PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
April 19, 2021
Via Videoconference
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Barton W. Baldwin, CPA, President; Bernita W. Demery, CPA, Vice President; Gary R. Massey, CPA, Secretary-Treasurer; Michael S. Massey, CPA; 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; Mark Soticheck, CPA, COO, NCACPA; and Scott Showalter, CPA, NCACPA Board of Directors (all by simultaneous communication).

CALL TO ORDER: President Baldwin called the meeting to order at 10:04 a.m.

AGENDA: Mr. Winstead moved, and Ms. Demery seconded the motion to approve the agenda as presented. Motion passed with six (6) affirmative votes and zero (0) negative votes.

MINUTES: Mr. G. Massey moved, and Mr. Winstead seconded the motion to approve the March 17, 2021, meeting minutes as submitted. Motion passed with six (6) affirmative votes and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Mr. G. Massey moved, and Ms. Demery seconded the motion to approve the March 2021 financial statements as submitted. Motion passed with six (6) affirmative votes and zero (0) negative votes.

LEGISLATIVE & RULE-MAKING ITEMS: Mr. Allen summarized NC Senate Bill 545, Universal Licensure Recognition Act, and the potential effect on occupational licensing in North Carolina. Mr. Nance gave the Board examples of similar bills and legislation in other jurisdictions.

NATIONAL ORGANIZATION ITEMS: Messrs. Nance and Trainor provided a recap of NASBA’s virtual Executive Director and Legal Counsel conferences held April 12-14, 2021. Messrs. Nance and Trainor summarized the presentations they made during the conference; Mr. Nance’s presentation was on succession planning, and Mr. Trainor’s presentation was on the disciplinary action process.

Mr. Nance stated that he had spoken with NASBA about the potential for Prometric closing testing centers in North Carolina; he will apprise the Board of any developments in this matter.

Mr. Nance informed the Board that NASBA decided to combine the regional meetings into one virtual meeting scheduled for June 22-23, 2021. He indicated that NASBA plans to conduct the 114th Annual Meeting in person October 31-November 3, 2021, in San Diego, CA.
STATE AND LOCAL ORGANIZATION ITEMS: The Board members reviewed the list of Uniform CPA Exam vouchers issued from 2015-2020 and discussed ways to improve the program’s visibility and effectiveness. Mr. M. Massey suggested that the Strategy Committee include the Uniform CPA Exam voucher program in its discussions of Board initiatives.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Winstead moved, and the Board approved the following recommendations of the Committee with six (6) affirmative and zero (0) negative votes.

Case Nos. C2020053-1 and C2020053-2 - John C. Smith, Jr., CPA and John C. Smith, Jr., CPA, PLLC - Approve the signed Consent Order (Appendix I).

Case Nos. C2020133-1 and C2020133-2 - Andrew K. Harris, CPA and Andrew K. Harris, CPA, PLLC - Approve the signed Consent Order (Appendix II). Mr. Winstead did not participate in the discussion of or vote on this matter.

Case No. C2021022 - Close the case without prejudice.

Case No. C2021025 - Close the case without prejudice.

Case No. C2021026 - Close the case without prejudice.

Case No. C2021036 - Close the case without prejudice and a Letter of Warning.

Case No. C2021039 - 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 with six (6) affirmative and zero (0) negative votes.

Transfer of Grades Applications - Approve the following applications for transfer of grades:

Chiichao Chiang  Nathan Francis Rahmer
Dylan Mitchell Lambert

Original Certificate Applications - Approve the following applications for original CPA certification:

Jack Harrison Archibald  Stephanie Grace Davis
Ina Renee Balentine  Jocelyn Angelina Edge
Bryant Walter Beaulieu  Christopher Seth Ezell
Bradley James Bennett  Nicole Ferren
Akhari Khalinda Brown  Christopher Paige Flynn
Melanie Marie Burke  Samuel Henry Gessner
Chiichao Chiang  Colin Hugh Gough
Corey Daniel Crabtree  Aimee Lynn Gysegem
Taylor John Dahlstrom  Leon Chalmos Harris
Christopher Dylan Davis  Andrew James Irwin
Approve, with a one-year probation period, the application for original certification submitted by Katelyn LeAnna Smith. Ms. Smith failed to disclose pertinent information with her Exam application but provided it with her certificate application.

**Reciprocal Certificate Applications** - Approve the following applications for reciprocal CPA certification:

- C. Nelson Bailey
- Charles Patrick Ball
- Bethany Christina Banks
- Perry Ernst Beek
- Sarah Alicia Blackwell
- Andrew N. Blevins
- Kevin M. Borkowski
- Brittany Janae Brown
- Yvonne Marie Brubacher
- Eric David Chapman
- Ananya Ashimkumar Chatterjee
- Kevin James Conlon
- Manuel Enrique Contramaestre
- Shane Francis Cornuet
- Rochelle Rene Cuffe
- Vincent James Cuffie
- Anna Davydova
- Ana Maria de la Vega Chaparro
- Desiree Marie Doscher
- Dina Sergeyevna Eggleston
- Lisa Ann Extance
- Mark Anthony Felicissimo
- Kristina Olegovna Fischer
- Christa Nicole Foy
- Bryan John Geels
- Amanda Jean Golebiowski
- Andrew John Gorsage
- Sean Alan Grim
- Katie Marie Kelly
- Palina Kucharavenka
- Tina D. Lefkowitz
- Marc Jordan Lichtman
- Robyn Cox Martin
- Hendra McGettigan
- Terence Lee McGuire
- Andrew David Minerich
- Douglas Lynam Mortenson
- Adam Chase Mounce
- Olusegun Steve Ogunnaike
- Joel Allan Owens
- Joseph Alan Partsch
- Kimberly Christine Peters
- Robert Alphonse Pinault, Jr.
- Laurie Elaine Platner
- Carol Ann Roberts
- John Edward Sawickis
- David Andrew Scales
- Richard Edward Sleigh
- Mohsen Souissi
- Jessica Lynn Stallworth
- Daniel Ruscoe Sullivan
- Analea Desiree von Seggern
- Kristyn Elizabeth Wilbanks
- Terah Catherine Williams
- Ruojun Zhao

**Temporary Permits** - Approve the following temporary permits approved by the Deputy Director:

- Madeleine Viola Kruener
- Dylan Mitchell Lambert
- Daniel Charles Leonard
- Lauren Alexis Magnuson
- Joseph Kyle Milici
- Jonathan Thomas Mohl
- Kelsey Allison Murrell
- Connor David Noonan
- Emilia Ortiz
- Greg Timothy Phillips
- Jackson Bennett Powers
- Nathan Francis Rahmer
- Jonathan Wesley Ritter
- Jeanette Carmen Serena
- Adrienne Collins Shoaf
- Mary Harper Sowers
- Zachary Edward Spicer
- Taylor RaMel Strickland
- Tiffany Allyson Wentworth
- Andrew Patrick Willetts

- Madeleine Viola Kruener
- Dylan Mitchell Lambert
- Daniel Charles Leonard
- Lauren Alexis Magnuson
- Joseph Kyle Milici
- Jonathan Thomas Mohl
- Kelsey Allison Murrell
- Connor David Noonan
- Emilia Ortiz
- Greg Timothy Phillips
- Jackson Bennett Powers
- Nathan Francis Rahmer
- Jonathan Wesley Ritter
- Jeanette Carmen Serena
- Adrienne Collins Shoaf
- Mary Harper Sowers
- Zachary Edward Spicer
- Taylor RaMel Strickland
- Tiffany Allyson Wentworth
- Andrew Patrick Willetts
Reinstatements - Approve the following applications for certificate reinstatement:

- Joshua Michael Boos, #38059
- Denise Maher Green, #21727
- Kari Elizabeth Patton-Motluck, #36807
- Mark Owen Smith, #37443
- Sonja Arlene Thomas, #34057

Reissue of New Certificate - Approve the following application for reissuance of new certificate:

Woodrow Scott McDonald, #31643

Firm Registration - Approve the following firm registration application approved by the Deputy Director:

Adam K. Beebe CPA PLLC

Late Firm Registration Renewals - Approve referring the following firms to the Professional Standards Committee for submitting a firm renewal or termination notice less than 60 days after the deadline:

- J. Baynard PLLC
  - James States Lee Baynard, #41216
  - Jennifer A. Miller CPA, #40653
  - Tim Trout CPA, #37599
- Lewis & Lewis, CPAs, PLLC
  - Henry Glenn Lewis, #10712
  - Henry Glenn Lewis, Jr., #32588

CPE Extension Requests (Approve) - Approve the following individuals’ requests to complete the 2020 CPE requirement after the December 31, 2020, deadline:

- James Bradley Elam, #40343 6/30/21
- Jared Dean Lashley, #35286 2/25/21
- James G. Marlowe, #43522 6/30/21
- Judy L. Palmquist, #17265 1/31/21
CPE Extension Requests (Disapprove) - Disapprove the following individual’s request to complete the 2020 CPE requirement after the December 31, 2020, deadline:

Donnie Ray Smith, #12579

Rescind Letters of Warning - Approve rescinding the Letters of Warning issued to the following individuals:

Vincent Sean Cusack, #18393
Mitchell S. Friedman, #22526
Michael Derek Martin, #40812
Mikhail Nazareth, #42536

Examinations - Approve the following applications to sit for the Uniform CPA Examination:

William Abington
Kate Adams
Pakita Ames
Paul Ashley
Prem Balakrishnan
Amy Bayley
Darby Baysden
John Beck
Jonathan Beck
Samuel Benjamin
Brett Bertemes
Christopher Biddle
Morgan Blackwell
John Boyette
Justin Boyles
Kellan Brien
Caroline Britton
Alyssa Brockman
Kelsey Brown
Wesley Brown
Yi Bu
Duncan Bullins
Cooper Burgess
Patricia Burggraf
Michael Burroughs
Shayne Byrum
Rudy Cabral
Jonathan Calcagne
Nolan Cambio
Sean Cammuso
Holly Campbell
Benjamin Canup
Macy Carman
Ryan Carson

Tyler Carver
Kristen Castle
Jonathan Cauble
Kevin Cheng
Nicholas Chilcutt
Matthew Chipman
Marlon Clair Sharp
Chase Clark
Quincei Clark
Rogers Clark
Leonard Claybrooks
Drew Coble
Amanda Colley-Townsend
Brett Congleton
Bryan Conner
Johanna Copley
Ceara Corbett
Julius Coulter, Jr.
Amanda Crnic
Brad Daney
Kevin Dao
Derik Dean
Samantha DeBonis
Anthony DeMarco
Nicholas Di Filippo
Mary Dierkes
Ashley Djordjevic
Ryan Donahue
Jonathan DuBose
Kathleen Eaton
Michael Edwards
Anna Elghanayan
Katherine Field
Kristina Fine
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Requests for Extension of Exam Section Credits - Approve until April 16, 2021, one candidate’s section credit, and approve until June 30, 2021, six candidates’ Exam section credits. Ms. Demery recused herself from the discussion of this matter.

REPORT OF THE STRATEGY COMMITTEE: Mr. M. Massey stated that the Committee met on April 16, 2021, to review and discuss proposed changes to the draft Strategic Plan. Mr. Nance will revise the document and provide a copy to the Committee members for their review and approval. The Committee intends to present the final document at the May 24, 2021, Board meeting.

REPORT OF THE INVESTMENT COMMITTEE: Mr. G. Massey noted that the Board had approved the Investment Committee’s request to begin seeking the services of an Investment Advisor. Mr. G. Massey indicated that he would meet with Board staff to initiate that process.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the monthly operational metrics and Executive staff report.

PUBLIC COMMENTS: Ms. Bryson shared that she also attended NASBA’s virtual Executive Director and Legal Counsel conference and appreciated the opportunity to hear the various presentations. She stated she is encouraged that boards and societies are working together on many matters.
REPORT OF THE INVESTMENT COMMITTEE: Mr. G. Massey noted that the Board had approved the Investment Committee’s request to begin seeking the services of an Investment Advisor. Mr. G. Massey indicated that he would meet with Board staff to initiate that process.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the monthly operational metrics and Executive staff report.

PUBLIC COMMENTS: Ms. Bryson shared that she also attended NASBA’s virtual Executive Director and Legal Counsel conference and appreciated the opportunity to hear the various presentations. She stated she is encouraged that boards and societies are working together on many matters.

Mr. Showalter, an accounting professor at North Carolina State University, expressed his appreciation for the Uniform CPA Exam voucher program and the staff’s willingness to work with students who receive the vouchers.

CLOSED SESSION: Mr. Winstead moved, and Mr. G. Massey seconded the motion to enter Closed Session to discuss personnel and legal matters. Motion passed with six (6) affirmative and zero (0) negative votes.

PUBLIC SESSION: Mr. G. Massey moved, and Ms. Van Zant seconded the motion to re-enter Public Session. Motion passed with six (6) affirmative and (0) negative votes.

REPORT OF THE PERSONNEL COMMITTEE: Mr. G. Massey moved, and Ms. Van Zant seconded the motion to approve the Personnel Committee’s report and to accept changes proposed to the Board’s contract with outside legal counsel with the addition of a cost-of-living escalator clause. Motion passed with six (6) affirmative and (0) negative votes.

ADJOURNMENT: Mr. G. Massey moved, and Mr. M. Massey seconded the motion to adjourn the meeting at 11:55 a.m. The motion passed with six (6) affirmative and zero (0) negative votes.

Respectfully submitted:  

David R. Nance, CPA  
Deputy Director

Attested to by:  

Barton W. Baldwin, CPA  
President
IN THE MATTER OF:
John C. Smith, Jr., CPA, #10161
John C. Smith, Jr., CPA, PLLC
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. § 150B-41, the Board, the Respondent, and the Respondent Firm stipulate to the following:

1. John C. Smith, Jr., CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 10161 as a Certified Public Accountant.

2. John C. Smith, Jr., CPA, PLLC (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be referred to as the "Respondents."

3. The Respondent Firm received Pass with Deficiencies ratings on its last three (3) engagement peer reviews, dated for the years 2012, 2015, and 2018. The reports identified that a preparation omitting disclosures engagement failed to disclose the omission of all disclosures as required by standards.

4. On January 7, 2020, a hearing panel of the AICPA Peer Review Board terminated the Respondent Firm from the AICPA Peer Review Program due to the consecutive peer review report ratings of Pass with Deficiencies. The Respondent Firm appealed that decision; however, the termination was upheld by the hearing panel of the AICPA Peer Review Board and made effective November 30, 2020.

5. The Respondents have now ceased performing engagements that require a peer review. The Respondents continue to perform financial preparation services.

NC BOARD OF
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CPA EXAMINERS
6. 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 Respondents' failure to perform attest and assurance services in accordance to standards constitutes a violation of 21 NCAC 08N .0404, and .0212.

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

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

1. The Respondent has confirmed that neither he nor the Respondent Firm are currently participating in, performing, or reviewing any services subject to peer review.

2. All persons performing financial preparation services shall participate in at least four (4) hours of continuing professional education in SSARS annually for a period of three (3) years. The Respondent shall provide copies of certificates of completion for that CPE to the Board at the time of his annual certificate renewal.

3. Prior to either of the Respondents participating in, performing, or reviewing any services subject to peer review, the Respondents shall be required to complete the following:

   a. The Respondent shall participate in at least four (4) hours of continuing professional education in SSARS annually until such time that the Respondent Firm receives a Pass on its next peer review. Those hours may be counted towards the Respondent's annual CPE requirement.
b. In the event that the Respondent participates in an audit engagement, that audit must be subjected to review prior to issuance of the report, pursuant to the Board’s Pre-issuance Review Procedures.

CONSENTED TO THIS THE ___ DAY OF ___ , 2021.

(Day) (Month) (Year)

Individual authorized to sign on behalf of Respondent Firm

Respondent

APPROVED BY THE BOARD THIS THE ___ DAY OF ___ , 2021.

(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: ______________

President

Barton Baldwin (Apr 20, 2021 09:43 EDT)
CONSENT ORDER

IN THE MATTER OF:
Andrew K. Harris, CPA #27787
Andrew K. Harris, CPA, PLLC
Respondents

THE 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 Respondents stipulate to the following:

1. Andrew K. Harris, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 27787 as a Certified Public Accountant.

2. Andrew K. Harris, CPA, PLLC (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be referred to as the "Respondents."

3. The Board received a referral from the North Carolina Department of State Treasurer's Local Government Commission ("LGC") alleging that the Respondents had submitted an audit report for a local government entity that did not meet applicable financial reporting requirements.

4. The Board requested the Respondents address the audit report and audit documentation deficiencies as identified by the LGC.

5. The Respondents’ audit procedures did not conform with generally accepted auditing standards.

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

7. 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 Respondents' failure to perform audit services in accordance with generally accepted auditing standards by failing to have sufficient documentation and quality control policies in place as set forth above constitutes a violation of 21 NCAC 08N .0403, .0409 and .0212.

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

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

1. The Respondents' privilege to perform audit services for municipal entities is revoked, effective for audits of a financial statements for periods ending subsequent to July 1, 2020.

2. In the event that the Respondent or Respondent Firm desires to perform an audit of a municipal entity in the future, they must first inform the Board and undergo a review of the audit prior to issuance of the audit report, pursuant to the Board's Pre-issuance Review Procedures.

CONSENTED TO THIS THE 01 DAY OF April, 2021.

[Signature]

Individual authorized to sign on behalf of Respondent Firm

Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF April, 2021.

[Signature]

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Seal]

BY: [Signature]

President