PUBLIC SESSION MINUTES  
North Carolina State Board of CPA Examiners  
June 18, 2020  
Via Videoconference  
1101 Oberlin Road  
Raleigh, NC 27605

MEMBERS ATTENDING: Michael S. Massey, CPA, President; Barton W. Baldwin, CPA, Vice President; Gary R. Massey, CPA, Secretary-Treasurer; Bernita W. Demery, CPA; Wanda B. Taylor, Esq.; Jennifer Van Zant, Esq.; and Arthur M. Winstead, Jr., CPA (all by simultaneous communication).

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Officer; Buck Winslow, Licensing Manager; and Noel L. Allen, Esq., Legal Counsel (all by simultaneous communication).

GUESTS: Sharon Bryson, CEO, NCACPA; Beth Monaghan, CPA, NCACPA Board of Directors; Douglas J. Brocker, Esq., The Brocker Law Firm, PA; W. Leon Rives, CPA, Rives & Associates, LLP; Leon Little Rives, II; Frederick Sharpless, Esq., Sharpless McClearn Lester Duffy, PA; Josh Waters, CPA, Medstream Anesthesia/Summit Billing Service, Michael S. Carey, CBH LLP, Jennifer Cantey, CPA, BMC Stock Building Supply; and Leslie Christian, Court Reporter (all by simultaneous communication).

CALL TO ORDER: President Massey called the meeting to order at 2:00 p.m.

PUBLIC HEARING: President Massey called the Public Hearing to order at 2:02 p.m. to hear Case Nos. C2013084-2, C2018297, I2012404-1, and I2012404-3 — William Leon Rives, CPA, Leon L. Rives, II, and Rives & Associates LLP. William Leon Rives, CPA, and Leon L. Rives, II, were present and represented by Frederick Sharpless, Esq. Douglas J. Brocker, Esq., represented the Board. Messrs. Sharpless and Brocker made presentations to the Board. Mr. Winstead and Ms. Taylor moved to enter Closed Session to discuss the matters. Motion passed. The Board re-entered the Public Hearing, at which point Ms. Van Zant moved, and Mr. Winstead seconded the motion to refer the matter to the Office of Administrative Hearings to be presided over by an Administrative Law Judge. Motion passed with six (6) affirmative votes and one (1) negative vote by Mr. Baldwin. This Public Hearing is a matter of public record.

MINUTES: The minutes of the May 18, 2020, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The May 2020 financial statements were accepted as submitted.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. G. Massey provided an update on the Joint Task Force on Succession Planning with the Board and the NCACPA.
REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Winstead moved, and the Board approved the following recommendations of the Committee:

Case No. C2019327 - Neikirk, Mahoney & Co. PLLC - Approve the Signed Consent Order (Appendix I).

Case No. C2019339 Britt & Company, CPA, LLC - Approve the Signed Consent Order (Appendix II).

Case No. C2020004 - BMC CPAs, Inc. - Approve the Signed Consent Order (Appendix III).

Case No. C2020037 Mary Ann Helms Armstrong - Approve the Signed Consent Order (Appendix IV).


Case No. C2019187 - Close the case without prejudice.

Case No. C2019320 - Close the case without prejudice.

Case No. C2019348 - Close the case without prejudice.

Case Nos. C2020048-1 and C2020048-2 - Close the cases without prejudice with a Letter of Warning.

Case Nos. C2020055-1 and C2020055-2 - Close the cases without prejudice with a Letter of Warning.

Case Nos. C2020057-1 and C2020057-2 - Close the cases without prejudice with a Letter of Warning.

Case No. C2020069 - Close the case without prejudice.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. G. Massey 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:

Jan Zimmermann, T11930
Shu Dong Mallari, T11931
Melissa Yael Winston, T11932
Daniel Patrick Kelley, T11933
Karla J. Murphy, T11934
Kim Cherie Creasey, T11935
Kimberly Kathryn Slone, T11936
Hal Lincoln Young, T11937
Daniel Francis Lisewski, T11945
Anthony Robert Welburn, T11946
Reinstatements - The Committee recommended that the Board approve the following:

Jonathan Rhett Esser, #34425
Sarah Marie Windt, #36144

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

Thomas Beverly Alvis, III, #33582
Barry Tyrone Leonard, #31241

Extension Requests - The Committee recommended that the Board approve the following individuals for an extension for completion of CPE until the dates noted:

Benjamin Stuart Goldstein, #12741: June 30, 2020
Maida Carol Metz Renson, #13724: June 30, 2020
Susan Beck Thomas, #17760: June 30, 2020

Letter of Warning - The Committee recommended that the Board approve the requests to rescind the Letter of Warning issued to Alan Louis Polivick, #39545.

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

Kate Adams
Amy Bayley

Alexander Ade
Kristin Beck

Michael Allen
Madison Bencini

Deborah Anderson
Jacob Bishop

Nelson Ayson
Alexander Black

Camille Bailey
Erika Blackston

Lauren Bakke
Angela Blackwell

Julie Barbour
Meghan Bonham

Tasha Barnes
Andrew Bowden

Jennifer Barrow
Jeffery Braddy
Luke Bradley
Bryelle Braswell
Molly Brogden
Sarah Brooks
Akbari Brown
Hannah Brown
Kayla Brown
Stephen Brown
Anthony Bui
Duncan Bullins
Melanie Burke
Chelsea Burney
Benjamin Canup
Rosa Castaneda Avila
Joshua Cathey
Jonathan Cauble
Brandi Cawthorn
Marina Chaconas
Caroline Clevenger
Andrew Cogdell
Patrick Combs
Matthew Core
Andrew Cornwell
Rose Cossuto
Michelle Council
Sheridan Crissman
Tucker Crowder
Leslie Cunnane
Kevin Dao
Thomas Davenport
Kaycee Davis
Hunter Dawson
William Deleo
Alexander DeVane
Nicole Dilone
Paige Domhoff
De-Kia Downer
Megan Dyer
Nicholas Eberhardt
Caroline Eidson
Anna Elghanayan
Christa Ellis
Frank Erickson
Alec Esoda
Emily Etgen
Shane Ferrero
Alex Fisher
Gema Flete
Jamie Fox
Andrew Freeman
Nicholas Fuchs
Mary Futrell
Tracettia Gaither
Breonna Garrison
Morgan Garriss
Faith Geraghty
David Gibbons
Colin Gough
William Gross
Edwin Guest
Brian Hardin
Ronnie Harper
John Harsh
Daniel Haskell
Austen Hawkey
Kailey Hedgepeth
Anna Hergenrader
Joseany Hernandez Juarbe
Charles Hicks
Hannah Higgins
Matthew Holland
Brandon Holleman
Austin Horne
Marcus Hulbert
Darrell Hunter
Alexander Jackson
Melicia James
Christopher Johnson
Jacob Johnson
Spencer Johnson
Marissa Jones
Jonathan Kane
George Karnazes
Jacey Katch
Amanda Kilduff
Aleksandar Krajisnik
Jenna Landis
Johnathan Lara
Megan Leasure
Trevor Lee
Samantha LeGrand
Caleb Lewis
Anthony Lott
Andrew Mansell
Nicholas Masinsin
Ryan McMillin
Corinne Monahan
Tiaria Mulbah
Rachel Mullican
Sara Nicholson
Connor Noonan
Christian North
Jared Onque
Alexander Pantelakos
Brett Parlier
Evelyn Pearce
Haley Perry
Kalejah Pierce
Brian Pinault
Curtis Pouncy
Carla Proctor
Erica Propst
Laura Purdy
Dustin Ramos
Charles Riker
Faith Roberts
Rachel Roeth
Amber Romero
Kathryn Sabol
Kyra Schemmel
Scott Sebbo
Heather Shamblin
Elizabeth Sheehan
Michael Shuster
Joshua Siegal
Indira Smith
Michael Spurgeon
Edward St. Amand
Abigail Starnes
Allan Staten
Rachel Stewart
Brandon Tahamtan
Cheryl Taylor
Cole Taylor
David Templeton
Elena Totchilova
Shawn Turk
Aniema Udoroh
Carey Van
Samuel Van Heukelom
Erin Vankleeck
Alexis Vann
Victoria Vidal
Emilie Vincitorio
Wendy Warner
Collin Warren
Emily Webb
Shelby White
Adam Winegar
Sydney Wohlfert
Kristi Woolard
Hannah Zerwas

The Committee recommended that the Board consider the staff recommendation to extend specific Exam section credit windows. Ms. Taylor and Mr. Winstead moved to approve the recommendation that Exam credit sections expiring April 1-December 30, 2020, be extended until December 31, 2020. Motion passed with (6) affirmative votes. Ms. Demery did not participate in the discussion, nor did she vote on this matter.

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** President Massey discussed his plan to have Cheryl Farrar of NASBA facilitate the Board strategic planning session in October provided Ms. Farrar can be in Raleigh to facilitate the meeting.

Mr. Nance provided the monthly operational metrics and reported on the plan to implement a virtual technology system for Board and committee meetings.

The monthly Executive Staff report was provided as part of the agenda.
CLOSED SESSION: Ms. Demery and Mr. Massey moved to enter Closed Session to discuss the report of the Personnel Committee. Motion passed.

REPORT OF THE PERSONNEL COMMITTEE: Ms. Taylor and Mr. G. Massey moved to approve the recommendation of the Personnel Committee. Motion passed.

ADJOURNMENT: Messrs. G. Massey and Winstead moved to adjourn the meeting at 4:10 p.m. Motion passed.

Respectfully submitted:

[Signature]
Robert N. Brooks
Executive Director

Attested to by:

[Signature]
Michael S. Massey, CPA
President
IN THE MATTER OF:
Neikirk, Mahoney & Co. PLLC,
Respondent

CASE#: C2019327

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. Neikirk, Mahoney & Co. PLLC (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.

2. Respondent Firm performed an audit of a retirement plan sponsored in North Carolina ("ERISA audit").

3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.

4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audit.

5. There is no indication that the audit performed by the Respondent Firm was otherwise deficient.

6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

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

4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar ($1,000) civil penalty.

Consented to this the 4th day of June, 2020.

Individual authorized to sign on behalf of Respondent Firm

Approved by the Board this the 18th day of June, 2020.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

President
IN THE MATTER OF:
Britt & Company, CPA, LLC,
Respondent

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2019339

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. Britt & Company, CPA, LLC (hereinafter “Respondent Firm”), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.

2. Respondent Firm performed an audit of a retirement plan sponsored in North Carolina ("ERISA audit").

3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.

4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audit.

5. There is no indication that the audit performed by the Respondent Firm was otherwise deficient.

6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.

NC BOARD OF
CPA EXAMINERS
MAY 22 2020
3. Respondent Firm's failure to comply with N.C. Gen. Stat. § 93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.

4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar ($1,000) civil penalty.

CONSENTED TO THIS THE 13th DAY OF May, 2020.

[Signature]

Individual authorized to sign on behalf of Respondent Firm


[Signature]

President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
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. BMC CPAs, INC (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.

2. Respondent Firm performed an audit of a retirement plan sponsored in North Carolina ("ERISA audit").

3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.

4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audit.

5. There is no indication that the audit performed by the Respondent Firm was otherwise deficient.

6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

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

4. Per N.C. Gen. Stat. § 93-12(b), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar ($1,000) civil penalty.

CONSENTED TO THIS THE ___ DAY OF ___ APRIL 2020 ___.

(Day) (Month) (Year)

Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE ___ DAY OF ___ JUNE 2020 ___.

(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: ________________________________

President

NC BOARD OF
MAY 14 2020
PUBLIC ACCOUNTANT EXAMINERS
IN THE MATTER OF:
Mary Ann Helms Armstrong, CPA, #30676
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. Mary Ann Helms Armstrong, CPA (hereinafter "The Respondent"), is the holder of North Carolina certificate number 30676 as a Certified Public Accountant.

2. The Respondent informed the Board on her 2018-2019 individual certificate Renewal ("Renewal") that between January 1, 2017, and June 30, 2018, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2017 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 2017 requirements.

5. The Respondent failed to provide documentation of at least two (2) hours of ethics from a sponsor registered with NASBA to meet her 2017 CPE requirements that she claimed on her 2018-2019 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.
Consent Order - 2
Mary Ann Helms Armstrong, 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), 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 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. 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.
Consent Order - 3
Mary Ann Helms Armstrong, CPA

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 28th DAY OF May, 2020

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 18th DAY OF June, 2020

[Signature]
President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
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:


2. Respondent Firm performed an audit of a retirement plan sponsored in North Carolina ("ERISA audit").

3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.

4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audit.

5. There is no indication that the audit performed by the Respondent Firm was otherwise deficient.

6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

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

4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar ($1,000) civil penalty.

CONSENTED TO THIS THE _1_ DAY OF _June_ (Month) 2020 (Year)

Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE _18_ DAY OF _June_ (Month) 2020 (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: ________________________________
President