PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
July 23, 2018
1101 Oberlin Road
Raleigh, NC 27605

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., Staff Attorney; Lisa R. Hearne, Communications Manager; Jean Marie Small, Professional Standards Specialist; Buck Winslow; Licensing Manager; and Noel L. Allen, Esq., Legal Counsel.

GUESTS: Mark Sotichek, CPA, COO, NCACPA; Nathan Standley, Esq., Allen & Pinnix, P.A.; and Sgt. J.A. Stokes, Raleigh Police Department.

CALL TO ORDER: President Williams called the meeting to order at 10:01 a.m.

MINUTES: The minutes of the June 22, 2018, meeting were approved as submitted.

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

Mr. Nance reported on a banking opportunity offered to the Board by one of its current banks, Pinnacle. The Cedars Program would allow the Board to place more than $250,000.00 on deposit and all funds would be covered under the FDIC program. The Board instructed Mr. Nance to proceed with the Cedars Program with Pinnacle.

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Brooks reported that Senate Bill 735, Reform Financial Reporting of Occupational Licensing Boards, failed to make it out of the Senate Rules Committee and was dead for the Session.

NATIONAL ORGANIZATION ITEMS: Mr. Brooks reported that Ken Bishop, President and Chief Executive Officer of NASBA, had expressed his lack of continued support for the “New Pathway to CPA” due to the overwhelming lack of support expressed by boards at the NASBA regional meetings.

President Williams announced that Mr. Womble was nominated by the NASBA Nominating Committee for Regional Director of the Middle Atlantic Region of NASBA. Mr. Womble will take office at the October 2018 NASBA Annual Meeting.
STATE AND LOCAL ORGANIZATION ITEMS: President Williams announced that Mr. Winstead would receive the NCACPA’s Distinguished Public Service Award at the NCACPA Recognition dinner to be held in Raleigh on July 31, 2018.

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


Case No. C2017205-2 Seiler, Singleton & Associates, PA - Approve the signed Consent Order (Appendix II).

Case No. C2018029 - Steven L. Royal - Approve the signed Consent Order (Appendix III).

Case Nos. C2017121 and C2017122 - Close the cases without prejudice.

Case No. C2017252 - Close the case without prejudice.

Case No. C2017285 - Close the case without prejudice.

Case No. C2018055 - Close the case without prejudice with a Letter of Warning.

Case No. C2018058 - 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:

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

Nicholas Samuel Anderson
Alicia Ann Ayers
Stephen Clayton Beloin
Leah Camille Bitetti

Paul Robert Ensminger
Beverly Thomas Himes
Taylor Thomas Rule
ChaRon Chermaine Singleton

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

Hyen Adrong
Nicholas Samuel Anderson
Seth William Anderson

Alicia Ann Ayers
Elizabeth Kuchenmeister Bagwell
Nicholas Alfred Barnas
Stephen Clayton Beloin
Thomas Joseph Bickes
Leah Camille Bitetti
Stefanie Howell Brinson
Cassie Patricia Bumgarner
John Thomas Burnett
Chad Barton Chandler
Mamie Gayle Duckworth
Paul Robert Ensminger
Sarah Kristine Exley
Danielle Manierre Goldstein
Michael Major Gore
Heather Michelle Gray
Turner Walton Haigwood
Renee Rachel Halifax
Monica Eve Hilburn
Beverly Thomas Himes
Jacqueline Beth Hobbs
Joshua Thomas Holbrooks
Kristen Elizabeth Jones
Keith Joseph Keller
Shareen Shelby Knapik
David Matthew Komasara
Kelly Ann Krebs
Stefanie Liebhold
Robin Ann Link
Eugene Francis McManus, III
Tiffany Dixon McPherson
Ian Lee Metcalf
David Robert Padykula
Camilla Anne Paramore
Kristie Alise Ploetzke
Mary Katherine Rawn
Phillip Thomas Robbins
Taylor Thomas Rule
ChaRon Chermaine Singleton
Kyle Andrew Stinman
Bryan Daniel Stinson
Everett Eugene Swimm
Hannah Victoria Tennyson
Austin Edward Tew
Tamara Lynn Todi
Onur Uman
Cooper Joseph Wasil
James Allen Watson, II
Zachary Barrett Watts
Kayla Hicks Willett
Bradley Jay Williams
John Patrick Willis
Benjamin Ross Wood
Yunhua Wu

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

Aradhana Aggarwal
Daniel Joseph Albanese
Denise Marie Anderson
Richard Leroy Arnold, Jr.
Timothy Edward Baisley
Nancy Barker Beazley
Katherine Marie Bierman
Carolyn Beth Ccoonce
Michael Francis Cosolito
Grant Matthew Curry
E'Meka Shirrell Davis
Peter John Delvecchia
Leah Henderson Dryden
Deborah Nyra Eason
Sheila Marie Eichelberger
Tracey Hazel Erbe
Frederick Fulton Forbes, Jr.
John Caldwell Gault
Theresa Owusua Green
Matthew Richard Grosh
Pamela Denise Gunn
Aleta Ann Habeeb
Meredith Scott Harris
Kari Lynn Hein
Megan Claire Hicks
Donna Emmett Hildebrand
Juanjuan Huang  
Douglas Wayne Johnson  
Scot Eliot Justice  
Matthew Copeland Laney  
Suk Young Lee  
Jennifer Foppe Louis  
Amanda Leigh Lowry  
Alexandria Dandie Lyon  
Ishmael Anthony McKenzie  
Chad Bert Muhlestein  
Katherine Marlowe Nixon  
Ryan Peter Petrone  
David Michael Pickett  
Tony Lamar Rowland  
Erik Herman Ruppert  
Alison Thoraln Santiago  
Eric Saxx  
Melissa Van Acker Scanlon  
Anna Marie Schiltz  
Christopher Lee Schumacher  
Jeffry J. Sherwood  
Rhonda Graham Sommer  
Nicola Steele  
Jennifer Thompson Stephenson  
Musa Baba Sulayman  
Edward Paul Thill  
Ryan Patrick Trent  
Richard Earle Walck  
Laura Faye Ward  
Travis Alan Watson  
Nathan Joseph Wicker  
Ying Yu  
Limin Zhao  

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

Matthew Richard Grosh, T10511  
Jennifer Foppe Louis, T10512  
Eric Saxx, T10513  
Ishmael Anthony McKenzie, T10514  
Sheila Marie Eichelberger, T10515  
Michele Marie Pratt, T10516  
Sandra B. Carlson, T10517  
Kennard S. Brackney, Jr., T10526  
Scott Graykowski, T10527  
Gema Catalina Colón-Albiñana, T10528  
Elizabeth Anne Runser, T10529  
Tracy June Dye, T10530  
Ruth Marie Huster, T10531  
Aaron Daniel Kees, T10532  
Jessica Owens Brown, T10533  
Wesley Walden Lyon, II, T10534  
Michael James Hadden, T10535  
Brendan Anthony Garay, T10536  
Ann Wilson Woody, T10537  
Kenton William Porter, T10538  
Peter Jordan Zender, T10539  
Charles Robert Zinn, T10540  
Patrick James Collins, T10541  
Jessica Lea Fine, T10542  
Jordan John Sourwine, T10543  
Manishkumar Thakkar, T10544  
Mark Musheg Arakelyan, T10545  
Anita Grace Doll, T10546  
Rubing Chen, T10547  

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

Mary Lucille Foy, #18786  
Carla Gardner Marshall, #18304  
Ashley Shavonne Middleton, #39475  
Cheryl Brooks Plozizka, #22869  
Shelly Renee Simmerman, #29631  
Margaret Anna Szewczyk, #35966
Reissuance of New Certificate - The Committee recommended that the Board approve the application for reissuance of new certificate submitted by Pamela Jean Strickland, #25225.

Reissuance of New Certificate and Consent Agreement - The Committee recommended that the Board approve the following application for reissuance of new certificate and consent agreement submitted by Jeffrey Robert Johnson, #38898.

Extension Requests - The Committee recommended that the Board approve the Joseph Monroe Giles, Jr., #7736 for extension for completion of CPE until June 30, 2018.

Letter of Warning - Staff reviewed the random CPE audit submitted by Andrew Wharton Blair, Sr., #34700 that listed 2016 CPE taken between January 1 and June 30, 2017, without an approved extension. Staff recommended a Letter of Warning for a first offense pursuant to 21 NCAC 08G .0406(b)(1). The Committee recommended that the Board approve staff recommendation.

The Committee recommended that the Board approve the requests to rescind the Letters of Warning issued to the following individuals:

April Elizabeth Audette, #40335
Cheyenne F. Folland, #28252
Philip Wiley Haigh, III, #7099
Joseph Gerald Pariseau, #40324
Britta Ashley Wakefield, #39533

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

Robert Adams
Alec Altman
Deborah Anderson
Christopher Aronis
Tyler Augat
Meghan Bailey
Leizl Baker
Derek Belza
Alison Billman
Brandon Bishopp
Donald Blackwell
Megan Blakley
Meaghan Bleanley
Lynn Bodine
Joshua Bollinger
Aaron Bonertz
Chase Branhm
Charles Brown
Robert Callaghan
Kyle Carmody
Taylor Castle
Felix Chang
Nicholas Chilcutt
Jonathan Clark
Nicholas Clark
Rashaad Clavon
Melanie Clyburn
Rodrigo Cohen
Philip Colvard
Grayson Compton
Robert Connery
Jake Connor
Harrison Mathews
Alexandria McCarrick
Mary McCarthy
Robert McCarthy
Chase McConnachie
Ricky McCoy
Madison McDonald
Alexander McLarnon
Aiesha McLeod
Michael Meglm
Addis Melesse
Marian Mercedes Diaz
Erica Merriman
Aubrey Middleton
Amber Milby
Melody Morgan
Kelley Nichols
Haley Nona
Antoni Nowacki
Evariste Ntirenganya
Tara Null
Stephen O’Gara
Cheryl Oliver
Amanda Ostrander
Charlene Pacheco
Nolan Pegg
Stacey Phillips
Charlotte Pielak
Joshua Pflaeker
Laura Pollin
Rebekah Presson
Kristen Pugliese
Andra Radu
Cyrus Rattler
Mary Reed
Jana Reeve
Rebecca Reisberg
Caroline Ricciarelli
Richard Richards
Tess Rollins
Anastasia Rusakova
Mona Sade
Omar Sadou

Anthony Sanguinetti
Landon Savino
Reyna Sawyer
Jennifer Schaefer
Franz Schmid
Madison Schneider
Lewis Schooler
Vanessa Seiglie
Jeanette Serena
Alexander Sewell
Jordan Sierra
Deidra Simmons
Brie Sisak
Clinton Smith
Elaina Smith
Oluwademilade Soile
Daniel Stack
Caroline Starnes
Jacob Stewart
Shanique Sumter
Brandon Tahamtan
Jacob Thompson
Julius Timberlake
Kenny Tran
Shawn Turk
Sheryl Tyler
Cody Underwood
Matthew Vaden
Tracy Van Duzen
Veda Vang
Vasukumar Vijayakumar
Tessa Vinson
Elizabeth Warren
Jacklyn Weatherman
Cameron Wegryn
Angell Wescott
Richard Whelan
Robert Williams
Miranda Wronecki
Maheder Yohannes
Austin Yount
Deyu Zeng
Yishan Zhao
The Committee recommended disapproval of a hypothetical request from an Exam candidate for an extension to the 18-month exam credit window. Because there had been no Exam issues that contributed to the request, the Committee recommended that the Board disapprove the hypothetical.

**Rescind Form of Practice Statement** – Tara Parker, #30398 signed a Form of Practice Statement due to her employment. However, due to rule changes staff recommended that the statement be rescinded. The Committee recommended that the Board approve the request.

**REPORT OF THE AUDIT COMMITTEE:** Mr. Cook provided the Board with the report of the Audit Committee and a draft of the 2017-2018 audit report. Mr. Cook moved and the Board approved the recommendation of the Committee to accept the audit report.

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** The monthly operational metrics and the Executive Staff report were provided.

**ADJOURNMENT:** Messrs. Burgess and Cook moved to adjourn the meeting at 10:32 a.m. Motion passed.

Respectfully submitted: 

Attested to by:

Robert N. Brooks  
Executive Director

L. Samuel Williams, Jr., CPA  
President
IN THE MATTER OF:
Gerrelene M. Walker, CPA, #7714
Gerrelene M. Walker, CPA, CFE
Respondents

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. § 156B-41, the Board and Respondent Firm stipulate to the following:

1. Gerrelene M. Walker, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate #7714 as a Certified Public Accountant.

2. Gerrelene M. Walker, CPA, CFE (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. The Respondent and the Respondent Firm shall hereinafter be collectively referred to as the "Respondents."

3. In April 2010, the Respondent signed a Consent Order requiring her to obtain pre-issuance reviews of all audits of government units and component units of government until she was released from that requirement by the Board.

4. In April of 2012, the Respondent signed a second Consent Order (the "2012 Consent Order"). Per the 2012 Consent Order, the Respondent had violated her prior Consent Order by issuing audits without first having those audits reviewed by a pre-issuance reviewer. Notably, the Local Government Commission ("LGC") provided information that the Respondent had submitted an audit for the Town of Spring Hope without the required pre-issuance review.

5. The 2012 Consent Order imposed a two-year suspension of the Respondent's CPA certificate. It also required the Respondent to obtain pre-issuance reviews of all audits following the suspension.

6. Per the 2012 Consent Order, the Respondent specifically agreed that "failure to comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her license."

7. In August 2017, the Board received a referral from the LGC alleging that the Respondent and the Respondent Firm had contracted with the City of Richfield to perform audit services. The LGC asserted that the audit was overdue by two years.

8. After referral of the matter to the Board, the Respondent finally submitted an audit to the LGC. That audit had been reviewed by a pre-issuance reviewer.
9. In August 2017, the Board also received a referral from the LGC regarding the audit of the Town of Spring Hope. The audit contract was with Maxton C. McDowell, CPA.

10. The LGC alleged that the Town of Spring Hope audit was late and that the client has signed two extensions. The LGC also indicated that it had received a third extension request, but the Town of Spring Hope officials provided attestations that they had not signed or authorized the third extension request.

11. When asked by the Board about the potentially forged extension request, Maxton McDowell replied that he did not have any knowledge regarding the audit and that it had been performed by the Respondent. He did, however, point out that the extension request had been faxed from the Respondent’s fax machine.

12. The Respondent did not provide any explanation of how the extension request had the signature of a town official.

13. Further, the Town of Spring Hope audit was submitted without having first been subjected to pre-issuance review.

14. The Respondents wish to resolve this matter by consent and agree 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 Respondents understand and agree 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 Respondents are 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 a timely manner is a violation of 21 NCAC 08N .0403.

3. The Respondent’s issuance of an audit report without first subjecting that report to pre-issuance review is a violation of 21 NCAC 08N .0203(a) and .0203(b)(3).

4. If proven at hearing, the allegations that the Respondent had forged the signatures of town officials on an extension request would constitute a violation of 21 NCAC 08N .0201, .0202 and .0203.

5. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondents’ consent to this order, the Respondents are subject to the discipline set forth below.

NC BOARD OF CPA EXAMINERS JUN 25 2018
BASED on the foregoing and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent, Gerrelene M. Walker's, CPA certificate is permanently voluntarily surrendered.

2. The Respondent Firm's registration is suspended.

3. Neither Gerrelene M. Walker nor the Respondent Firm shall offer or render services as a CPA or CPA firm, or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall they claim or attempt to use any practice privileges in any other state based upon the Respondent's permanently voluntarily surrendered North Carolina CPA certificate or the Respondent Firm's suspended CPA firm registration.

CONSENTED TO THIS THE 15\textsuperscript{th} DAY OF June 2018

\begin{center}
\textbf{Respondent}
\end{center}
\begin{center}
\underline{M. Walker}
\end{center}

\begin{center}
\textbf{Individual authorized to sign on behalf of Respondent Firm}
\end{center}

APPROVED BY THE BOARD THIS THE 23\textsuperscript{th} DAY OF July 2018

\begin{center}
\textbf{NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS}
\end{center}

\begin{center}
\underline{President}
\end{center}

\begin{center}
\textbf{JUN 25 2018}
\end{center}
APPENDIX II

NORTH CAROLINA
WAKE COUNTY
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
Case #C2017205-2

IN THE MATTER OF:
Seiler, Singleton & Associates, PA
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 Firm stipulate to the following:

1. Seiler, Singleton & Associates, PA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.

2. The Respondent Firm was subject to a quality review of audit documentation by the NC Office of the State Auditor ("OSA"). Prior to any quality review procedures, the Respondent Firm notified the reviewer of the Respondent Firm’s decision to discontinue all audit services.

3. As a result of their quality review, the Board received a referral from the OSA alleging that the Respondent Firm had submitted an audit report for a local government entity that did not meet applicable financial reporting requirements.

4. The Board requested the Respondent Firm to address the audit report and audit documentation deficiencies as identified by OSA.

5. The Respondent Firm’s audit procedures did not conform to generally accepted auditing standards.

6. The audit documentation was insufficient and did not conform to generally accepted auditing standards.

7. 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.

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Consent Order - 2
Seiler, Singleton & Associates, PA

2. The Respondent Firm's failure to perform audit services in accordance with generally accepted auditing standards constitutes a violation of 21 NCAC 08N 0403.

3. 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. The Respondent Firm has confirmed that it does not currently intend to engage in audit services.

3. If the Respondent Firm opts to provide audit services in the future, the following conditions must be met:
   a. All members of the Respondent Firm must take at least sixteen (16) hours of group-study CPE related to audit documentation, risk assessments, internal control, and/or updated audit standards annually until the Respondent Firm receives a pass on a system peer review.
   b. The Respondent Firm must undergo a review of any audit prior to issuance of the audit report, pursuant to the Board's Pre-issuance Review Procedures.

4. The Respondent Firm shall pay a five hundred dollar ($500) administrative cost to be remitted with this signed Consent Order.

CONSENTED TO THIS THE 22nd DAY OF June 2018.

Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 23 DAY OF July 2018.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: ______________________________
    President

NC BOARD OF CPA EXAMINERS JUN 25 2018
IN THE MATTER OF:
Steven L. Royal, CPA, #14892
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. Steven L. Royal, CPA (hereinafter "The Respondent"), is the holder of North Carolina certificate number 14892 as a Certified Public Accountant.

2. The Respondent informed the Board on his 2017-2018 individual certificate Renewal ("Renewal") that between January 1, 2016, and June 30, 2017, he 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 his Renewal.

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

5. The Respondent was unable to provide documentation for twenty (20) hours of the forty (40) hours of 2016 CPE hours that he claimed on his 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.
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 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.

BASED 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 his certificate results in a forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).

2. The 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. The 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. The 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. Sixty (60) 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.

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CPA EXAMINERS.
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 his certificate.

CONSENTED TO THIS THE 20 DAY OF June, 2018.

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF July, 2018

[Signature]
President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

NC BOARD OF CPA EXAMINERS
JUN 27 2018