MEMBERS ATTENDING: Arthur M. Winstead, Jr., CPA, President; Michael S. Massey, CPA, Vice President; Gary R. Massey, CPA, Secretary-Treasurer; Wm. Hunter Cook, CPA; Wanda B. Taylor, Esq.; Jeffrey J. Truitt, Esq.; and L. Samuel Williams, Jr., CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Officer; Jean Marie Small, Professional Standards Specialist; Buck Winslow; Licensing Manager; and Noel L. Allen, Esq., Legal Counsel.

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Sotichek, CPA, COO, NCACPA; Walter Davenport, CPA, NCACPA; Sgt. J.A. Stokes, Raleigh Police Department.

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

MINUTES: The minutes of the March 19, 2019, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The March 2019 financial statements were accepted as submitted.

LEGISLATIVE AND RULE-MAKING ITEMS: Messrs. Brooks and Allen reviewed several House and Senate bills introduced in the 2019 Session of the General Assembly that could impact occupational licensing boards upon passage.

The draft CPE rules from the Joint CPE Task Force were presented for discussion for those in attendance.

NATIONAL ORGANIZATION ITEMS: Mr. Nance reported on the NASBA Ed Conference and Legal Counsel Conference as attended by staff on March 26-28, 2019, in San Antonio, TX.

STATE AND LOCAL ORGANIZATION ITEMS: The evaluation of Statement of Economic Interest filed by Wanda B. Taylor, Esq., is recorded in the minutes (Appendix I) of this meeting as required by NCGS 138A-2(e).

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

Case No. C2016235 - Johnny Lancaster, CPA – Approve the signed Consent Order (Appendix II).
Case No. C2017152 - Gregory J. Kinlaw, CPA - Approve the signed Consent Order (Appendix III).

Case No. C2017275 - Lee Anne Kryscezak - Approve the signed Consent Order (Appendix IV).

Case No. C2018384 - Thomas B. Alvis, CPA - Approve the signed Consent Order (Appendix V).

Case No. C2019009 – Close the case without prejudice.

Case No. C2019049 – Close the case without prejudice.

Case No. C2019071 – Close the case without prejudice.

Case No. C2019078 – Close the case without prejudice.

Case Nos. C2019093 and C2019094 – 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:

Robin Lee Coulantes
Arina Gibson
Jennifer Christine Johnson

Shannon Marie Lenihan
Lauren Elizabeth Maki
Ryan Turchi

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

Jonathan Patrick Keith Barwick
Kari Burton Bohning
Drew Frank Caterinicchio
Robin Lee Coulantes
Madeline Elizabeth Courtney
Jenifer Lynn Crocco
Brian Philip Donaldson
Christopher Reynolds Fife
Tyler Frank
Nicholas Ford Frazer
Alexander Fabian Frelier
Arina Gibson
Christopher Thomas Gramlich
Trevanti Grant

Elizabeth Tate Hoff Holmgren
Matthew Thomas Iannone
Jennifer Christine Johnson
Spencer Allen Kendle
Arjumand Jalil Khan
Geoffrey Paul Leeker
Shannon Marie Lenihan
Mengya Li
Lauren Elizabeth Maki
Morgan Rae McElwee
Aubrey Corwin Middleton
Christopher Evan Miller
Amanda Rae Ostrander
Zachary Allen Quickel
Sarah Cline Rhodehamel
Megan Brooke Ring
Hannah Lee Schlank
Anna Sophia Elizabeth Schoeman
Anastasia Sergeyevna Sicz
Victoria Eve Sorkin
Meredith Ashton Timberlake
Ryan Turchi
William Walker Vann
Melissa Ann Villarreal
Adam Robert Woeller
Haopeng Yan

Staff reviewed and recommended approval of the original application submitted by Alana Nichole Ayala. Ms. Ayala 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 Conor Martin Smith. Mr. Smith 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.

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

Badri Nath Adhikari
Gertruida Sophia Alexander
Justin Robert Allen
Heidi Gwen Alles
Verna J. Baker
Robert Kincheloe Barnes
Jacqueline R. Beck
Todd A. Bickford
Justin Lyman Bishop
Deborah DeHaven Brock
Veronica Kirby Burke
Ceili Suzanne Callaghan
Ellen Christine Carstensen
Arthur Roy Collier
Eric Daniel Coselman
Amanda Lynn D'Aprile
Rinaldo Joseph DiSalvo
Nicholas Richard Dora
Kevin Edward Doyle
Branden Jay Elmendorf
Arina Furman
Ryan Lester Furman
Elizabeth Sheridan Gantnier
Matthew Gregory Goodling
Tyler McCue Goodykoontz
Cory Joseph Hahn
Chase Lowell Helpingstine
Christopher Erin Hlavacek
Edward Hughes Howe, Jr.
Zhongyan Hu
Julianne Inozemcev
Bruce Darrell Jackson
Katlyn Marie Joraskie
Heather Victoria Kizer
Michael Patterson Klein
Jeffrey M. Krizic
Daniel Rajiv Lall
Randy Scott Lehman
Keith Lober
Christine Smith Mathews
Brian Jay McAllister
Tyler Russell McGary
Ashley Morgan Mead
Wendy Meyers Mease
Emily Jo Melton
Ruth Damaris Montijo
Julie L. Norris
Sabrina Ruth Olsen
Curtis Benjamin Olson
Aubrey Joy O'Rourke
Jeffrey John Price
Martha Jane Rinehart
Temporary Permits - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Robert Kincheloe Barnes, T11139
Martha Jane Rinehart, T11140
Tyler Russell McGary, T11141
Imre Borsanyi, T11142
Joseph Lester Pray, II, T11143
Meenakshi Thakur, T11144
Randy Scott Lehman, T11145
Chayan Agarwal Tiwari, T11146
Kristine When, T11147
Christine Smith Mathews, T11148
Kevin Edward Doyle, T11149
Chase Lowell Helpingstine, T11150
Arina Furman, T11151
Ryan Lester Furman, T11152
Julie L. Norris, T11153
Joanne F. Prakapas, T11154

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

Fangyuan Harwood, #40476
Eleanor Clayton Haymond, #32714

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:

Bernard N. Ackerman, C.P.A., P.A.

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

Shruti Aggarwal
Robert Albright

Meenakshi Thakur
Chayan Agarwal Tiwari
Ana Lynne Townsend
Kristine When
Brianna Nicole Wickham
Trevor Stuart Wigle
Christopher David Wilson
Joseph John Yglesias, Jr.
Michael Anthony Ziebka

David Alexander Kraslow, T11155
Mohan L. Mehta, T11156
Emily Anne Maurer, T11157
Edward Hughes Howe, Jr., T11158
Aubrey Joy O’Rourke, T11159
Mallory Nicole Spigel, T11167
Randal Jay Rabe, T11168
L. Michele Palma, T11169
Vinita Chaudhary, T11170
Enos Tracy, T11171
Tyler Richard Radtke, T11172
Susan Diane Mays, T11173
Reinafe Anne Pamplona Lipscomb, T11174
Dezheng Li, T11175
Stephen Garth Glauser, T11176
Patricia Jo Bickel, T11177

Amy Elizabeth Read, #22335

MingjunZhu CPA, PLLC

Kate Alcorace
Harrison Allen
Luke Allman
Joshua Anderson
Januarius Anyanwu
John Armstrong
Joshua Arrington
Tyler Augat
Bruce Baird
Ina Balentine
Zachary Bane
Lily Beck
Mary Blair
Stephanie Blonchek
Natalie Bolick
Rasha Bou Ghanem
Jesse Briggs
Ashley Brightbill
Hector Brignoni
Shannan Brooks
Mary Brown
Shayne Brown
Vanessa Brown
Christine Buchanan
Riley Buchanan
Christopher Buckner
Brad Bullis
Wendy Burnes
William Burroughs
Brandy Buxton
Lionel Cabrera
Katherine Cahill
James Campbell
Alan Cardoso
Crystal Carpenter
Elizabeth Cartrette
Christopher Caswell
Jane Chiavelli
Christina Choun
Carrie Clark
Rashaad Clavon
Tabitha Clement
Mary Clementi
McKenna Coker
Alexandra Consiglio
Marquetta Cooper
Amanda Corso
Michelle Council

Lynn Couturier
Remson Covington
Austin Crabtree
Richard Crandall
Joshua Crespi
Emily Crum
Jonathon Darling
Olivia DeMarcus
Tia Diggs
Heather Dockrill
Alicia Driver
Bradford Dunnagan
Melissa Edwards
Nikeya Elmore
Alexander Erwin
Sean Feeley
Paul Feisal
Chad Feldman
Arthur Ferreira de Oliveira
Tashauna Fontana
Joanne Foster
Jordan Fulbright
Ging Fuller
Laura Fulp
Morgan Garriss
Johnathon Garwood
Summer Gaskins
Anna Gases
David Gibbons
William Gibbons
Sascha Gibson
Erin Godshall
Jordan Gower
Kayla Griffith
Cynthia Grose
Alexandria Grote
Iliana Guox
Aimee Gysegem
Jennifer Hahn
Andrea Hale
Benjamin Harrison
Stephen Hathcock
Sherell Haughton
Daniel Hayes
Brooks Hemphill
Adam Hernandez O'Donohue
Marshall Sams
Marie Saunders
Jennifer Schafer
Cristy Scholler
Katelyn Schubel
Brittany Schultz
Evan Semon
Logan Senelis-Jose
Kushal Shah
Patrick Shelton
Allison Shikorsky
Kristen Shiring
Adrienne Shoaf
Taylor Short
Richard Silas
Charles Simpson
Richard Slifko
Katelyn Smith
Theodora Smith
Zachary Smith
Mabel Soe
Joseph Sojka
Tina Southanirasay
Casey Stewart
Emma Strickland
Patrick Sugg

Amy Szalaj
Ethan Tello
Matthew Thompson
Jordan Towler
Kenny Tran
Lainey Triplett
Shawn Turk
Matthew Tysinger
Twonetta Underwood
Veda Vang
Maria Velazquez Lopez
Kerry Walker
Cameron Walton
Dallas Warren
Mary Waterer
Kayla Watkins
Jacob Wemyss
Kendra White
Nathan Williams
Megan Wimer
Victoria Winstead
Kristi Woolard
Yishan Zhao
Elizabeth Zurawel
Matthew Zweier

The Committee recommended disapproval of a request from Joseph Daniel Baglio for an extension of his Notice to Schedule (NTS) after it expired.

**Firm Renewal and Peer Review Matters** – The firms listed below submitted a renewal or termination notice less than 60 days after the deadline. Staff recommended referral to the Professional Standards Committee. The Committee recommended that the Board approve staff recommendation:

Kelly Derflinger CPA, #42098
Desai & Desai, LLP
   Anup Anilkumar Desai, #26839

Karen McCall CPA, #41198
J. Parker-Harden, CPA PLLC
Jennifer Parker-Harden, #30119

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

Mr. Brooks provided the proposed three-year renewal lease for tenant Allen & Pinnix, P.A., for review. Messrs. Winstead and Williams moved to approve the lease. Motion passed.
Mr. Brooks provided the proposed one-year Legal Counsel Services Agreement as submitted by Mr. Allen for review. Messrs. Cook and M. Massey moved to approve the services agreement as presented. Motion passed.

**ADJOURNMENT:** Messrs. Cook and G. Massey moved to adjourn the meeting at 11:13 a.m. Motion passed.

Respectfully submitted:

[Signature]

Robert N. Brooks  
Executive Director

Attested to by:

[Signature]

Arthur M. Winstead, Jr., CPA  
President
Via Email

March 7, 2019

The Honorable Roy A. Cooper III
Governor of North Carolina
20301 Mail Service Center
Raleigh, North Carolina 27699-0301

Re: Evaluation of Statement of Economic Interest Filed by Ms. Wanda B. Taylor, Prospective Appointee to the North Carolina State Board of Certified Public Accountant Examiners

Dear Governor Cooper:

Our office has received Ms. Wanda B. Taylor’s 2019 Statement of Economic Interest as a prospective appointee to the North Carolina State Board of Certified Public Accountant Examiners (the "Board"). We have reviewed it for actual and potential conflicts of interest pursuant to Chapter 138A of the North Carolina General Statutes ("N.C.G.S."), also known as the State Government Ethics Act (the "Act").

Compliance with the Act and avoidance of conflicts of interest in the performance of public duties are the responsibilities of every covered person, regardless of this letter’s contents. This letter, meanwhile, is not meant to impugn the integrity of the covered person in any way. This letter is required by N.C.G.S. § 138A-28(a) and is designed to educate the covered person as to potential issues that could merit particular attention. Advice on compliance with the Act is available to certain public servants and legislative employees under N.C.G.S. § 138A-13.

We did not find an actual conflict of interest, but found the potential for a conflict of interest. The potential conflict identified does not prohibit service on this entity.

The North Carolina State Board of Certified Public Accountant Examiners is responsible for the certification of persons engaged as public accountants in North Carolina. The Board has authority to administer certification examinations, issue, renew and revoke certifications, and otherwise regulate certified public accountants.

The Act establishes ethical standards for certain public servants, and prohibits public servants from: (1) using their positions for their financial benefit or for the benefit of their extended family or business, N.C.G.S. § 138A-31; and (2) participating in official actions from which they or certain associated persons might receive a reasonably foreseeable financial benefit, N.C.G.S. § 138A-36(a). The Act also requires public servants to take appropriate steps to remove themselves from proceedings in which their impartiality might reasonably be questioned due to a familial, personal, or financial relationship with a participant in those proceedings. N.C.G.S. § 138A-36(c).
Ms. Taylor would fill the role of a public member on the Board. She is the Director of Litigation Counsel for the workers’ compensation insurer, Key Risk Insurance Company. Because Key Risk Insurance Company’s employees include certified public accountants she has the potential for a conflict of interest. Accordingly, Ms. Taylor should exercise appropriate caution in the performance of her public duties should issues involving Key Risk Insurance Company or its employees come before the Board for official action.

In addition to the conflicts standards noted above, the Act prohibits public servants from accepting gifts from (1) a lobbyist or lobbyist principal, (2) a person or entity that is seeking to do business with the public servant’s agency, is regulated or controlled by that agency, or has financial interests that might be affected by their official actions, or (3) anyone in return for being influenced in the discharge of their official responsibilities. N.C.G.S. § 138A-32. Exceptions to the gifts restrictions are set out in N.C.G.S. § 138A-32(c).

When this letter cites an actual or potential conflict of interest under N.C.G.S. § 138A-24(c), the conflict must be recorded in the minutes of the applicable board and brought to the membership’s attention by the board’s chair as often as necessary to remind all members of the conflict and to help ensure compliance with the Act. N.C.G.S. § 138A-15(c).

Finally, the Act mandates that all public servants attend an ethics and lobbying education presentation. N.C.G.S. § 138A-14. Please review the attached document for additional information concerning this requirement.

Please contact our office if you have any questions concerning our evaluation or the ethical standards governing public servants under the Act.

Sincerely,

Mary Roerden
Mary Roerden, SEI Unit
State Ethics Commission

cc: Wanda Taylor

Attachments: Ethics Education Guide
NORTH CAROLINA
WAKE COUNTY
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2016235

IN THE MATTER OF:
Johnny Lancaster, CPA, #14244
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. Johnny Lancaster (hereinafter "Respondent") is the holder of North Carolina certificate number 14244 as a certified public accountant.

2. On his 2017 license renewal, the Respondent reported that a 2011 audit for a 401(k) Plan had been referred by the United States Department of Labor ("DOL") in a letter dated April 21, 2014, to the AICPA for investigation. The Respondent was the senior manager for the audit and was identified by the DOL as the independent qualified certified public accountant for the audit.

3. The DOL's review of the workpapers noted deficiencies in the compliance with AICPA audit standards, resulting in the rejection of the IRS Form 5500 filed by the Plan.

4. After the Form 5500 was rejected, the Respondent reviewed additional audit testwork performed by an engagement team member to address the deficiencies. The audit report was corrected, and the updated report and Form 5500 were submitted to, and accepted by, the DOL.

5. Although the matter was referred to the AICPA, the AICPA has never concluded its investigation. As a result, the Board opted to move forward with this case and conduct its own review.

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.
Consent Order - 2
Johnny Lancaster, CPA

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 workpaper deficiencies identified by the Department of Labor constitute a violation of 21 NCAC 08N .0403.

3. Per N.C. Gen. Stat. § 93-12(9), 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, Johnny Lancaster, is censured.

2. The Respondent may not perform any engagements subject to ERISA until such time that he completes sixteen (16) hours of CPE related to performing and documenting an audit of ERISA plans. The Respondent must obtain pre-issuance review for any ERISA engagements until such time that the Board releases the Respondent from that requirement.

CONSENTED TO THIS THE 12th DAY OF April, 2019

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF April, 2019

[Signature]
President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Seal]
NORTH CAROLINA  
BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2017152

IN THE MATTER OF:  
Gregory J. Kinlaw, CPA, #22961  
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. Gregory J. Kinlaw (hereinafter "Respondent") is the holder of North Carolina certificate number 22961 as a certified public accountant.

2. The Board received a complaint from a client (hereinafter "Complainant"). The Complainant stated that he had obtained an arbitration award against the Respondent and other parties. The Respondent had not yet satisfied the arbitration award.

3. On June 28, 2017, the Respondent completed his online certificate renewal. The moral character section of the renewal includes the question, "Have you been party to a civil suit, bankruptcy action, administrative proceeding, or binding arbitration the basis of which is an allegation of negligence, dishonesty, fraud, misrepresentation, or incompetence, since filing your last renewal?"

4. The Respondent clicked the "No" box in response to the aforementioned question.

5. At the time the Respondent completed his online certificate renewal, he was in the process of appealing a June 2, 2017, order entered by the North Carolina Superior Court vacating an arbitration award that had been entered against the Respondent. The Superior Court had vacated the arbitration award based upon an alleged fraud committed by the Defendants (including Respondent) in the arbitration and a misrepresentation allegedly made by the Respondent at the arbitration proceeding.

6. Respondent, upon appeal to the North Carolina Court of Appeals, specifically requested that any determination he had engaged in fraud or misrepresentations during the course of the arbitration be vacated. The North Carolina Court of Appeals, in an order entered April 23, 2018, ruled in favor of the Respondent and vacated the June 2, 2017, Superior Court order "in all respects[.]

7. The Respondent acknowledges a technical violation of 21 NCAC 08N .0202 and 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 accurately disclose the arbitration and the arbitration award constitutes a violation of 21 NCAC 08N .0202.

3. Per N.C. Gen. Stat. § 93-12(9), 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, Gregory J. Kinlaw, is censured.

2. The Respondent shall pay a one-thousand dollar ($1000) civil monetary penalty, to be remitted with this signed Consent Order.

CONSENTED TO THIS THE __________ DAY OF __________, 2019.

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE __________ DAY OF __________, 2019.

[Signature]
President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
IN THE MATTER OF:
Lee Anne Kryszczak, #20978
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. Lee Anne Kryszczak, (hereinafter "Respondent") was the holder of North Carolina certificate number 20978 as a certified public accountant.

2. The Board was informed by law enforcement personnel that the Respondent had been charged with financial crimes.

3. The Respondent subsequently disclosed that she pled guilty to a single count of theft and a single count of failure to file and pay her taxes.

4. 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 aforementioned facts constitute violations of 21 NCAC 08N .0202, .0203, and .0207.

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.
CONSENTED TO THIS THE 1 DAY OF March, 2019.

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF April, 2019.

[Signature]
President
IN THE MATTER OF:
Thomas Beverly Alvis, CPA, #33582
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. Thomas Beverly Alvis, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 33582 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 was unable to provide documentation for nine and one-half (9.5) hours of the 2016 CPE hours that he would need to meet the forty (40) hour requirement for his 2017-2018 annual renewal.

6. 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.

7. 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.
Consent Order - 2
Thomas Beverly Alvis, CPA

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-nine and one-half (49.5) 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.
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 15 DAY OF March, 2017
(Day) (Month) (Year)

__________________________
Thomas Beverly Alvis
Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF April, 2019
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: ____________________________
President