

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
June 28, 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; Wanda B. Taylor, Esq., and Jennifer Van Zant, Esq. (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 Sotichack, CPA, COO, NCACPA; and Arleen Thomas, NCACPA Board of Directors (all by simultaneous communication).

CALL TO ORDER: President Baldwin called the meeting to order at 10:07 a.m.

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

MINUTES: Mr. G. Massey moved, and Ms. Van Zant seconded the motion to approve the May 24, 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 Mr. M. Massey seconded the motion to approve the May 2021 financial statements as submitted. Motion passed with six (6) affirmative votes and zero (0) negative votes.

Mr. Nance informed the Board that Bernard Robinson & Company, L.L.P. completed the 2020-2021 audit. The Audit Committee will review and discuss the audit before adding it to the Board's July 26, 2021, meeting agenda for Board approval.

Mr. Nance stated that as of Friday, June 25, 2021, the Board had received one response to the *Request for Proposal (RFP) for Selection of an Investment Advisory Firm*. He anticipates receiving one or two additional responses by the June 30, 2021, deadline.

NATIONAL ORGANIZATION ITEMS: The Board members discussed the NASBA Regional Virtual Meeting held on June 22-23, 2021. President Baldwin said that he found the meeting interesting and informative, especially the discussion of the future of accounting education and coursework and the developments in college and university accreditation.

Mr. Nance provided an overview of the CPA Exam transition policy presented by Colleen Conrad, NASBA Executive Vice President, and Michael Decker, AICPA Vice President, Examinations, at the Regional Meeting. Mr. Nance stated he was pleased that the policy does not create additional hurdles for Exam candidates. He surmised that the Board might see an increase in the number of candidates who attempt to pass BEC before the January 1, 2024, Exam launch. Mr. Nance said he felt that NASBA, the AICPA, and all other parties involved in the policy put a great deal of effort and time into creating a fair transition policy.

Mr. G. Massey moved, and Ms. Taylor seconded the motion to approve the amended response to the AICPA Exposure Draft, *Proposed interpretations and definition - Responding to Noncompliance With Laws and Regulations* (Appendix I). Motion passed with six (6) affirmative votes and zero (0) negative votes.

President Baldwin disclosed that a survey at the Regional Meeting revealed that most people plan to attend the 114th NASBA Annual Meeting in person. Because of lingering concerns about COVID and some jurisdictions' travel restrictions, NASBA will offer a concurrent virtual version of the meeting. Mr. Nance said he would provide information about the October 31-November 3, 2021, meeting when it is available from NASBA.

STATE AND LOCAL ORGANIZATION ITEMS: President Baldwin asked Ms. Bryson to share any NCACPA-related information that might be of interest to the Board. Ms. Bryson said about 300 people viewed the online 2021 CPA Inauguration/New CPA Celebration. Ms. Bryson thanked President Baldwin and Vice President Demery for recording remarks for the event and expressed her appreciation to the Board for its ongoing support.

Ms. Bryson and Mr. Soticheck updated the Board on the work of the NCACPA's succession planning task force. Ms. Bryson stated that the expanded task force is more diverse and includes members from more geographic areas. The task force will meet monthly and initially focus on education and awareness. Mr. Soticheck explained that the NCACPA would incorporate succession planning information into its CPE offerings and other programs. Expanding the network of professionals available to provide practice continuance assistance is a priority. Ms. Bryson and Mr. Soticheck emphasized that CPAs are passionate about succession planning and its importance to the profession.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: The Board approved with six (6) affirmative and zero (0) negative votes the following recommendations of the Committee as presented by Ms. Van Zant.

Case No. C2021054 - Pauline K. Chan - Approve the signed Consent Order (Appendix II).

Case No. C2021046 - Carrie B. Hutton - Approve the signed Consent Order (Appendix III).

Case No. C2021008 - Close the case without prejudice.

Case No. C2021028 - Close the case without prejudice with a Letter of Warning.

Case No. C2021029 - Close the case without prejudice.

Case No. C2021049 - Close the case without prejudice.

Case No. C2021066 - Close the case without prejudice.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: The Board approved with six (6) affirmative and zero (0) negative votes the following recommendations of the Committee as presented by Ms. Taylor.

Reciprocal Certificate Applications - Approve the application for reciprocal CPA certification submitted by Lei Wang.

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

Jason M. Klein, T12494	C'Ara Kisha McCrea, T12515
Brianna Nicole Roberts, T12495	Ryan Patrick Marlar, T12516
Jacqueline Eileen McArdle, T12496	Kyle Patrick Nevins, T12517
Daniel Phillip Domonkos, T12497	Peter Rutkowski, T12518
Chandler Victoria Dew, T12498	Ashley Scott Hogan, T12519
Peter M. Zaccheria, T12499	Jeffrey Howard Lewis, T12520
Yasmine Laura Misuraca, T12500	Stacy Mark Sessom, T12521
Dominique Wever, T12501	Kaley Marie Pellingra, T12522
Jaclyn Susanne Sokulski, T12509	Brian Lee Swann, T12523
Kendall Rae Breshears, T12510	Chad Westley Cottrill, T12524
Michael James Baudhuin, T12511	Elizabeth Christine Krikke, T12525
Sam Harry Bachstein, T12512	Monica Herrera Rodriguez, T12526
Leah Marie Hackworth, T12513	Mohammad M. Bishawi, T12527
Charles N. Conibear, T12514	

Reinstatements - Disapprove the application for certificate reinstatement submitted by Aaron Louis Blackmor.

Firm Registrations - Approve the following firm registration applications approved by the Deputy Director:

J. Acob, CPA, PLLC	A. Shin, CPA PLLC
Esser CPA, PLLC	Amanda L Wolfe CPA, PLLC
Patricia Hyldborg, CPA, PLLC	Collette Woodruff, PC

Rescind Letters of Warning - Approve rescinding the Letter of Warning issued to Jamison Walter Buehler, #40081.

Rescind Probationary License Status - Approve the request for rescission of probationary license status submitted by Erica Ariana Propst, #44600.

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

Bryan Adams	Jonathan Cauble
Jennifer Adams	Kathleen Chambers
Alexander Ade	Elaina Chen
Jeremiah Akinsola	Nicholas Chilcutt
Safiya Ali	Shane Choi
Michael Allan	Moses Chung
Daniel Allwurden	Jessica Cianfrocca
Matthew Andrade	Anna Ciraco
Justin Appley	Marlon Clair Sharp
Austin Atkinson	Nicole Colmenares
Eva Azmoudeh	Bobbie Colomb
Isadora Bailer	Lenvil Coltrane
Shinika Bailey	Jake Compton
Jason Baird	Kassandra Cook
Douglas Baker	Callie Copeland
Prem Balakrishnan	Amanda Crnic
Amanda Baltrucki	Addison Crowley
Rhett Barnett	Chase Crump
Jennifer Barrow	Vincent Cuzzo
Erin Beaird	Carson Cutright
Jonathan Beck	Stefan Davies
Kristin Beck	Ashlyn Day
Victoria Best	Derik Dean
Maureen Binter	Madison Dean
Daniel Bodenhamer	Daniel Deas
Kristen Boley	Anthony DeMarco
Aaron Braud	Heidi Diegelman
Emily Breazeale	Brandon Dillingham
Collin Brooks	Scott Douglas
Ethan Brotherton	Allison Ducote
Kaitlin Brown	Derek Duin
Scott Buckstad	Richmond Dunaway
Christopher Burdick	Jason Edelmann
Chelsea Burney	Tracie Edens
Justin Byrd	Sara Ellis
Rudy Cabral	Alec Esoda
Logan Caldwell	Stacy Feldman
Nolan Cambio	Elizabeth Ferguson
Tyler Campbell	Shane Ferrero
Rocio Carbajal	Austin Fishel
Brianna Cardwell	Ryan Forbes
Ryan Carson	Molly Foster
Sydney Carter	Shane Fox
Zachary Carver	Rohsaan Francis

Samantha Frink
Amanda Gadd
Tracettia Gaither
Jessica Garver
Anatasha George
John Gibson
Kyle Gilman
Lee Grantham
Nicole Griffes
Rachel Grote
Andrea Guenther
Mary Guest
Olivia Guidone
Connor Haggarty
Zachary Halsey
Donnetta Hanson
Tanikya Harmon
Blake Harrington
Karen Harshman
David Hartley
Brett Hederick
Anna Hendrick
Callie Hendrick
Megan Higgins
Gabrielle Hoang
Kathryn Hollis
Molly Holloman
Tiffany Hough
Myisha Hoyle
Marcus Hughes
Christopher Hui
Ayokunle Ilesanmi
Henley Irby
Ibreta Jackson
Joshua Jackson
Timothy Jackson
Anish Jagath
Justine James
Mekeia Jenkins
Cassandra Johnson
Matthew Kalaf
Jonathan Kane
Jenny Kerley
Ashley Kerr
Lauren Kirkpatrick
Julian Klein

Ginamarie Klos
William Knabe
Nicholas Koller
Barrett Krimminger
Brooke Lane
Joshua Lane
Benjamin Lasovsky
Camie Le
Megan Leasure
Hannah Leskovec
Yunuem Leyva Bedolla
Ben Liboon
Courtnei Lincke
Jessica Louros
Zachary Lowman
Samuel Main
Matthew Mardjanov
Caroline Martin
Sonja Martin
Juan Matamoros Grijalba
Isamar Mateos-Valle
Timothy Mauss
Conor McCraw
Roy McDonald
Kristi McGaha
Maura McKinney
Diamond McKoy
Morgan Merrill
Jack Mock
Alex Moore
Andrew Moore
Kelly Moore
Jose Morales Rivera
Adam Morris
Hannah Moyles
Abbey Mullen
Alexandra Murphy
Kathryn Nelson
Henson Nguyen
Thu Nguyen
Anton Norris
Taylor Norris
Anne Nutter
Daniel Ogbamichael
Taylor Parks
Hemangini Parmar

David Pascual
Aishni Patel
John Pearce
Tyler Pellarin
Gail Perkins
Samantha Petrelli
Kalejah Pierce
Joseph Pollard
Caroline Ponchock
Sally Jeanne Probst
Laura Purdy
Samantha Raburn
Jana Reeve
Olivia Richardson
Sophie Ricks
Katelyn Roberts
William Roberts
Rachel Roeth
Precious Rogers
Sierra Rolon
Tyler Roten
Steven Sasser
Heather Shamblin
Jill Shaw
Heather Shelton
Audrey Sigmon
Rose Sims
Rakita Sledge
Patrick Stewart
Teresa Striblin
Andrew Strickland
Ashley Strickland
Daniel Sullivan
Kensley Sutton
Sean Tait
Abigail Tenaglia
Benjamin Thompson
Matthew Tipton
Sarah Todd

Stephen Tousignant
Jeremy Truhel
Ethan Tuby
Matthew Tyndall
Matthew Vaden
Samuel Van Heukelom
Julianne Vanderkwaak
Jill Vang
Christopher Vaughn
Thomas Vaughn
Alex Vazquez
Laura Vega Tejada
Emilie Vincitorio
Malorie Virovets
Angela Vite
Linsey Wade
John Walkowski
Rusty Walser
Damita Washington
Lewis Watson
Ella Webster
Courtney Wells
Rachel Wells
David Wheeler
Margaret Wheeler
Brian White
Matthew White
William White
Vandeth Wingo
Carly Wolk
Nathan Wonsch
Kiersten Woodring
Annie Woodward
Caitlin Yarberry
Jonathan Yavorsky
Derek Zealy-Wright
Anna Zhao
Liudmila Zill

Requests for Extension of Exam Section Credits - Approve five score extension requests until the date requested, not to exceed 60 days. The extension requests focused on the COVID-19 pandemic closure of the Prometric Exam Centers.

Internal Policy on Extension of Exam Section Credits - Approve an internal policy on the extension of Exam section credits. To be eligible, 1) the candidate must request a section credit

extension, and 2) the extension must be based on losing part of their 18-month credit window for a section due to the pandemic-related closure of the Exam centers. The credit expiration date would be extended to the requested date, not to exceed 60 days.

Other - Approve a request from a potential CPA Exam candidate for pre-determination of their Exam qualifications in light of the individual's criminal history in accordance with NCGS 93B-8.1(b6).

REPORT OF THE STRATEGY COMMITTEE: Mr. M. Massey informed the Board that the Strategy Committee met on June 11 and discussed the modernization of technology for efficient engagement with stakeholders. The Committee concluded that consulting outside resources to improve the Board's technology, including the database/licensing software, is necessary. Mr. Massey stated that the Board staff is reviewing the paper-based and PDF forms and applications to determine which documents to convert to an online format.

The Committee reviewed the Uniform CPA Exam voucher program's 2015-present response rate. Mr. Massey stated that although the response rate is high, there is always room for improvement. Ms. Demery will develop a model presentation to use when communicating with universities about the voucher program.

Mr. Massey said the Committee would meet on the third Friday of each month to discuss the strategic plan.

REPORT OF THE EXECUTIVE COMMITTEE: The Board approved with six (6) affirmative and zero (0) negative votes the Executive Committee's decision to approve Friday, June 18, 2021, as a paid holiday for the observance of Juneteenth National Freedom Day ("Juneteenth"). Mr. Nance explained that in 2007, the State of North Carolina enacted legislation recognizing June 19 as Juneteenth National Freedom Day effective upon its designation as a federal holiday. On Friday, June 18, 2021, President Biden signed the Juneteenth National Independence Day Act, establishing June 19 as a federal holiday. Mr. Baldwin stated that current North Carolina statutes allow a maximum of 12 paid holidays. Unless the General Assembly increases the number of paid holidays, the Board must eliminate one of the remaining 2021 holidays to comply with the statutes. Mr. Nance will apprise the Board of any action taken by the General Assembly on this matter.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the monthly operational metrics and Executive staff report. Mr. Nance pointed out that the number of Exam applications was up significantly from last year when testing was limited because of the pandemic.

PUBLIC COMMENTS: Ms. Bryson shared that she found Dr. Yvonne Hinson's NASBA Regional Meeting presentation on accounting education informative, especially since it included the most current information about the CPA pipeline.

Ms. Thomas, a former AICPA vice president, stated that she was encouraged by the increase in applicants for the Uniform CPA Exam.

CLOSED SESSION: Ms. Van Zant moved, and Ms. Demery seconded the motion to enter Closed Session to discuss legal matters. Motion passed with six (6) affirmative and zero (0) negative votes.

PUBLIC SESSION: The Board re-entered Public Session and Ms. Van Zant moved, and Ms. Taylor seconded the motion to authorize Board staff to proceed with a proposed settlement offer for the Rives matter before the Office of Administrative Hearings. Motion passed with six (6) affirmative and zero (0) negative votes.

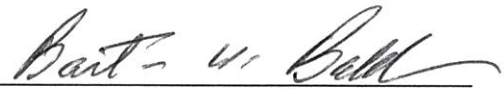
ADJOURNMENT: Ms. Taylor moved, and Ms. Demery seconded the motion to adjourn the meeting at 11:19 a.m. The motion passed with six (6) affirmative and zero (0) negative votes.

Respectfully submitted:

Attested to by:



David R. Nance, CPA
Deputy Director



Barton W. Baldwin, CPA
President



North Carolina State Board of Certified Public Accountant Examiners

June 28, 2021

Brian S. Lynch, Chair
AICPA Professional Ethics Executive Committee
220 Leigh Farm Road
Durham, NC 27707-8110

Dear Committee Members:

The North Carolina State Board of CPA Examiners (Board) has reviewed the Exposure Draft, *Proposed interpretations and definition – Responding to Noncompliance With Laws and Regulations* prepared by the American Institute of Certified Public Accounts (AICPA) Profession Ethics Executive Committee (PEEC). The draft re-exposes for comment revisions to new interpretations for members “Responding to Noncompliance with Laws and Regulations” that would be added to the AICPA Professional Standards. The proposal seeks to provide specific guidance for members who encounter noncompliance with laws or regulations (NOCLAR) or suspected NOCLAR. The Board offers the following comments:

The Board agrees with PEEC’s decision to separately identify the responsibilities for members who provide financial statement attest services and members who offer services other than financial statement attest services. When conducting a financial statement attest service, the high-level objectives of the member include obtaining reasonable assurance as to whether a client’s financial statements are free from material misstatement, thereby allowing the member to express an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with the applicable financial reporting framework (such as generally accepted accounting principles). This higher-level expectation should require more direct interaction with those charged with governance to address any suspected NOCLAR matters.

The Board agrees with PEEC’s decision to exclude litigation and investigation engagements from being subject to the interpretation. For a litigation engagement, the member will be providing professional assistance to lawyers in a litigation process. The objective of an investigation engagement involves systemically gathering and reviewing evidence to document the presence of specific wrongdoing or noncompliance and provide a conclusion to the engaging party. Both situations could include services to be performed that specifically address possible known or suspected NOCLAR. As such, the Board agrees compliance with the interpretation would be inconsistent with its intended purpose.

Finally, the Board agrees that a one-year transition period for the effective date of the interpretation is appropriate. This exposure of the interpretation appears to address many of the concerns with the March 2017 exposure expressed by the profession. It also seems that this presentation adequately addresses any concerns about member confidentiality requirements. The guidance appears relevant, and the interpretation's lengthy previous exposure period suggests that most practitioners should be aware of the interpretation's implications. As such, a one-year transition period should be sufficient.

The Board appreciates the opportunity to provide comments related to the proposed revisions and clarifications in the AICPA Code of Professional Ethics.

Sincerely,

A handwritten signature in black ink that reads "Barton W. Baldwin". The signature is written in a cursive style with a large initial 'B'.

Barton W. Baldwin, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2021054

IN THE MATTER OF:
Pauline K. Chan, CPA, #30536
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. Pauline K. Chan, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 30536 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2019-2020 individual certificate Renewal ("Renewal") that between January 1, 2018, and June 30, 2019, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2018 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 2018 and 2019 requirements.
5. The Respondent was unable to provide documentation for all of the forty (40) hours of 2018 CPE hours that she claimed on her 2019-2020 annual renewal.
6. Per Section 3.20 of Session Law 2020-97, the North Carolina General Assembly has authorized State agencies to exercise regulatory flexibility during the Coronavirus emergency in order to protect the economic well-being of the citizens and businesses of North Carolina. The Board finds that allowing the Respondent to retain an active CPA certificate, under the facts set forth above, furthers that goal.
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.

NC BOARD OF

MAY 21 2021

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) 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 CPA certificate is suspended for one year.
2. In light of the aforementioned State policy to exercise regulatory flexibility, the Respondent's suspension is stayed. The stay shall be lifted if the Board finds that the Respondent has engaged in further violations of the Board's Rules of Professional Ethics and Conduct.
3. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.

CONSENTED TO THIS THE 18th DAY OF May, 2021.
(Day) (Month) (Year)

Pauline Chan
Respondent

APPROVED BY THE BOARD THIS THE 28 DAY OF June, 2021.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF

MAY 21 2021

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2021046

IN THE MATTER OF:
Carrie B. Hutton, CPA, #17782
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. Carrie B. Hutton, CPA (hereinafter "The Respondent"), is the holder of North Carolina certificate number 17782 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2019-2020 individual certificate Renewal ("Renewal") that between January 1, 2018, and June 30, 2019, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2018 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 2018 requirements.
5. The Respondent failed to provide documentation of all 2018 ethics requirements.
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

MAY 24 2021

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), 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.

NC BOARD OF
MAY 24 2021
CPA EXAMINERS

Consent Order - 3
Carrie B. Hutton, 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 20 DAY OF May, 2021.
(Day) (Month) (Year)
Carrie B. Hutton
Respondent

APPROVED BY THE BOARD THIS THE 28 DAY OF June, 2021.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Barton W. Bellin
President

NC BOARD OF
MAY 24 2021
CPA EXAMINERS