



## North Carolina State Board of Certified Public Accountant Examiners

The North Carolina State Board of CPA Examiners will conduct its October 19, 2020, meeting via Webex.

To request an invitation to the Webex meeting, send your full name, email address, telephone number, and firm/employer name to [communications@nccpaboard.gov](mailto:communications@nccpaboard.gov) no later than noon on Friday, October 16, 2020.

**PUBLIC HEARING AGENDA  
NORTH CAROLINA STATE BOARD OF CPA EXAMINERS  
VIA VIDEOCONFERENCE  
OCTOBER 19, 2020  
10:00 A.M.  
1101 OBERLIN ROAD  
RALEIGH, NC**

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**I. Administrative Items**

A. Call to Order

**II. Hearing Testimony**

A. Case No. C2020015 – John Stewart Wooten, II, NC CPA No. 19554

**III. Adjournment**

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2020015

IN THE MATTER OF:  
John Stewart Wooten, III, #19554  
Respondent

NOTICE OF HEARING

The North Carolina State Board of Certified Public Accountant Examiners ("Board") has received evidence which if admitted at hearing would show that:

1. John Stewart Wooten, III (hereinafter "Respondent"), is the holder of North Carolina certificate number 19554 as a Certified Public Accountant.
2. 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.
3. The Respondent informed the Board on his 2018-2019 individual certificate Renewal ("Renewal") that between January 1, 2017, and June 30, 2018, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2017 CPE requirements.
4. Based on the Respondent's representation, the Board accepted his renewal.
5. The Respondent was subject to a random audit of his 2017 CPE.
6. The Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2017 requirements.
7. The Respondent was unable to provide any documentation in support of the forty (40) hours of the 2017 CPE hours, including ethics, that he claimed on his 2018-2019 annual renewal.
8. The Respondent was non-responsive to all inquiries sent by the Professional Standards staff.
9. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondent Wooten's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4) and .0206.

Notice of Hearing - 2  
John Stewart Wooten, III

The discipline which the Board may impose on the Respondent for violation of the aforementioned statutes and rules includes censure, revocation of license for a period of time, or permanent revocation. In addition, the Board may impose civil penalties of up to \$1,000 per infraction.

Pursuant to N. C. Gen. Stat. § 150B-38, the Respondent is entitled to a public hearing on this matter. This notice is to advise Respondent John Stewart Wooten, III, that, unless this matter is resolved by consent, the Board will hear this matter at 10:00 a.m. on October 19, 2020. Per N. C. Gen. Stat. § 166A-19.24(f), the hearing will be conducted remotely and some, if not all, Board members will participate from a remote location. The Respondent may come to the Board offices or participate remotely at his discretion. The Board offices are located at 1101 Oberlin Road in Raleigh. If the Respondent does not participate, a decision may be reached in his absence, and the Respondent may be deemed to have waived his right to a hearing.

Pursuant to N. C. Gen. Stat. § 150B-40(d), following the issuance of this Notice of Hearing, the Respondent may not communicate regarding this matter, directly or indirectly, with any individual member of the Board.

This notice is issued the 17 day of August, 2020.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



Arthur M. Winstead, Jr.  
BY: [Arthur M. Winstead, Jr. \(Aug 17, 2020 16:20 EDT\)](#)

Chairman, Professional Standards Committee