PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
October 25, 2018
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: L. Samuel Williams, Jr., CPA; President; Jeffrey J. Truitt, Esq., Vice President (via telephone); Arthur M. Winstead, Jr., CPA, Secretary-Treasurer; Wm. Hunter Cook, CPA; Gary R. Massey, CPA; and Michael S. Massey, 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 Nathan Standley, Esq., Legal Counsel.

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Soticheck, CPA, COO, NCACPA; 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 September 17, 2018, meeting were approved as submitted.

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

NATIONAL ORGANIZATION ITEMS: Mr. Brooks reminded everyone of the upcoming NASBA Annual Meeting in Scottsdale, AZ.

Mr. Brooks provided the Board members with a copy of the AICPA Peer Review Program Annual Report on Oversight for their information.

Mr. Cook reported on his attendance at the Fall Council Meeting of the AICPA at Amelia Island, GA, on October 21-23, 2018.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Cook provided an update on the first meeting of the Joint CPE Task Force with the NCACPA.

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

Case Nos. C2016105-1 and C2016105-2 - Elizabeth K. Gomes, CPA and Elizabeth Keel Gomes, PLLC – Approve the signed Consent Order (Appendix I).

Case No. C2018319 - Patrick M. Milburn, CPA – Approve the signed Consent Order (Appendix II).

Case No. C2018320 - Denise C. Sawyer, CPA – Approve the signed Consent Order (Appendix III).
Case No. C2018068 - Joseph D. Reid, CPA – Approve the signed Consent Order (Appendix IV).

Case No. C2018380 - Etim Udoh – Approve a Notice of Hearing for January 28, 2019 at 10:00 a.m.

Case Nos. C2018121 and C2018132 – Close the cases without prejudice.

Case No. C2018276 – Close the case without prejudice.

Case No. C2018291 - Close the case without prejudice.

Case No. C2018322 - Close the case without prejudice.

Case No. C2018323 - Close the case without prejudice.

Case Nos. C2018345-1 and C2018345-2 - Close the cases without prejudice.

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

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

Shurn Robert Chapman               Anne Wei Prigl

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

Ebony Ann Aiken                      Hamilton Sherrod James
Ayra Leigh Ajel                      David William Kaylor
Carolyn Hannaway Albright          Collin Edward King
Lynsey Nicole Bell                  Laurie Ann Komasara
Sarah Virginia Benton               Ho Yik Lau
Shannon Lee Berry                   Matthew Leary
Alexandra Lee Brink                 Jodi Allison Lewis
Gregory Scott Brown                 Jeremy Jon-Charles Lineberger
Brendan Lee Cash                    Reid Radford Livingston
Shurn Robert Chapman               Mark Patrick Loyd
Alexandra Vanessa Collins           Madison Anne McDonald
Daniel Jeffrey Cornelison           Patrick Daniel McFarland
Carolyn Leann Dignan               Carter Shuford McKaughn
Bradley Jonathan Faber              Breanna Fay McShea
Bradley Delano Fitter               Rohak Jaswantlal Mehta
Chelsi Renae Haefele               Jack Allen Melhorn
Brittany Elizabeth Hamilton        Nora Elizabeth Merriman
Morgan Kaye Harris                  Kara Ann Meyer
Daniel Joseph Hayes, III           Gregory Brett Miclat
Dana Kathryn Heinicke               Stephen Joseph Montani
Summer Ann Holt                     Olivia Raye Moody
Lucas Ryan Hyde                     Stuart Allen Moody, Jr.
Staff reviewed and recommended approval of the original application submitted by Heather Leigh Deyarmin. Ms. Deyarmin failed to disclose pertinent information with her Exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Elisabeth Marie Henderson. Ms. Henderson failed to disclose pertinent information with her Exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Charles Bradley King. Mr. King failed to disclose pertinent information with his Exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Emily Best Robbins. Ms. Robbins failed to disclose pertinent information with her Exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

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

- Brian Patrick Alderson
- Kathryn M. Amberg
- David Ryan Anderson
- Dennis Lee Anderson
- Mark Musheg Arakelyan
- Nikita Tiffany Bactee
- Chad Alan Barba
- Michael Paul Beaver
- John Richard Behme
- Kathleen E. Blake
- Claire Estelle Blanton
- Andrew James Bosserman
- John Thomas Bower
- Kennard S. Brackney, Jr.
Richard L. Braman, Jr.
Jessica Owens Brown
Giang T. Bui
Derek Allen Bungard
Christopher Donald Callahan
Christina Rene Campbell
Rubing Chen
Robert LeBlond Cherry
Hiu To Cheung
Megan Jane Clayton
Arlene Groden Cohen
Patrick James Collins
Gema Catalina Colón-Albiñana
Sharlemagne B. Cook
Jeffrey Alan Crawford
Catherine Lucille Daubek
Madeline Marie Dean
Anita Grace Doll
Paul Aime Dussault, Jr.
Tracy June Dye
Tammy Lee Edington
Darius Shawn Edwards
Madison Lee Evans
Bradley Thomas Falkiewicz
Jessica Lea Fine
William Allan Forbes
Brendan Anthony Garay
Kim D. Garcia
Caryn B. Giblin
Mihaela Gorciu
Karl H. Graf
Scott Graykowski
Michael James Hadden
Emily Anne Haggard
Christopher Brian Haile
Vladimir Alexandrov Haralambiev
Pauline Frances Haran
Celina Sasha Haver
Justin Bryce Higbee
Nathaniel Ryan Hill
Deborah Lynn Hobart
Mary Martin Hogan
Brice Paul Humpholick
Ruth Marie Huster
Anna S. Inochkina
Alexander Baldwin Ivancic
June Bretz Jebra
Daniel Aaron Johnston
Tathiana Anayanci Jones
Brittany McDine Kambur
Lauren Elisabeth Kantor
Aaron Daniel Kees
Kristin Elizabeth LaBella
Robert Ronald Labenski
Thomas Joseph Landis
Mark Conrad Ledman
John Dustin Luchuck
Meghan Elizabeth Zettleumpyer Ludwig
Wesley Walden Lyon, II
Michelle Leigh Malenick
Kimberly Ann Maples
Leo David Martinez
Siobain Caitlyn McIlvain
Shawonna O’Kara Middleton
Kristen Leanne Noel
William Leo O’Mara
Karen Victoria Peck
Andrew Michael Pickering
Lauren Elizabeth Plowman
Kenton William Porter
James Robert Pratt, Jr.
Lavanya Ramachandran
Charles Edward Ratz
Cynthia Karin Reeder
Elizabeth Anne Runser
Krystina Lynn Rusch
William Newman Ruth
David Cahir Ryan
Ian Matthew Santell
Maitri Sagar Saraiya
Vinamra Sawhney
Carol Louise Sell
Ryan Austin Sherman
Robert Charles Smith
Jordan John Sourwine
Shaina Katherine Spears
Brian Christopher Tamoney
Nicholas John Tarasovitch
Vivian Jo Thompson
Robert James Toler
Caitlin Elizabeth Townsend
Debora L. Whitehead
Michael Scott Williams
Tyrone Sherard Williamson
David Edward Wilson
Ann Wilson Woody
Kevin Thomas Wren
Peter Jordan Zender
Charles Robert Zinn
Temporary Permits - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Debora L. Whitehead, T10674  
Brittany McDine Kambur, T10675  
Clarissa Doral Wilkerson, T10676  
Ryan Austin Sherman, T10677  
Nicholas John Tarasovitch, T10678  
Vivian Jo Thompson, T10679  
Deborah Lynn Hobart, T10680  
Brian Christopher Tameony, T10681  
James Robert Pratt, Jr., T10682  
John Richard Behme, T10683  
Nathaniel Ryan Hill, T10684  
Leo David Martinez, T10685  
Madeline Marie Dean, T10686  
Charles Edward Ratz, T10687  
Curtis Randal Ladig, T10688  
Juanita Denise Brooks, T10689  
Michael Scott Williams, T10690  
Lavanya Ramachandran, T10691  
Caitlin Elizabeth Townsend, T10692  
Sara Kathleen Harris, T10693  
Karen Victoria Peck, T10694  
Robert James Engelking, T10695  
Paul August Buckle, T10696  
Michael Aversano, T10697  
Arlene Groden Cohen, T10701  
Tammy Lee Edington, T10702  
Pauline Frances Haran, T10703  
Thomas Joseph Landis, T10704  
John Thomas Bower, T10705  
Kathryn M. Amberg, T10706  
Kathleen E. Blake, T10707  
Amr Mohamed Anwar Alian, T10708  
Scott Thomas Dietz, T10709  
Emily Anne Haggard, T10710  
Jennifer Rose Hannah, T10711

Hiu To Cheung, T10712  
Robert Rhoades, T10713  
Eric William Essian, Jr., T10714  
Alfred H. Darakjian, T10715  
Kevin Thomas Wren, T10716  
Brandan Allen Halsey, T10717  
Drew Phillip Kretz, T10718  
Cheryl Thornton Rhodes, T10719  
Christopher Daniel Jacquier, T10720  
Matthew Richard Erickson, T10721  
Mihaela Gorciu, T10725  
John Dustin Luchuck, T10726  
Brice Paul Humpholick, T10727  
Giang T. Bui, T10728  
June Bretz Jebram, T10729  
William Allan Forbes, T10730  
David Stuart Tingley, T10731  
Meghan Zettlemyer Ludwig, T10732  
Nicholas Lowe Moffitt, T10733  
Tiffany Marie Flack, T10734  
Kristie Hertz Cross, T10735  
Nicholas Michael Wilcox, T10736  
Shalil Prendes Giannone, T10737  
Paul Aime Dussault, Jr., T10738  
Katelyn Nicole Epperson, T10739  
Pablo Lizarazo, T10740  
Cara Jo Murbach, T10741  
Ian Matthew Santell, T10742  
Mark Conrad Ledman, T10743  
Brian Patrick Alderson, T10744  
Justin Thomas Stone, T10745  
Justin Bryce Higbee, T10746  
Mitchell Warren Mayer, T10747  
Charles Wescott Andrews, T10748  
Vladimir Haralambiev, T10749

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

John Holmes Berngartt, #19366  
Amy Merricks Chandler, #39373  
Khrystopher Brock Conner, #40178  
Gregory J. Dudley, #34050  
Shannon Keeley Holt, #20625  
Meredith Reynolds McGhee, #25704  
Monica Marie Reid, #27469  
Eric Brian Tichenor, #21431  
Ernest Rickman Wilkins, #15238
Reissuance of New Certificate - The Committee recommended that the Board approve the following applications for reissuance of new certificate:

Rodney Tyler Allison, #35859  William Knox Lively, #26469

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

T. Clark, CPA, PLLC  Michael Mellow, CPA, PLLC

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

Ahmet Akbay  Nicholas Carpenter
Christine Allen  Rebecca Carroll
Raphael Allen  Justin Casey
Robert Allen  Jacob Casper
Deborah Anderson  Marina Chaconas
Douglas Angle  Maria Chen
Jack Archibald  Jane Chiavelli
Ashlee Arnold  Madelynn Church
Christine Asciutto  Marlon Clair Sharp
Brenna Aube  Carrie Clark
Tyler Augat  Nicholas Clark
Megan Austin  Rashaad Clavon
Benjamin Badgley  Victoria Cobb
Austin Baker  Drew Coble
Katelyn Barbee  Robert Cochrane
Jessica Barton  Rodrigo Cohen
Kyle Beale  Chad Collins
Anthony Bechtel  Kevin Collins
Emily Bedsole  Philip Colvard
Kyle Beebe  Diandra Crowley
Christopher Bernardon  Emily Crum
Christopher Best  Zeynep Cukro
Anna Blake  Angel Dameron
Emily Boggs  Christopher Davidson
Kari Bohning  Casey Davis
Natalie Bolick  Eliza Davis
Joshua Bollinger  Jillian Davis
Christopher Bonavita  Shelby Davis
Julianna Bond  Christianne De La Cruz
Taylor Bonds  Adam Dedie
Aaron Bonertz  Daniel DiLeone
Stephen Boyd  Riley Dolan
James Brace  Brian Donaldson
Hannah Brown  Kerianne Doran
Ashley Bryant  Charles Dorcelien
David Bullard  Paul Drenth
Michael Caffarello  Sallie Dusenbury
EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The monthly operational metrics, the Executive Staff Report, and strategic plan update were provided.

ADJOURNMENT: Messrs. Cook and Winstead moved to adjourn the meeting at 10:30 a.m. Motion passed.

Respectfully submitted: 

Attested to by:

Robert N. Brooks
Executive Director

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

IN THE MATTER OF:    CASE #s C2016105-1 and C2016105-2
Elizabeth K. Gomes, CPA, #17518    CONSENT ORDER
Elizabeth Keel Gomes, PLLC
Respondents

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. Elizabeth K. Gomes, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 17518 as a Certified Public Accountant.

2. Elizabeth Keel Gomes, PLLC (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.

3. The Respondent Firm underwent a system peer review, which was finalized on August 3, 2017.

4. The Board, upon reviewing the results of the peer review, notes that the Respondent has indicated that certain parts of the workpapers were corrupted during the peer review process. Nevertheless, there remained some deficiencies regarding the form and timing of audit documentation and the classification of a federal program in a report.

5. Although the Respondent disputes those findings, she does not desire to perform further audits and has, therefore, agreed to this Consent Order.

6. 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 generally accepted auditing standards constitutes a violation of 21 NCAC 08N .0403, and .0212.
Consent Order - 2
Elizabeth Keel Gomes, PLLC

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 signed a written statement acknowledging that the Respondent Firm is not currently participating in, performing, or reviewing any audit engagements.

3. 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 audit engagements must take at least eight (8) hours of group-study CPE related to Audit Documentation annually until the Respondent Firm receives a pass on a system peer review or a pass or pass with deficiencies on an engagement 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.

CONSENTED TO THIS THE _10TH_ DAY OF _SEPTEMBER_ , 2018.
(Day) (Month) (Year)

Individual authorized to sign on behalf of Respondent Firm

Respondent

(Day) (Month) (Year)

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. Patrick M. Milburn, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 39826 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. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2016 and 2017 requirements.

5. The Respondent failed to provide documentation to substantiate completion of the ethics course mandated to meet his 2016 CPE requirements 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.

NC BOARD OF
OCT - 9 2018
CPA EXAMINERS
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. 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.

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 4th DAY OF October, 2018.

[Signature]

Respondent


[North Carolina State Board of Certified Public Accountant Examiners]

[Signature]

President
IN THE MATTER OF:
Denise C. Sawyer, CPA, #14613
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 the Respondent stipulate to the following:

1. Denise C. Sawyer, CPA (hereinafter "Respondent") is the holder of North Carolina certificate number 14613 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. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet her 2016 and 2017 requirements.

5. The Respondent was unable to provide documentation for five (5) hours of the 2016 CPE hours that she would need to meet the forty (40) hour requirement for 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.
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 98 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 her certificate results in an automatic 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. Forty-five (45) 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.
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 26 DAY OF SEPTEMBER, 2018.

[Signature]
Respondent


[Seal]
NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]
President
NORTH CAROLINA  BEFORE THE NORTH CAROLINA STATE BOARD OF
WAKE COUNTY  CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
IN THE MATTER OF:  CASE #C2018068
Joseph Denard Reid, CPA, #36846  ORDER
Respondent

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. Joseph Denard Reid (hereinafter “Mr. Reid”) is the holder of a certificate as a
   Certified Public Accountant in North Carolina.

2. Mr. Reid failed to timely file the annual firm registration for Joseph Reid,
   CPA, PLLC, 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. Reid subsequently renewed his firm registration, which was received by
   the Board on February 13, 2018.

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

5. Mr. Reid 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 Joseph Denard Reid’s payment as full
   resolution of the aforementioned rules violation.

This the 25th day of October, 2018.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: President