PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
June 22, 2018
Cherry Street Marriott
Winston-Salem, NC

MEMBERS ATTENDING: L. Samuel Williams, Jr., CPA; President; Jeffrey J. Truitt, Esq., Vice President; Arthur M. Winstead, Jr., CPA, Secretary-Treasurer; Cynthia B. Brown, CPA; Justin C. Burgess; Wm. Hunter Cook, CPA, and Michael H. Womble, CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., and Noel L. Allen, Esq., Legal Counsel.

GUESTS: Sharon Bryson, CEO, NCACPA; George Beckwith, CPA, NCACPA; Amelia Hodges, Director of Professional Development, NCACPA; and Moria Gill, Advocacy and Communications Strategist, NCACPA.

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

MINUTES: The minutes of the May 24, 2018, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The May 2018 financial statements were accepted as submitted.

Messrs. Cook and Winstead moved to authorize the Executive staff to open a Certificate of Deposit account for the Board at First National Bank in Garner, North Carolina. Motion passed.

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Brooks gave an update on the status of HB 974/ SB735.

NATIONAL ORGANIZATION ITEMS: Mr. Nance reported on the recent NASBA Regional meeting in Orlando, FL. Ms. Bryson commented on her attendance at the NASBA Regional meeting.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Brooks presented a draft schedule for the proposed joint Board/NCACPA Task Force on CPE and a draft proposed rule-making schedule for further discussion between the Board and NCACPA.

There were multiple commenxis on the NCACPA’s New CPA Inauguration held the previous evening in Winston-Salem.
REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Ms. Brown moved and the Board approved the following recommendations of the Committee:

Case No. C2016212-2 - Green-Krist, CPA PLLC - Approve the signed Consent Order (Appendix I). Ms. Brown did not participate in the discussion on this matter nor did she vote on this matter.

Case No. C2017070 - Kenneth F. Jones, CPA - Approve the signed Consent Order (Appendix II).

Case No. C2018034 - Julie Melinda C. Stevens, CPA - Approve the signed Consent Order (Appendix III).

Case No. C2018061 - Gerald M. Baggish, CPA - Approve the signed Consent Order (Appendix IV).

Case No. C2018063 - James D. Blount, III, CPA - Approve the signed Consent Order (Appendix V).

Case No. C2018064 - Paul L. Constantino, CPA - Approve the signed Consent Order (Appendix VI).

Case No. C2018065 - Anthony M. Gagliardi, CPA - Approve the signed Consent Order (Appendix VII).

Case No. C2018067 - Jeffrey K. Jones, CPA - Approve the signed Consent Order (Appendix VIII).

Case No. C2017175 - Close the case without prejudice.

Case No. C2018024 - Close the case without prejudice.

Case No. C2018051 - Close the case without prejudice.

Case No. C2018057 - Close the case without prejudice.

Case No. C2018073 - Close the case without prejudice.

Case No. C2018175 - Close the case without prejudice.
REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. Burgess moved and the Board approved the following recommendations of the Committee:

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

Nancy Barker Beazley, T10476
Kari Lynn Hein, T10477
Travis Alan Watson, T10478
Suk Young Lee, T10479
Laura Faye Ward, T10480
Timothy Edward Baisley, T10481
Vineet Vijay Naik, T10482
Amanda Leigh Lowry, T10483
Jennifer Thompson Stephenson, T10484
Musa Baba Sulayman, T10485
Pamela Denise Gunn, T10486
Kevin Joseph Mansfield, T10487
Juanjuan Huang, T10488
Limin Zhao, T10502
John Caldwell Gault, T10503
Deborah Nyra Eason, T10504
Tracey Hazel Erbe, T10505
Nicholas James Patton, T10506
Nathan Joseph Wicker, T10507
Daniel Joseph Harris, T10508
Scot Eliot Justice, T10509
Michael J. Hanson, T10510

**Firm Registrations** - The Committee recommended that the Board approve the following professional corporation and professional limited liability company that were approved by the Executive Director:

Stephen Porter, Certified Public Accountant P.C.
Shelby M. Tew CPA, PLLC

**CPE Matters**

The Committee recommended that the Board approve the request to rescind the Letter of Warning issued to Thomas Casimir Koziara, #39333.

The Committee recommended that the Board approve a hypothetical CPE report to allow the CPE at a maximum of 20 hours for each course taken, total of 40 hours.

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

Brenna Aube
Joshua Barclift
Michael Barclift
Jessica Barton
Christopher Bonavita
William Boney

Bryelle Braswell
Ryan Brown
Patric Brunner
David Bullard
Brandy Buxton
James Cervi
Adam Clayton
Victoria Cobb
Alexandra Collins
Lenvil Coltrane
Quinton Colwell
Jake Connor
Madeline Courtney
Joseph Crouse
Zeynep Cukro
Adam Daland
Timothy Daly
Sarah Davis
Matthew De May
Derik Dean
Douglas Dey
Logan Dickinson
Claire Dockrill
Lillian Dublina
Jordan Duffey
Stewart Dula
Jeremy Dussek
Christopher Eagan
Jessica Earles
Shavone Eaton-Lipscomb
Joshua Edwards
Callie Efird
Lucas Elliott
Audrey Everett
Gary Farley
Benjamin Fingers
Tashauna Fontana
Elizabeth Gay
Rebecca Geddes
Stephen Gilbert
Nicholas Gilliam
Colton Goheen
Ebona Goins
Laura Gregg
Brittany Hagerty
Ronnie Harper
Caroline Harrison
Stephen Hathcock
Elyse Hiraoka
Elliott Hixson
Jacob Hopkins
Jordan Hunter
Andrew Irwin
Adam Jarvis-Brooks
Jeffrey Joyce
Ryan Keith
Spencer Kendle
Kwangho Kim
David Kirk
Ethan Klemens
Jacob LaFrancis
Caroline Lancia
Garrett Lane
Hannah Lee
Aaron Lesuer
Aaron Little
Victoria Lodge
Holly Lorms
Lena Lozito
Evan Lucas
Yvette Mammes
Justin Mancuso
James Mastrangelo
Mary McCarthy
John McCloy
Madison McCombs
Christopher McConnell
Rachel McCormick
Marques McPhail
Keegan Mills
Allison Mitchell
Jennifer Mitchell
Elizabeth Moraites
James Morrison
Margaret Murdock
Francisco Naveira
Diana Neaga
Ryan Nelson
Chukwuma Nnebe-Agumadu
Jordan Norris
Maria Noyola
Tara Null
Firm Renewal and Peer Review Matters – The firms listed below submitted a renewal or termination notice more than 120 days after the deadline. Staff recommended referral to the Professional Standards Committee. The Committee recommended that the Board approve staff recommendation:

Melanie M. Starr, CPA. PLLC  Vic Williams CPA PLLC
Melanie Starr, #33102    Victor Lorne Williams, #32640

REPORT OF THE PERSONNEL COMMITTEE: Mr. Womble, Chair of the Personnel Committee, presented the revised Employee Personnel Manual. Mr. Womble moved and the Board approved the revised Employee Personnel Manual. Motion passed.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: Mr. Brooks presented a proposal for the development of a Board CPE tracker system. After discussing the
proposal, the consensus of the Board was to monitor the progress of NASBA’s new CPE Tracker System which has a projected spring 2019 completion date.

Mr. Trainor told the Board that Mark Whitaker is appealing the Order issued to him by the Board on May 24, 2018. Vernon Russell, Mr. Whitaker’s attorney, notified Mr. Trainor that they prefer the court venue for the appeal to be in Wake County rather than Cabarrus County and that they are going to ask the judge for a stay in the revocation until the matter is settled by the court. Messrs. Cook and Winstead moved to approve the move of venue to Wake County and that the Board would not oppose the request for a stay of the revocation. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

**ADJOURNMENT:** Messrs. Winstead and Cook moved to adjourn the meeting at 10:34 a.m. Motion passed.

Respectfully submitted: 

Attested to by:

[Signatures]

Robert N. Brooks  
Executive Director

L. Samuel Williams, Jr., CPA  
President
NORTH CAROLINA
WAKE COUNTY
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2016212-2

IN THE MATTER OF:
Green-Krist, CPA PLLC
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. Green-Krist, CPA PLLC (hereinafter "Respondent firm"), is a registered certified public accounting firm in North Carolina.

2. The Respondent firm received a "fail" on its most recent system peer review, with an acceptance letter date of July 13, 2017.

3. The peer review report noted significant deficiencies in the conduct of a compilation engagement and its audit engagements.

4. The 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. The 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. The 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.

2. The Respondent firm’s failure to perform audit services in accordance with the Statements on Auditing Standards constitutes a violation of 21 NCAC 08N .0403, and .0212.

3. The Respondent firm’s failure to perform accounting services in accordance with the Statements on Standards for Accounting and Review Services constitutes a violation of 21 NCAC 08N .0404 and .0212.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent firm’s consent to this order, the Respondent firm is subject to the discipline set forth below.

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

1. The Respondent firm is censured.

2. Prior to the Respondent firm participating in, performing, or reviewing any audits, the Respondent firm shall be required to complete the following:
   a. Each staff member participating in engagements subject to peer review must take eight (8) hours of Audit related and two (2) hours of SSARS related group-study A&A CPE annually until the firm receives a pass on a system review or a pass or pass with deficiencies on an engagement review.

CONSENTED TO THIS THE 31 DAY OF May, 2018.

Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 22 DAY OF June, 2018.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: President

NC BOARD OF CPA EXAMINERS

JUN 4 2018
IN THE MATTER OF:
Kenneth F. Jones, CPA, #22311
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. Kenneth F. Jones (hereinafter "Respondent") is the holder of North Carolina certificate number 22311 as a certified public accountant.

2. The Board received a complaint against the Respondent from one of his clients.

3. Upon review of the file, it became evident that a compilation report prepared by the Respondent did not utilize the correct language from SSARS 21. Further, the Respondent had not registered his firm for peer review.

4. Per 21 NCAC 08M .0105, CPA firms participating in compilation engagements must register for peer review within thirty (30) days of the issuance of the first report provided to a client.

5. The Respondent has registered for peer review and states that he will restrict his practice to preparation engagements only.

6. The 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. The 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. The 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. The Respondent’s failure to meet the requirements of SSARS 21 in the completion of a compilation engagement constitutes a violation of 21 NCAC 08N .0404.

3. The Respondent’s failure to timely register his firm for peer review 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 the Respondent’s consent to this order, the 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. The Respondent, Kenneth F. Jones, must provide a letter to the Board stating that his attest and assurance practice going forward is limited to preparation services.

2. The Respondent must obtain a minimum of four (4) hours of SSARS related CPE for the next three (3) years, or until such time that he receives a pass on his next peer review.

3. The Respondent must pay a civil penalty of five hundred dollars ($500) for not timely registering for the peer review program.

CONSENTED TO THIS THE 16th DAY OF May 2018

Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF June 2018

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: President
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. Julie Melinda C. Stevens, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 27120 as a Certified Public Accountant.

2. The Respondent informed the Board on her 2017-2018 individual certificate Renewal ("Renewal") that between January 1, 2016, and June 30, 2017, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2016 CPE requirements.

3. Based on the Respondent’s representation, the Board accepted her Renewal.

4. The Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet her 2016 requirements.

5. The Respondent was unable to provide documentation for twenty-four (24) hours of the forty (40) hours of 2016 CPE hours that she claimed on her 2017-2018 annual renewal.

6. The 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. The 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
MAY 15, 2018
CPA EXAMINERS
BASSED upon the foregoing, the Board makes the following Conclusions of Law:

1. The 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. The 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 the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. The Respondent's failure to adequately renew her certificate results in a forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).

2. The 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. The 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. The 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. Sixty-four (64) 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.

NC BOARD OF
MAY 15, 2016
CPA EXAMINER
5. The Respondent shall pay a one thousand dollar ($1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.

6. The 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 15th DAY OF May, 2018.

Julie Melinda C. Stevens
Respondent

APPROVED BY THE BOARD THIS THE 22nd DAY OF June, 2018

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: President
IN THE MATTER OF:
Gerald M. Baggish, CPA, #8647
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Gerald M. Baggish (hereinafter "Mr. Baggish") is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Baggish failed to timely file the annual firm registration for Gerald M. Baggish, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Mr. Baggish subsequently renewed his firm registration, which was received by the Board on February 15, 2018.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Baggish's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

5. Mr. Baggish has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Gerald M. Baggish’s payment as full resolution of the aforementioned rules violation.

This the 22 day of JUNE, 2018

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 #C20180863

IN THE MATTER OF:
James Davis Blount, III, #17475
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. James Davis Blount, III (hereinafter "Mr. Blount"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Blount failed to timely file the annual firm registration for J. Davis Blount, III, CPA PA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Mr. Blount subsequently renewed his firm registration, which was received by the Board on March 26, 2018.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Blount’s infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

5. Mr. Blount has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have unanimously decided to accept James Davis Blount, III's payment as full resolution of the aforementioned rules violation.

This the 22 day of JUNE, 2018.

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 #C2018064

IN THE MATTER OF:  
Paul L. Constantino, CPA, #31863  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been  
consented to by the Respondent, the Board finds and orders as follows:

1. Paul L. Constantino (hereinafter "Mr. Constantino") is the holder of a  
certificate as a Certified Public Accountant in North Carolina.

2. Mr. Constantino failed to timely file the annual firm registration for Paul L.  
Constantino CPA in accordance with provisions as required by N. C. Gen.  
Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Mr. Constantino subsequently renewed his firm registration, which was  
received by the Board on February 15, 2018.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Constantino’s infraction was  
for a period of less than sixty (60) days, the appropriate penalty is one  
hundred dollars ($100).

5. Mr. Constantino has paid his civil penalty and consents to the entry of this  
Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have  
unanimously decided to accept Paul L. Constantino’s payment as full  
resolution of the aforementioned rules violation.

This the 22 day of JUNE, 2018.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY:  
President
IN THE MATTER OF:
Anthony M. Gagliardi, CPA, #36842
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Anthony M. Gagliardi (hereinafter “Mr. Gagliardi”) is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Gagliardi failed to timely file the annual firm registration for Anthony M. Gagliardi, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Mr. Gagliardi subsequently renewed his firm registration, which was received by the Board on February 26, 2018.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Gagliardi’s infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

5. Mr. Gagliardi has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Anthony M. Gagliardi’s payment as full resolution of the aforementioned rules violation.

This the 22 day of June, 2018.

BY: William J. President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
IN THE MATTER OF: Jeffrey Kistler Jones, CPA, #41115
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Jeffrey Kistler Jones (hereinafter “Mr. Jones”) is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Jones failed to timely renew or cancel the annual firm registration for J. K. Jones CPA, PC, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. On February 9, 2018, Mr. Jones informed the Board that he does not desire to renew the firm registration for J. K. Jones CPA, PC, for the coming year.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Jones’ infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

5. Mr. Jones has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Jeffrey Kistler Jones’ payment as full resolution of the aforementioned rules violation.

This the 22nd day of JUNE, 2018.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: President