Jiang  
Kara Renée Lane  
Charles Robert Leins  
Stephen Christopher Mangan  
Edward Joseph McGowan Jr.  
Christopher James Morse  
Courtney Hammock Murphy  
David M. O'Connor  
Esha Patel  
Thomas Lee Presley  
Herlin Herawati Pruitt  
Charles Nicholas Pry  
Bijal Dipak Shah  
Michael John Smith  
Veronica Snodgrass

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

Veronica Snodgrass T6048  
Candace Dawn Engles T6049  
Cynthia Smith Fisher T6050  
Alisha A. Sewell T6051  
Brett Paul Sowell T6052  
William Francis Gerber T6053

Beth Eileen Breneman T6054  
Lisa Michelle Davis T6059  
Courtney Hammock Murphy T6060  
Michael John Smith T6062  
Joseph Onofrio Noto T6063  
Koreen Herald Billman T6064

Donna Lee LaBounty T6065

Paul David Johnson T6066

**Reinstatements** - The following were approved:

Alfred Michael Cerretti #20910  
Charles Edward Dameron IV #19312  
Joseph Thomas Jordan Jr. #4148  
Scott Allen Middleton #19165  
Robert William Naylor #16464  
Lorine Steinbrunner Nemes #23802

Jeane Dianne Ochsner #25129  
Dawn Leonard Robertson #18950  
Nicholas William Schiffli Jr. #14275  
Patricia L. Smith #24567  
Donald Hugh Taylor #3713  
Kevin Eugene Tucker #27827

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

Jackie Lynn Fryt #34433  
William Michael Grady #7716  
Gregory Alan Hart #24066  
Scott Ronald Hawig #27252  
Amy Mills Lehr #28289

Garry Michael Mlot #13378  
Franklin J. Moore #31135  
Matthew James Osborne #30314  
Joseph F. Trepanier III #32726  
Heather Marie Williams #31085

**Reissuance of New Certificate and Consent Agreement** - An application for reissuance of new certificate and consent agreement submitted by Dennis Matthew Giff (#17876) was approved.

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

Brian Boswell CPA, PLLC  
Brader Greene, PLLC

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

Thiru Govender #32345  
Cheryl Hilliard Habrat #26932

Dianne Ware-Furlow #22649  
Justin Michael Prusiensky #34472

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

Daniel Acosta  
Shelia Adams  
Jenny Addison  
Amanda Aiken  
Stephanie Aldridge

Mary Anacleto  
Bryan Angry  
Domani Arendtsz  
Keara Attamante  
Bryan Aust

Jason Baillargeon	Jonathan Cothran
William Baker	Ryan Coutinho
Caroline Ballance	Scott Croner
Dalton Bancroft	Michael Crose
Eric Barber	Cameron Cross
Julie Barnes	Adam Dailey
Krista Barnhill	Steve Darst
Lindsey Barrett	Brent Davis
Nicholas Bayer	Cedric Davis
Jason Berke	Garrett DiMond
Peggy Billips	Susan Ditta
Iryna Bilova	Heather Dobbs
JoAnn Birlet	William Dooley
Grayson Blow	Jeffrey DuPre
Brandon Boley	Ryan Dupree
Mathew Bork	Alison Dwyer
Andrew Bowman	Arden Dwyer
Kristi Bray	James Dziedzina
Andrea Broadhurst	Aboubakr Eddraa
James Brooks, III	Nicole Emanuel
Maggie Bryant	Heather Emery
Tracy Bryne	Billy Emory
James Buck	H'Rin Enger
Rebekah Buck	Jenna Ertel
Mark Bumper	Enajevwe Eruotor
Thomas Burns, Jr	Erin Farney
Carol Burton	Michael Fianchino
Benjamin Carlson	Sheryl France
Hailey Carpenter	Damien Franklin
Paul Carson	Jonathan Frazier
Craig Carter	Kyle Frederick
Kim Carter	Ashley Fry
Stephanie Carter	Tracettia Gaither
JanRae Castillo	Sean Gallina
Krista Lex Andree Cedeno	Crystal Gibson
Christopher Chapman	Amber Gill
Suni Clinton	Chiemi Glazener
Stephen Cobb	Sara Gold
Tres Cobb	William Gray
Zannoth Coffee	Russell Griffin
Bradford Coffey	Tanikya Griffin
Aaron Cohen	Katherine Hale
John Coker, III	Natasha Hall
Charlene Cook Controne	Aronul Harris
Scott Coppola	Bryan Hatcher

Amanda Hayes  
Elizabeth Hernandez-Soriano  
Cassandra Hickey  
Michael Hickey  
Travis High  
Amy Hilfiker  
Leslie Holland  
Lauren Holt  
Andrew Hopfinger  
Ronald Hopkins  
Claire Hudson  
Nicole Hunter  
Patricia Hyldborg  
Kia Ikpe  
Sandra Infantino  
Cynthia Isaksen  
Kevin Israel  
Rachel Ivory  
Jennifer Jackson  
Tracy Jackson  
Kimo James  
George Jauregui  
Sadaf Jawahir  
Garrett Jernigan  
Lauren Jetton  
Selena Jimenez  
Clarence Johnsey, Jr  
Alicia-Michelle Johnson  
Shannon Johnson  
Natasha Jordan  
Lloyd Jordan, III  
Virginia Jorgenson  
Timothy Joseph  
Gregory Journigan  
Ashleigh Joyner  
Regina Joyner  
Kellie Kanipe  
Thomas Key, Jr  
Kelli Kiger  
Diana Kincer  
Phyllis King  
Perry King, Jr  
Abby Kinscherf  
Adrienne Kralick  
Allyson Kuegel  
Bryan Lackey  
Kelly Lambe  
Joseph Laskey  
Justin Layton  
Michael Leclerc  
Kelly Lew  
William Lowe, Jr  
Lisa Lu  
Sabrina Lyle  
Stephanie Mabe  
Kate MacLeod  
Amber Maddox  
Rachel Maddox  
Genierose Magsino  
Stephen Malarz  
Arun Malik  
Hassaan Malik  
Brian Manuel  
Brandon Martin  
Latrish Martin  
Todd Masi  
Janessa Mason  
Jennifer Massengill  
Susanne Matthews  
Anna Mayo  
Jeffery McClendon  
Michael McCord  
Raymond McKinney  
James McKinnon  
Jeffrey McLaurin  
Kathleen McMillan  
David McNally  
Eugenia Medynskaya  
Rachel Meinecke  
Katherine Merrick  
Stephen Messenger  
Kelly Meyers  
NaQuita Mickie  
Ashley Middleton  
Brandon Miller  
David Mills  
Robert Mitchell  
Priyanka Modi  
Maureen Moloney  
Elizabeth Mower

Elizabeth Moy	Catherine Russell
Matthew Mullen	Ruben Sanchez
Stacy Mullins	Amy Schilling
Carly Murph	Megan Scholla
Janet Murphy	Vicki Shaffer
Aastha Naik	Jinal Shah
Neil Naik	Roopa Shivaprasad
Syripanomkone Nhouyvanisvong	Kimberley Simmons
Ryan Nicollerat	Njeri Simmons
Douglas Nisbet, II	Emily Sloop
Marie Norris	Chelsea Smith
Nana Nyanor	Joshua Smith
Gwendoline O'Brien	Kimberly Smith
William Ostertag	Peter Spell
Candice Otey	Christopher Spivey
Nancy Ouellette	Kira Staggers
Andrea Pack	Krystle Stainback
Stacy Parks	Mollie Stanley
Jenna Patkunas	Pamela Starks
Carl Pawsat	Marcus Stevens
Stephanie Payne	David Stone
Brodie Pearson	Ashley Stout
Meredith Perry	Megan Sudnik
Jennifer Phillips	Gabriel Tang
Adam Pierson	Janie Tart
Charles Powell	Willie Tate
Daniel Pozzo	Nathan Taylor
Anthony Privette	Kodjo Tchegnon
Larry Prock	Teryl Teasdell
Sarah Proctor	Bradley Thacker
David Proulx, Jr	Robert Thale
Joe Purgason, II	Hannah Thompson
Carrie Purnell	Jon Thompson
Erin Purves	Adam Towery
Puja Rabara	Jennifer Trahan
Mark Rackley	Cathy Traylor
Stacey Rash	Michael Truesdale
Ashley Reason	Caleb Truitt
Callie Reeve	Ashley Turnmire
Haley Roberts	Danny Umar
Molly Robinson	Alexandra Valier
Amy Rogers	Michele Vanacore
Percy Rogers	Joshua VanNamee
Stephanie Rogers	Cristen Vaughn
Abraham Rubio	Adam Vermillion

Elizabeth Vockel  
Channing Wade  
Benjamin Walker  
Michael Walker  
Jun Wang  
Julie Ward  
Melissa Warren  
Sarah Washburn  
Garren Weeks  
Clare Wesley  
Ivonne White  
Patrick Wicker  
Daniel Wieland  
Amber Williams  
Laronda Williams  
Robert Willis

Carly Wilson  
Gregory Wintermeier  
Melissa Wise  
Sara Wise  
Virginia Wood  
Lizabeth Wyche  
Yuanyuan Xiao  
Ko Yun Yang  
Wen-Wen Yang  
Lorena Yezer  
Zornitsa Yordanov  
Ashley Yount  
Maria Zavala  
Zheng Zhuang  
Amanda Zimmerman

**PUBLIC HEARING:** President Jordan called the Public Hearing to order to hear Case No. C2010110 – Davin W. Brown. Mr. Brown was present at the Hearing and was not represented by counsel at the Hearing. Mr. Brown, Dr. Robert W. Andrews, and Ms. Jennifer Credle, CPA, were sworn and presented testimony. Ms. Lynch and Mr. Cook moved to enter Closed Session without Executive Staff or Legal Counsel present to discuss the case. Motion passed. The Board re-entered the Hearing. Messrs. Cook and Harris moved to approve a Board Order (Appendix IV) to approve Mr. Brown's application for modification of discipline. Pursuant to the Order, Mr. Brown may submit an application for reissuance of his CPA certificate. Motion passed with five (5) affirmative votes and two (2) negative votes. The entire Public Hearing is a matter of public record.

**RULE-MAKING HEARING:** President Jordan called the Rule-Making Hearing to order to take oral and written comments from the public regarding the rules filed with the Office of Administrative Hearings and as published in the North Carolina Register on August 15, 2010. Debbie Lambert, CPA, Chair, NCACPA; and Suzanne Jolicoeur, AICPA, spoke regarding the proposed rules. The Rule-Making Hearing was closed and the matter, including written comments submitted, is a matter of public record.

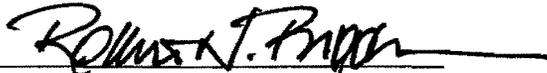
**CLOSED SESSION:** Ms. Lynch and Mr. Baldwin moved to enter Closed Session with Executive Staff and Legal Counsel to receive legal advice regarding disciplinary matters and a rule change. Motion passed.

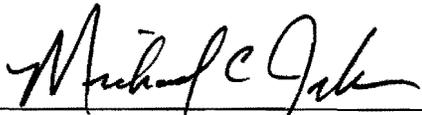
**PUBLIC SESSION:** Mr. Jordan and Ms. Lynch moved to re-enter Public Session to continue with the Agenda. Motion passed.

**ADJOURNMENT:** Messrs. Rodriguez and Glover moved to adjourn the meeting at 1:50 p.m. Motion passed.

Respectfully submitted:

Attested to by:

  
\_\_\_\_\_  
Robert N. Brooks  
Executive Director

  
\_\_\_\_\_  
Michael C. Jordan, CPA  
President

1 21 NCAC 08M .0105 is amended as published in 25:04, pages 491-492, with changes, as follows:

2  
3 **21 NCAC 08M .0105 PEER REVIEW REQUIREMENTS**

4 (a) A CPA or CPA firm providing any of the following services to the public shall participate in a peer review  
5 program:

- 6 (1) audits;  
7 (2) reviews of financial statements;  
8 (3) compilations of financial statements; and  
9 (4) agreed-upon procedures.

10 (b) A CPA or CPA firm not providing any of the services listed in Paragraph (a) of this Rule is exempt from peer  
11 review until the issuance of the first report provided to a client.

12 (c) A CPA, a new CPA firm or a CPA firm exempt from peer review now providing any of the services in  
13 Paragraph (a) of this Rule shall furnish to the peer review program selected financial statements, corresponding  
14 work papers, and any additional information or documentation their first peer review report, ~~the letter of comments,~~  
15 ~~the letter of response, and any work papers~~ required for the peer review program within 24 months of the issuance of  
16 the first report provided to a client.

17 (d) Participation in and completion of one of the following peer review programs is required:

- 18 ~~(1) AICPA Center for Public Company Audit Firms;~~  
19 ~~(2)~~ (1) AICPA Peer Review Program; or  
20 ~~(3)~~ (2) Any other peer review program found to be substantially equivalent to Subparagraph (1) ~~or (2)~~ of  
21 this Paragraph in advance by the Board.

22 (e) CPA firms shall not rearrange their structure or act in any manner with the intent to avoid participation in peer  
23 review.

24 (f) A CPA firm which does not have offices in North Carolina and which has ~~not~~ provided any services as listed in  
25 Paragraph (a) of this Rule G.S. 93-10(c)(3) to North Carolina clients is ~~not~~ required to participate in a peer review  
26 program.

27 (g) Subsequent peer reviews of a CPA firm are due three years and six months from the year end of the 12 month  
28 period of the first peer review unless granted an extension by the peer review program.

29  
30 *Authority G.S. 93-12(7b); 93-12(8c).*

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #s: C2010022

IN THE MATTER OF:  
Robert G. Drumwright, Jr., #11712  
Respondent

EMERGENCY ORDER  
FOR REVOCATION and NOTICE

Pursuant to North Carolina General Statute (NCGS) 150B-3(c), the Board finds that there is substantial evidence that Respondent has engaged in general and specific conduct demonstrating that he is no longer fit to continue to hold a certificate as a Certified Public Accountant. Specifically, during the period of time in which he has been a licensee and has been engaged in rendering accounting services to the public, and/or during the period of time when his certificate was forfeited, there is substantial evidence that Respondent committed each of the following acts or omissions in violation of the North Carolina accountancy laws and rules, NCGS 93-3, 93-4, and 93-12 (9) e, and 21 NCAC 08J .0101, 08N .0201, .0202, .0203, .0206, .0207, .0211, and .0212.

1. Respondent Robert G. Drumwright (hereinafter "Respondent Drumwright") was the holder of North Carolina certificate number 11712 as a certified public accountant.
2. While he was licensed as a certified public accountant, Respondent Drumwright was registered with the Board as an individual practitioner firm.
3. While actively licensed as a CPA, Respondent Drumwright failed to competently prepare individual tax returns for a client, to competently prepare corporate tax returns for the client's corporation, to timely file tax extensions and returns, and to provide client information to the successor accountant.
4. Respondent Drumwright failed, on at least three (3) occasions, to respond to Board inquiries regarding a complaint filed with the Board by the client.
5. In October 2009, Respondent's certificate was forfeited for failure to renew. When notified of the forfeiture of his certificate for failure to renew, Respondent Drumwright failed to timely return the forfeited certificate in accordance with NCAC 08J .0101 (d).

Emergency Order - 2  
Robert G. Drumwright, Jr.

6. Despite the forfeiture of his certificate, Respondent Drumwright has continued to identify himself as a CPA and his business as a CPA firm on office signage and in telephone directory listings.
7. The Board finds that, in light of the seriousness of the allegations and substantial evidence establishing the conduct in question, as well as evidence of the imminent danger of continued and irreparable harm to the public, the public welfare requires this emergency action.

The Board, therefore, issues this Emergency Order, pursuant to NCGS 150B-3(c), to revoke Respondent Drumwright's certificate as a Certified Public Accountant. Respondent Drumwright 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 Drumwright claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate. This Order is effective immediately at the time of service of this Order upon Respondent Drumwright, and shall remain in effect until this proceeding may be concluded pursuant to NCGS 150B. This Order shall constitute the Notice of Hearing to be held for this matter in the Board Office on March 23, 2011, at 1:00 p.m.

Adopted by a vote of 7 to 0 by the Board on this the 21<sup>st</sup> day of October 2010.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: \_\_\_\_\_

President

*Michael C. Jubin*

NORTH CAROLINA  
WAKE COUNTY

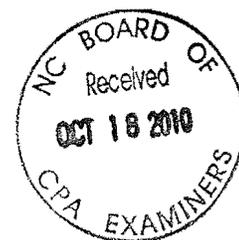
BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2010094

IN THE MATTER OF:  
David H. Harris, #20924  
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 20924 as a Certified Public Accountant.
2. Respondent informed the Board on his 2009-2010 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE), had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self study CPE to meet the 2008 CPE requirement.
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 2008 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificates of completion needed to document at least eight (8) hours of non-self study CPE that Respondent claimed he earned between January 1, 2008, and June 30, 2009, as was reported on his renewal.
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.

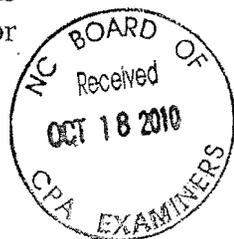


BASED upon the foregoing, the Board makes the following Conclusions of Law:

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).

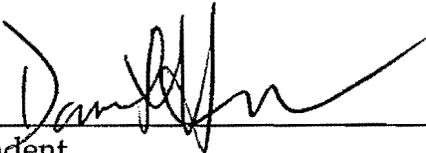
BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is 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 apply for the reissuance of his certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
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 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.



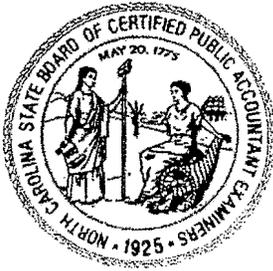
Consent Order - 3  
David H. Harris

CONSENTED TO THIS THE 15 DAY OF October, 2010.

  
\_\_\_\_\_  
Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF OCTOBER, 2010.

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 #: C2010110

IN THE MATTER OF:  
Davon W. Brown, #16483  
Applicant

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 October 21, 2010, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over Applicant and this Matter.
3. Applicant received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery; 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. Applicant had no objection to any Board Member's participation in the Hearing of this Matter.
6. Applicant was present at the Hearing and was not represented by counsel.
7. Applicant was 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.
8. The matter is before the Board upon application by Applicant for modification of discipline pursuant to 21 NCAC 08I .0104.

Board Order - 2  
Davin Walter Brown

9. In United States of America v. Davin Walter Brown, (Case NO. 5:02-CR-263-5-BO3), Applicant, under oath, pled guilty to a Criminal Information charging conspiracy to obstruct justice in violation of Title 18, United States Code, Section 1503 and Title 18, United States Code, Section 371. The plea pertained to Applicant's role as the outside auditor for International Heritage, Inc. Based upon his guilty plea, a judgment of conviction was entered against Applicant.
10. According to the Criminal Information to which Applicant pled guilty, Applicant and others "did knowingly and unlawfully combine, conspire, agree, and confederate with each other, to commit an offense against the United States, specifically, corruptly endeavoring to influence, obstruct, and impede the due administration of justice with respect to a matter within the jurisdiction of the Securities and Exchange Commission (SEC), specifically a lawsuit pending between the SEC and International Heritage, Inc. (IHI), et al. . . . in the United States District Court for the Northern District of Georgia by, among other things, soliciting, preparing, and causing to be materially false and misleading information with the SEC and with the court in said lawsuit, in violation of Title 18, United States Code, Section 1503."
11. The crime to which Applicant pled guilty and was convicted was a felony under the laws of the United States. Additionally, dishonesty, deceit or fraud was an essential element of the crime.
12. On or about November 15, 2005, Applicant was sentenced based upon his guilty plea, and ordered to serve three years probation along with other conditions and requirements.
13. As a result of a public hearing, on December 19, 2005, the Board ordered that Applicant's North Carolina certificate be permanently revoked effective beginning on November 19, 2004.

CONCLUSIONS OF LAW

1. The Hearing was duly noticed pursuant to NCGS 150B-38 (b)(c) and 21 NCAC 08C .0103 and conducted with a quorum of Board members and all necessary parties present.
2. Since the discipline in this case imposed by a Board Order was permanent revocation, pursuant to 21 NCAC 08I .0104, the burden of establishing a justification for modifying the earlier discipline is upon the applicant.

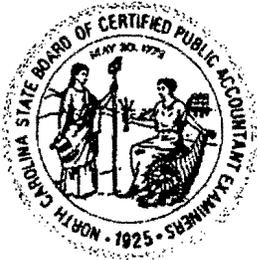
Board Order - 3  
Davin Walter Brown

3. Applicant has presented persuasive evidence that he has been completely rehabilitated; that, in light of all the facts and circumstances, he is otherwise qualified for modification of the discipline at this time under the applicable rules; and that he has support of the aggrieved parties and the community.

BASED ON THE FOREGOING, the Board orders in a vote of 5 to 2 that:

1. Davin Walter Brown's application for modification of discipline is approved, and Davin Walter Brown may now submit his application for reissuance.

This the 21<sup>st</sup> day of October 2010.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: \_\_\_\_\_

President