

PUBLIC SESSION AGENDA
NORTH CAROLINA STATE BOARD OF CPA EXAMINERS
APRIL 25, 2016
10:00 A.M.
1101 OBERLIN ROAD
RALEIGH, NC

I. Administrative Items

A. Call to Order

In accordance with the State Government Ethics Act, it is the duty of every Board member to avoid both conflicts of interest and appearances of conflict. Does any Board member have any known conflict of interest or appearance of conflict with respect to any matters coming before the Board today? If so, please identify the conflict or appearance of conflict and refrain from any undue participation in the particular matter involved.

1. Review of Office of Administrative Hearing Proposal for Decision in Matter of 15 CPA 04488, the NC State Board of CPA Examiners v Linda R. Sharp

2. Oliver W. Bowie, NC CPA #13561, and Oliver W. Bowie, CPA, PA

B. Welcome and Introduction of Guests

C. Approval of Agenda (**ACTION**)

D. Minutes (**ACTION**)

E. Financial/Budgetary Items

1. Financial Statements for March 2016 (**ACTION**)

II. Legislative & Rule-Making Items

A. Rule-Making for 2016-2017 (**DISCUSSION**)

B. Report on April 5, 2016, Meeting of the Joint Legislative Administrative Procedures Oversight Committee and Sub-Committee (**FYI**)

III. National Organization Items

A. Request from Barton W. Baldwin, CPA, for Nomination for Second Term as Middle Atlantic Region Representative on the NASBA Nominating Committee (**ACTION**)

IV. State & Local Organization Items

A. Second Annual Occupational Licensing Agencies "Best Practices Seminar" Held in Raleigh on April 12, 2016 (**FYI**)

B. Retirement of James T. Ahler, CEO, NCACPA

V. Request for Declaratory Ruling

VI. Committee Reports

- A. Professional Standards (**ACTION**)
- B. Professional Education and Applications (**ACTION**)

VII. Public Comments

VIII. Closed Session

IX. Executive Staff and Legal Counsel Report

- A. Draft Working Strategic Plan Objective - Excellent Customer Service (**ACTION**)

X. Adjournment

PUBLIC HEARING AGENDA
NORTH CAROLINA STATE BOARD OF CPA EXAMINERS
APRIL 25, 2016
10:00 A.M.
1101 OBERLIN ROAD
RALEIGH, NC

I. Administrative Items

A. Call to Order

II. Hearing Testimony

A. Case Nos. C2014338-1 and C2014338-2 - Oliver W. Bowie (CPA #13561) and Oliver W. Bowie, CPA, PA

III. Adjournment

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
March 23, 2016
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Michael H. Womble, CPA, President; Wm. Hunter Cook, CPA, Vice President; Jeffrey J. Truitt, Esq., Secretary-Treasurer; Murchison (Bo) Biggs, CPA; Cynthia B. Brown, CPA; Justin C. Burgess; and George W. Rohe, CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Manager; Mary Beth Britt, Professional Standards Specialist; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Nathan Standley, Esq., Allen & Pinnix, PA; and Officer Billy Garten, Raleigh Police Department.

CALL TO ORDER: President Womble called the meeting to order at 1:00 p.m.

MINUTES: The minutes of the February 22, 2016, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The February 2016 financial statements were accepted as submitted.

2016 STRATEGIC MISSION, VALUES, AND OBJECTIVES (STRATEGIC PLAN): The Board reviewed and discussed the strategic plan and made one minor change. Messrs. Biggs and Rohe moved to approve the plan as changed (Appendix I). Motion passed with seven affirmative votes.

ELECTION OF 2016-2017 OFFICERS: Messrs Biggs and Rohe moved to nominate and elect Mr. Womble for President, Mr. Cook for Vice President, and Mr. Truitt for Secretary-Treasurer for 2016-2017. Motion passed with seven affirmative votes.

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Brooks provided the draft rule-making schedule for 2016 with three rules to be considered for rule-making.

Mr. Brooks provided a report on the March 1, 2016, meeting of the Joint Legislative Administrative Procedure Oversight Committee and sub-committees regarding occupational licensing boards.

NATIONAL ORGANIZATION ITEMS: Mr. Brooks reported on the attendance of staff at the NASBA Executive Director and Legal Counsel Conference held March 15-17, 2016, in Tucson, AZ.

Mr. Brooks provided a copy of the January 28, 2016, and March 1, 2016, letters from NASBA, Prometric, and AICPA regarding the Uniform CPA Examination fees charged by NASBA and AICPA through 2018 and Prometric through 2017.

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

Case No. C2015213 - Michael V. Norton - Approve the signed Consent Order (Appendix II).

Case No. C2015247 - Regina L. Guillet - Approve the signed Consent Order (Appendix III).

Case No. C2015255 - Charles A. Morris - Approve the signed Consent Order (Appendix IV).

Case No. C2015272 - Thomas C. Morton - Approve the signed Consent Order (Appendix V).

Case No. C2015274 - James L. Norris - Approve the signed Consent Order (Appendix VI).

Case No. C2015280 - Anna P. Erwin - Approve the signed Consent Order (Appendix VII).

Case No. C2015284 - Sherril McLeod - Approve the signed Consent Order (Appendix VIII).

Case No. C2015312 - Battele Rippe Kingston, LLP - Approve the signed Consent Order (Appendix IX).

Case No. C2015313 - Clarus Partners - Approve the signed Consent Order (Appendix X).

Case No. C2015316 - Conner Ash P.C. - Approve the signed Consent Order (Appendix XI).

Case No. C2015317 - Eichen & DiMeglio - Approve the signed Consent Order (Appendix XII).

Case No. C2015320 - Mize Houser & Company, PA - Approve the signed Consent Order (Appendix XIII).

Case No. C2015203 - Craig R. Besnoy - Approve a Notice of Hearing for August 22, 2016, at 10:00 a.m.

Case No. C2015208 - Mark D. Sullivan - Approve a Notice of Hearing for August 22, 2016, at 10:00 a.m.

Case No. C2015275 - Anthony M. Luper - Approve a Notice of Hearing for August 22, 2016, at 10:00 a.m.

Case Nos. C2015310-1 and C2015310-2 - Close the cases without prejudice and with a Letter of Warning.

Case Nos. C2015330-1 and C2015330-2 - Close the cases without prejudice and with a Letter of Warning.

Case No. C2016014 - Close the case without prejudice.

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

Transfer of Grades Applications - The Committee recommended that the Board approve the following:

Jennifer Jean Cornelius
Mitchell Lawrence Harrison
Shelby Lauren Holkeboer
Nicklaus Ben Hynson

Bradley Joseph Neumann
Robert Withers Poellnitz, III
Sean David Roundtree

Original Certificate Applications - The Committee recommended that the Board approve the following:

Kristen Nichole Alston
Katherine Conley Ashley
Trent Smith Ball
Andrew Edward Beamon
Cassandra Talbot Below
Kara Ruth Carroll
Ethan Bicher Cohen
Nicolas Daniel Conner

Jennifer Jean Cornelius
Chase McKinley Crone
Cheryl Reyes De Castro
Steven Lee Dinkins, Jr.
Hannah Nancy Fabry
Joseph Ryan Gerant
Nia Afiya Hall
Mitchell Lawrence Harrison

Eric Christopher High
Shelby Lauren Holkeboer
Nicklaus Ben Hynson
Kristin DeAnn Jarvis-DeSouza
Trei Weston Jolly
Ashley Khrystene Keen
Bridgette Bai-Gen Lin
Sonya Louise Johnson Long
Theodore James Luckman
Everline (Evelyn) Khadeche Makatiani
Dalys Judith Miller
Bradley Joseph Neumann
Christopher William Nitto
Anthony James Pappalardo

Richardson Colby Pate
Robert Withers Poellnitz, III
Ryan Keith Poser
Tyler Christian-Allan Powell
Sean David Roundtree
Bridget Anne Ryan
Rachel Lynn Sutton
Andrew Joseph Swint
Claire Noelle Thomas
Jeremy Scott Tomlinson
Jingjing Wang Toniolo
Michael James Zeblo
Lingyun Zhang

Reciprocal Certificate Applications - The Committee recommended that the Board approve the following:

Kari Lee Hepburn
William A. Malcom

Julie Moore Schlosky

Temporary Permits - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Kenneth Alan Turner, T9035
Thomas Bryce Moores Downen, T9036
David Randall Peters, T9037
Jacqueline Marie Sabo, T9038
Aaron Christopher Myers, T9039
Jaime Smith Pritchett, T9041
Patricia Waites Rosenberg, T9042
April Elizabeth Audette, T9043
Darcy Jane Garfinkel, T9044
Robert Alexis Green, III, T9045
Lisa Bertolini Ringelman, T9046
Doris H. Kidwell, T9047

Rachel Marie Gordon, T9048
Lindsey Andrews Metzger, T9049
Gregory Thomas Reagan, T9050
Jennifer Lynn Perry T9051
Steven Scott Davitt, Jr., T9052
Patricia White Hunt, T9053
Jamie Elizabeth Milliski, T9054
Austen John Bono, T9068
Nadine Anastasia Russell, T9069
Lorey Ann Spade, T9071
Natasha Chivon Lundy, T9072

Reinstatements - The Committee recommended that the Board approve the following:

Carleen Richardson Berndt, #16170
Nancy Hembree Flynn, #24803
Kenneth Wayne Hanner, #16593

Thomas Eugene Hastings, #4160
Scott Taylor Witham, #27751

Reissuance of New Certificate - The Committee recommended that the Board approve the following applications for reissuance of new certificate:

Summer Leigh Cline, #30048
Torgrim Christopher Forberg, #31865

Anna Passantino Grofic, #35154
Stephen Mark Himmelberg, #21904

CPE Matters - Staff reviewed and recommended disapproval of two hypothetical CPE courses claimed by CPE audit participants. Staff believed that these courses did not fall into the seven approved subject areas. The Committee recommended that the Board disapprove the requests.

Examinations -The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

Marcia Acheampong
Elizabeth Adams
Suzanne Adams
Emily Agostinelli
Michael Aiello
Hollie Ardoin
Nicholas Atz
Brenna Aube
Bruce Baird
Sahr Bangai
Ryan Bannister
Nicholas Barnas
David Barton
Seth Beane
Rebecca Beane
Mary Beets
Stephen Belch
Ross Benjamin
Rachel Besnoff
Thomas Bickes
Margaret Blanton
Christopher Bleakley
Jonathan Bowie
Hunter Bracy
Stacie Brandhoefer
Alexandra Brink
Sarah Brown
Gregory Brown
Evan Buckingham

Darius Burden
Christopher Burdick
Meghan Burke
Veronica Butler
Jacob Capps
Lindsay Carlisle
Rowena Carney
Clay Carroll
Richard Cassady
Anna Caulder
Henry Chao
Abraham Chen
Cody Chrismon
John Morgan Cockerham
David Coggins
Grayson Compton
Andrew Connor
Laura Crummie-DuCarme
Brian Crutchfield
Lewis Curtis
Timothy Daly
Winston Davenport
Joni Davis
Adam Dedie
Terresa Dent
Michael Diaz
Allison Diaz
Felicia Diggs
Ross Drapalski

Jonathan DuBose
Kellie Earnhardt
Laura El-Baytam
Anna Elzey
Haley Ezzell
Michael Falcone
John Fallaw
Courtney Fee
Sean Feeley
Caroline Ficklen
Amanda Flanigan
Morgan Foody
Nathan Francis
Zachary Gasper
Callie Gettys
Nicholas Gittin
Matthew Gochis
Katlyn Godwin
Davi Goncalves
Thomas Graham
Taylor Gray
David Graybeal
Danez Green
Frank Greer
Rachel Groce
Cynthia Grose
Chelsi Haefele
Allison Harden
Virginia Harrelson
Kimberly Hartley
Daniel Hathcock
Kali Havner
Daniel Hayes
Haley Heath
Rachel Hebden
Morgan Hess
Taylor Heys
Courtney Hickland
Brian Hillsinger
Amanda Holland
Andrew Hood
Sarah Houser
Ryan Hoyle

Lauren Hughes
Sarah Humphries
Michelle Hunter
Rebecca Hurst
Melony Jackson
Timothy Jeter
Lisa Johansen
Allana Jones
Jolanda Jordan
Jennifer Jordan
Patrick Kanetzke
Diana Kao
Forrest Kasler
Manveer Kaur
Rebecca Keefe
Timothy Kenobi
Stephanie Kilmer
Larissa Korniychuk
Jonathan Kramer
Jeremy Krider
Andrea Lambert
Keith Lane
Ho Lau
John Lee
Amy Leopold
Brooke Lisson
Marjorie Loflin
William Love
Joshua Lyons
Kathryn Manning
Jennifer Massengill
Cathleen McCall
Jill McCallister
Kathleen McCarthy
Adam McGough
Maura McLaughlin
Diania McRae
Sandy Melo
Erica Merriman
Megan Meyer
Christopher Moltke-Hansen
Johannes Moolman
Michael Moran

Zulema Moreno
Cory Morin
Erin Mulhern
Donna Multerer
Devin Munnings
Baseemah Nance
Laura O'Brien
Abigail Odette
Billiah Onsomu
Urvish Patel
Morgan Pegram
Rashelle Penley
Ljiljana Pilipovic
Maribel Pinol
James Powell
John Pujals
Jeff Pullen
Meiling Qu
Veronika Quintana
Andra Radu
Melissa Ratcliff
John Rauback
Adline Ravnell
Hunter Roberson
Patricia Roberts
Jeremy Roberts
Elizabeth Roberts
Bryan Rogan
Gabriel Rooth
Debra Roque
Michael Saulnier
Steven Schulz
Jamie Schwint
Josepha Segbefia
Vanessa Seiglie
Elizabeth Senczy
Julia Setzer
Lonnie Shook

Constance Short
Joshua Simmons
Drew Simpson
Katherine Skinner
Kyle Smith
Kimberly Smith
William Smith
Tyesha Smoot
Kevin Smyth
Trevor Snyder
Seun Soth
Alicia Starnes
Dandre Starnes
Carson Steen
Jacob Stout
Lucson Thomas
Ratese Thomas
Cathy Timmons
Petra Tyndall
Jonathan Upham
Jill Vang
Aubrey Waggoner
Richard Wagner
Patrick Walsh
Monica Warner
David Weekley
Kristin Wheeler
David Whiteman
Shannon Wiggins
Bailey Wilhelm
Vaughn Williams
Reida Woodward
Brett Wyatt
Mark Wyrick
Andrey Yeremuk
Liudmila Zill
Takako Zimmerman

CLOSED SESSION: Messrs. Truitt and Biggs moved to enter Closed Session to discuss a contract for legal representation and the Personnel Committee report. Motion passed.

PUBLIC SESSION: The Board re-entered Public Session to continue with the agenda.

LEGAL COUNSEL REPRESENTATION: Messrs. Cook and Rohe moved to approve the legal counsel contract with Allen & Pinnix, PA. Motion passed with seven affirmative votes.

PERSONNEL COMMITTEE REPORT: Messrs. Biggs and Rohe moved to approve the Personnel Committee's recommendations for 2016-2017. Motion passed with seven affirmative votes.

ADJOURNMENT: Mr. Biggs and Ms. Brown moved to adjourn the meeting at 2:11 p.m. Motion passed.

Respectfully submitted:

Attested to by:

Robert N. Brooks
Executive Director

Michael H. Womble, CPA
President

North Carolina State Board of CPA Examiners

2016 Strategic Mission, Vision, Values and Objectives

Our Mission

The mission of the North Carolina State Board of CPA Examiners is to protect the public by ensuring that persons issued licenses as certified public accountants possess the necessary education, skills, and capabilities, and that they perform competently in the accounting profession.

Our Vision

The Board seeks to;

- Faithfully meet our mandate of public protection
- Be visible and available to the public and our licensees
- Be diverse in gender and ethnicity
- Be good stewards of our resources
- Provide excellent customer service to our licensees and the public
- Maintain a vigorous and effective enforcement program
- Maintain a CPE program focused on enhancing licensee competence
- Use technology to effectively and efficiently provide services to our licensees and the public

Our Values

The Board's values define how we will go about the work of fulfilling our mission and achieving our vision. The Board commitment to excellence is demonstrated by the following key values:

- High Ethical Standards and Integrity
- Service to our licensees and the public
- Honesty and Fairness
- Competence
- Open Transparent Communication
- Teamwork
- Continuous Improvement
- Financial Stewardship

Our Objectives

Excellent Customer Service

- Recognized as providing the highest quality service to the public and licensees.

Competency Focused CPE

- Relevant CPE requirements that result in enhanced competence for licensees.

Improved Audit Quality

- **Improvements in identifying and remediating audit failures.**

Effective Enforcement

- **Easy access for the public and profession to file complaints.**
- **Timely processing of legitimate complaints to final resolution.**
- **Consistent application of statutes and rules.**
- **Appropriate punishment for offenders.**

Integrated Technology

- **Integrated licensing, compliance (including CPE tracking and auditing), and enforcement systems.**
- **Adopting best practices in the use of technology across the activities of the Board to enhance board effectiveness and efficiency.**

Improved Visibility of the Board

- **Enhanced public awareness of the Board and its mission.**
- **Enhanced understanding of the purpose and operation of the Board among its candidates and licensees.**

Strategically Aligned Operational Planning

- **Operational activities and goals aligned with the strategic objectives of the Board.**

Sustainable Staffing

- **Ensure continuity of Board operations through proper staffing levels and effective retention efforts.**
- **Maintain effective succession planning at all levels.**

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2015213

IN THE MATTER OF:
Michael Vernon Norton, #22613
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 22613 as a Certified Public Accountant.
2. Respondent informed the Board on his 2014-2015 individual certificate Renewal ("Renewal") that between January 1, 2013, and June 30, 2014, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2013 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2013 requirements.
5. Respondent could not provide the CPE certificates of completion to the Board as requested. Respondent was unable to provide any documentation for forty (40) hours of continuing professional education ("CPE") taken to meet the 2013 CPE requirements.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

NC BOARD OF

MAR - 1 2016

CPA EXAMINERS

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely 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. Three (3) moral character affidavits, and
 - d. Eighty (80) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study or self-study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty, to be remitted to the Board prior to submitting a reissuance application.

Consent Order - 3
Michael Vernon Norton

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 22 DAY OF Feb, 2016
(Day) (Month) (Year)

Michael Norton
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF MARCH, 2016
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2015247

IN THE MATTER OF:
Regina L. Guillet, CPA, #28408
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 28408 as a Certified Public Accountant.
2. Respondent informed the Board on her 2014-2015 individual certificate Renewal ("Renewal") that between January 1, 2013, and June 30, 2014, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2013 CPE requirements.
3. Based on Respondent's representation, the Board accepted her Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2013 requirements.
5. Respondent provided proof of her base forty (40) hours of CPE. Respondent was unable to provide documentation to substantiate completion of at least two (2) hours of ethics from a sponsor registered with either NASBA or the Board that she earned between January 1, 2013, and June 30, 2014.
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.

NC BOARD OF

MAR - 4 2016

CPA EXAMINERS

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return her certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study or self-study format.

NC BOARD OF

MAR - 4 2015

CPA EXAMINING

Consent Order - 3
Regina L. Guillet, CPA

5. Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

CONSENTED TO THIS THE 28 DAY OF February, 2016.
(Day) (Month) (Year)

Regina Louise Guillet
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF MARCH, 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
MAR - 4 2016
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2015255

IN THE MATTER OF:
Charles A. Morris, CPA, #35281
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 35281 as a Certified Public Accountant.
2. Respondent informed the Board on his 2014-2015 individual certificate Renewal ("Renewal") that between January 1, 2013, and June 30, 2014, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2013 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2013 requirements.
5. The Respondent was unable to provide documentation for fifteen (15) hours of the 2013 CPE hours that he would need to meet the 40-hour requirement for his 2014-2015 annual 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.

NC BOARD OF

FEB 22 2016

CPA EXAMINERS

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), .0202(b)(4) and .0206.
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely 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. Three (3) moral character affidavits, and
 - d. Fifty-five (55) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.

NC BOARD OF

FEB 22 2016

CPA EXAMINERS

Consent Order - 3
Charles A. Morris, CPA

5. Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 12 DAY OF February, 2016.
(Day) (Month) (Year)

Charles A. Morris
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF MARCH, 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
FEB 22 2016
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2015272

IN THE MATTER OF:
Thomas Carl Morton, CPA, #17918
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 17918 as a Certified Public Accountant.
2. Respondent informed the Board on his 2014-2015 individual certificate Renewal ("Renewal") that between January 1, 2013, and June 30, 2014, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2013 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2013 and 2014 requirements.
5. The Respondent was unable to provide documentation for two and one half (2.5) hours of the 2013 and 2014 CPE hours that he would need to meet the forty (40) hour requirement for his 2014-2015 annual 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.

NC BOARD OF

FEB 12 2016

CPA EXAMINERS

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely 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. Three (3) moral character affidavits, and
 - d. Forty-three (43) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study or self-study format.

NC BOARD OF

FEB 12 2016

CPA EXAMINERS

Consent Order - 3
Thomas Carl Morton, CPA

5. Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 10th DAY OF February, 2016.
(Day) (Month) (Year)

Thomas Morton
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF MARCH, 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
FEB 12 2016
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2015274

IN THE MATTER OF:
James Lee Norris, CPA, #27931
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 27931 as a Certified Public Accountant.
2. Respondent informed the Board on his 2014-2015 individual certificate Renewal ("Renewal") that between January 1, 2013, and June 30, 2014, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2013 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2013 and 2014 requirements.
5. The Respondent was unable to provide documentation for two and one-half (2.5) hours of the 2013 and 2014 CPE hours that he would need to meet the forty (40) hour requirement for his 2014-2015 annual 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 and Title 21, Chapter 08 of the North Carolina Administrative Code, 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 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely 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. Three (3) moral character affidavits, and
 - d. Forty-two and one-half (42.5) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study or self-study format.

5. Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 15th DAY OF February, 2016.
(Day) (Month) (Year)

Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF MARCH, 2016.
(Day) (Month) (Year)

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 #C2015280

IN THE MATTER OF:
Anna Petree Erwin, CPA, #28102
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 28102 as a Certified Public Accountant.
2. Respondent informed the Board on her 2014-2015 individual certificate Renewal ("Renewal") that between January 1, 2013, and June 30, 2014, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2013 CPE requirements.
3. Based on Respondent's representation, the Board accepted her Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2013 and 2014 requirements.
5. Respondent was unable to provide any documentation for forty (40) hours of the 2013 CPE hours that she would need to meet the forty (40) hour requirement that she claimed on her 2014-2015 annual 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.

NC BOARD OF

FEB 17 2016

CPA EXAMINERS

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return her certificate to the Board within fifteen (15) days of her receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Eighty (80) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.

Consent Order - 3
Anna Petree Erwin, CPA

5. Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

CONSENTED TO THIS THE 8th DAY OF February, 2016.
(Day) (Month) (Year)

Anna Petree Erwin
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF MARCH, 2016
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: *[Signature]*
President

NC BOARD OF
FEB 17 2016
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2015284

IN THE MATTER OF:
Sherril McLeod, CPA, #19871
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 19871 as a Certified Public Accountant.
2. Respondent informed the Board on her 2014-2015 individual certificate Renewal ("Renewal") that between January 1, 2013, and June 30, 2014, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2013 CPE requirements.
3. Based on Respondent's representation, the Board accepted her Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2013 and 2014 requirements.
5. The Respondent was unable to provide documentation for four and one-half (4.5) hours of the 2013 CPE hours that she would need to meet the forty (40) hour requirement for her 2014-2015 annual 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 and Title 21, Chapter 08 of the North Carolina Administrative Code, 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 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return her certificate to the Board within fifteen (15) days of her receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty-four and one-half (44.5) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study or self-study format.

Consent Order - 3
Sherril McLeod, CPA

5. Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

CONSENTED TO THIS THE 22nd DAY OF February, 2016.
(Day) (Month) (Year)

Sherril McLeod
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF MARCH, 2016
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2015312

IN THE MATTER OF:

Battelle Rippe Kingston, LLP,
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Battelle Rippe Kingston, LLP (hereinafter "Respondent Firm"), had a principal place of business outside of North Carolina and had no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. 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 and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

NC BOARD OF

FEB 22 2016

Consent Order - 2
Battelle Rippe Kingston, LLP

2. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. § 93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar (\$1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

CONSENTED TO THIS THE 16 DAY OF February, 2016.
(Day) (Month) (Year)

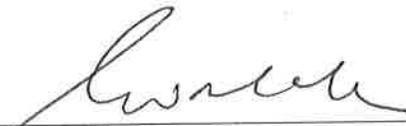


Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 23 DAY OF MARCH, 2016
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President

NC BOARD OF

FEB 22 2016

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2015313

IN THE MATTER OF:

CONSENT ORDER

Clarus Partners,
Respondent

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Clarus Partners (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of retirement plans sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. 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 and Title 21, Chapter 08 of the North Carolina Administrative

NC BOARD OF

FEB 16 2016

CPA EXAMINERS

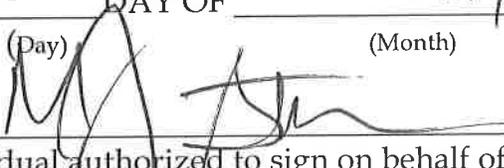
Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. § 93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a two thousand dollar (\$2,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

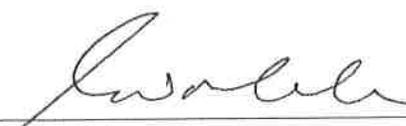
CONSENTED TO THIS THE 3 DAY OF FEBRUARY, 2016.
(Day) (Month) (Year)


Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 23 DAY OF MARCH, 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President

NC BOARD OF
FEB 16 2016

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2015316

IN THE MATTER OF:

Conner Ash, P.C.,
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Conner Ash, P.C. (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. 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 and Title 21, Chapter 08 of the North Carolina Administrative

NC BOARD OF

FEB 12 2016

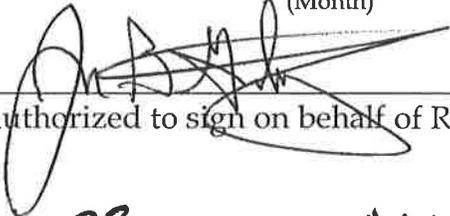
Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. § 93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar (\$1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

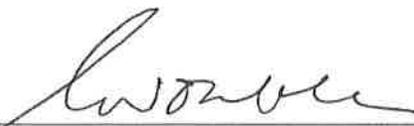
CONSENTED TO THIS THE 1ST DAY OF FEBRUARY, 2016.
(Day) (Month) (Year)


Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 23 DAY OF MARCH, 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 

President

NC BOARD OF

FEB 12 2016

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2015317

IN THE MATTER OF:
Eichen & DiMeglio, P.C.,
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Eichen & DiMeglio, P.C. (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed an audit of a retirement plan sponsored in North Carolina ("ERISA audit").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audit.
5. Respondent Firm subsequently provided a Notice to the Board.
6. 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 and Title 21, Chapter 08 of the North Carolina Administrative

NC BOARD OF

FEB 16 2016

CPA EXAMINERS

Consent Order - 2
Eichen & DiMeglio, P.C.

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

2. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. § 93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar (\$1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

CONSENTED TO THIS THE 11 DAY OF February, 2016
(Day) (Month) (Year)

[Signature]
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 23 DAY OF MARCH, 2016
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
FEB 16 2016
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2015320

IN THE MATTER OF:
Mize Houser & Company, P.A.,
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Mize Houser & Company, P.A. (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. 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 and Title 21, Chapter 08 of the North Carolina Administrative

NC BOARD OF

FEB 16 2016

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

2. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. § 93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar (\$1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

CONSENTED TO THIS THE 9th DAY OF February, 2016.
(Day) (Month) (Year)
Becky Smith, CPA
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 23 DAY OF MARCH, 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
FEB 16 2016

Financial Highlights
For the Twelve Month Period Ended March 31, 2016
Compared to the Twelve Month Period Ended March 31, 2015

	Budget Var.	Mar-16	Mar-15	Inc. (Dec.)
Total Revenue	\$169,765.79	\$ 2,967,129.79	\$ 2,854,778.30	\$ 112,351.49
■ Total Operating Revenue	\$163,786.06	\$ 2,915,296.06	\$ 2,797,700.02	\$ 117,596.04
❖ Total Net Non Operating Revenue	\$5,979.73	\$ 51,833.73	\$ 57,078.28	\$ (5,244.55)
○ Total Expenses	-\$83,324.18	\$ 2,758,972.82	\$ 2,749,766.91	\$ 9,205.91
Increase(Dec.) Net Assets for Period		\$ 208,156.97	\$ 105,011.39	\$ 103,145.58
Total Checking and Savings		\$ 1,116,439.61	\$ 517,150.01	\$ 599,289.60
Total Assets		\$ 3,500,549.62	\$ 3,123,235.33	\$ 377,314.29
Full-Time/Part-time Employees		13/1	13/1	0/0

Budget:

- Operating revenue was \$164,000 over budget. The primary areas of increased revenue were certificate fees (\$28,000), exam fee revenue (\$103,000), and the reduced number of exam scholarships (\$26,000).
- ❖ Non-Operating revenue was \$6,000 over budget due to higher than expected interest income (\$3,700) and gift card usage (\$2,300).
- Expenses were \$83,000 under budget, primarily due to reduced salary/benefit costs (\$76,000) and board/staff travel costs (\$30,000). There were increased litigation and printing costs incurred during year of approximately \$11,000 for each category.

Actual:

- Total operating revenue increased from prior year by \$118,000. Increase related to higher intake of certificate renewal fees (\$32,000) and expected exam fee revenue (\$83,000).
- ❖ Total net non-operating revenue decreased this period compared to prior by \$5,000 primarily due to the Board no longer having a tenant paying rental income
- Total expenses decreased from prior period by \$9,000. Reduced salary costs explain the majority of that amount.

04/05/16

NC Board of CPA Examiners
Statement of Net Position
 As of March 31, 2016

	<u>Mar 31, 16</u>	<u>Mar 31, 15</u>
ASSETS		
Current Assets		
Checking/Savings		
1076 · Bank of North Carolina - MMA	251,483.81	0.00
1075 · Union - Money Market	246,441.24	245,332.49
1074 · First Tennessee Bank - MMA	245,587.64	144,593.72
1023 · BB&T Disciplinary Clearing Acct	3,000.00	0.00
1020 · BB&T Checking Acct	359,585.56	115,238.83
1021 · BB&T Savings Account	10,241.36	10,074.62
1030 · BB&T Payroll Acct	100.00	1,910.35
Total Checking/Savings	<u>1,116,439.61</u>	<u>517,150.01</u>
Other Current Assets		
1110 · Accrued CD Interest	12,164.43	1,228.93
1050 · CD Investments - Current	1,234,456.47	1,194,740.68
1126 · Accts Rec Admin Cost	0.00	1,000.00
1125 · Accts Rec Civil Penalties	4,500.00	5,000.00
1120 · Accounts Receivable	6.25	0.00
1124 · Accounts Receivable Other	0.00	378.36
Total Other Current Assets	<u>1,251,127.15</u>	<u>1,202,347.97</u>
Total Current Assets	<u>2,367,566.76</u>	<u>1,719,497.98</u>
Fixed Assets		
1330 · Land Improvement	14,640.90	14,640.90
1300 · Building	917,143.10	917,143.10
1305 · Land	300,000.00	300,000.00
1310 · Furniture	113,918.90	113,918.90
1320 · Equipment	209,909.92	192,462.69
1325 · Data Base Software	180,336.18	180,336.18
1390 · Accumulated Depreciation	-847,964.94	-807,493.22
Total Fixed Assets	<u>887,984.06</u>	<u>911,008.55</u>
Other Assets		
1250 · CD Investments Non-Current	244,998.80	492,728.80
Total Other Assets	<u>244,998.80</u>	<u>492,728.80</u>
TOTAL ASSETS	<u>3,500,549.62</u>	<u>3,123,235.33</u>
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	0.00	30,476.79
Total Accounts Payable	<u>0.00</u>	<u>30,476.79</u>

04/05/16

NC Board of CPA Examiners
Statement of Net Position
 As of March 31, 2016

	<u>Mar 31, 16</u>	<u>Mar 31, 15</u>
Other Current Liabilities		
2040 · Accounts Payable Civil Penalty	4,050.00	4,500.00
2005 · Due to Exam Vendors	522,178.88	445,084.77
2011 · Accounts Payable Other	0.00	2,950.00
2015 · Accrued Vacation Current	4,571.00	4,571.00
2090 · Deferred Certificate Renewl Fee	152,640.00	26,700.00
Total Other Current Liabilities	<u>683,439.88</u>	<u>483,805.77</u>
Total Current Liabilities	683,439.88	514,282.56
Long Term Liabilities		
2020 · Accrued Vacation	73,432.34	73,432.34
Total Long Term Liabilities	<u>73,432.34</u>	<u>73,432.34</u>
Total Liabilities	756,872.22	587,714.90
Net Assets		
3010 · Net Assets Invest in Cap Assets	887,984.06	911,008.55
3020 · Designated for Capital Assets	100,000.00	100,000.00
3031 · Designated-Operating Expenses	300,000.00	300,000.00
3040 · Designated for Litigation	750,000.00	750,000.00
3900 · Net Assets Undesignated	497,536.37	369,500.49
Change in Net Assets	208,156.97	105,011.39
Total Net Assets	<u>2,743,677.40</u>	<u>2,535,520.43</u>
TOTAL LIABILITIES & NET ASSETS	<u>3,500,549.62</u>	<u>3,123,235.33</u>

04/05/16

NC Board of CPA Examiners
Statement of Revenues & Expense - Budget v. Actual
 April 2015 through March 2016

	Apr '15 - M...	Budget	\$ Over Bu...
Ordinary Income/Expense			
Income			
Certificate Fees			
4110 · Certificates - Initial	65,700.00	60,000.00	5,700.00
4120 · Certificates - Reciprocal	31,900.00	30,000.00	1,900.00
4121 · Certificates - Recip/Temp	0.00	0.00	0.00
4130 · Certificates - Temporary	0.00	0.00	0.00
4131 · Certificates - Temp Renewal	0.00	0.00	0.00
4140 · Certificates - Renewal Fees	1,202,700.00	1,183,500.00	19,200.00
4150 · Certificates - Reinst/Revoked	3,200.00	0.00	3,200.00
4151 · Certificates - Reinst/Surr	7,300.00	10,000.00	-2,700.00
4152 · Certificates - Reinst/Retired	600.00	0.00	600.00
4160 · Certificates - Notification	0.00	0.00	0.00
4161 · Certificate - Notification Rnwl	0.00	0.00	0.00
Total Certificate Fees	1,311,400.00	1,283,500.00	27,900.00
Exam Fee Revenue			
4001 · Initial Adm Fees	230,000.00	224,250.00	5,750.00
4002 · Re-Exam Adm Fees	179,400.00	157,500.00	21,900.00
4004 · Exam Fees Revenue	1,124,954.07	1,050,000.00	74,954.07
4060 · Equivalency Exam Fees	0.00	0.00	0.00
4070 · Transfer Exam Grade Credit	75.00	0.00	75.00
4071 · Exam Review Fees	200.00	0.00	200.00
4072 · Exam Scholarship Coupon	-15,390.46	-41,240.00	25,849.54
Total Exam Fee Revenue	1,519,238.61	1,390,510.00	128,728.61
Misc			
4993 · Revenue Suspense	0.00		
4999 · Board Training	1,350.00	0.00	1,350.00
4910 · Educational Program Fees	0.00	0.00	0.00
4970 · Duplicate Certificates	925.00	0.00	925.00
4980 · Copies	0.00	0.00	0.00
4990 · Miscellaneous	472.45	1,500.00	-1,027.55
Total Misc	2,747.45	1,500.00	1,247.45
Partnership Fees			
4260 · Partnership Registration Fees	0.00	0.00	0.00
4261 · Partnership Renewal Fees	39,170.00	36,500.00	2,670.00
Total Partnership Fees	39,170.00	36,500.00	2,670.00
Professional Corporation Fees			
4250 · PC Registration Fees	4,900.00	4,500.00	400.00
4251 · PC Renewal Fees	37,830.00	35,000.00	2,830.00
4252 · PC Renewal Fees W/Penalties	10.00	0.00	10.00
Total Professional Corporation Fees	42,740.00	39,500.00	3,240.00
Total Income	2,915,296.06	2,751,510.00	163,786.06
Expense			
6900 · Bad Debit Expense	0.00	0.00	0.00
6690 · Over & Short	0.00	0.00	0.00

NC Board of CPA Examiners

04/05/16

Statement of Revenues & Expense - Budget v. Actual

April 2015 through March 2016

	Apr '15 - M...	Budget	\$ Over Bu...
Fringe Benefits			
5031 · Retirement - NCLB Contribution	52,476.23	54,470.00	-1,993.77
5033 · Retirement - NCLB Administr	1,733.45	2,000.00	-266.55
5035 · Health Ins. Premiums	108,571.49	138,000.00	-29,428.51
5036 · Medical Reim Plan	38,501.00	39,000.00	-499.00
5038 · Unemployment Claims	0.00	0.00	0.00
Total Fringe Benefits	201,282.17	233,470.00	-32,187.83
Board Travel			
5120 · Board Travel - Board Meetings	22,929.27	23,040.00	-110.73
5121 · Board Travel - Prof Meetings	113.49	0.00	113.49
5122 · Board Travel - NASBA Annual	16,381.04	18,907.00	-2,525.96
5123 · Board Travel - NASBA Regional	4,084.04	8,775.00	-4,690.96
5124 · Board Travel - NASBA Committees	238.20	0.00	238.20
5125 · Board Travel - AICPA/NASBA	0.00	0.00	0.00
5126 · Board Travel - NCACPA Annual	0.00	0.00	0.00
5127 · Board Travel - NCACPA/Board	1,548.55	2,800.00	-1,251.45
5128 · Board Travel - AICPA Committees	0.00	0.00	0.00
5129 · Miscellaneous Board Costs	3,353.42	3,000.00	353.42
5133 · Board Travel - NASBA CPE	0.00	0.00	0.00
Total Board Travel	48,648.01	56,522.00	-7,873.99
Building Expenses			
5800 · Building Maintenance	248.57	1,000.00	-751.43
5801 · Electricity	11,918.63	12,000.00	-81.37
5802 · Grounds Maintenance	2,898.00	3,000.00	-102.00
5803 · Heat & Air Maintenance	5,544.93	7,000.00	-1,455.07
5804 · Improvements	0.00	2,000.00	-2,000.00
5805 · Insurance	4,459.00	4,500.00	-41.00
5807 · Janitorial Maintenance	5,730.00	6,000.00	-270.00
5808 · Pest Control Service	150.00	200.00	-50.00
5809 · Security & Fire Alarm	2,320.38	2,500.00	-179.62
5810 · Trash Collection	1,327.84	200.00	1,127.84
5811 · Water & Sewer	919.61	1,100.00	-180.39
Total Building Expenses	35,516.96	39,500.00	-3,983.04
Continuing Education -Staff			
5050 · Continuing Education - Staff	3,058.15	4,000.00	-941.85
5051 · Continuing Education - RNB	0.00	0.00	0.00
5052 · Continuing Education - Computer	0.00	0.00	0.00
Total Continuing Education -Staff	3,058.15	4,000.00	-941.85
Exam Postage			
5531 · Exam Postage	1,560.00	1,400.00	160.00
Total Exam Postage	1,560.00	1,400.00	160.00
Exam Printing			
5533 · Exam Printing	0.00	0.00	0.00
Total Exam Printing	0.00	0.00	0.00

04/05/16

NC Board of CPA Examiners
Statement of Revenues & Expense - Budget v. Actual
 April 2015 through March 2016

	<u>Apr '15 - M...</u>	<u>Budget</u>	<u>\$ Over Bu...</u>
Exam Sitting and Grading			
5538 · Exam Vendor Expense	1,025,905.09	1,000,000.00	25,905.09
Total Exam Sitting and Grading	1,025,905.09	1,000,000.00	25,905.09
Exam Supplies			
5532 · Exam Supplies	0.00	0.00	0.00
Total Exam Supplies	0.00	0.00	0.00
Exam Temporary Staff			
5530-10 · Temp Employees - May	0.00	0.00	0.00
5530-20 · Temp Employees - Nov	0.00	0.00	0.00
Total Exam Temporary Staff	0.00	0.00	0.00
Investigation & Hearing Costs			
5220 · Investigator Fees	0.00	0.00	0.00
5221 · Staff Investigation Costs	170.30	0.00	170.30
5222 · Investigation Materials	11,449.42	10,000.00	1,449.42
5230 · Hearing Costs	3,433.75	5,000.00	-1,566.25
5231 · Rule-Making Hearing Costs	398.80	0.00	398.80
5232 · Legal Advertising	0.00	0.00	0.00
5250 · Administrative Cost Assessed	-23,960.65	-2,500.00	-21,460.65
5260 · Civil Penalties Assessed	-85,200.00	-7,500.00	-77,700.00
5261 · Civil Penalties Remitted	67,492.33	0.00	67,492.33
Total Investigation & Hearing Costs	-26,216.05	5,000.00	-31,216.05
Legal Expense			
5140 · Legal Counsel - Administrative	38,597.30	30,000.00	8,597.30
5141 · Legal Counsel - Spec Projects	0.00	0.00	0.00
5210 · Legal Counsel - Prof Standards	0.00	12,000.00	-12,000.00
5211 · Legal Counsel - Litigation	29,489.39	10,000.00	19,489.39
Total Legal Expense	68,086.69	52,000.00	16,086.69
Misc Personnel			
5034 · Misc. Payroll Deduction	0.00	1,500.00	-1,500.00
5037 · HSA Deduction	0.00	0.00	0.00
5090 · Flowers, Gifts, Etc.	159.16	0.00	159.16
5091 · Staff Recruiting	0.00	0.00	0.00
5092 · Misc. Personnel Costs	4,498.33	3,000.00	1,498.33
Total Misc Personnel	4,657.49	4,500.00	157.49
Office Expense			
5436 · Contracted Copy Service	19,325.79	25,000.00	-5,674.21
5301 · Equipment Rent	780.00	1,000.00	-220.00
5310 · Decorations	238.42	250.00	-11.58
5320 · Payroll Service	1,855.50	2,000.00	-144.50
5360 · Telephone	5,542.58	7,500.00	-1,957.42
5361 · Internet & Website	5,209.68	7,620.00	-2,410.32
5390 · Clipping Service	3,126.01	4,000.00	-873.99
5400 · Computer Prog/Assistance	1,740.00	5,000.00	-3,260.00
5405 · Computer Software Maintenance	46,872.67	45,000.00	1,872.67
5410 · Dues	7,800.00	8,200.00	-400.00
5420 · Insurance	16,101.00	15,600.00	501.00
5430 · Audit Fees	8,730.00	8,730.00	0.00

04/05/16

NC Board of CPA Examiners
Statement of Revenues & Expense - Budget v. Actual
 April 2015 through March 2016

	Apr '15 - M...	Budget	\$ Over Bu...
5435 · Consulting Services	0.00	1,000.00	-1,000.00
5440 · Misc Office Expense	1,155.00	3,500.00	-2,345.00
5445 · Banking Fees	2,768.23	3,200.00	-431.77
5450 · Credit Card Fees	49,381.87	45,000.00	4,381.87
Total Office Expense	170,626.75	182,600.00	-11,973.25
Per Diem - Board			
5110 · Per Diem - Board Meetings	12,400.00	15,000.00	-2,600.00
5111 · Per Diem - Prof Meetings	0.00	4,000.00	-4,000.00
5112 · Per Diem - NASBA Annual	1,900.00	3,500.00	-1,600.00
5113 · Per Diem - NASBA Regional	400.00	2,000.00	-1,600.00
5114 · Per Diem - NASBA Committees	611.80	0.00	611.80
5115 · Per Diem - AICPA/NASBA	0.00	0.00	0.00
5116 · Per Diem - NCACPA Annual	0.00	800.00	-800.00
5117 · Per Diem - NCACPA/Board	900.00	500.00	400.00
5118 · Per Diem - AICPA Committees	0.00	0.00	0.00
5119 · Per Diem - Miscellaneous	0.00	500.00	-500.00
5130 · Clerical Reimbursement	0.00	0.00	0.00
5135 · Per Diem - NASBA CPE	0.00	0.00	0.00
Total Per Diem - Board	16,211.80	26,300.00	-10,088.20
Postage			
5345 · Postage - UPS	17,900.00	10,000.00	7,900.00
5340 · Postage - Other	7,583.48	19,500.00	-11,916.52
5341 · Postage - Newsletter	68,100.00	66,000.00	2,100.00
5342 · Postage - Business Reply	3,375.00	2,500.00	875.00
5343 · Postage - Renewal	2,565.00	2,000.00	565.00
5344 · Postage - Rulebook	0.00	0.00	0.00
Total Postage	99,523.48	100,000.00	-476.52
Printing			
5330 · Printing - Other	8,944.97	7,000.00	1,944.97
5331 · Printing - Newsletter	62,909.70	53,000.00	9,909.70
5332 · Printing - Special Projects	0.00	0.00	0.00
5333 · Printing - Renewal	0.00	0.00	0.00
5334 · Printing - Rulebook	0.00	0.00	0.00
5335 · Mailing Label Printing	0.00	0.00	0.00
Total Printing	71,854.67	60,000.00	11,854.67
Repairs & Maintenance			
5380 · Repairs - Misc.	0.00	0.00	0.00
5381 · Maintenance - Copiers	1,219.43	3,500.00	-2,280.57
5382 · Maintenance - Computer	1,075.92	1,500.00	-424.08
5383 · Maintenance - Postage	0.00	1,000.00	-1,000.00
Total Repairs & Maintenance	2,295.35	6,000.00	-3,704.65

04/05/16

NC Board of CPA Examiners
Statement of Revenues & Expense - Budget v. Actual
 April 2015 through March 2016

	Apr '15 - M...	Budget	\$ Over Bu...
Salaries & Payroll Taxes			
5040 · State Unemployment Tax	1,148.54	2,800.00	-1,651.46
5010 · Staff Salaries	874,861.88	907,841.00	-32,979.12
5020 · Part-Time Staff Salaries	14,403.41	18,123.00	-3,719.59
5021 · Temporary Contractors	290.00	0.00	290.00
5030 · FICA Taxes	65,088.32	70,836.00	-5,747.68
Total Salaries & Payroll Taxes	955,792.15	999,600.00	-43,807.85
Scholarships			
5535 · Scholarship	5,500.00	11,000.00	-5,500.00
Total Scholarships	5,500.00	11,000.00	-5,500.00
Staff Travel			
5060 · Staff Travel - Local	725.09	2,550.00	-1,824.91
5061 · Staff Travel - Prof Mtgs	2,799.24	3,950.00	-1,150.76
5062 · Staff Travel - NASBA CPE	0.00	0.00	0.00
5063 · Staff Travel - NASBA Ethics	0.00	0.00	0.00
5070 · Staff Travel - NASBA Annual	7,537.53	8,103.00	-565.47
5071 · Staff Travel - NASBA Regional	5,347.45	5,265.00	82.45
5072 · Staff Travel - NASBA ED/Legal	4,910.11	20,637.00	-15,726.89
5073 · Staff Travel - NASBA Committee	0.00	0.00	0.00
5074 · Staff Travel - AICPA	0.00	0.00	0.00
5075 · Staff Travel - NCACPA Meetings	93.70	2,000.00	-1,906.30
5076 · Staff Travel - NCACPA/Board	0.00	1,500.00	-1,500.00
5077 · Staff Travel - Clear Conference	0.00	0.00	0.00
5078 · Staff Travel - Vehicle	488.00	0.00	488.00
5080 · Staff Travel - Univ Dialogue	0.00	0.00	0.00
Total Staff Travel	21,901.12	44,005.00	-22,103.88
Subscriptions/References			
5370 · Subscriptions/References	1,621.30	4,400.00	-2,778.70
Total Subscriptions/References	1,621.30	4,400.00	-2,778.70
Supplies			
5350 · Supplies - Office	5,856.70	4,500.00	1,356.70
5351 · Supplies - Copier	1,195.20	4,250.00	-3,054.80
5352 · Supplies - Computer	3,624.07	3,250.00	374.07
5353 · Supplies - Special Projects	0.00	0.00	0.00
Supplies - Other	0.00	0.00	0.00
Total Supplies	10,675.97	12,000.00	-1,324.03
5920 · Funded Depreciation	40,471.72	0.00	40,471.72
6999 · Uncategorized Expenses	0.00	0.00	0.00
9999 · Suspense	0.00	0.00	0.00
Total Expense	2,758,972.82	2,842,297.00	-83,324.18
Net Ordinary Income	156,323.24	-90,787.00	247,110.24
Other Income/Expense			
Other Income			
8250 · Gift Card Revenue	10,300.00	8,000.00	2,300.00

04/05/16

NC Board of CPA Examiners
Statement of Revenues & Expense - Budget v. Actual
 April 2015 through March 2016

	<u>Apr '15 - M...</u>	<u>Budget</u>	<u>\$ Over Bu...</u>
Interest Income			
8500 · Interest Income - MMAs	3,586.48	0.00	3,586.48
8505 · Interest Income - BB&T BUS IDA	0.00	0.00	0.00
8510 · Interest Income - CDs	16,091.65	16,000.00	91.65
8520 · Interest Income - Prudential TB	0.00	0.00	0.00
8530 · Interest Income - Wachovia MM	0.00	0.00	0.00
Total Interest Income	<u>19,678.13</u>	<u>16,000.00</u>	<u>3,678.13</u>
8200 · Rental Income	21,855.60	21,854.00	1.60
8920 · Gain on Sale of Fixed Assets	0.00	0.00	0.00
8921 · Loss on Sale of Fixed Assets	0.00	0.00	0.00
Total Other Income	<u>51,833.73</u>	<u>45,854.00</u>	<u>5,979.73</u>
Other Expense			
7000 · Leasing Commission	0.00	0.00	0.00
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Other Income	<u>51,833.73</u>	<u>45,854.00</u>	<u>5,979.73</u>
Change in Net Assets	<u><u>208,156.97</u></u>	<u><u>-44,933.00</u></u>	<u><u>253,089.97</u></u>

04/05/16

NC Board of CPA Examiners
Statement of Revenues & Expenses
 Year-to-Date Comparison

	<u>Apr '15 - M...</u>	<u>Apr '14 - M...</u>
Ordinary Income/Expense		
Income		
Certificate Fees		
4110 · Certificates - Initial	65,700.00	61,225.00
4120 · Certificates - Reciprocal	31,900.00	31,100.00
4140 · Certificates - Renewal Fees	1,202,700.00	1,178,520.00
4150 · Certificates - Reinst/Revoked	3,200.00	2,700.00
4151 · Certificates - Reinst/Surr	7,300.00	5,800.00
4152 · Certificates - Reinst/Retired	600.00	0.00
Total Certificate Fees	<u>1,311,400.00</u>	<u>1,279,345.00</u>
Exam Fee Revenue		
4001 · Initial Adm Fees	230,000.00	228,160.00
4002 · Re-Exam Adm Fees	179,400.00	157,875.00
4004 · Exam Fees Revenue	1,124,954.07	1,075,493.26
4070 · Transfer Exam Grade Credit	75.00	150.00
4071 · Exam Review Fees	200.00	900.00
4072 · Exam Scholarship Coupon	-15,390.46	-26,854.24
Total Exam Fee Revenue	<u>1,519,238.61</u>	<u>1,435,724.02</u>
Misc		
4993 · Revenue Suspense	0.00	0.00
4999 · Board Training	1,350.00	0.00
4910 · Educational Program Fees	0.00	24.00
4970 · Duplicate Certificates	925.00	850.00
4990 · Miscellaneous	472.45	832.00
Total Misc	<u>2,747.45</u>	<u>1,706.00</u>
Partnership Fees		
4260 · Partnership Registration Fees	0.00	120.00
4261 · Partnership Renewal Fees	39,170.00	38,660.00
Total Partnership Fees	<u>39,170.00</u>	<u>38,780.00</u>
Professional Corporation Fees		
4250 · PC Registration Fees	4,900.00	4,700.00
4251 · PC Renewal Fees	37,830.00	37,425.00
4252 · PC Renewal Fees W/Penalties	10.00	20.00
Total Professional Corporation Fees	<u>42,740.00</u>	<u>42,145.00</u>
Total Income	<u>2,915,296.06</u>	<u>2,797,700.02</u>
Expense		
6900 · Bad Debit Expense	0.00	1,000.00
6690 · Over & Short	0.00	0.00
Fringe Benefits		
5031 · Retirement - NCLB Contribution	52,476.23	54,712.87
5033 · Retirement - NCLB Administr	1,733.45	1,293.43
5035 · Health Ins. Premiums	108,571.49	109,980.94
5036 · Medical Reim Plan	38,501.00	32,961.79
5038 · Unemployment Claims	0.00	277.13
Total Fringe Benefits	<u>201,282.17</u>	<u>199,226.16</u>

NC Board of CPA Examiners
Statement of Revenues & Expenses
 Year-to-Date Comparison

	<u>Apr '15 - M...</u>	<u>Apr '14 - M...</u>
Board Travel		
5120 · Board Travel - Board Meetings	22,929.27	16,218.99
5121 · Board Travel - Prof Meetings	113.49	166.80
5122 · Board Travel - NASBA Annual	16,381.04	10,681.29
5123 · Board Travel - NASBA Regional	4,084.04	7,096.96
5124 · Board Travel - NASBA Committees	238.20	0.00
5127 · Board Travel - NCACPA/Board	1,548.55	7,360.03
5129 · Miscellaneous Board Costs	3,353.42	5,293.30
Total Board Travel	<u>48,648.01</u>	<u>46,817.37</u>
Building Expenses		
5800 · Building Maintenance	248.57	8,509.62
5801 · Electricity	11,918.63	11,391.82
5802 · Grounds Maintenance	2,898.00	1,938.51
5803 · Heat & Air Maintenance	5,544.93	6,381.16
5804 · Improvements	0.00	514.50
5805 · Insurance	4,459.00	3,983.00
5807 · Janitorial Maintenance	5,730.00	5,727.46
5808 · Pest Control Service	150.00	125.00
5809 · Security & Fire Alarm	2,320.38	2,199.41
5810 · Trash Collection	1,327.84	228.43
5811 · Water & Sewer	919.61	991.66
Total Building Expenses	<u>35,516.96</u>	<u>41,990.57</u>
Continuing Education -Staff		
5050 · Continuing Education - Staff	3,058.15	3,167.00
5051 · Continuing Education - RNB	0.00	60.00
Total Continuing Education -Staff	<u>3,058.15</u>	<u>3,227.00</u>
Exam Postage		
5531 · Exam Postage	1,560.00	1,474.66
Total Exam Postage	<u>1,560.00</u>	<u>1,474.66</u>
Exam Sitting and Grading		
5538 · Exam Vendor Expense	1,025,905.09	977,226.08
Total Exam Sitting and Grading	<u>1,025,905.09</u>	<u>977,226.08</u>
Investigation & Hearing Costs		
5221 · Staff Investigation Costs	170.30	200.00
5222 · Investigation Materials	11,449.42	13,461.11
5230 · Hearing Costs	3,433.75	2,871.83
5231 · Rule-Making Hearing Costs	398.80	1,238.25
5250 · Administrative Cost Assessed	-23,960.65	-10,238.60
5260 · Civil Penalties Assessed	-85,200.00	-73,400.00
5261 · Civil Penalties Remitted	67,492.33	60,270.58
Total Investigation & Hearing Costs	<u>-26,216.05</u>	<u>-5,596.83</u>
Legal Expense		
5140 · Legal Counsel - Administrative	38,597.30	30,045.92
5211 · Legal Counsel - Litigation	29,489.39	12,060.45
Total Legal Expense	<u>68,086.69</u>	<u>42,106.37</u>

NC Board of CPA Examiners
Statement of Revenues & Expenses
 Year-to-Date Comparison

	<u>Apr '15 - M...</u>	<u>Apr '14 - M...</u>
Misc Personnel		
5034 · Misc. Payroll Deduction	0.00	0.00
5037 · HSA Deduction	0.00	0.00
5090 · Flowers, Gifts, Etc.	159.16	156.26
5091 · Staff Recruiting	0.00	299.00
5092 · Misc. Personnel Costs	4,498.33	2,599.15
Total Misc Personnel	<u>4,657.49</u>	<u>3,054.41</u>
Office Expense		
5436 · Contracted Copy Service	19,325.79	0.00
5301 · Equipment Rent	780.00	467.15
5310 · Decorations	238.42	252.52
5320 · Payroll Service	1,855.50	1,980.41
5360 · Telephone	5,542.58	7,432.18
5361 · Internet & Website	5,209.68	3,991.79
5390 · Clipping Service	3,126.01	3,485.40
5400 · Computer Prog/Assistance	1,740.00	3,160.00
5405 · Computer Software Maintenance	46,872.67	42,325.71
5410 · Dues	7,800.00	8,110.00
5420 · Insurance	16,101.00	14,773.00
5430 · Audit Fees	8,730.00	8,475.00
5440 · Misc Office Expense	1,155.00	965.00
5445 · Banking Fees	2,768.23	3,154.59
5450 · Credit Card Fees	49,381.87	45,376.43
Total Office Expense	<u>170,626.75</u>	<u>143,949.18</u>
Per Diem - Board		
5110 · Per Diem - Board Meetings	12,400.00	9,150.00
5111 · Per Diem - Prof Meetings	0.00	200.00
5112 · Per Diem - NASBA Annual	1,900.00	1,800.00
5113 · Per Diem - NASBA Regional	400.00	1,350.00
5114 · Per Diem - NASBA Committees	611.80	850.00
5117 · Per Diem - NCACPA/Board	900.00	800.00
5118 · Per Diem - AICPA Committees	0.00	400.00
5119 · Per Diem - Miscellaneous	0.00	100.00
Total Per Diem - Board	<u>16,211.80</u>	<u>14,650.00</u>
Postage		
5345 · Postage - UPS	17,900.00	11,300.00
5340 · Postage - Other	7,583.48	7,508.89
5341 · Postage - Newsletter	68,100.00	72,750.00
5342 · Postage - Business Reply	3,375.00	2,968.33
5343 · Postage - Renewal	2,565.00	2,211.99
Total Postage	<u>99,523.48</u>	<u>96,739.21</u>
Printing		
5330 · Printing - Other	8,944.97	7,536.31
5331 · Printing - Newsletter	62,909.70	53,795.98
Total Printing	<u>71,854.67</u>	<u>61,332.29</u>

04/05/16

NC Board of CPA Examiners
Statement of Revenues & Expenses
 Year-to-Date Comparison

	<u>Apr '15 - M...</u>	<u>Apr '14 - M...</u>
Repairs & Maintenance		
5381 · Maintenance - Copiers	1,219.43	3,473.66
5382 · Maintenance - Computer	1,075.92	333.99
5383 · Maintenance - Postage	0.00	518.00
Total Repairs & Maintenance	<u>2,295.35</u>	<u>4,325.65</u>
Salaries & Payroll Taxes		
5040 · State Unemployment Tax	1,148.54	2,734.76
5010 · Staff Salaries	874,861.88	918,389.09
5020 · Part-Time Staff Salaries	14,403.41	13,728.82
5021 · Temporary Contractors	290.00	0.00
5030 · FICA Taxes	65,088.32	68,257.94
Total Salaries & Payroll Taxes	<u>955,792.15</u>	<u>1,003,110.61</u>
Scholarships		
5535 · Scholarship	5,500.00	12,000.00
Total Scholarships	<u>5,500.00</u>	<u>12,000.00</u>
Staff Travel		
5060 · Staff Travel - Local	725.09	996.53
5061 · Staff Travel - Prof Mtgs	2,799.24	2,179.47
5070 · Staff Travel - NASBA Annual	7,537.53	6,081.92
5071 · Staff Travel - NASBA Regional	5,347.45	4,795.37
5072 · Staff Travel - NASBA ED/Legal	4,910.11	14,693.45
5073 · Staff Travel - NASBA Committee	0.00	-486.79
5075 · Staff Travel - NCACPA Meetings	93.70	30.72
5076 · Staff Travel - NCACPA/Board	0.00	159.50
5077 · Staff Travel - Clear Conference	0.00	1,186.57
5078 · Staff Travel - Vehicle	488.00	5,264.41
Total Staff Travel	<u>21,901.12</u>	<u>34,901.15</u>
Subscriptions/References		
5370 · Subscriptions/References	1,621.30	4,401.15
Total Subscriptions/References	<u>1,621.30</u>	<u>4,401.15</u>
Supplies		
5350 · Supplies - Office	5,856.70	9,678.21
5351 · Supplies - Copier	1,195.20	2,173.80
5352 · Supplies - Computer	3,624.07	1,486.00
Total Supplies	<u>10,675.97</u>	<u>13,338.01</u>
5920 · Funded Depreciation	40,471.72	50,493.87
9999 · Suspense	0.00	0.00
Total Expense	<u>2,758,972.82</u>	<u>2,749,766.91</u>
Net Ordinary Income	156,323.24	47,933.11
Other Income/Expense		
Other Income		
8250 · Gift Card Revenue	10,300.00	10,641.95

04/05/16

NC Board of CPA Examiners
Statement of Revenues & Expenses
Year-to-Date Comparison

	<u>Apr '15 - M...</u>	<u>Apr '14 - M...</u>
Interest Income		
8500 · Interest Income - MMAs	3,586.48	1,903.12
8510 · Interest Income - CDs	16,091.65	13,573.85
Total Interest Income	<u>19,678.13</u>	<u>15,476.97</u>
8200 · Rental Income	21,855.60	32,145.60
8920 · Gain on Sale of Fixed Assets	0.00	50.00
Total Other Income	<u>51,833.73</u>	<u>58,314.52</u>
Other Expense		
7000 · Leasing Commission	0.00	1,236.24
Total Other Expense	<u>0.00</u>	<u>1,236.24</u>
Net Other Income	<u>51,833.73</u>	<u>57,078.28</u>
Change in Net Assets	<u><u>208,156.97</u></u>	<u><u>105,011.39</u></u>

Draft Rule-Making Schedule for 2016 as Recommended by Staff

- January 25, 2016 – discussion of rules and draft rule-making schedule
- February 22, 2016 – continued discussion of rules
- March 23, 2016 – continued discussion of rules
- April 25, 2016 – draft rules presented and discussed
- May 19, 2016 - continued discussion of draft rules
- June 23, 2016 –continued discussion of draft rules
- July 22, 2016 - continued discussion of draft rules
- August 22, 2016 - proposed rules presented and voted on to send to the Rules Review Commission (RRC) for publication in the NC Register
- September 12, 2016 – filing deadline for publication in the NC Register
- October 3, 2016 – published in the NC Register
- October 27, 2016 – public rule-making hearing
- December 2, 2016 – public comment period ends
- December 19, 2016 – final action by the Board on the proposed rules
- December 20, 2016 – file rules with the RRC
- January 2017 – review by the RRC at its meeting
- February 1, 2017 – effective date of rules

21 NCAC 08A .0301 DEFINITIONS

(a) The definitions set out in G.S. 93-1(a) apply when those defined terms are used in this Chapter.

(b) In addition to the definitions set out in G.S. 93-1(a), the following definitions apply when these terms are used in this Chapter:

- (1) "Active," when used to refer to the status of a person, describes a person who possesses a North Carolina certificate of qualification and who has not otherwise been granted "Inactive" status;
- (2) "Agreed-upon procedures" means a professional service whereby a CPA is engaged to issue a report of findings based on specific procedures performed on identified subject matter;
- (3) "AICPA" means the American Institute of Certified Public Accountants;
- (4) "Applicant" means a person who has applied to take the CPA examination or applied for a certificate of qualification;
- (5) "Attest service" means a professional service whereby a CPA in the practice of public accounting is engaged to issue or does issue:
 - (A) any audit or engagement to be performed in accordance with the Statements on Auditing Standards, Statements on Generally Accepted Governmental Auditing Standards, Public Company Accounting Oversight Board Auditing Standards, and International Standards on Auditing;
 - (B) any review or engagement to be performed in accordance with the Statements on Standards for Accounting and Review Services;
 - (C) any compilation or engagement to be performed in accordance with the Statements on Standards for Accounting and Review Services; or
 - (D) any engagement to be performed in accordance with the Statements on Standards for Attestation Engagements;
- (6) "Audit" means a professional service whereby a CPA is engaged to examine financial statements, items, accounts, or elements of a financial statement prepared by management, in order to express an opinion on whether the financial statements, items, accounts, or elements of a financial statement are presented in conformity with an applicable reporting framework, that enhances the degree of confidence that intended users can place on the financial statements, items, accounts, or elements of a financial statement;
- (7) "Calendar year" means the 12 months beginning January 1 and ending December 31;
- (8) "Candidate" means a person whose application to take the CPA examination has been accepted by the Board and who may sit for the CPA examination;
- (9) "Client" means a person or an entity who orally or in writing agrees with a licensee to receive any professional services performed or delivered;
- (10) "Commission" means compensation, except a referral fee, for recommending or referring any product or service to be supplied by another person;
- (11) "Compilation" means a professional service whereby a CPA is engaged to present, in the form of financial statements, information that is the representation of management without undertaking to express any assurance on the statements;
- (12) "Contingent fee" means a fee established for the performance of any service pursuant to an arrangement in which no fee will be charged unless a specified finding or result is attained, or in which the amount of the fee is otherwise dependent upon the finding or result of such service;
- (13) "CPA" means certified public accountant;
- (14) "CPA firm" means a sole proprietorship, a partnership, a professional corporation, a professional limited liability company, or a registered limited liability partnership that uses "certified public accountant(s)" or "CPA(s)" in or with its name or offers to or renders any attest services in the public practice of accountancy;
- (15) "CPE" means continuing professional education;
- (16) "Disciplinary action" means revocation or suspension of, or refusal to grant a certificate, or the imposition of a reprimand, probation, constructive comment, or any other penalty or condition;
- (17) "FASB" means the Financial Accounting Standards Board;
- (18) "Firm network" means an association of entities that includes one or more firms that cooperate for the purpose of enhancing the firms' capabilities to provide professional services and share one or more of the following characteristics:

- (A) the use of a common brand name, including initials, as part of the firm name;
 - (B) common control among the firms through ownership, management, or other means;
 - (C) profits or costs, excluding costs of operating the association; costs of developing audit methodologies, manuals, and training courses; and other costs that are immaterial to the firm;
 - (D) common business strategy that involves ongoing collaboration amongst the firms whereby the firms are responsible for implementing the association's strategy and are accountable for performance pursuant to that strategy;
 - (E) significant part of professional resources; or
 - (F) common quality control policies and procedures that firms are required to implement and that are monitored by the association;
- (19) "GASB" means the Governmental Accounting Standards Board;
- (20) "Inactive," when used to refer to the status of a person, describes a person who has requested inactive status and has been approved by the Board and who does not use the title "certified public accountant," nor does he or she allow anyone to refer to him or her as a "certified public accountant," and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section;
- (21) "IRS" means the Internal Revenue Service;
- (22) "Jurisdiction" means any state or territory of the United States or the District of Columbia;
- (23) "License year" means the 12 months beginning July 1 and ending June 30;
- (24) "Member of a CPA firm" means any CPA who has an equity ownership interest in a CPA firm;
- (25) "NASBA" means the National Association of State Boards of Accountancy;
- (26) "NCACPA" means the North Carolina Association of Certified Public Accountants;
- (27) "North Carolina office" means any office physically located in North Carolina;
- (28) "Person" means any natural person, corporation, partnership, professional limited liability company, registered limited liability partnership, unincorporated association, or other entity;
- (29) "Professional" means arising out of or related to the particular knowledge or skills associated with CPAs;
- (30) "Referral fee" means compensation for recommending or referring any service of a CPA to any person;
- (31) "Revenue Department" means the North Carolina Department of Revenue;
- (32) "Review" means a professional service whereby a CPA is engaged to perform procedures, limited to analytical procedures and inquiries, to obtain a reasonable basis for expressing limited assurance on whether any material modifications should be made to the financial statements for them to be in conformity with generally accepted accounting principles or other comprehensive basis of accounting;
- (33) "Reviewer" means a member of a review team including the review team captain;
- (34) "Suspension" means a revocation of a certificate for a specified period of time. A CPA may be reinstated after a specific period of time if the CPA has met all conditions imposed by the Board at the time of suspension;
- (35) "Trade name" means a name used to designate a business enterprise;
- (36) "Work papers" mean the CPA's records of the procedures applied, the tests performed, the information obtained, and the conclusions reached in attest services, tax services, consulting services, special report services, or other engagements. Work papers include programs used to perform professional services, analyses, memoranda, letters of confirmation and representation, checklists, copies or abstracts of company documents, and schedules of commentaries prepared or obtained by the CPA. The forms include handwritten, typed, printed, word processed, photocopied, photographed, and computerized data, or in any other form of letters, words, pictures, sounds or symbols; and
- (37) "Work product" means the end result of the engagement for the client that may include a tax return, attest or assurance report, consulting report, and financial plan. The forms include handwritten, typed, printed, word processed, photocopied, photographed, and computerized data, or in any other form of letters, words, pictures, sounds, or symbols.

(c) Any requirement to comply by a specific date to the Board that falls on a weekend or federal holiday shall be received as in compliance if postmarked by U.S. Postal Service cancellation by that date, if received by a private delivery service by that date, or received in the Board office on the next business day.

*History Note: Authority G.S. 93-1; 93-12; 93-12(3);
Eff. February 1, 1976;
Readopted Eff. September 26, 1977;
Amended Eff. January 1, 2014; February 1, 2011; January 1, 2006; January 1, 2004; April 1,
1999; August 1, 1998; February 1, 1996; April 1, 1994; September 1, 1992;
Readoped Eff. February 1, 2016.*

21 NCAC 08N .0305 RETENTION OF CLIENT RECORDS

(a) Return Upon Demand. A CPA shall return client records in his or her possession to the client after a demand is made for their return. The records shall be returned upon demand unless circumstances make some delay reasonable in order to retrieve a closed file or to extract the CPA's work papers described in Paragraph (f) of this Rule. If the records cannot be returned upon demand, the CPA shall immediately notify the client of the date the records will be returned. Nothing in this Rule shall be interpreted to require a CPA to pay delivery costs when the records are returned to the client.

(b) Who May Demand Client Records. If the client is a partnership, records shall be returned upon request to any of its general partners. If the client is a limited partnership or a registered limited liability partnership, records shall be returned upon request to its general partner(s) and the managing partner, or his or her designated individual respectively. If the client is a corporation, records shall be returned upon request to its president. If the client is a limited liability company, records shall be returned upon request to the manager. Joint records shall be returned upon request to any party to the record.

(c) Return of Original Records. If the engagement is terminated prior to completion or the CPA's work product has neither been received nor paid for by the client, the CPA shall be required to return only those records originally given to the CPA by the client.

(d) Retention to Force Payment. A CPA shall not retain a client's records in order to force payment of any kind.

(e) Work Papers Included in Client Records. Work papers are usually the CPA's property and need not be surrendered to the client. However, in some instances work papers may contain data that should be reflected in the client's books and records but for convenience have not been duplicated therein with the result that the client's records are incomplete. In such instances, the portion of the work papers containing such data constitutes part of the client's records, and copies shall be given to the client along with the rest of the client's records. Work papers considered part of the client's records include but are not limited to:

- (1) worksheets in lieu of original entry (such as listings and distributions of cash receipts or cash disbursements on columnar work paper);
- (2) worksheets in lieu of general ledger or subsidiary ledgers, such as accounts receivable, job cost and equipment ledgers, or similar types of depreciation records;
- (3) all adjusting and closing journal entries and supporting details not fully set forth in the journal entry; and
- (4) consolidating or combining journal entries and worksheets and supporting detail used in arriving at final figures incorporated in an end product such as financial statements or tax returns.

(f) Work Papers Belonging to the CPA. Work papers developed by the CPA incident to the performance of an engagement that do not result in changes to the client's records, or are not in themselves part of the records ordinarily maintained by such clients, are the CPA's work papers and are not the property of the client. For example, the CPA may make extensive analyses of inventory or other accounts as part of the selective audit procedures. These analyses are considered to be a part of the CPA's work papers, even if the analyses have been prepared by client personnel at the request of the CPA. Only to the extent these analyses result in changes to the client's records would the CPA be required to furnish the details from the work papers in support of the journal entries recording the changes, unless the journal entries themselves contain all necessary details.

(g) Reasonable fees for Copies. Nothing in this Rule shall be construed to require the CPA to furnish a client with copies of the client's records already in the client's possession. However, if the client asserts that such records have been lost, or are otherwise not in the client's possession, the CPA shall furnish copies of the records and may charge a reasonable fee.

(h) Retention of Work Product and Work Papers. A CPA shall ensure that the work product and the work papers created in the performance of an engagement for a client are retained for at least of five years after the date of issuance of the work product unless the CPA is required by law to retain such records for a longer period.

*History Note: Authority G.S. 55B-12; 57D-2-02; 93-12(9);
Eff. April 1, 1994;
Amended Eff. January 1, 2006; April 1, 2003;
Readopted Eff. February 1, 2016.*

21 NCAC 08N .0402 INDEPENDENCE

(a) A CPA, or the CPA's firm, who is performing an engagement in which the CPA, or the CPA's firm, will issue a report on financial statements of any client (other than a report in which lack of independence is disclosed) shall be independent with respect to the client in fact and appearance.

(b) Independence is impaired if, during the period of the professional engagement, a covered person:

- (1) had or was committed to acquire any direct or material indirect financial interest in the client;
- (2) was a trustee of any trust or executor or administrator of any estate if such trust or estate had or was committed to acquire any direct or material indirect financial interest in the client; and
 - (A) the covered person (individually or with others) had the authority to make investment decisions for the trust or estate;
 - (B) the trust or estate owned or was committed to acquire more than 10 percent of the client's outstanding equity securities or other ownership interests; or
 - (C) the value of the trust's or estate's holdings in the client exceeded 10 percent of the total assets of the trust or estate;
- (3) had a joint closely held investment that was material to the covered person; or
- (4) except as permitted in the AICPA Professional Standards Code of Professional Conduct and Bylaws, had any loan to or from the client or any officer or director of the client, or any individual owning 10 percent or more of the client's outstanding equity securities or other ownership interests.

(c) Independence is impaired if during the period of the professional engagement, a shareholder, a member, a partner or professional employee of the firm, his or her immediate family and close relatives, (as defined in the AICPA Code of Professional Conduct and Bylaws) or any group of such persons acting together owned more than five percent of a client's outstanding equity securities or other ownership interests.

(d) Independence is impaired if, during the period covered by the financial statements, or during the period of the professional engagement, a shareholder, a member, a partner, or professional employee of the firm was simultaneously associated with the client as a:

- (1) director, officer, employee, or in any capacity equivalent to that of a member of management;
- (2) promoter, underwriter, or voting trustee; or
- (3) trustee for any pension or profit-sharing trust of the client.

(e) For the purposes of this Rule "covered person" is

- (1) an individual on the attest engagement team;
- (2) an individual in a position to influence the attest engagement;
- (3) a partner or manager who provides non-attest services to the attest client beginning once he or she provides 10 hours of non-attest services to the client within any fiscal year and ending on the later of the date:
 - (A) the firm signs the report on the financial statements for the fiscal year during which those services were provided; or
 - (B) he or she no longer expects to provide 10 or more hours of non-attest services to the attest client on a recurring basis;
- (4) a partner in the office in which the lead attest engagement partner primarily practices in connection with the attest engagement;
- (5) the firm, including the firm's employee benefit plans; or
- (6) an entity whose operating, financial, or accounting policies can be controlled (as defined by generally accepted accounting principles (GAAP) for consolidation purposes) by any of the individuals or entities described in Subparagraphs (1) through (5) of this Paragraph or by two or more such individuals or entities if they act together;

(f) The impairments of independence listed in this Rule shall not be interpreted to be an all inclusive list.

*History Note: Authority G.S. 55B-12; 57D-2-02; 93-12(9);
Eff. April 1, 1994;
Amended Eff. February 1, 2011; April 1, 2003;
Readopted Eff. February 1, 2016.*

General Assembly of North Carolina

Joint Legislative Administrative Procedure

Oversight Committee

State Legislative Office Building

Raleigh, North Carolina

COMMITTEE COCHAIRS
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REPRESENTATIVE JONATHAN JORDAN

VICE CHAIR
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COMMISSION COUNSELS
645 LEGISLATIVE OFFICE BUILDING
300 NORTH SALISBURY STREET
RALEIGH, NORTH CAROLINA 27603
(919) 733-2578

COMMITTEE CLERKS
GERRY JOHNSON
KEVIN KING



AGENDA

9:30 a.m. Tuesday, April 5, 2016
Room 643 Legislative Office Building
Raleigh, North Carolina

1. Call to order
Senator Fletcher Hartsell, presiding
2. Introductory remarks by Cochairs
Senator Fletcher Hartsell
Representative Jonathan Jordan
3. Approval of minutes from the January 5, February 2, and March 1 meetings
4. Report on the progress of the periodic review and expiration of existing rules and the State Board of Education lawsuit
Garth Dunklin, Chair
Rules Review Commission
5. Consideration of the legislative proposal recommended by the Subcommittee on *North Carolina State Board of Dental Examiners v. Federal Trade Commission*
Representative Sarah Stevens

Public Comment
6. Consideration of the legislative proposal recommended by the Subcommittee on Oversight of Occupational Licensing Boards
Senator Andy Wells

Anca Grozav, Assistant State Budget Officer

Public Comment

7. Consideration of other legislative proposals
Occupational Licensing Board Contact Info

Authorize APO Studies

8. Adoption of Committee Report
9. Commission discussion and announcements
10. Adjourn

ADDITIONAL INFORMATION:

Persons having questions about the Committee meeting or other matters related to the Committee may contact Karen Cochrane-Brown, Jeff Hudson, or Chris Saunders at (919) 733-2578 or may visit the Committee's website at:
http://www.ncleg.net/gascripts/Committees/committees.asp?sAction=ViewCommittee&sActionDetails=Non-Standing_472



Bill Draft 2015-TQz-40: Amend APA/Sunset Occupational Licensing Bds.

2015-2016 General Assembly

Committee:	Joint Legislative Administrative Procedure Oversight Committee	Date:	April 4, 2016
Introduced by:		Prepared by:	Chris Saunders Committee Counsel
Analysis of:	2015-TQz-40 [v.8]		

SUMMARY:

PART I. REQUIREMENTS ON RULES WITH SUBSTANTIAL FINANCIAL IMPACTS

Part I (Sections 1 through 4) would make the following changes to Chapter 150B of the General Statutes (Administrative Procedure Act):

- Add a new section to Chapter 150B that would place additional restrictions on rules with substantial financial impact. The legislative proposal would prohibit agencies from adopting any rule or set of rules with a projected aggregate financial impact of one hundred million dollars during a five-year period.
- Require that rules with a projected aggregate financial impact of ten million dollars or more during a five-year period must be adopted by at least 60% of the members, if the agency is a board or commission, or signed by the Council of State member or the Governor, whichever is head of the agency.
- Amend the authority of agencies to incorporate federal regulations by reference by requiring that the agency have a process to review and approve any changes to the federal regulation within 30 days of the change.
- Amend the restrictions on certain environmental rules to provide that if the rule is required by a serious and unforeseen threat to public health, safety or welfare, the agency must adopt it by at least 60% of the members, if it is a board or commission, or the rule must be signed by the Council of State member or the Governor, whichever is head of the agency.

PART II. CHANGE NAME OF THE STATE BOARD OF ENVIRONMENTAL HEALTH SPECIALIST EXAMINERS TO THE NORTH CAROLINA BOARD OF REGISTERED PUBLIC HEALTH INSPECTORS

Part II (Section 5) would change the name of the State Board of Environmental Health Specialist Examiners to the North Carolina Board of Registered Public Health Inspectors. The titles of occupations licensed by the Board would also change, from "Registered Environmental Health Specialist (R.E.H.S.)" to "Registered Public Health Inspector (R.P.H.I.)" and from "Registered Environmental Health Specialist Intern (R.E.H.S.I.)" to "Registered Public Health Inspector Intern (R.P.H.I.I.)".



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Page 2

PART III. SUNSET OCCUPATIONAL LICENSING BOARDS AND ELIMINATE LICENSING REQUIREMENTS AND SUNSET CERTAIN ADVISORY COMMITTEES AND CERTIFICATION REQUIREMENTS

Part III (Sections 6 through 20) would repeal the following occupational licensing boards and the licensure requirements for the occupations licensed by those boards, effective May 1, 2017:

- Board of Electrolysis Examiners.
- Board of Examiners of Fee-Based Practicing Pastoral Counselors.
- North Carolina Interpreter and Transliterator Licensing Board.
- North Carolina Irrigation Contractors' Licensing Board.
- North Carolina Recreational Therapy Licensing Board.
- Acupuncture Licensing Board.
- North Carolina Board of Athletic Trainer Examiners.
- State Board of Registration for Foresters.
- North Carolina Locksmith Licensing Board.
- North Carolina Board of Podiatry Examiners.
- Alarm Systems Licensing Board. The Department of Public Safety would be allowed to require registration of alarm system installers.
- Department of Insurance Continuing Education Advisory Committees for Fire and Casualty Insurance Licensees and Life and Health Insurance Licensees.
- Board of Employee Assistance Professionals.
- Perfusionist Advisory Committee of the North Carolina Medical Board. The Medical Board would be allowed to establish technical advisory subcommittees, including a perfusionist technical advisory subcommittee.
- Public Librarian Certification Commission.

PART IV. SUNSET OCCUPATIONAL LICENSING BOARDS AND TRANSFER LICENSING REQUIREMENTS TO OTHER OCCUPATIONAL LICENSING BOARDS

Part IV (Sections 21 through 25) would repeal the following occupational licensing boards but transfer the licensing requirements for the occupations licensed by the repealed boards to a different occupational licensing board, effective May 1, 2017:

- Board of Opticians (licensing requirements for opticians transferred to the State Board of Examiners in Optometry)
- Midwifery Joint Committee (licensing requirements for midwives transferred to the North Carolina Board of Nursing)
- North Carolina Respiratory Care Board (licensing requirements for respiratory care practitioners transferred to the North Carolina Medical Board)

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Page 3

- North Carolina Marriage and Family Therapy Licensure Board (licensing requirements for marriage and family therapists transferred to the North Carolina Board of Licensed Professional Counselors)
- North Carolina Substance Abuse Professional Practice Board (licensing requirements for substance abuse professionals transferred to the North Carolina Board of Licensed Professional Counselors)
- Cape Fear River Navigation and Pilotage Commission (licensing requirements for Cape Fear River Pilots transferred to the North Carolina Ports Authority)
- Morehead City Navigation and Pilotage Commission (licensing requirements for Morehead City Harbor and Beaufort Bar Pilots transferred to the North Carolina Ports Authority)

PART V. DIRECT EACH OCCUPATIONAL LICENSING BOARD TO CONSOLIDATE ALL LICENSES ISSUED BY THE BOARD INTO A SINGLE LICENSE

Part V (Section 26) would direct all occupational licensing boards, including those housed within agencies and agencies that issue occupational licenses, to consolidate all of the licenses issued by the board or agency into a single license. Each board or agency would be permitted to provide for license endorsements or sub-specialty licenses for different occupations licensed by the board or agency. This section would become effective May 1, 2017.

PART VI. DIRECT THE JOINT LEGISLATIVE ADMINISTRATIVE PROCEDURE OVERSIGHT COMMITTEE TO CONTINUE TO STUDY THE ELIMINATION AND CONSOLIDATION OF OCCUPATIONAL LICENSING BOARDS AND TO STUDY THE DEREGULATION OF OCCUPATIONS REGULATED BY THE STATE

Part VI (Section 27) would direct the Joint Legislative Administrative Procedure Oversight Committee to continue to study the elimination and consolidation of occupational licensing boards and the deregulation of occupations licensed by the State. The Committee would be directed to study all of the following:

- (1) Whether certain occupational licensing boards should be eliminated, consolidated with other boards or agencies, or have their licensing authority repealed.
- (2) Whether the membership of certain occupational licensing boards should be reduced or adjusted.
- (3) Licensing fees.
- (4) The process by which the public may make complaints against licensees.
- (5) Any other issues the Committee finds necessary for the efficient and effective operation of occupational licensing boards.

The Committee would be required to report its findings to the 2017 Regular Session of the 2017 General Assembly.

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Page 4

PART VII. DIRECT THE DEPARTMENT OF ENVIRONMENTAL QUALITY AND THE DEPARTMENT OF HEALTH AND HUMAN SERVICES TO STUDY THE CONSOLIDATION OF THE WATER TREATMENT FACILITY OPERATORS BOARD OF CERTIFICATION, THE ON-SITE WASTEWATER CONTRACTORS AND INSPECTORS CERTIFICATION BOARD, AND THE WATER POLLUTION CONTROL SYSTEM OPERATORS CERTIFICATION COMMISSION

Part VII (Section 28) would direct the Department of Environmental Quality and the Department of Health and Human Services to jointly study how to consolidate the Water Treatment Facility Operators Board of Certification, the On-Site Wastewater Contractors and Inspectors Certification Board, and the Water Pollution Control System Operators Certification Commission into a single board. The study would be due to the Joint Legislative Administrative Procedure Oversight Committee by December 1, 2016.

EFFECTIVE DATE: Except as otherwise provided, this legislative proposal would be effective when it becomes law.

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015

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BILL DRAFT 2015-TQz-40 [v.8] (03/15)

(THIS IS A DRAFT AND IS NOT READY FOR INTRODUCTION)
03/28/2016 04:07:17 PM

Short Title: Amend APA/Sunset Occupational Licensing Bds. (Public)

Sponsors:

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO PLACE VARIOUS RESTRICTIONS ON THE ADOPTION OF CERTAIN
3 RULES; TO SUNSET CERTAIN OCCUPATIONAL LICENSING BOARDS AND
4 ELIMINATE LICENSING REQUIREMENTS; TO SUNSET CERTAIN OTHER
5 OCCUPATIONAL LICENSING BOARDS AND TRANSFER THEIR LICENSING
6 REQUIREMENTS TO OTHER OCCUPATIONAL LICENSING BOARDS; TO DIRECT
7 EACH OCCUPATIONAL LICENSING BOARD TO CONSOLIDATE ITS LICENSES
8 INTO A SINGLE LICENSE; AND TO DIRECT CERTAIN STUDIES, AS
9 RECOMMENDED BY THE JOINT LEGISLATIVE ADMINISTRATIVE PROCEDURE
10 OVERSIGHT COMMITTEE.

11 The General Assembly of North Carolina enacts:

12
13 **PART I. REQUIREMENTS ON RULES WITH SUBSTANTIAL FINANCIAL IMPACTS**
14

15 **SECTION 1.** Chapter 150B of the General Statutes is amended by adding a new
16 section to read:

17 **"§ 150B-19.4. Requirements on rules with substantial financial impacts.**

18 (a) Prohibition. – Notwithstanding any authority given to an agency to adopt a rule, an
19 agency may not adopt a permanent rule or set of rules with a projected aggregate financial impact
20 on all persons affected equal to or greater than one hundred million dollars (\$100,000,000) during
21 any five-year period. The agency's determination of the projected aggregate financial impact of a
22 permanent rule or set of rules shall comply with the requirements of G.S. 150B-21.4(b1).

23 (b) Limitation. – If an agency determines that a proposed permanent rule or set of rules
24 will have a projected aggregate financial impact on all persons affected equal to or greater than ten
25 million dollars (\$10,000,000) during any five-year period, the adoption of the permanent rule or
26 set of rules must comply with the following:

27 (1) If the agency is a board, a commission, a council, or other similar unit of
28 government, a certification that the adoption of the rule or set of rules must be
29 approved by at least sixty percent (60%) of those voting on the rule or set of
30 rules.

31 (2) For an agency headed by a member of the Council of State, the adoption of the
32 rule or set of rules must be accompanied by a certification signed by the
33 member of the Council of State, indicating the member's review and support of
34 the rule or set or rules.



1 (3) For all other agencies, the adoption of the rule or set of rules must be
2 accompanied by a certification signed by the Governor indicating the
3 Governor's review and support of the rule or set of rules.

4 (c) Legislative review. – A permanent rule or set of rules subject to the limitation of
5 subsection (b) of this section shall be subject to the provisions of G.S. 150B-21.3(b1) as if,
6 pursuant to G.S. 150B-21.3(b2), the rule or set of rules received written objections from 10 or
7 more persons and a bill specifically disapproving the rule or set of rules was introduced in a house
8 of the General Assembly before the thirty-first legislative day."

9 **SECTION 2.** G.S. 150B-21.6 reads as rewritten:

10 **"§ 150B-21.6. Incorporating material in a rule by reference.**

11 An agency may incorporate the following material by reference in a rule without repeating the
12 text of the referenced material:

- 13 (1) Another rule or part of a rule adopted by the agency.
14 (2) All or part of a code, standard, or regulation adopted by another agency, ~~the~~
15 ~~federal government,~~ agency or a generally recognized organization or
16 association.
17 (3) Repealed by Session Laws 1997-34, s. 5.
18 (4) All or part of a code, standard, or regulation adopted by the federal government
19 if the agency establishes a procedure by which any change by the federal
20 government is reviewed and approved by the agency within 30 days of the
21 change.

22 In incorporating material by reference, the agency must designate in the rule whether or not the
23 incorporation includes subsequent amendments and editions of the referenced material. The
24 agency can change this designation only by a subsequent rule-making proceeding. The agency
25 must have copies of the incorporated material available for inspection and must specify in the rule
26 both where copies of the material can be obtained and the cost on the date the rule is adopted of a
27 copy of the material.

28 A statement in a rule that a rule incorporates material by reference in accordance with former
29 G.S. 150B-14(b) is a statement that the rule does not include subsequent amendments and editions
30 of the referenced material. A statement in a rule that a rule incorporates material by reference in
31 accordance with former G.S. 150B-14(c) is a statement that the rule includes subsequent
32 amendments and editions of the referenced material."

33 **SECTION 3.** G.S. 150B-19.3(a) reads as rewritten:

34 "(a) An agency authorized to implement and enforce State and federal environmental laws
35 may not adopt a permanent rule for the protection of the environment or natural resources that
36 imposes a more restrictive standard, limitation, or requirement than those imposed by federal law
37 or rule, if a federal law or rule pertaining to the same subject matter has been adopted, unless
38 adoption of the rule is required by one of the subdivisions of this subsection. A permanent rule
39 required by a serious and unforeseen threat to the public health, safety, or welfare shall be subject
40 to the limitation and legislative review provisions of G.S. 150B-19.4(b) and (c). A permanent rule
41 required by one of the following subdivisions of this subsection shall be subject to the provisions
42 of G.S. 150B-21.3(b1) as if the rule received written objections from 10 or more persons under
43 G.S. 150B-21.3(b2):

- 44 (1) ~~A serious and unforeseen threat to the public health, safety, or welfare.~~
45 (2) An act of the General Assembly or United States Congress that expressly
46 requires the agency to adopt rules.
47 (3) A change in federal or State budgetary policy.
48 (4) A federal regulation required by an act of the United States Congress to be
49 adopted or administered by the State.
50 (5) A court order."

51 **SECTION 4.** G.S. 150B-21.3A reads as rewritten:

- 1 (2a) "Environmental health practice" means the provision of environmental health
 2 services, including administration, organization, management, education,
 3 enforcement, and consultation regarding environmental health services
 4 provided to or for the public. These services are offered to prevent
 5 environmental hazards and promote and protect the health of the public in the
 6 following areas: food, lodging, and institutional sanitation; on-site wastewater
 7 treatment and disposal; public swimming pool sanitation; childhood lead
 8 poisoning prevention; well permitting and inspection; tattoo parlor sanitation;
 9 and all other areas of environmental health requiring the delegation of authority
 10 by the Division of Public Health of the Department of Health and Human
 11 Services to State and local environmental health professionals to enforce rules
 12 adopted by the Commission for Public Health. The definition also includes
 13 local environmental health professionals enforcing rules of local boards of
 14 health for on-site wastewater systems and wells.
- 15 (2b) ~~"Environmental health specialist"~~ "Public health inspector" means a public
 16 health professional who meets the educational requirements under this Article
 17 and has attained specialized training and acceptable environmental health field
 18 experience effectively to plan, organize, manage, provide, execute, and evaluate
 19 one or more of the many diverse elements comprising the field of
 20 environmental health practice.
- 21 (3) Repealed by Session Laws 2009-443, s. 2, effective August 7, 2009.
- 22 (4) ~~"Registered environmental health specialist"~~ "public health inspector" means an
 23 ~~environmental health specialist~~ public health inspector registered in
 24 accordance with the provisions of this Article.

25 For purposes of this Article the following are not included within the
 26 definition of ~~"registered environmental health specialist"~~ "public health
 27 inspector" unless the person is working as ~~an environmental health specialist~~ a
 28 public health specialist:

- 29 a. A person teaching, lecturing, or engaging in research.
- 30 b. A person who is a sanitary engineer, public health engineer, public
 31 health engineering assistant, registered professional engineer, industrial
 32 hygienist, health physicist, chemist, epidemiologist, toxicologist,
 33 geologist, hydrogeologist, waste management specialist, or soil scientist.
- 34 c. A public health officer or public health department director.
- 35 d. A person who holds a North Carolina license to practice medicine,
 36 veterinary medicine, or nursing.
- 37 e. Laboratory personnel when performing or supervising the performance
 38 of sanitation related laboratory functions.
- 39 (5) ~~"Registered environmental health specialist"~~ "public health inspector intern"
 40 means a person who possesses the necessary educational qualifications as
 41 prescribed in G.S. 90A-53, but who has not completed the experience and
 42 specialized training requirements in the field of public health sanitation as
 43 required for registration.

44 **§ 90A-52. Practice without certificate unlawful.**

45 (a) In order to safeguard life, health and the environment, it shall be unlawful for any
 46 person to practice as ~~an environmental health specialist~~ a public health inspector or ~~an~~
 47 ~~environmental health specialist~~ a public health inspector intern in the State of North Carolina or
 48 use the title ~~"registered environmental health specialist"~~ "public health inspector" or ~~"registered~~
 49 ~~environmental health specialist~~ "public health inspector intern" unless the person shall have
 50 obtained a certificate of registration from the Board. No person shall offer services as a registered
 51 ~~environmental health specialist~~ public health inspector or registered ~~environmental health~~

1 ~~specialist~~public health inspector intern or use, assume or advertise in any way any title or
2 description tending to convey the impression that the person is a registered ~~environmental health~~
3 ~~specialist~~public health inspector or registered ~~environmental health specialist~~public health
4 ~~inspector~~ intern unless the person is the holder of a current certificate of registration issued by the
5 Board.

6 (b) Notwithstanding the provisions of subsection (a) of this section, a person may practice
7 as an ~~environmental health specialist~~ a public health inspector intern for a period not to exceed
8 three years from the date of the initial registration, provided the person has obtained a temporary
9 certificate of registration from the Board.

10 **§ 90A-53. Qualifications and examination for registration as an ~~environmental health~~**
11 **~~specialist~~ a public health inspector or ~~environmental health specialist~~public health**
12 **~~inspector~~ intern.**

13 (a) The Board shall issue a certificate to a qualified person as a registered ~~environmental~~
14 ~~health specialist~~public health inspector or a registered ~~environmental health specialist~~public
15 ~~health inspector~~ intern. A certificate as a registered ~~environmental health specialist~~public health
16 ~~inspector~~ or a registered ~~environmental health specialist~~public health inspector intern shall be
17 issued to any person upon the Board's determination that the person:

- 18 (1) Has made application to the Board on a form prescribed by the Board and paid
19 a fee not to exceed one hundred dollars (\$100.00);
- 20 (2) Is of good moral and ethical character and has signed an agreement to adhere to
21 the Code of Ethics adopted by the Board;
- 22 (3) Meets any of the following combinations of education and practice experience
23 standards:
 - 24 a. Graduated from a baccalaureate or postgraduate degree program that is
25 accredited by the National Environmental Health Science and Protection
26 Accreditation Council (EHAC) and has one or more years of experience
27 in the field of environmental health practice; or
 - 28 b. Graduated from a baccalaureate or postgraduate degree program that is
29 accredited by an accrediting organization recognized by the United
30 States Department of Education, Council for Higher Education
31 Accreditation (CHEA) and meets both of the following:
 - 32 1. Earned a minimum of 30 semester hours or its equivalent in the
33 physical or biological sciences; and
 - 34 2. Has two or more years of experience in the field of
35 environmental health practice.
 - 36 c. Graduated from a baccalaureate program rated as acceptable by the
37 Board and meets both of the following:
 - 38 1. Earned a minimum of 30 semester hours or its equivalent in the
39 physical or biological sciences; and
 - 40 2. Has two or more years of experience in the field of
41 environmental health practice.
- 42 (4) Has satisfactorily completed a course in specialized instruction and training
43 approved by the Board in the practice of environmental health;
- 44 (5) Repealed by Session Laws 2009-443, s. 4, effective August 7, 2009.
- 45 (6) Has passed an examination administered by the Board designed to test for
46 competence in the subject matters of environmental health sanitation. The
47 examination shall be in a form prescribed by the Board and may be oral,
48 written, or both. The examination for applicants shall be held annually or more
49 frequently as the Board may by rule prescribe, at a time and place to be
50 determined by the Board. A person shall not be registered if such person fails to
51 meet the minimum grade requirements for examination specified by the Board.

1 Failure to pass an examination shall not prohibit such person from being
2 examined at subsequent times and places as specified by the Board; and
3 (7) Has paid a fee set by the Board not to exceed the cost of purchasing the
4 examination and an administrative fee not to exceed one hundred fifty dollars
5 (\$150.00).

6 (b) The Board may issue a certificate to a person serving as a registered ~~environmental~~
7 ~~health-specialist~~public health inspector intern without the person meeting the full requirements for
8 experience of a registered ~~environmental health-specialist~~public health inspector for a period not to
9 exceed three years from the date of initial registration as a registered ~~environmental-health~~
10 ~~specialist~~public health inspector intern, provided, the person meets the educational requirements in
11 G.S. 90A-53 and is in the field of environmental health practice.

12 **§ 90A-54:** Repealed by Session Laws 2009-443, s. 5, effective August 7, 2009.

13 **§ 90A-55. State Board of ~~Environmental Health Specialist Examiners~~;Registered Public**
14 **Health Inspectors; appointment and term of office.**

15 (a) Board Membership. – The Board shall consist of 12 members who shall serve
16 staggered terms: the Secretary of Health and Human Services, or the Secretary's duly authorized
17 representative, one public-spirited citizen, one environmental sanitation educator from an
18 accredited college or university, one local health director, a representative of the Division of
19 Public Health of the Department of Health and Human Services, and seven practicing
20 ~~environmental health-specialists~~public health inspectors who qualify by education and experience
21 for registration under this Article, six of whom shall represent the Western, Piedmont, and Eastern
22 Regions of the State as described more specifically in the rules adopted by the Board.

23 (b) Term of Office. – Each member of the State Board of ~~Environmental Health Specialist~~
24 ~~Examiners~~Registered Public Health Inspectors shall be appointed by the Governor for a term of
25 four years. As the term of each current member expires, the Governor shall appoint a successor in
26 accordance with the provisions of this section. If a vacancy occurs on the Board for any other
27 reason than the expiration of a member's term, the Governor shall appoint a successor for the
28 remainder of the unexpired term. No person shall serve as a member of the Board for more than
29 two consecutive four-year terms.

30 (c) The Environmental Health Section of the North Carolina Public Health Association,
31 Inc., shall submit a recommended list of Board member candidates to the Governor for the
32 Governor's consideration in appointments, except for the two representatives of the Department of
33 Health and Human Services recommended by the Secretary of Health and Human Services and the
34 local health director recommended by the North Carolina Local Health Directors Association.

35 (d) The Governor may remove an appointee member for misconduct in office,
36 incompetency, neglect of duty, or other sufficient cause.

37 **§ 90A-56. Compensation of Board members; expenses; employees.**

38 Members of the Board may receive compensation and be reimbursed for travel expenses in
39 accordance with G.S. 93B-5. Notwithstanding G.S. 93B-5(a), the per diem for eligible Board
40 members shall not exceed fifty dollars (\$50.00). The Board may employ necessary personnel for
41 the performance of its functions and fix the compensation therefor, within the limits of funds
42 available to the Board. The total expenses of the administration of this Article shall not exceed the
43 total income therefrom and none of the expenses of said Board or the compensation or expenses of
44 any officer thereof or any employee shall ever be paid or payable out of the treasury of the State of
45 North Carolina; and neither the Board nor any officer or employee thereof shall have any power or
46 authority to make or incur any expense, debt, or other financial obligation binding upon the State
47 of North Carolina.

48 **§ 90A-57. Election of officers; meetings; regulations.**

49 (a) The Board shall annually elect a chair, vice-chair, and a secretary-treasurer from
50 among its membership. The officers may serve more than one term. The Board shall meet
51 annually in the City of Raleigh, at a time set by the Board, and it may hold additional meetings

1 and conduct business at any place in the State. Seven members of the Board shall constitute a
2 quorum to do business. The Board may designate any member to conduct any proceeding, hearing,
3 or investigation necessary to its purpose, but any final action requires a quorum of the Board. The
4 Board is authorized to adopt such rules and regulations as may be necessary for the efficient
5 operation of the Board.

6 (b) The Board shall have an official seal and each member shall be empowered to
7 administer oaths in taking of testimony upon any matters pertaining to the function of the Board.

8 **§ 90A-58. Applicability of Chapter 93B.**

9 The Board shall be subject to the provisions of Chapter 93B of the General Statutes of North
10 Carolina.

11 **§ 90A-59. Record of proceedings; register of applications; registry of registered**
12 **~~environmental health specialists~~public health inspectors and ~~environmental health~~**
13 **~~specialist~~public health inspector interns.**

14 (a) The Board shall keep a record of its proceedings.

15 (b) The Board shall maintain records for registration, which shall include:

- 16 (1) The place of residence, name and age of each applicant;
- 17 (2) The name and address of the employer of each applicant;
- 18 (3) The date of application;
- 19 (3a) The date of employment;
- 20 (4) Complete information of educational and experience qualifications;
- 21 (4a) A signed Code of Ethics;
- 22 (5) The action taken by the Board;
- 23 (6) The serial number of the certificate of registration issued to the applicant;
- 24 (7) The date on which the Board reviewed and acted upon the application;
- 25 (7a) Information on continuing education required to maintain registration; and
- 26 (8) Such other pertinent information as may be deemed necessary by the Board.

27 (c) The Board shall maintain a current registry of all ~~environmental health~~
28 ~~specialists~~public health inspectors and ~~environmental health specialist~~public health inspector
29 interns in the State of North Carolina that have been registered in accordance with the provisions
30 of this Article.

31 (d) Records of the Board are public records as defined in Chapter 132 of the General
32 Statutes of North Carolina. However, college transcripts, examinations, and medical information
33 submitted to the Board shall not be considered public records.

34 **§ 90A-60:** Repealed by Session Laws 2009-443, s. 10, effective August 7, 2009.

35 **§ 90A-61:** Repealed by Session Laws 2009-443, s. 10, effective August 7, 2009.

36 **§ 90A-62. Certification and registration of ~~environmental health specialists~~public health**
37 **inspectors registered in other states.**

38 The Board may, without examination, grant a certificate as a registered ~~environmental health~~
39 ~~specialist~~public health inspector to any person who at the time of application, is registered as a
40 registered ~~environmental health specialist~~public health inspector by a similar board of another
41 state, district or territory whose standards are determined to be acceptable to the Board and comply
42 with rules adopted by the Board. A fee to be determined by the Board and not to exceed one
43 hundred dollars (\$100.00) shall be paid by the applicant to the Board for the issuance of a
44 certificate under the provisions of this section.

45 **§ 90A-63. Renewal of certificates.**

46 (a) A certificate as a registered ~~environmental health specialist~~public health inspector or
47 registered ~~environmental health specialist~~public health inspector intern issued pursuant to the
48 provisions of this Article will expire on the thirty-first day of December of the current year and
49 must be renewed annually on or before the first day of January. Each application for renewal must
50 be accompanied by a renewal fee to be determined by the Board, but not to exceed one hundred

1 twenty-five dollars (\$125.00). However, for renewals postmarked before January 1 of each year,
2 the renewal fee shall not exceed one hundred dollars (\$100.00).

3 (b) Registrations expired for failure to pay renewal fees may be reinstated under the rules
4 and regulations adopted by the Board.

5 (c) A registered ~~environmental health specialist~~public health inspector shall complete any
6 continuing education requirements specified by the Board for renewal of a certificate.

7 **§ 90A-64. Suspensions and revocations of certificates.**

8 (a) The Board shall have the power to refuse to grant, or may suspend or revoke, any
9 certificate issued under provisions of this Article for any of the causes hereafter enumerated, as
10 determined by the Board:

- 11 (1) Fraud, deceit, or perjury in obtaining registration under the provisions of this
12 Article;
- 13 (2) Inability to practice with reasonable skill and safety due to drunkenness or
14 excessive use of alcohol, drugs, or chemicals;
- 15 (3) Unprofessional conduct, including a material departure from or failure to
16 conform to the standards of acceptable and prevailing practice or the ethics of
17 the profession;
- 18 (4) Defrauding the public or attempting to do so;
- 19 (5) Failing to renew certificate as required;
- 20 (6) Dishonesty;
- 21 (7) Incompetency;
- 22 (8) Inexcusable neglect of duty;
- 23 (9) Conviction in any court of a crime involving moral turpitude or conviction of a
24 felony;
- 25 (10) Failing to adhere to the Code of Ethics; or
- 26 (11) Failing to meet qualifications for renewal.

27 (a) A registered ~~environmental health specialist~~public health inspector or registered
28 ~~environmental health specialist~~public health inspector intern who is convicted of a felony or a
29 crime of moral turpitude shall report the conviction to the Board within 30 days from the date of
30 the conviction. A felony conviction shall result in the automatic suspension of a certificate issued
31 by the Board for 60 days until further action is taken by the Board. The Board shall immediately
32 begin the hearing process in accordance with Article 3A of Chapter 150B of the General Statutes.
33 Nothing in this section shall preclude the Board from taking further action.

34 (b) The procedure to be followed by the Board when refusing to allow an applicant to take
35 an examination, or revoking or suspending a certificate issued under the provisions of this Article,
36 shall be in accordance with the provisions of Chapter 150B of the General Statutes of North
37 Carolina.

38 (c) The Board may conduct investigations for any complaints alleged or upon its own
39 motion for any allegations or causes for disciplinary action under subsection (a) of this section.
40 The Board may subpoena individuals and records to determine if action is necessary to enforce
41 this Article.

42 (d) The Board and its members, individually, or its staff shall not be held liable for any
43 civil or criminal proceeding when exercising in good faith its powers and duties authorized under
44 the provisions of this Article.

45 **§ 90A-65. Representing oneself as a registered ~~environmental health specialist~~public health**
46 **inspector or registered ~~environmental health specialist~~public health inspector**
47 **intern.**

48 A holder of a current certificate of registration may append to his or her name the letters,
49 "R.E.H.S.," "R.P.H.I.," or "R.E.H.S.I." "R.P.H.I.I."

50 **§ 90A-66. Violations; penalty; injunction.**

1 Any person violating any of the provisions of this Article or of the rules and regulations
2 adopted by the Board shall be guilty of a Class 1 misdemeanor. The Board may appear in its own
3 name in the superior courts in an action for injunctive relief to prevent violation of this Article and
4 the superior courts shall have power to grant such injunctions regardless of whether criminal
5 prosecution has been or may be instituted as a result of such violations. Actions under this section
6 shall be commenced in the superior court district or set of districts as defined in G.S. 7A-41.1 in
7 which the respondent resides or has his principal place of business or in which the alleged acts
8 occurred.

9 **§ 90A-67. Code of Ethics.**

10 The Board shall prepare and adopt, by rule, a Code of Ethics to be made available in writing to
11 all registered ~~environmental health specialists~~public health inspectors and registered
12 ~~environmental health specialist~~public health inspector interns and each applicant for registration
13 under this Article. All registered ~~environmental health specialists~~public health inspectors and
14 registered ~~environmental health specialist~~public health inspector interns shall adhere to the Code
15 of Ethics adopted by the Board. Publication of the Code of Ethics shall serve as due notice to all
16 certificate holders of its contents."

17 **SECTION 5.(b)** G.S. 90A-73 reads as rewritten:

18 **"§ 90A-73. Creation and membership of the Board.**

19 (a) Creation and Appointments. – There is created the North Carolina On-Site Wastewater
20 Contractors and Inspectors Certification Board. The Board shall consist of nine members
21 appointed to three-year terms as follows:

- 22 (1) One member appointed by the Governor who, at the time of appointment, is
23 engaged in the construction, installation, repair, or inspection of on-site
24 wastewater systems, to a term that expires on 1 July of years that precede by
25 one year those years that are evenly divisible by three.
- 26 (2) One member appointed by the Governor who, at the time of appointment, is a
27 certified water pollution control system operator pursuant to Article 3 of this
28 Chapter, to a term that expires on 1 July of years evenly divisible by three.
- 29 (3) One member appointed by the Governor who is a registered professional
30 engineer licensed under Chapter 89C of the General Statutes and whose work
31 experience includes the design of on-site wastewater systems to a term that
32 expires on 1 July of years that follow by one year those years that are evenly
33 divisible by three.
- 34 (4) One member appointed by the General Assembly upon recommendation of the
35 President Pro Tempore of the Senate who, at the time of appointment, is
36 engaged in the construction, installation, repair, or inspection of on-site
37 wastewater systems, to a term that expires on 1 July of years that follow by one
38 year those years that are evenly divisible by three.
- 39 (5) One member appointed by the General Assembly upon recommendation of the
40 President Pro Tempore of the Senate who, at the time of appointment, is
41 engaged in the business of inspecting on-site wastewater systems, to a term that
42 expires on 1 July of years that precede by one year those years that are evenly
43 divisible by three.
- 44 (6) One member appointed by the General Assembly upon recommendation of the
45 President Pro Tempore of the Senate upon the recommendation of the North
46 Carolina Home Builders Association, to a term that expires on 1 July of years
47 evenly divisible by three.
- 48 (7) One member appointed by the General Assembly upon recommendation of the
49 Speaker of the House of Representatives who, at the time of appointment, is
50 engaged in the construction, installation, repair, or inspection of on-site

- 1 wastewater systems, to a term that expires on 1 July of years evenly divisible by
2 three.
- 3 (8) One member appointed by the General Assembly upon recommendation of the
4 Speaker of the House of Representatives who, at the time of appointment, is (i)
5 employed as ~~an environmental health specialist~~, a public health inspector and
6 (ii) engaged primarily in the inspection and permitting of on-site wastewater
7 systems, to a term that expires on 1 July of years that follow by one year those
8 years that are evenly divisible by three.
- 9 (9) One member appointed by the General Assembly upon recommendation of the
10 Speaker of the House of Representatives who, at the time of appointment, is (i)
11 employed by the North Carolina Cooperative Extension Service, and (ii) is
12 knowledgeable in the area of on-site wastewater systems, to a term that expires
13 on 1 July of years that precede by one year those years that are evenly divisible
14 by three.
- 15 (b) Vacancies. – An appointment to fill a vacancy on the Commission created by the
16 resignation, dismissal, disability, or death of a member shall be for the balance of the unexpired
17 term. Vacancies in appointments made by the General Assembly shall be filled as provided in G.S.
18 120-122.
- 19 (c), (d) Repealed by Session Laws 2010-31, s. 13.2(h), effective July 1, 2010.
- 20 (e) Officers. – The Board shall elect a Chair from among its members. The Chair shall
21 serve from the time of election until 30 June of the following year, or until a successor is elected.
- 22 (f) Compensation. – Board members who are State employees shall receive no per diem
23 compensation for serving on the Board but shall be reimbursed for their expenses in accordance
24 with G.S. 138-6. All other Board members shall receive per diem compensation and
25 reimbursement in accordance with the compensation rate established in G.S. 93B-5.
- 26 (g) Quorum. – A majority of the members of the Board constitutes a quorum for the
27 transaction of business.
- 28 (h) Meetings. – The Board shall meet at least twice each year and may hold special
29 meetings at the call of the Chair or a majority of the members of the Board.
- 30 (i) Repealed by Session Laws 2010-31, s. 13.2(h), effective July 1, 2010."

31 **SECTION 5.(c)** G.S. 130A-21 reads as rewritten:

32 **"§ 130A-21. Embargo.**

- 33 (a) In addition to the authority of the Department of Agriculture and Consumer Services
34 pursuant to G.S. 106-125, the Secretary or a local health director has authority to exercise embargo
35 authority concerning food or drink pursuant to G.S. 106-125(a), (b) and (c) when the food or drink
36 is in an establishment that is subject to regulation by the Department of Health and Human
37 Services pursuant to this Chapter, that is subject to rules adopted by the Commission, or that is the
38 subject of an investigation pursuant to G.S. 130A-144; however, no such action shall be taken in
39 any establishment or part of an establishment that is under inspection or otherwise regulated by the
40 Department of Agriculture and Consumer Services or the United States Department of Agriculture
41 other than the part of the establishment that is subject to regulation by the Department of Health
42 and Human Services pursuant to this Chapter. Any action under this section shall only be taken
43 by, or after consultation with, Department of Health and Human Services regional environmental
44 health specialists, or the Director of the Division of Public Health or the Director's designee, in
45 programs regulating food and drink pursuant to this Chapter or in programs regulating food and
46 drink that are subject to rules adopted by the Commission. Authority under this section shall not
47 be delegated to individual environmental health specialists in local health departments otherwise
48 authorized and carrying out laws and rules pursuant to G.S. 130A-4. When any action is taken
49 pursuant to this section, the Department of Health and Human Services or the local health director
50 shall immediately notify the Department of Agriculture and Consumer Services. For the purposes
51 of this subsection, all duties and procedures in G.S. 106-125 shall be carried out by the Secretary

1 of Health and Human Services or the local health director and shall not be required to be carried
2 out by the Department of Agriculture and Consumer Services. It shall be unlawful for any person
3 to remove or dispose of the food or drink by sale or otherwise without the permission of a
4 Department of Health and Human Services regional ~~environmental health specialist~~, public health
5 inspector, the Director of the Division of Public Health or the Director's designee, the local health
6 director, or a duly authorized agent of the Department of Agriculture and Consumer Services, or
7 by the court in accordance with the provisions of G.S. 106-125.

8 (b) Recodified as G.S. 106-266.36 by Session Laws 2011-145, s. 13.3(s), effective July 1,
9 2011.

10 (c) Recodified as G.S. 113-221.4 by Session Laws 2011-145, s. 13.3(ttt), effective July 1,
11 2011.

12 (d) Nothing in this section is intended to limit the embargo authority of the Department of
13 Agriculture and Consumer Services. The Department of Health and Human Services and the
14 Department of Agriculture and Consumer Services are authorized to enter agreements respecting
15 the duties and responsibilities of each agency in the exercise of their embargo authority.

16 (e) For the purpose of this section, a food or drink is adulterated if the food or drink is
17 deemed adulterated under G.S. 106-129; and food or drink is misbranded if it is deemed
18 misbranded under G.S. 106-130."

19
20 **PART III. SUNSET OCCUPATIONAL LICENSING BOARDS AND ELIMINATE**
21 **LICENSING REQUIREMENTS AND SUNSET CERTAIN ADVISORY COMMITTEES**
22 **AND CERTIFICATION REQUIREMENTS**

23
24 **SUNSET BOARD OF ELECTROLYSIS EXAMINERS AND ELIMINATE THE**
25 **LICENSING REQUIREMENTS FOR ELECTROLOGISTS AND LASER HAIR**
26 **PRACTITIONERS**

27
28 **SECTION 6.(a)** Chapter 88A of the General Statutes (Electrolysis Practice Act) is
29 repealed effective May 1, 2017.

30 **SECTION 6.(b)** The Revisor of Statutes shall make all changes to the General
31 Statutes necessary to conform with the provisions of this section. In accordance with G.S. 150B-
32 21.7, the Codifier of Rules shall make all changes to the Administrative Code necessary to
33 conform with the provisions of this section.

34 **SECTION 6.(c)** This section is effective when it becomes law.

35
36 **SUNSET BOARD OF EXAMINERS OF FEE-BASED PRACTICING PASTORAL**
37 **COUNSELORS AND ELIMINATE THE LICENSING REQUIREMENTS FOR FEE-**
38 **BASED PRACTICING PASTORAL COUNSELORS**

39
40 **SECTION 7.(a)** Article 26 of Chapter 90 of the General Statutes (Fee-Based
41 Practicing Pastoral Counselors) is repealed effective May 1, 2017.

42 **SECTION 7.(b)** The Revisor of Statutes shall make all changes to the General
43 Statutes necessary to conform with the provisions of this section. In accordance with G.S. 150B-
44 21.7, the Codifier of Rules shall make all changes to the Administrative Code necessary to
45 conform with the provisions of this section.

46 **SECTION 7.(c)** This section is effective when it becomes law.

47
48 **SUNSET NORTH CAROLINA INTERPRETER AND TRANSLITERATOR LICENSING**
49 **BOARD AND ELIMINATE THE LICENSING REQUIREMENTS FOR INTERPRETERS**
50 **AND TRANSLITERATORS**

51

1 **SECTION 8.(a)** Chapter 90D of the General Statutes (Interpreters and Transliterators)
2 is repealed effective May 1, 2017.

3 **SECTION 8.(b)** The Revisor of Statutes shall make all changes to the General
4 Statutes necessary to conform with the provisions of this section. In accordance with G.S. 150B-
5 21.7, the Codifier of Rules shall make all changes to the Administrative Code necessary to
6 conform with the provisions of this section.

7 **SECTION 8.(c)** This section is effective when it becomes law.

8
9 **SUNSET NORTH CAROLINA IRRIGATION CONTRACTORS' LICENSING BOARD**
10 **AND ELIMINATE THE LICENSING REQUIREMENTS FOR IRRIGATION**
11 **CONTRACTORS**

12
13 **SECTION 9.(a)** Chapter 89G of the General Statutes (Irrigation Contractors) is
14 repealed effective May 1, 2017.

15 **SECTION 9.(b)** The Revisor of Statutes shall make all changes to the General
16 Statutes necessary to conform with the provisions of this section. In accordance with G.S. 150B-
17 21.7, the Codifier of Rules shall make all changes to the Administrative Code necessary to
18 conform with the provisions of this section.

19 **SECTION 9.(c)** This section is effective when it becomes law.

20
21 **SUNSET NORTH CAROLINA RECREATIONAL THERAPY LICENSING BOARD AND**
22 **ELIMINATE THE LICENSING REQUIREMENTS FOR RECREATIONAL**
23 **THERAPISTS AND RECREATIONAL THERAPY ASSISTANTS**

24
25 **SECTION 10.(a)** Chapter 90C of the General Statutes (North Carolina Recreational
26 Therapy Licensure Act) is repealed effective May 1, 2017.

27 **SECTION 10.(b)** The Revisor of Statutes shall make all changes to the General
28 Statutes necessary to conform with the provisions of this section. In accordance with G.S. 150B-
29 21.7, the Codifier of Rules shall make all changes to the Administrative Code necessary to
30 conform with the provisions of this section.

31 **SECTION 10.(c)** This section is effective when it becomes law.

32
33 **SUNSET ACUPUNCTURE LICENSING BOARD AND ELIMINATE THE LICENSING**
34 **REQUIREMENTS FOR ACUPUNCTURISTS**

35
36 **SECTION 11.(a)** Article 30 of Chapter 90 of the General Statutes (Practice of
37 Acupuncture) is repealed effective May 1, 2017.

38 **SECTION 11.(b)** The Revisor of Statutes shall make all changes to the General
39 Statutes necessary to conform with the provisions of this section. In accordance with G.S. 150B-
40 21.7, the Codifier of Rules shall make all changes to the Administrative Code necessary to
41 conform with the provisions of this section.

42 **SECTION 11.(c)** This section is effective when it becomes law.

43
44 **SUNSET NORTH CAROLINA BOARD OF ATHLETIC TRAINER EXAMINERS AND**
45 **ELIMINATE THE LICENSING REQUIREMENTS FOR ATHLETIC TRAINERS**

46
47 **SECTION 12.(a)** Article 34 of Chapter 90 of the General Statutes (Athletic Trainers
48 Licensing Act) is repealed effective May 1, 2017.

49 **SECTION 12.(b)** The Revisor of Statutes shall make all changes to the General
50 Statutes necessary to conform with the provisions of this section. In accordance with G.S. 150B-

1 21.7, the Codifier of Rules shall make all changes to the Administrative Code necessary to
2 conform with the provisions of this section.

3 SECTION 12.(c) This section is effective when it becomes law.
4

5 **SUNSET STATE BOARD OF REGISTRATION FOR FORESTERS AND ELIMINATE**
6 **THE LICENSING REQUIREMENTS FOR FORESTERS**
7

8 SECTION 13.(a) Chapter 89B of the General Statutes (Foresters) is repealed effective
9 May 1, 2017.

10 SECTION 13.(b) The Revisor of Statutes shall make all changes to the General
11 Statutes necessary to conform with the provisions of this section. In accordance with G.S. 150B-
12 21.7, the Codifier of Rules shall make all changes to the Administrative Code necessary to
13 conform with the provisions of this section.

14 SECTION 13.(c) This section is effective when it becomes law.
15

16 **SUNSET NORTH CAROLINA LOCKSMITH LICENSING BOARD AND ELIMINATE**
17 **THE LICENSING REQUIREMENTS FOR LOCKSMITHS AND LOCKSMITH**
18 **APPRENTICES**
19

20 SECTION 14.(a) Chapter 74F of the General Statutes (Locksmith Licensing Act) is
21 repealed effective May 1, 2017.

22 SECTION 14.(b) The Revisor of Statutes shall make all changes to the General
23 Statutes necessary to conform with the provisions of this section. In accordance with G.S. 150B-
24 21.7, the Codifier of Rules shall make all changes to the Administrative Code necessary to
25 conform with the provisions of this section.

26 SECTION 14.(c) This section is effective when it becomes law.
27

28 **SUNSET NORTH CAROLINA BOARD OF PODIATRY EXAMINERS AND ELIMINATE**
29 **THE LICENSING REQUIREMENTS FOR PODIATRISTS**
30

31 SECTION 15.(a) Article 12A of Chapter 90 of the General Statutes (Podiatrists) is
32 repealed effective May 1, 2017.

33 SECTION 15.(b) The Revisor of Statutes shall make all changes to the General
34 Statutes necessary to conform with the provisions of this section. In accordance with G.S. 150B-
35 21.7, the Codifier of Rules shall make all changes to the Administrative Code necessary to
36 conform with the provisions of this section.

37 SECTION 15.(c) This section is effective when it becomes law.
38

39 **SUNSET ALARM SYSTEMS LICENSING BOARD AND ELIMINATE THE LICENSING**
40 **REQUIREMENTS FOR ENGAGING IN ALARM SYSTEMS BUSINESS**
41

42 SECTION 16.(a) Chapter 74D of the General Statutes (Alarm System Licensing Act)
43 is repealed effective May 1, 2017.

44 SECTION 16.(b) G.S. 143B-601 reads as rewritten:

45 "§ 143B-601. Powers and duties of the Department of Public Safety.

46 (a) It shall be the duty of the Department of Public Safety to do all of the following:

47 (1) Provide assigned law enforcement and emergency services to protect the public
48 against crime and against natural and man-made disasters.

49 (2) To plan and direct a coordinated effort by the law enforcement agencies of
50 State government and to ensure maximum cooperation between State and local
51 law enforcement agencies in the fight against crime.

- 1 (3) To prepare annually, in consultation with the Judicial Department and the
2 Department of Justice, a State plan for the State's criminal justice system.
- 3 (4) To serve as the State's chief coordinating agency to control crime, to ensure the
4 safety of the public, and to ensure an effective and efficient State criminal
5 justice system.
- 6 (5) To have charge of investigations of criminal matters particularly set forth in this
7 Article and of such other crimes and areas of concern in the criminal justice
8 system as the Governor may direct.
- 9 (6) To regularly patrol the highways of the State and enforce all laws and
10 regulations respecting travel and the use of vehicles upon the highways of the
11 State and all laws for the protection of the highways of the State.
- 12 (7) To provide North Carolina National Guard troops trained by the State to federal
13 standards.
- 14 (8) To ensure the preparation, coordination, and currency of military and civil
15 preparedness plans and the effective conduct of emergency operations by all
16 participating agencies to sustain life and prevent, minimize, or remedy injury to
17 persons and damage to property resulting from disasters caused by enemy
18 attack or other hostile actions or from disasters due to natural or man-made
19 causes.
- 20 (9) To develop a plan for a coordinated and integrated electronic communications
21 system for State government and cooperating local agencies, including
22 coordination and integration of existing electronic communications systems.
- 23 (10) To carry out the relevant provisions of Part 2 of this Article, Chapter 148 of the
24 General Statutes, Chapter 15 of the General Statutes, Chapter 15A of the
25 General Statutes, and other provisions of the General Statutes governing the
26 provision of necessary custody, supervision, and treatment to control and
27 rehabilitate criminal offenders and thereby reduce the rate and cost of crime and
28 delinquency.
- 29 (11) To carry out the relevant provisions of Part 3 of this Article, Chapter 7B of the
30 General Statutes, and other provisions of the General Statutes governing
31 juvenile justice and the prevention of delinquent acts by juveniles.
- 32 (12) To provide central storage and management of evidence according to the
33 provisions of Article 13 of Chapter 15A of the General Statutes and create and
34 maintain a databank of statewide storage locations of postconviction evidence
35 or other similar programs.
- 36 (13) To provide central storage and management of rape kits according to the federal
37 Violence Against Women and Department of Justice Reauthorization Act of
38 2005 with specific protections against release of names of victims providing
39 anonymous or "Jane Doe" rape kits without victim consent.
- 40 (14) To provide for the storage and management of evidence.

41 (b) The Department may require registration of alarm system installers."

42 **SECTION 16.(e)** The Revisor of Statutes shall make all changes to the General
43 Statutes necessary to conform with the provisions of this section. In accordance with G.S. 150B-
44 21.7, the Codifier of Rules shall make all changes to the Administrative Code necessary to
45 conform with the provisions of this section.

46 **SECTION 16.(d)** This section is effective when it becomes law.

47
48 **REPEAL THE DEPARTMENT OF INSURANCE'S CONTINUING EDUCATION**
49 **ADVISORY COMMITTEES FOR FIRE AND CASUALTY INSURANCE LICENSEES**
50 **AND LIFE AND HEALTH INSURANCE LICENSEES**

51

1 **SECTION 17.(a)** G.S. 58-33-135 is repealed.

2 **SECTION 17.(b)** The Revisor of Statutes shall make all changes to the General
3 Statutes necessary to conform with the provisions of this section. In accordance with G.S. 150B-
4 21.7, the Codifier of Rules shall make all changes to the Administrative Code necessary to
5 conform with the provisions of this section.

6 **SECTION 17.(c)** This section is effective when it becomes law.

7
8 **SUNSET BOARD OF EMPLOYEE ASSISTANCE PROFESSIONALS AND ELIMINATE**
9 **THE LICENSING REQUIREMENTS FOR EMPLOYEE ASSISTANCE**
10 **PROFESSIONALS**

11
12 **SECTION 18.(a)** Article 32 of Chapter 90 of the General Statutes (Employee
13 Assistance Professionals) is repealed effective May 1, 2017.

14 **SECTION 18.(b)** The Revisor of Statutes shall make all changes to the General
15 Statutes necessary to conform with the provisions of this section. In accordance with G.S. 150B-
16 21.7, the Codifier of Rules shall make all changes to the Administrative Code necessary to
17 conform with the provisions of this section.

18 **SECTION 18.(c)** This section is effective when it becomes law.

19
20 **SUNSET PERFUSIONIST ADVISORY COMMITTEE OF THE NORTH CAROLINA**
21 **MEDICAL BOARD AND ELIMINATE THE LICENSING REQUIREMENTS FOR**
22 **CERTIFIED CLINICAL PERFUSIONISTS**

23
24 **SECTION 19.(a)** Article 40 of Chapter 90 of the General Statutes (Perfusionist
25 Licensure Act) is repealed effective May 1, 2017.

26 **SECTION 19.(b)** G.S. 90-5.1 reads as rewritten:

27 **"§ 90-5.1. Powers and duties of the Board.**

28 (a) The Board shall:

- 29 (1) Administer this Article.
- 30 (2) Issue interpretations of this Article.
- 31 (3) Adopt, amend, or repeal rules as may be necessary to carry out and enforce the
32 provisions of this Article.
- 33 (4) Require an applicant or licensee to submit to the Board evidence of the
34 applicant's or licensee's continuing competence in the practice of medicine.
- 35 (5) Regulate the retention and disposition of medical records, whether in the
36 possession of a licensee or nonlicensee. In the case of the death of a licensee,
37 the rules may provide for the disposition of the medical records by the estate of
38 the licensee. This subsection shall not apply to records created or maintained by
39 persons licensed under other Articles of this Chapter or to medical records
40 maintained in the normal course of business by licensed health care institutions.
- 41 (6) Appoint a temporary or permanent custodian for medical records abandoned by
42 a licensee.
- 43 (7) Develop educational programs to facilitate licensee awareness of provisions
44 contained in this Article and public awareness of the role and function of the
45 Board.
- 46 (8) Develop and implement methods to identify dyscompetent physicians and
47 physicians who fail to meet acceptable standards of care.
- 48 (9) Develop and implement methods to assess and improve physician practice.
- 49 (10) Develop and implement methods to ensure the ongoing competence of
50 licensees.

1 (b) Nothing in subsection (a) of this section shall restrict or otherwise limit powers and
2 duties conferred on the Board in other sections of this Article.

3 (c) The Board may establish technical advisory subcommittees, including a perfusionist
4 technical advisory subcommittee."

5 **SECTION 19.(e)** The Revisor of Statutes shall make all changes to the General
6 Statutes necessary to conform with the provisions of this section. In accordance with G.S. 150B-
7 21.7, the Codifier of Rules shall make all changes to the Administrative Code necessary to
8 conform with the provisions of this section.

9 **SECTION 19.(d)** This section is effective when it becomes law.

10
11 **SUNSET PUBLIC LIBRARIAN CERTIFICATION COMMISSION AND ELIMINATE**
12 **THE CERTIFICATION REQUIREMENTS FOR PUBLIC LIBRARIANS**

13
14 **SECTION 20.(a)** Part 6 of Article 2 of Chapter 143B of the General Statutes (Public
15 Librarian Certification Commission) is repealed effective May 1, 2017.

16 **SECTION 20.(b)** The Revisor of Statutes shall make all changes to the General
17 Statutes necessary to conform with the provisions of this section. In accordance with G.S. 150B-
18 21.7, the Codifier of Rules shall make all changes to the Administrative Code necessary to
19 conform with the provisions of this section.

20 **SECTION 20.(c)** This section is effective when it becomes law.

21
22 **PART IV. SUNSET OCCUPATIONAL LICENSING BOARDS AND TRANSFER**
23 **LICENSING REQUIREMENTS TO OTHER OCCUPATIONAL LICENSING BOARDS**

24
25 **SUNSET BOARD OF OPTICIANS AND TRANSFER THE LICENSING**
26 **REQUIREMENTS FOR OPTICIANS TO THE STATE BOARD OF EXAMINERS IN**
27 **OPTOMETRY**

28
29 **SECTION 21.(a)** Article 17 of Chapter 90 of the General Statutes (Dispensing
30 Opticians) is repealed and the licensing requirements for opticians are transferred to the State
31 Board of Examiners in Optometry effective May 1, 2017.

32 **SECTION 21.(b)** The Revisor of Statutes shall make all changes to the General
33 Statutes necessary to conform with the provisions of this section. In accordance with G.S. 150B-
34 21.7, the Codifier of Rules shall make all changes to the Administrative Code necessary to
35 conform with the provisions of this section. The State Board of Examiners in Optometry shall
36 review the rules transferred from the Board of Opticians and amend or repeal the rules that the
37 State Board of Examiners in Optometry determines are redundant, unnecessary, confusing, or
38 outdated.

39 **SECTION 21.(c)** This section is effective when it becomes law.

40
41 **SUNSET MIDWIFERY JOINT COMMITTEE AND TRANSFER THE LICENSING**
42 **REQUIREMENTS FOR MIDWIVES TO THE NORTH CAROLINA BOARD OF**
43 **NURSING**

44
45 **SECTION 22.(a)** Article 10A of Chapter 90 of the General Statutes (Midwifery
46 Practice Act) is repealed and the licensing requirements for midwives are transferred to the North
47 Carolina Board of Nursing effective May 1, 2017.

48 **SECTION 22.(b)** The Revisor of Statutes shall make all changes to the General
49 Statutes necessary to conform with the provisions of this section. In accordance with G.S. 150B-
50 21.7, the Codifier of Rules shall make all changes to the Administrative Code necessary to
51 conform with the provisions of this section. The Board of Nursing shall review the rules

1 transferred from the Midwifery Joint Committee and amend or repeal the rules that the Board of
2 Nursing determines are redundant, unnecessary, confusing, or outdated.

3 **SECTION 22.(c)** This section is effective when it becomes law.
4

5 **SUNSET NORTH CAROLINA RESPIRATORY CARE BOARD AND TRANSFER THE**
6 **LICENSING REQUIREMENTS FOR RESPIRATORY CARE PRACTITIONERS TO**
7 **THE NORTH CAROLINA MEDICAL BOARD**
8

9 **SECTION 23.(a)** Article 38 of Chapter 90 of the General Statutes (Respiratory Care
10 Practice Act) is repealed and the licensing requirements for respiratory care practitioners are
11 transferred to the North Carolina Medical Board effective May 1, 2017.

12 **SECTION 23.(b)** The Revisor of Statutes shall make all changes to the General
13 Statutes necessary to conform with the provisions of this section. In accordance with G.S. 150B-
14 21.7, the Codifier of Rules shall make all changes to the Administrative Code necessary to
15 conform with the provisions of this section. The Medical Board shall review the rules transferred
16 from the Respiratory Care Board and amend or repeal the rules that the Medical Board determines
17 are redundant, unnecessary, confusing, or outdated.

18 **SECTION 23.(c)** This section is effective when it becomes law.
19

20 **SUNSET NORTH CAROLINA MARRIAGE AND FAMILY THERAPY LICENSURE**
21 **BOARD AND NORTH CAROLINA SUBSTANCE ABUSE PROFESSIONAL PRACTICE**
22 **BOARD AND TRANSFER THE LICENSING REQUIREMENTS FOR MARRIAGE AND**
23 **FAMILY THERAPISTS AND SUBSTANCE ABUSE PROFESSIONALS TO THE NORTH**
24 **CAROLINA BOARD OF LICENSED PROFESSIONAL COUNSELORS**
25

26 **SECTION 24.(a)** Article 18C of Chapter 90 of the General Statutes (Marriage and
27 Family Therapy Licensure Act) is repealed and the licensing requirements for marriage and family
28 therapists and marriage and family therapy associates are transferred to the North Carolina Board
29 of Licensed Professional Counselors effective May 1, 2017.

30 **SECTION 24.(b)** Article 5C of Chapter 90 of the General Statutes (North Carolina
31 Substance Abuse Professional Practice Act) is repealed and the licensing requirements for
32 substance abuse professionals are transferred to the North Carolina Board of Licensed Professional
33 Counselors effective May 1, 2017.

34 **SECTION 24.(c)** The Revisor of Statutes shall make all changes to the General
35 Statutes necessary to conform with the provisions of this section. In accordance with G.S. 150B-
36 21.7, the Codifier of Rules shall make all changes to the Administrative Code necessary to
37 conform with the provisions of this section. The Board of Licensed Professional Counselors shall
38 review the rules transferred from the Marriage and Family Therapy Licensure Board and the
39 Substance Abuse Professional Practice Board and amend or repeal the rules that the Board of
40 Licensed Professional Counselors determines are redundant, unnecessary, confusing, or outdated.

41 **SECTION 24.(d)** This section is effective when it becomes law.
42

43 **SUNSET CAPE FEAR RIVER NAVIGATION AND PILOTAGE COMMISSION AND**
44 **MOREHEAD CITY NAVIGATION AND PILOTAGE COMMISSION AND TRANSFER**
45 **THE LICENSING REQUIREMENTS FOR CAPE FEAR RIVER PILOTS AND**
46 **MOREHEAD CITY HARBOR AND BEAUFORT BAR PILOTS TO THE NORTH**
47 **CAROLINA PORTS AUTHORITY**

48 **SECTION 25.(a)** Chapter 76A of the General Statutes (Navigation and Pilotage
49 Commissions) is repealed.

1 **SECTION 25.(b)** The North Carolina Ports Authority shall adopt rules to provide for
2 the licensure and regulation of Cape Fear River pilots and Morehead City Harbor and Beaufort
3 Bar pilots.

4 **SECTION 25.(c)** The Revisor of Statutes shall make all changes to the General
5 Statutes necessary to conform with the provisions of this section. In accordance with G.S. 150B-
6 21.7, the Codifier of Rules shall make all changes to the Administrative Code necessary to
7 conform with the provisions of this section. The Ports Authority shall review the rules transferred
8 from the Cape Fear River Navigation and Pilotage Commission and Morehead City Navigation
9 and Pilotage Commission and amend or repeal the rules that the Ports Authority determines are
10 redundant, unnecessary, confusing, or outdated.

11 **SECTION 25.(d)** This section is effective when it becomes law.

12
13 **PART V. DIRECT EACH OCCUPATIONAL LICENSING BOARD TO CONSOLIDATE**
14 **ALL LICENSES ISSUED BY THE BOARD INTO A SINGLE LICENSE**

15
16 **SECTION 26.(a)** Chapter 93B of the General Statutes is amended by adding a new
17 section to read:

18 **"§ 93B-17. Consolidate licenses.**

19 Each occupational licensing board, including boards housed within agencies and agencies that
20 issue occupational licenses, shall consolidate all of the licenses issued by the board or agency into
21 a single license. A board or agency may provide for license endorsements or sub-specialty
22 licensure."

23 **SECTION 26.(b)** If compliance with G.S. 93B.17, as enacted by Section 26.(a) of this
24 act, would require statutory changes, the board or agency shall report to the Joint Legislative
25 Administrative Procedure Oversight Committee on the required statutory changes no later than
26 October 1, 2016.

27 **SECTION 26.(c)** Section 26.(a) of this Section is effective May 1, 2017. The
28 remainder of this section is effective when it becomes law.

29
30 **PART VI. DIRECT THE JOINT LEGISLATIVE ADMINISTRATIVE PROCEDURE**
31 **OVERSIGHT COMMITTEE TO CONTINUE TO STUDY THE ELIMINATION AND**
32 **CONSOLIDATION OF OCCUPATIONAL LICENSING BOARDS AND TO STUDY THE**
33 **DEREGULATION OF OCCUPATIONS REGULATED BY THE STATE**

34
35 **SECTION 27.(a)** The Joint Legislative Administrative Procedure Oversight
36 Committee shall continue to study the elimination and consolidation of occupational licensing
37 boards, including boards housed within agencies and agencies that issue occupational licenses, and
38 shall study the deregulation of occupations regulated by the State. The Committee shall
39 specifically consider all of the following:

- 40 (1) Whether certain occupational licensing boards should be eliminated,
41 consolidated with other boards or agencies, or have their licensing authority
42 repealed.
- 43 (2) Whether the membership of certain occupational licensing boards should be
44 reduced or adjusted.
- 45 (3) Licensing fees.
- 46 (4) The process by which the public may make complaints against licensees.
- 47 (5) Any other issues the Committee finds necessary for the efficient and effective
48 operation of occupational licensing boards.

49 **SECTION 27.(b)** The Joint Legislative Administrative Procedure Oversight
50 Committee shall report the findings of the study required by this section to the 2017 Regular
51 Session of the 2017 General Assembly.

1
2 **PART VII. DIRECT THE DEPARTMENT OF ENVIRONMENTAL QUALITY AND**
3 **THE DEPARTMENT OF HEALTH AND HUMAN SERVICES TO STUDY THE**
4 **CONSOLIDATION OF THE WATER TREATMENT FACILITY OPERATORS BOARD**
5 **OF CERTIFICATION, THE ON-SITE WASTEWATER CONTRACTORS AND**
6 **INSPECTORS CERTIFICATION BOARD, AND THE WATER POLLUTION CONTROL**
7 **SYSTEM OPERATORS CERTIFICATION COMMISSION**

8
9 **SECTION 28.** It is the intent of the General Assembly to consolidate the Water
10 Treatment Facility Operators Board of Certification, the On-Site Wastewater Contractors and
11 Inspectors Certification Board, and the Water Pollution Control System Operators Certification
12 Commission during the 2017-2018 General Assembly. The Department of Environmental Quality
13 and the Department of Health and Human Services shall jointly study how to consolidate the
14 Water Treatment Facility Operators Board of Certification, the On-Site Wastewater Contractors
15 and Inspectors Certification Board, and the Water Pollution Control System Operators
16 Certification Commission, including the membership and powers and duties of a single board .
17 The Departments shall jointly report the results of its study, including any recommendations, to
18 the Joint Legislative Administrative Procedure Oversight Committee no later than December 1,
19 2016.

20
21 **PART VIII. EFFECTIVE DATE**

22 **SECTION 29.** Except as otherwise provided, this act is effective when it becomes
23 law. Sections 1, 3, and 4 apply to rules adopted or undergoing the review process on or after that
24 date.



Bill Draft 2015-SBz-21: Amend Occupational Licensing Boards Statutes.

2015-2016 General Assembly

Committee:	Joint Legislative Administrative Procedure Oversight Committee	Date:	April 4, 2016
Introduced by:		Prepared by:	Chris Saunders Committee Counsel
Analysis of:	2015-SBz-21 [v.10]		

SUMMARY:

Section 1:

Within six months of a board member's initial appointment to an occupational licensing board (OLB), and at least every two years thereafter, the board member must receive training on the statutes governing the board, rules adopted by the board, and several State laws.

Section 1 of the legislative proposal would require that this training must also include education on federal antitrust law and state action immunity.

Section 2:

Section 2 would add several new sections to the Chapter of the General Statutes governing OLBs as follows:

G.S. 93B-17 would require all OLBs to adopt rules for the process of receiving and resolving complaints, for taking disciplinary or enforcement actions against its licensees, and for taking enforcement actions against persons not licensed by the board. Additionally, this section would require OLBs to adopt any interpretation, clarification, or other delineation of the board's scope of practice as a rule.

G.S. 93B-18 would clarify OLBs' authority to investigate unlicensed activity and to notify unlicensed persons of possible violations of laws and rules. This section would also provide standardized language for notifying unlicensed persons and entities of possible violations of the law. The notification would not indicate that the board has made a finding of a violation, but may indicate the board's belief or opinion that an unlicensed activity may violate the board's enabling statutes, include factual information regarding legislation and court proceedings concerning the potential violation, and provide notice of the board's intent to pursue administrative remedies or court proceedings.

G.S. 93B-19 would provide that the venue for OLBs seeking a court order for injunctive relief or to show cause for failure to comply with a subpoena issued by the board is the superior court of the county where the defendant resides or the county where the board has its principal place of business.

G.S. 93B-20 would allow an OLB to appear in its own name in superior court in actions for injunctive relief to restrain activities in violation of the board's rules, orders, or statutes administered by the board. No board would be permitted to issue injunctive orders independently of the superior court unless specifically authorized to do so by law.

G.S. 93B-21 would state that the policy of the State is that OLBs should resolve jurisdictional disputes through informal procedures. For jurisdictional disputes between OLBs that cannot be resolved through

Karen Cochrane-
Brown
Director



Legislative Analysis
Division
919-733-2578

Draft

Page 2

informal procedures, the procedure would be for an affected board to file a petition with the Office of Administrative Hearings and serve the petition on all affected boards. This dispute would become a contested case under Articles 3 and 4 of the Administrative Procedure Act.

G.S. 93B-22 would require all OLBs to develop and implement a complaint process that provides for all of the following:

- A description of the complaint process on the board's website, including the types of violations that are under the board's jurisdiction.
- Electronic complaint submission via the board's website, including a prominently displayed link to a complaint form.
- The ability to provide complainants with a written description of the final disposition of each complaint.

Section 3 would direct the Joint Legislative Administrative Procedure Oversight Committee to continue to study the effects of the opinion in *North Carolina State Board of Dental Examiners v. Federal Trade Commission* and other issues related to the scope of practice jurisdiction of occupational licensing boards.

EFFECTIVE DATE: This legislative proposal would become effective when it becomes law.

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015

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BILL DRAFT 2015-SBz-21 [v.10] (03/02)

(THIS IS A DRAFT AND IS NOT READY FOR INTRODUCTION)
03/31/2016 01:16:40 PM

Short Title: Amend Occupational Licensing Boards Statutes. (Public)

Sponsors:

Referred to:

A BILL TO BE ENTITLED

AN ACT TO RESPOND TO THE HOLDING IN NORTH CAROLINA STATE BOARD OF
DENTAL EXAMINERS V. FEDERAL TRADE COMMISSION, AS RECOMMENDED BY
THE JOINT LEGISLATIVE ADMINISTRATIVE PROCEDURE OVERSIGHT
COMMITTEE.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 93B-5(g) reads as rewritten:

"(g) Within six months of a board member's initial appointment to the board, and at least once within every two calendar years thereafter, a board member shall receive training, either from the board's staff, including its legal advisor, or from an outside educational institution such as the School of Government of the University of North Carolina, on the statutes governing the board and rules adopted by the board, as well as the following State and federal laws, in order to better understand the obligations and limitations of a State agency:

- (1) Chapter 150B, The Administrative Procedure Act.
- (2) Chapter 132, The Public Records Law.
- (3) Article 33C of Chapter 143, The Open Meetings Act.
- (4) Articles 31 and 31A of Chapter 143, The State Tort Claims Act and The Defense of State Employees Law.
- (5) Chapter 138A, The State Government Ethics Act.
- (6) Chapter 120C, Lobbying.
- (7) Antitrust law and state action immunity.

Completion of the training requirements contained in Chapter 138A and Chapter 120C of the General Statutes satisfies the requirements of subdivisions (5) and (6) of this subsection."

SECTION 2. Chapter 93B of the General Statutes is amended by adding five new sections to read:

"§ 93B-17. Occupational licensing board rulemaking.

(a) Each occupational licensing board shall adopt rules for the receipt and resolution of complaints, for taking disciplinary or enforcement actions against its licensees, and for taking enforcement actions against persons not licensed by the board.

(b) Any interpretation, clarification, or other delineation of the scope of practice of an occupational licensing board shall be adopted as a rule.

"§ 93B-18. Unlicensed activity.

(a) An occupational licensing board shall have the authority to investigate unlicensed activity and notify unlicensed persons and entities of the possible violation of the law and



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1 administrative rules and any civil action or criminal penalty that may be imposed by a court. The
2 notification shall not indicate that the occupational licensing board has made any finding of a
3 violation, but may indicate the board's belief or opinion that a particular act may violate the
4 board's enabling statutes, include factual information regarding legislation and court proceedings
5 concerning the potential violation, and provide notice of the board's intention to pursue
6 administrative remedies or court proceedings with regard to the potential violation.

7 (b) Any occupational licensing board providing notification to unlicensed persons and
8 entities of a possible violation of the law and administrative rules and any civil action or criminal
9 penalty that may be imposed by a court shall include the following statement in the notification:

10 You are hereby notified that the opinion expressed herein is not a legal
11 determination. An occupational licensing board does not have the authority to
12 order you to discontinue your current practices. Only a court may determine that
13 you have violated or are violating any law, and, if appropriate, impose a remedy or
14 penalty for the violation. Further, pursuant to North Carolina General Statute
15 §150B-4, you may have the right, prior to initiation of any court action by the
16 occupational licensing board, to request a declaratory ruling regarding whether
17 your particular conduct is lawful. You are further notified that any right to a
18 declaratory ruling supplements any other legal rights that you may already have to
19 establish the legality of your conduct with respect to the goods or services you offer
20 or provide.

21 **§ 93B-19. Venue for court enforcement.**

22 The venue for occupational licensing boards seeking court order for injunctive relief or to
23 show cause for failure to comply with a subpoena lawfully issued by the occupational licensing
24 board shall be in the superior court of the county where the defendant resides or in the county
25 where the occupational licensing board has its principal place of business.

26 **§ 93B-20. Injunctive Relief.**

27 An occupational licensing board may appear in its own name in superior court in actions for
28 injunctive relief to restrain the violation of the provisions of a statute administered by the board or
29 a rule or order of the board. The superior court shall have the jurisdiction to grant these
30 injunctions, restraining orders, or take other appropriate action even if criminal prosecution has
31 been or may be instituted as a result of the violations, or whether the person is a licensee of the
32 board. No board shall issue such orders independently of the superior court unless specifically
33 authorized to do so by law.

34 **§ 93B-21. Jurisdictional disputes between boards.**

35 It is the policy of the State that jurisdictional disputes among occupational licensing boards
36 shall be resolved through informal procedures. If a jurisdictional dispute among occupational
37 licensing boards cannot be resolved through informal procedures, any affected board may
38 commence an administrative proceeding to resolve the jurisdictional dispute by filing a petition
39 with the Office of Administrative Hearings and serve the petition on all affected boards. Once the
40 petition is filed and the required fee is paid, the dispute shall become a contested case and shall be
41 conducted by the Office of Administrative Hearings under Articles 3 and 4 of Chapter 150B of the
42 General Statutes.

43 **§ 93B-22. Complaint process.**

44 Each occupational licensing board shall develop and implement a complaint process that
45 provides for all of the following:

- 46 (1) A description of the complaint process on the board's website, including the
47 types of violations that are under the jurisdictional authority of the board.
- 48 (2) Electronic complaint submission via the board's website, including a
49 prominently displayed link to a complaint form.
- 50 (3) The ability to provide complainants with a written description of the final
51 disposition of each complaint.

- 1 **SECTION 3.** The Joint Legislative Administrative Procedure Oversight Committee
2 shall continue to monitor and study the effects of the opinion in North Carolina State Board of
3 Dental Examiners v. Federal Trade Commission and other issues related to the scope of practice
4 jurisdiction of occupational licensing boards.
5 **SECTION 4.** This act is effective when it becomes law.

The Second Annual Occupational Licensing Agencies Best Practice Seminar
April 12, 2016
The North Carolina State Bar
217 Edenton Street, Raleigh, NC

- 8:30 a.m. **Registration**
- 9:00 a.m. **Welcome and Introductory Remarks**
John N. Fountain, Young Moore and Henderson, PA
- 9:10 a.m. **Active Supervision & Oversight**
Jack Nichols, Nichols, Choi & Lee
- 9:40 a.m. **Antitrust Cases Involving Occupational Licensing Boards Post FTC v Dental Board**
Noel Allen, Allen & Pinnix, P.A.
- 10:30 a.m. **Online Complaints: Our Experience**
Janet Thoren, Attorney, NC Real Estate Commission
- 11:00 a.m. **Resolving Scope of Practice/ Jurisdictional Questions as Between Occupations**
Johnny Loper, Womble Carlyle
- 11:30 a.m. **The Role of Occupational Licensing Boards in Protecting the Public**
Clint Pinyan, Brooks, Pierce & Jay Campbell, Executive Director of the NC Board of Pharmacy
- Noon **Lunch**
Representative Jonathan Jordan, Co-Chair, Joint Legislative Administrative Procedure Oversight Committee
- 1:00 p.m. **BREAKOUT BY BOARD MEMBERS, EXEC's, & ATTORNEYS**
(George Bell, Bob Brooks & Nahale Kalfas)
- 1:45 p.m. **Report of Breakout Groups**
- 2:00 p.m. **Board and Individual Liability**
Anna Baird Choi, Nichols, Choi & Lee
- 2:30 p.m. **Importance of Transparency- Communications, Records, Reports, Meetings, etc.**
David C. Gadd, Satsky & Silverstein, LLP
- 3:00 p.m. **Legislative Updates and Status of the Administrative Procedure Oversight Committee**
Reed Fountain, Young Moore and Henderson, P.A.
- 3:45 p.m. **Discussion and Closing Remarks**
John N. Fountain, Young Moore and Henderson, PA
- 4:30 **Adjourn**

North Carolina State Board of CPA Examiners

Working Strategic Plan

Executive Summary:

The North Carolina State Board of CPA Examiners qualifies, monitors, and regulates Certified Public Accountants (CPAs) in the practice of public accountancy, business, industry, government, and education in North Carolina.

The Board's mission is to protect the citizens of the State through licensure and oversight of the CPA profession in the State.

The Board assists CPAs in their performance of the public practice of accountancy and provides assurance to the public and users of financial information that those services are performed to the highest standards.

The Board functions using a value system similar to the CPAs that it regulates; designed to meet the needs of the licensees that it serves as well as protect the interests of the public in the financial marketplace.

The Board is cognizant of changes to the accounting profession that must be constantly weighed in its decision-making processes to ensure that it continues to be efficient and effective in the performance of its regulatory duties.

The Board's critical goals are to:

- Provide timely, quality customer service to all customers of the North Carolina State Board of CPA Examiners.
- Ensure the effective and timely processing of exam applications for candidates desiring to sit for the North Carolina Uniform CPA exam.
- Ensure the effective and timely processing of CPA licensure applications for persons wishing to be North Carolina certified public accountants.
- Ensure the effective and timely processing of regulatory compliance activities for CPAs and CPA firms to ensure public protection of North Carolina consumers.

The Board continues to review its communication methodologies to ensure that Board operations and results are transparent and readily available to CPAs and the interested public.

The Board is created as an agency of the State of North Carolina and consists of seven members appointed by the Governor, five certified public accountants and two persons who are not certified public accountants who shall represent the interest of the public at large.

The Board's major products and services include processing exam applications for the CPA candidates, processing licensure applications for individuals and firms, and protecting the

North Carolina State Board of CPA Examiners

Working Strategic Plan

interest of the public by performing regulatory compliance duties to ensure that professional accounting services performed to the highest standards.

The Board's operations are overseen by Executive staff, as directed by the Board members, and is organized into five sections designed to address the goals of the Board. Those sections include:

- Administrative Services – internal operations of Board and customer service
- Communications – maintains Board newsletter, website, social media
- Examinations – processes exam candidate applications
- Licensing – processes certificate applications and oversees CPE activities
- Professional Standards – processes regulatory compliance actions

The Board adopts an annual budget for operations, reviews financial activity on a monthly basis, has an annual audit conducted, and provides numerous operational reports to State government oversight bodies in the normal course of business.

The Board has identified appropriate staffing levels and assigned duties in accordance with the functional expectations of the Board. The Board continues to identify areas of technology that will assist it in performing its duties to allow Board staff to continue to oversee its increasing number of licensees.

Authority and Responsibilities:

The Board was created by North Carolina statute and is charged with administering the provisions identified in Chapter 93 of the *North Carolina General Statutes*. Those functions include, but are not limited to:

- To employ legal counsel, clerical and technical assistance and to incur such other expenses as may be deemed necessary in the performance of its duties and the enforcement of the provisions related to the oversight of the practice of public accountancy in North Carolina.
- To hold written, oral, and computer-based examinations of applicants for certificates of qualification at least once a year, or more often, as may be deemed necessary by the Board.
- To issue certificates of qualification admitting to practice as certified public accountants, each applicant who, having the qualifications herein specified, has passed an examination to the satisfaction of the Board, in "accounting," "auditing," "business law," and other related subjects.

North Carolina State Board of CPA Examiners

Working Strategic Plan

- To formulate rules for the government of the Board and for the examination of applicants for certificates of qualification admitting such applicants to practice as certified public accountants.
- To have the power to adopt rules of professional ethics and conduct to be observed by certified public accountants in this State and persons exercising the practice privilege authorized by this Chapter.

Board Mission Statement:

The mission of the North Carolina State Board of CPA Examiners is to protect the public by ensuring that persons issued licenses as certified public accountants possess the necessary education, skills, and capabilities, and that they perform competently in the accounting profession.

In doing so, the Board strives to accomplish:

- 1) *Promote the reliability of financial and other information used by decision-makers in the conduct of business in the State.*
- 2) *Protect public interests by:*
 - a) *Licensing only those persons that meet initial qualifying levels of education, examination, and experience as well as good moral character for the practice of public accountancy*
 - b) *Ensuring CPA firms meet established criteria before offering or performing professional public accounting services*
 - c) *Ensuring that CPAs and CPA firms continue to demonstrate professionalism, competence, and adherence to ethical behavior in performing professional public accounting services.*

Board's Vision:

The Board seeks to:

- Faithfully meet our mandate of public protection
- Be visible and available to the public and our licensees
- Be diverse in gender and ethnicity

North Carolina State Board of CPA Examiners

Working Strategic Plan

- Be good stewards of our resources
- Provide excellent customer service to our licensees and the public
- Maintain a vigorous and effective enforcement program
- Maintain a CPE program focused on enhancing licensee competence
- Use technology to effectively and efficiently provide services to our licensees and the public

Board Values:

The Board's values define how we will go about the work of fulfilling our mission and achieving our vision. The Board commitment to excellence is demonstrated by the following key values:

- *High Ethical Standards and Integrity - Principles required of our CPA customers that when followed, promote values such as trust, good behavior, fairness, and/or kindness.*
- *Service to our Licensees and the Public - Demonstrating a courteous and assisting attitude when interacting with each customer in reaching their goals*
- *Honesty and Fairness - Acting with openness, impartiality, and consistency*
- *Competence - Knowledge and experience to get the job done*
- *Open Transparent Communication - Achieving an understanding of the Board's regulatory role and performance activities through effective communication means including newsletters, website, social media, etc.*
- *Teamwork - Working effectively with licensees, citizens, oversight agencies, national, state, and local organizations to obtain shared goals*
- *Continuous Improvement - Being able to innovate and change as needed to address the needs of the profession*
- *Financial Stewardship - Effective management of Board resources to accomplish its mission and goals independent of state funding*

North Carolina State Board of CPA Examiners

Working Strategic Plan

Significant Influential Factors:

- ❖ There is increasing complexity in the accounting profession, with ever-changing professional standards for most practice areas, but particularly with audit, tax, and firm peer review. The constant change impacts individual CPAs as well as CPA firms as they seek to stay current with professional standards and competitive within the current market structures.
- ❖ There are numerous national and state level organizations that have oversight authority over various niches of the professional practice that contribute to the complexity of the regulatory environment. Federal oversight agencies, state oversight agencies, and national trade organizations compete, as well as conflict, with each other in provide guidance within the accounting profession.
- ❖ There are threats to the strength of the CPA certification as uniformly recognized in the United States due to increasing interest to expand the reach of the CPA licensure process to foreign nationals to serve clients in international settings.
- ❖ The CPA population, due to the “Baby Boomer” era, is aging which leads to an uptick in those persons eligible for retirement/transitioning from CPA firms.
- ❖ Possible declining interest by accounting students in wanting to become CPAs, possibly related to perceived barriers for obtaining licensure such as costs, time commitment, additional educational requirements, etc.
- ❖ Impact on disciplinary actions possibly required due to increased CPA mobility and the varying degrees of regulatory oversight provided by other Boards of Accountancy.
- ❖ Inability to obtain timely and relevant communication of matters of significance impacting the Board’s enforcement activities from oversight entities.
- ❖ Potential threat to Board independent structure based on current ongoing studies by the North Carolina legislature, as well as the editorial climate relative to occupational licensing boards at this time
- ❖ Need to maintain Board importance with newer generation of CPAs through newer technology and social methodologies

North Carolina State Board of CPA Examiners

Working Strategic Plan

Board Objectives:

Excellent Customer Service:

Recognized as providing the highest quality service to the public and licensees

Customers Defined: CPAs licensed by the Board
CPAs practicing mobility in the State
CPA firms
Candidates applying to sit for the NC CPA exam
Third Party Complainants on Disciplinary Actions
Professional Associations such as NASBA, NCACPA, and AICPA
Oversight organizations such as IRS, Federal Agencies, State agencies
National standard setters such as FASB and GASB

- 1) The Board assists customers through automated and direct contact methods; therefore, identifying methods to enhance overall customer service.
- ❖ Enhance the knowledge and skills of Board staff to ensure quality customer service support.
 - Executive management is committed to providing Board staff with continuing education opportunities and training necessary to stay current with their assigned areas of responsibility, including technological needs.
 - As part of annual evaluation process, Deputy Director will work with employees to ensure that appropriate training opportunities are identified and assigned.
 - ❖ Provide customer base with web-based tools to allow for more efficient automated methods for communicating with Board staff on Board business.
 - Executive staff to review current automated systems and methods of contact to determine possible areas for enhancement.
 - Review areas for automated enhancement including such items as online exam renewal application; automated submission of college transcripts; online complaint form for third party complaints; continued website enhancements; review/update of Board forms and formats; etc.
 - ❖ Provide customer base with access to knowledgeable staff persons to ensure consistent and accurate answers to inquiries.

North Carolina State Board of CPA Examiners Working Strategic Plan

- Ensure that Board staff assigned with specific responsibilities is identified to assist customer inquiries and are available to provide such assistance.
 - Develop customer assistance protocols to ensure that clients are directed to proper staff member for most effective communication. Ensure backup responders identified to provide assistance to ensure that customer assistance is available as necessary.

- 2) Continue to review Board processes to improve the ease of access to information by licensees and the public related to Board operations, processes, and actions.
- ❖ Provide client base with most effective and efficient access to Board data sources that are available as public records.
 - Ensure that Board information is updated and sufficiently populated to allow for technological upgrades that might provide information in a more user-friendly format.
 - Review information requests and try to develop data routines that might provide customers with more effective means for gathering or accessing information.

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