PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
April 20, 2005
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Leonard W. Jones, CPA, President; Arthur M. Winstead, Jr., CPA, Vice President; Jordan C. Harris, Jr., Secretary-Treasurer; Norwood G. Clark, Jr., CPA; Tyrone Y. Cox, CPA; Thurman L. Gause; and Michael C. Jordan, CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, Executive Director, NCACPA; Tom Chenoweth, CPA, Highland Publishing Company; O. Charlie Chewning, Jr., CPA; Greg Holsinger, CPA; Curt Lee, Past President, NCSA; and Donna Salter, CPE Director, NCACPA.

CALL TO ORDER: President Jones called the meeting to order at 10: 05 a.m.

RESOLUTION: President Jones read a Resolution of Appreciation for O. Charlie Chewning, Jr.'s service to the Board. President Jones instructed the Executive Director to make the Resolution a part of the minutes (Appendix I).

MINUTES: The minutes of the March 17, 2005, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The financial statements for March 2005 were accepted as submitted.

NATIONAL ORGANIZATION ITEMS: The Board reviewed the NASBA Examination Review Board's memorandum which stated that boards of accountancy could rely on the results of the scoring process and on the reasonableness of the content and performance profiles for the January/February 2005 Uniform CPA Examination testing window.

STATE AND LOCAL ORGANIZATION ITEMS: The Board reviewed and approved ethics CPE courses from Professional Education Services, LP (four-hour self-study course); Tim Kennedy, CPA (two-hour group-study course); and the NCACPA (four-hour self-study course). The Board reviewed and disapproved an ethics CPE course from Deloitte & Touche, LLP (six-hour group study). Mr. Clark abstained from the approval of the ethics CPE course presented by Tim Kennedy, CPA.

The Board approved the Executive Staff's outline of a professional ethics and conduct CPE course.

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

200501-001 – Walter Bernard Davis – Approve the signed Consent Order (Appendix II).

Messrs. Clark and Winstead moved to approve the signed Consent Order for Richard Burrell Hill, Case No. 200410-044, for permanent revocation of Mr. Hill's CPA certificate. Motion passed with seven (7) affirmative and zero (0) negative votes (Appendix III).

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

Transfer of Grades Applications - The following were approved:

Emily Kay Baculik
David Alan Hedges (partial-Auditing, LPR and FARE)
Karen Huters Johnson
Arthur C. Whitesell IV

Original Certificate Applications - The following were approved:

Emily Kay Baculik
Stephanie Lynn Baity
John Andrew Bullins
Clayton McNeill Burns
Jason Motley Clarke
Mark G. Cole
Joseph Stacy Cooke
Kelli Nicole Dorr
Kristina Lynn Draudt
Allison Ann Fulton
Jason Ghezzi
Jesse Rae Grubbs
Sarah Scott Henderson
William Kyle Hensley
Julie Deanna Hicks
Karen Huters Johnson
Adam James Kalarovich
Amy Reneé Kennedy
Phillip Charles Lewis
Michael Anthony Lucente
Gary Brian McGuffey
Elizabeth Beaton Mohn
Nam Chan Phan
Kelly Richmond Pope
Elizabeth Sicora Price
Anthony Steven Quinton
Deborah O. Reynolds
Allison Leigh Shetzline
Leah Ann Singleton
Preston Mark Stainback
Mary Kay Sursavage
Arthur C. Whitesell IV
Andrew Wallace Williams Jr.

Reciprocal Certificate Applications - The following were approved:

Wilbur M. Alling
Anders Christian Anderson
David Scott Andrews
John Scott Biesecker
John Donald Brader II
Patrick Lawrence Brown
Carolyn H. Capasso
Nicholas Paul Casini
Payal Dilip Chauhan
Christopher Jason Colenzo
Lisha Anne Davis
Patrick Michael Fillippa
Dail Richard Granholm
Derric A. Gregory Sr.
Daniel Lee Groves
Lee Ellis Haynes
Patrick Kirby Henderson
Linda R. Henning
Kimberly Bryant Kling
Richard Max Koeckert
David George Kostmayer
Fredrick Kuntzman
Bernard Thomas Lepkowski III
Walter Randall Louis
Carl Christopher Mallios
Leah Robertson Maybry
Nishit Khushal Mehta
Joanna Lewis Mitchell
Steven H. Moir
Susan Marie Naylor
Jennifer Renee Pierson
Bennie Lee Poulson
Monica Paige Roberts
Jose Ramon Rodriguez
Cynthia R. Rosplock
William Harold Sonnenberg
Katrynah Lynn Talbert
Maria Cristina Jimenez Tan
Michelle Leigh Tracz
Brian David Wigginton
Melissa Buckman Williams

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

Pearl Wilson Bassard T03220
Matthew Shaun Burwick T03221
Albert H. Cornell Jr. T03222
Gregg Draeger T03223
Judith Anne Hunt T03224
Erica Lynn Mezi T03225
Mia M. Morris-Morgan T03226
Katherine Duncan Schottmiller T03227
William Anthony Sofsky T03228
Meredith L. Banks T03229
Zachary Thomas Donahue T03230
Charles Devin Dupree T03231
Carolyn D. Goodwin T03232
Dickson Geofrey Kabugu T03233
Timothy Jay Koch T03234
Perry Kelvin Mardis T03235
Carl A. Margenau T03236
Margaret Lou Meaher T03237
Tiffany A. Neijna T03238
Keith Richard Sorensen T03239
Kathryn Leigh Stone T03240
Stephanie J. Suggs T03241
Jon Wierda T03242

Reissuance of New Certificate - An application for reissuance of new certificate and consent agreement submitted by each of the following individuals was approved.

James Carroll Hunt #12932
Richard Palmer McCotter #8420
James Richard McGimsey #19770
Karen A. Ralph #19349

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:

GREGORY M. BRINK, CPA, PC
Stephen C. Corliss, CPA, PLLC
H. KENNETH DICKSON, PLLC
Selena Flood, CPA, PLLC
Thomas R. Howell, CPA, PLLC
LONG & LONG, LLP
Renner, Williams & Mooney, PLLC
SHECHTMAN, MARKS, DEVOR & ETSKOVITZ, P.C.

Reclassifications - 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:

Thomas W. Baxter #3193
Perry Alwyn Horne #2748
Sydney Wooding #9414
Donald C. Yount #17582

CPE Sponsors - Staff recommended removing the UNC Institute of Government from the CPE sponsor register for continued failure to comply with 21 NCAC 8G .0403(d)(3) and failure to meet the 30-day notice requirement. The Committee approved staff recommendation.

Extension Requests - The Committee disapproved the following individuals for extension for completion of CPE:

Thomas Ellison #30745
Stephanie L. Roberts #30787
Charles O. Simmons #12479

Firm Renewal and Peer Review Matters - The firm Sharon A. Braun CPA (#21054) submitted termination notice less than 60 days after the deadline. Staff recommended a conditional license until April 20, 2006, for the firm owner pursuant to 21 NCAC 8J .0111(1). The Committee approved staff recommendation.

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

Rashad Hassan Abdullah
Joshua David Adams
Jennifer Anne Anderson
Scott Lawrence Anderson

Benjamin Johanson Andrews
Hollie Demetria Ardoin
Daniel Vincent Attanucci
Michelle Hedgepeth Avant
Sanjana Sayam Bagade
Byron Scott Bailey Jr
Douglas Wayne Baker
Natalie Sawyer Banks
Julie Ann Barefoot
Ryan Matthew Barnhart
Marcia Helene Benz
Franz William Beyer III
Isaac William Bigness
Tammie Marie Bowers
Mary Alice Boyd
Colleen Kelly Brophy
Jessica Elizabeth Brown
Melvin Donnel Brown
Leeann Christine Buergler
Karen Lea Byrd
Zhuoting Cai
Susan Wrenn Callahan
Jeffrey Todd Carter
Maria Chernuskaya Casey
Mary V. Chilton
Kathryn Edwards Clarke
Stephen Love Clarke
Brandy Bumgarner Cline
Victoria Elizabeth Coble
Christina Shields Cook
Jennifer Ann Corbitt
Caroline B. Costin
Anthony P. Coston
Jason Paul Crabtree
Jonathan Elliott Crane
Jessica Lee Cunn
Eric James Davis
Leroy Davis Jr
Rebecca Allison Dean
Amanda Marie Devore
Jessica Susan Dill
Priscilla Maxine Dobson
Melissa Louise Doran
Jeffrey Scott Dudley
Julie L. Duriga
Catherine Smoot Eason
Charles Taylor Elks
Amy Michele Essick
Lieselotte Bourknight Faircloth
Gerald Wayne Falls
Tonya Renee Farley
Andrew Gregory Ferguson
David Luis Fernandez
Meghan Elizabeth Flynt
Mark Eugene Fogle
Joseph Michael Foley
Donna Sullivan Foust
Allison Hannah Franklin
Joanna Leigh Garcia
Sara Paige Gardner
Dana Leigh Garrett
Jessica Lynn Gastmeyer
Ana Gonzalez Garcia
April Kristina Goodman
Lauren Michelle Graf
Allen Kemper Gray
Avery Eugene Gray
Michelle Morris Greene
Kristy Michelle Greer
Adam James Greiner
Robert Taylor Griffin Jr
Michael Andrew Grissom
Jennifer Freeman Hackim
Stewart Clayton Hare
Lisa Adams Harper
Avery Lee Harrison
Peter Andrew Hathaway
Kristen Yvonne Hayes
David Alan Hedges
Debra Michelle Hemric
Amy Sanders Hendren
Midge Hermanns
Kristin Roberts Holcomb
Trudy Hurt Holder
Brenna Laurelyn Holt
Laura Adams Honeycutt

Elizabeth Harlan Hudgins
Shawana Tennille Hudson
James Clinton Hunter II
Tawnya M. Hurtt
Reece Coleman Hutcherson II
David Glen Hutchinson
Alan Preston Hyatt
Angela Wood Ivey
Belinda Lynn Johnson
Dallas Clinton Johnson
George Nick Johnson
Brett Farrell Jones
Joanna Haywood Jones
Alice Kehoe
Tia Lawrence Keith
Haley Allyson Kendrick
Brandon Craig Kimball
LaShaun Erica King
Gerald Michael Kinlaw
Russell Scott Kirsh
Kelly Lynn Kiser Battle
Aaron Michael Kolasinski
Eric Scott Krone
Courtney Russell Lalone
Jessica Harrell Lang
Penny Sumner Lanier
Kathryn Alice Larson
Keisha Charlene Lassiter
Matthew Philip Leach
David Leon Lentz
Stephanie Jean Little
Jie Liu
Justin Michael Long
Lauren Lee Lovelace
Mark Gibson Maffett
Kirk Lyndsay Mangum
Adam Coleridge Martin
Bryan Kyle Matthews
Joseph Mitchell McCausland Jr
Michael Scott McCrary
James Martin McGowan
Robert Geoffrey McMurry
Herman Lee Miller
Danielle Taylor Moody
Talise Young Morris
Shirley Louise Morton
Alyssa Anna Nelson
Scott Robert Nelson
Stephanie Lyn Newberry
Anthony Ryan Newton
Amy Nicole Nobs
Amy Hall Novinc
Olga Borisovna Nowacki
Barbara Ann O'Donnell
Alisha Kelsey O'Reilly
Eugene Nnadikwe Offoha
David Andrew Page
James Edwards Partin
John Dewey Patterson
Lori Halstead Perry
Gilbert Richard Peters III
Elizabeth Anne Peterson
Jennifer Lyn Phillips
Simona Chira Pleasant
William Markland Porter
Brandi Lynne Privette
Kevin Edward Quinn
Michael Josephs Raburn
Todd Edward Rankin
Edward Scott Raymond
Robert Hathaway Rhodes II
Kathryn Harris Rickman
Timothy Everett Riddell
Donna A. Rinchisen
Anthony William Thomas Riva
Deborah Theresa Rodgers
Lois Michelle Rogers
Craig Alan Rose
Heather Brown Royal
Patrick Kirby Rutherford
Charles Christopher Safley
Samuel Nicholos Satey
Katherine Walker Scheffel
Carleise Elizabeth Scotten
Jennifer Leigh Seekamp
Kristen Renee Selvey

Brett Elliott Shadoin
Alissa Elizabeth Shah
Jason Michael Shepherd
April Shavonne Sherman
Nisha C. Sheth
Jin Shi
Tameeka Monique Shorter
Harriett Sharmaine Siler
JoAnne Marie Simon
David Alton Sisk
Laura Mills Sloop
Herman Carnell Smith
Donna Marie Sofsky
Vivian Simone Spencer
Amanda Faye Spittel
Matthew Mason Spruill
Jonathan Willis Stephens
Derrick Lamont Stockton
Kristi Melinda Stubbs
Christopher Hughel Summer
Christopher James Surratt
Leslie Diane Sutton
Jason Alexander Tarlton
Nathanael Jackon Tarwasokono
Scott Ian Taylor
Ricky Samuel Thompson
Lindsey Ellen Thorsen
Jonathan Blaine Tirey
Polly Elaine Trinks
Van V. Trivette
Holly Kristine Trotter
Brandy Garrell Turbeville
Maurice Joseph Vaz
April Michelle Vereyken
Christopher Montgomery Vogel
Koenraad Vredeveld
Shi Wang
Christopher Edwin Warfford
Virginia Pittman Warren
Kimberly Shivonne Washington
Jada Caroline Watkins
Jessica Marie Watson
Rena Lou Wear
Jeffrey Steven Weegar
Stephanie Andrea Weil
Bradley Douglas Wilson
Jennifer Alise Wilson
Thomas John Wilson
William Roderick Wilson Jr
Laverne Moness Wimbush
Matthew Jake Wolfe
Yen-Chan Wu
Renee Godwin Wuchich
Julia Katherine Wyatt
Jin Xia
Qing Yan
Yelena Aleksandrovna Zaytseva
Manfred Ian Zech

The Committee determined and accepted the grades received for the January-March 2005 exams.

Initial exam candidate Rachel C. Cone requested time and a half on each section of the examination due to severe disabilities in reading and written language. The Committee approved her request.

PUBLIC HEARING: President Jones moved to convene the Public Hearing scheduled to hear Case No. 2004-018, Gregory G. Holsinger, CPA, #30263. Mr. Holsinger and Mr. Brooks were sworn in and presented testimony. Messrs. Winstead and Jordan moved to enter Closed Session without Staff or Legal Counsel to consider the matter. The Board re-entered the Public Hearing and Messrs. Harris and Clark moved to approve a Board Order censuring

Mr. Holsinger. Motion passed with seven (7) affirmative and zero (0) negative votes. The entire Public Hearing is a matter of public record (Appendix IV).

CLOSED SESSION: Messrs. Jones and Harris moved to enter Closed Session with Executive Staff and Legal Counsel to discuss personnel and legal matters. Motion passed.

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

ADJOURNMENT: Messrs. Harris and Jordan moved to adjourn the meeting at 1:55 p.m. Motion passed.

Respectfully submitted:

Robert N. Brooks
Executive Director

Attested to by:

Leonard W. Jones, CPA
President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

RESOLUTION

***WHEREAS**, O. Charlie Chewning, Jr., has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 1998;*

***WHEREAS**, during his tenure he served as President of the Board 2002-2003 and 2003-2004; Vice President of the Board 1999-2000, 2000-2001 and 2001-2002; and served on the Professional Education and Applications Committee, the Professional Standards Committee, the Communications Committee, the Personnel Committee, the Executive Committee, and the Audit Committee;*

***WHEREAS**, he has represented the North Carolina State Board of Certified Public Accountant Examiners and the profession through his service as a member of the Examination Review Board of the National Association of State Boards of Accountancy;*

***WHEREAS**, during his tenure he has faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interest of the public and the profession;*

***BE IT THEREFORE RESOLVED** that the members of the North Carolina State Board of Certified Public Accountant Examiners thank O. Charlie Chewning, Jr., for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.*

This the 20th day of April 2005.

North Carolina State Board of
Certified Public Accountant Examiners

Leonard W. Jones, CPA
President

Appendix II

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200501-001

IN THE MATTER OF:
Walter Bernard Davis, #17989
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 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 17989 as a Certified Public Accountant.

2. Respondent informed the Board on his 2003-2004 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE) to meet the 2002 CPE requirement. However, Respondent also informed the Board on said renewal that he earned some of said CPE between January 1, 2003, and June 30, 2003.

3. Respondent signed his 2003-2004 renewal declaring "under penalties of perjury . . . that the information in this application is true, correct and complete."

4. Based on Respondent's representation that prior to June 30, 2003, he had completed a total of forty (40) hours of CPE, the Board accepted his renewal.

5. The Professional Education and Applications Committee referred Respondent's second violation of 21 NCAC 8G .0401 within a five (5) year calendar period to the Board's Professional Standards Committee.

6. The Board's Professional Standards Committee recommended an Order which was approved by the Board on November 24, 2003, placing Respondent's certificate on conditional status until November 24, 2004, and ordering Respondent to pay a one hundred dollar ($100.00) civil penalty to the Board for Respondent's second violation of 21 NCAC 8G .0401 within a five (5) year calendar period.

7. Board staff requested, by telephone on August 10, 2004, a copy of the course agenda for the June 1-5, 2003, "Advanced Management Education Program"

used by Respondent to meet his 2002 CPE requirement and also requested a copy of his certificate of attendance for this course. Board staff determined from its review of the course agenda that Respondent was only entitled to thirty-three (33) hours of CPE credit for this course. Since Respondent had used only this course to meet his forty (40) hour CPE requirement, Respondent was seven (7) CPE hours short of the forty (40) CPE hours needed to meet his 2003-2004 renewal requirements.

8. Respondent, on his "2003 Report of CPE for CPAs on Conditional Status," claimed a five (5) hour CPE course which he took and received credit for on March 3, 2003. However, this additional course was still insufficient to meet his 2002 CPE requirement because he still lacked two (2) hours of CPE credit needed to meet his 2003-2004 renewal requirements.

9. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

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 8J .0101(b), 8N .0202(a), .0202 (b)(3), .0202(b)(4), and 8N .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, his certificate is automatically forfeited pursuant to NCGS 93-12 (8b).

2. Respondent must return his forfeited certificate to the Board with this signed Consent Order.

3. Respondent may not apply for the reinstatement of his certificate for ninety (90) 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.

Consent Order - 3
Walter Bernard Davis

4. Respondent may apply to return his certificate to active status by submission and approval of a reinstatement application which includes:
   a. Application form,
   b. Payment of the application fee,
   c. 3 moral character affidavits, and
   d. 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 (6) months of the date this signed Order is accepted by the Board.

6. Before June 30, 2005, Respondent must obtain twenty (20) additional hours of CPE which cannot be used in meeting the CPE requirement for reinstatement or the forty (40) hour annual requirement for 2005.

7. 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 15th DAY OF March, 2005.

Walter B. Davis
Respondent

APPROVED BY THE BOARD THIS THE 20th DAY OF April, 2005.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BOARD SEAL

BY: [signature]
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200410-044

IN THE MATTER OF:
Richard Burrell Hill, #12623
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 12623 as a Certified Public Accountant.

2. On December 14, 2004, Respondent entered guilty pleas to four (4) counts of willfully failing to file his 1999, 2000, 2001, and 2002 North Carolina individual income tax returns. The state taxes, penalties, and interest owed by Respondent for these years amounted to $20,500.00.

3. Respondent was thereupon convicted and sentenced to forty-five (45) days in custody, which sentence was suspended, and he was placed on twelve (12) months of supervised probation. In addition, Respondent was required to pay a one hundred dollar ($100.00) fine and to perform twenty-four (24) hours of community service.

4. During this same period, Respondent also failed to timely file his individual federal tax returns for the years 1999, 2000, 2001, and 2002. The federal taxes, penalties, and interest owed by Respondent for these years amounted to $44.917.00

5. Respondent has, as of the date of this Order, paid all taxes, penalties, and interest owed for both the state and federal tax returns for the years 1999, 2000, 2001, and 2002.

6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

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 (9) e and 21 NCAC 8N .0201, .0202 (a), .0203 (b)(1), .0204 (c), and .0207.

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. The Certified Public Accountant certificate issued to Respondent, Richard Burrell Hill, is hereby permanently revoked.

CONSENTED TO THIS THE 24th DAY OF March, 2005.

Richard Burrell Hill
Respondent

APPROVED BY THE BOARD THIS THE 20th DAY OF April, 2005.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BOARD SEAL

BY: _____
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200404-018

IN THE MATTER OF:
Gregory Gibson Holsinger, #30263
Respondent

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 April 20, 2005, that:

FINDINGS OF FACT

1. The parties have been properly identified.

2. The Board has jurisdiction over the Respondent and this matter.

3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.

4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.

5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.

6. Respondent was present at the Hearing and was not represented by counsel.

7. Respondent 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.

8. In response to a client's request for the return of client records, Respondent failed and refused to return said client's records upon demand, and retained said client's records

in order to force payment from client. Indeed, Respondent informed the client in an email that Respondent would not return the client's records until the client paid all outstanding fees.

CONCLUSIONS OF LAW

1. Respondent's actions constitute violations of NCGS 93-12 (9)e and 21 NCAC 8N .0305 (a) and (c).

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

1. Respondent is censured.

This the 20th day of April 2005.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BOARD SEAL

BY: _____
President