

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
October 18, 2021
Via Simultaneous Communication
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; Bernita W. Demery, CPA; Jodi K. Kruse, CPA; Maria M. Lynch, 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; Jeffrey Tankard, Professional Standards Assistant; Buck Winslow; Licensing Manager; and Noel L. Allen, Esq., Legal Counsel (all by simultaneous communication).

GUESTS: Mark Sotichack, CPA, COO, NCACPA; and Alex Lehmann, CPA, NCACPA Board of Directors (both by simultaneous communication).

CALL TO ORDER: President Baldwin called the meeting to order at 10:02 a.m. Ms. Van Zant stated she recused herself from an item on the Professional Standards Committee's agenda. Ms. Kruse stated she would recuse herself from an item on the Professional Standard's agenda if it comes before the Board for a vote.

President Baldwin told the Board that Ms. Kruse had provided him with a letter specifying the matters she must recuse herself from during her time on the Board. President Baldwin agreed with Ms. Kruse's statement that it was not necessary to read the letter aloud or include it in the meeting minutes. President Baldwin instructed the Board staff to keep a copy of the letter on file for reference if needed.

AGENDA: Mr. Massey moved, and Mr. Winstead seconded the motion to approve the agenda as revised to include a report from the Investment Committee. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

MINUTES: Ms. Kruse moved, and Mr. Massey seconded the motion to approve the September 20, 2021, meeting minutes. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Mr. Massey moved, and Mr. Winstead seconded the motion to approve the September 2021 financial statements as submitted. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

NATIONAL ORGANIZATION ITEMS: Mr. Winstead moved, and Mr. Massey seconded the motion to authorize President Baldwin as the Board's voting delegate on the amendments to the

NASBA bylaws. Motion passed with six (6) affirmative votes and zero (0) negative votes. President Baldwin abstained from voting on this matter.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: The Board approved with seven (7) affirmative votes and zero (0) negative votes the following recommendations of the Committee as presented by Mr. Winstead

Case Nos. C2020190-1 and C2020190-2 - William Davis Owensby, Jr., CPA, and William D. Owensby, Jr., CPA - Approve the signed Consent Order (Appendix I).

Case No. C2021135 - William Robert Lazich, CPA - Approve the signed Consent Order (Appendix II).

Case No. C2021140 - Jack A. Watson, CPA - Approve the signed Consent Order (Appendix III).

Case #C2021160 - Carl Fredrick Root, Jr., CPA - Approve the signed Consent Order (Appendix IV).

Case No. C2021133 - Close the case without prejudice.

Case No. C2021150 - Close the case without prejudice.

Case No. C2021155 - Close the case without prejudice.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: The Board approved, with seven (7) affirmative votes and zero (0) negative votes, the following recommendations of the Committee as presented by Ms. Demery.

Transfer of Uniform CPA Exam Grades - Approve the following applications for the transfer of Uniform CPA Exam grades:

Sara Ashley Brehmer
Elizabeth Tinashe Magombedze Cameron
David Fletcher Glass

Yu Jin Son Henson
Jaeha Kim
Meghan Renee Mateer

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

Amr Alexander Abul-Fadl
Alisha Nadine Adkins
Colby Gibson Anderson
Alexander Ryan Black
Preston Stanley Bowers
Sara Ashley Brehmer
Trevor Andrew Byrum
Elizabeth Tinashe Magombedze Cameron
Matthew Conrad Carpenter

Zachary Quinn Carver
Quincei Leigh Clark
Katherine Anne Craven
Lauren Edwards Davis
Conor Patrick Doherty
Kyle Vincent Fitzgerald
Thierry Yves Gashugi
David Fletcher Glass
Yu Jin Son Henson

Patrick Joseph Hoan
Paige Marie Hollingsworth
Alyssa Denise Horne
Ibreta Frانشا Jackson
Melicia Sade James
Jaeha Kim
Katheryne Rebecca King
Benjamin Chaim Koenigsberg
Catherine Joan Marsh
Meghan Renee Mateer
Joseph Edward McCann
Jorge Antonio McGriff
Corinne Laure Monahan
Stenn Hollis Monson

Alex Thomson Moore
Abraham Hoshea Moskowitz
Nathan Christopher Olivier
Brittany Michelle Perkins
Serina Marie Ramos
Courtney Shea Rhodes
Zachary James Rogers
Sara Beth Ruppard
Vincent Michael Seagle
Amy Katelyn Sutherland
Samuel Reinhart Van Heukelom
Stephen James Ward
Annie Harding Woodward
Liudmila Logina Zill

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

Anthony Frederick Allen
Kelly Irmentrud Amos
Eric Andrew Babcock
James Bird
Michael Glen Brooks
Tanmayee Gopal Chiplunar
Stephen James Cole
Jennifer Collette
Courtney Reeve Cook
Jin Lee Crofts
Steven Allen Custead
John Timothy Dalton
Debbie Lynne Deal
Courtney Hanna Deeds
Kenneth J. Evola
K. Christopher Farkas
Shaun Marie Fera
Aspen Harding
Marcus Barrett Hodge
Dalton Loyd Infinger
Colin James Johnson
Kelley Winston Jones
Isabella Anna Kron
Paige Michaela Larmony

Joseph Keith Lieberman
Sara Rathbone Mooney
Cameron Smith Morrison-Mauney
Celine Vanderclock Olcott
Yong Ju Park
Michael John Pelin
Donna G. Perkins
Linda K. Price
Lacy Peyton Reed
Clayton Alexander Rexroad
Taylor Marie Rock
Clayton Philip Sealy
Albert Richard Sementa
Deborah Parrish Barrett Seymour
David Christopher Smith
Aaron Bashon Starr
Gregory Allen Still
Desiree Thompson
Jonathan Harold Topalian
Lauren Tracey Witushynsky
Alexander Brian Wolf
Corey Benjamin York
Brandon Roy Zimmerman

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

Kristin Ann Belitz, T12691
Jason Leigh Jacobs, T12692
Adam Gebel Sitts, T12693
Corbin Clark Stone, T12694
Ryan Dana Jones, T12695
Bailey Jo Walsh, T12696
Kayla Marie Auger, T12697
Michelle Elizabeth Talarczyk, T12698
Jared Alexander Blount, T12699

Arnold Ross Lessman, T12700
Nicholas William Simpson, T12701
Elizabeth Arline Rauch, T12704
Stephanie Pike, T12705
Rachel Anna Commerford, T12706
Kris Ann Muller, T12707
Mical Willson Bovee, T12708
Joseph Allen Wall, T12709

Reinstatements – Approve the applications for reinstatement of CPA certification submitted by:

Lisa Rudolph Featherngill, #33645
Marquis James Pullen, #40811

Lana Kaye Szczepanski, #43377

Reissuance of New Certificate - Approve the applications for reissuance of a CPA certificate submitted by:

Mary Ann Helms Armstrong, #30676
William Thomas McCuiston, #27854

Judy Lynn Toppas, #39365

Reissuance of New Certificate and Consent Agreement - Approve the application for reissuance of a new CPA certificate and consent agreement submitted by Tyler McCue Goodykoontz, #43108.

Issue Letter of Warning - Approve issuing a Letter of Warning [21 NCAC 08G .0406(b)(1)] to David William Gora, #35284. On his CPE audit, Mr. Gora listed 2020 CPE completed between January 1 and June 30, 2021, without an approved extension.

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

Shane M. Barton, #30083

Jacob Thompson Wubbenhorst, #40183

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

Tucker CPA PLLC

Uniform CPA Exam Applications - Approve the following applications for the Uniform CPA Exam:

Kate Adams
Tara Alderman

Paul Ashley
Katherine Bagley

Deanna Bagwell
Shinika Bailey
Jacob Baptista
Graham Basquin
Christopher Best
K'La Brewington
George Brown
Scott Buckstad
Christopher Burdick
Brenden Burns
Tracy Canup
Kristen Castle
Kathleen Chambers
Moses Chung
Amanda Colley-Townsend
Elizabeth Coppock
Kevin Covino
Miranda Cranford
Eva Cruz Rivera
James Cumbo
Keenan D'Arcy
Ashlyn Day
Samantha DeBonis
Nicholas DeMarco
Jennifer Denny
Mariah Diamond
Brittiany Dickerson
Alexander Dixon
Ryan Dixon
Alicia Driver
Abby Duggan
Robert Eskridge
Regina Eyes
Isaiah Files
Ryan Forbes
Samantha Frink
Mary Futrell
Tracettia Gaither
Lorena Gan
Devin Geinosky
Victoria Gervasi
Lee Grantham
George Grier
Rebecca Grizzle
Olivia Guidone
Chandler Hammersla

Spencer Harris
Stephen Harris
Brett Hedrick
Anna Hendrick
Adam Herdrich
Megan Higgins
Kady Hill
Delaney Hodnett
Beverly Houie
Tara Howard
Leigh-Anne Huffman
Erica Hunter
Stacy James
Mekeia Jenkins
Matthew Kalaf
Christian Keoleian
Bailey Kirkman
Barrett Krimminger
Christopher Lambert
Brandon Lane
Kamryn Large
Melody Leekley
Miranda Lowe
Nicholas Lugo
Drew Luke
Tamara Mamoulashvili
Luz Mansour
Henry McDonald
Caroline McMullan
Laura Miranda
Jack Mock
Kyle Mook
Marianne Moore
Zulema Moreno
Andrew Morton
Brian Mowad
Alexandra Mull
Lina Nguyen
John Nichols
Carol-Anne Obusek
Alberto Pajarilla
Sally Parker Nobling
Michael Patch
Dristi Patel
Tyler Pellarin
Mackenzie Pierce

Karla Podolski
Visagan Prabhakar
Margaret Prochaska
Matthew Pruitt
Randy Ramchal
Brittany Reid
Shakila Reid
Daniel Reinhard
Sophie Ricks
Joseph Robertson
Austin Russell
Raleigh Scales
Ashlyn Schmitt
Allison Simpson
Madeline Skaife
Sheila Snyder
Nicholas Spera
Dylan Stinman

Denver Stone
Teresa Striblin
James Swigart
Julian Taylor
Kassandra Tomboc
Susan Tucker
Carie Valentine
Linsey Wade
Mandy Wakem
Amy Wares
Kathryn Watson
Jarett Wayman
Emily Webb
Courtney Wells
David Wheeler
Adrian Wilmsen
Crystal Young

Requests for Extension of Exam Section Credits - Approve a candidate's request to extend their Exam score until December 3, 2021. The Committee predicated its decision on the pandemic-related closures of the Prometric Exam Centers.

REPORT OF THE INVESTMENT COMMITTEE: Mr. Massey informed the Board that Mr. Nance is completing the paperwork required to open accounts related to the Board's investments. He stated that he is reviewing Wells Fargo's suggested changes to the Board's investment policy, and Committee members will have an opportunity to provide feedback. Mr. Massey said he anticipates providing the Board with a revised investment policy at the November 22, 2021, meeting.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the monthly operational metrics and Executive Staff Report. Mr. Nance explained that the metrics now include the number of license reinstatements approved. He said that showing how many inactive CPAs reinstate to active status may quell concerns about the high number of requests for inactive status in June and July each year.

Mr. Nance provided the Board with an overview of Avcon's quote for enhancing the Board's audiovisual system. Ms. Demery said that using open-source video communications apps seems to be the best choice of the options presented. Several Board members agreed that the ability to use Zoom, WebEx, Teams, or other video communications apps is better than being limited to using a single application. Mr. Nance stated he would continue gathering information and will apprise the Board of his findings.

Mr. Allen stated that there are no urgent bills before the General Assembly related to occupational licensing boards.

Mr. Nance indicated that the Executive Staff and Executive Committee are working with the NCACPA's Executive Staff and Executive Committee to finalize the wording of the demographic information the Board will collect from applicants and licensees.

PUBLIC COMMENTS: Mr. Soticheck stated that the NCACPA is an Avcon client, and supply chain issues may delay equipment installation for six months or more.

Mr. Soticheck invited the Board members to attend the free succession planning webinar on November 11, 2021. He thanked the Board for its work with the NCACPA to educate CPAs about succession planning. Mr. Soticheck stated that the NCACPA appreciates the inclusion of Ben Hamrick's succession planning article and notice of the webinar in the October *Activity Review*.

Mr. Lehmann stated that he found the operational metrics informative and appreciates their inclusion in the meeting materials. He echoed Mr. Soticheck's thanks for the Board's collaboration with the NCACPA on issues related to succession planning.

ADJOURNMENT: Mr. Massey moved, and Mr. Winstead seconded the motion to adjourn the meeting at 10:44 a.m. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

Respectfully submitted:

Attested to by:



David R. Nance, CPA
Deputy Director



Barton W. Baldwin, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2020190-1 and C2020190-2

IN THE MATTER OF:

William D. Owensby, Jr., CPA, #12643

William D. Owensby, Jr., CPA

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 and the Respondents stipulate to the following:

1. William D. Owensby, Jr., CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 12643 as a Certified Public Accountant.
2. William D. Owensby, Jr., CPA (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. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. The Respondent Firm had undergone peer reviews in the past and its next scheduled peer review was due June 30, 2021. On the Respondent Firm's 2020 annual firm renewal, the Respondent stated that the Respondent Firm issued compilations and audits during 2020.
5. The Board staff received notice that the Respondent Firm had been dropped from the AICPA Peer Review Program as of October 13, 2020.
6. The Board staff attempted on multiple occasions to correspond with the Respondent regarding his removal from the peer review program. The Respondent was non-responsive to all inquiries sent by the Board staff.
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 aforementioned conduct, if proven, could constitute violations of 21 NCAC 08N .0203(b)(7) (failure to participate in peer review program) and 21 NCAC 08N .0206 (failure to respond to Board inquiries).
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, or participate in, any services subject to peer review as identified in Board rule 21 NCAC 08M .0105 Peer Review Requirements is revoked until such time as the Respondents are re-enrolled in peer review.

CONSENTED TO THIS THE 30 DAY OF September, 2021
(Day) (Month) (Year)

William D Owensby
Individual authorized to sign on behalf of Respondent Firm

William D Owensby
Respondent

APPROVED BY THE BOARD THIS THE 18 DAY OF OCTOBER, 2021
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Barton W. Ball
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2021135

IN THE MATTER OF:
William Robert Lazich, CPA, #20212
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. William Robert Lazich, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 20212 as a Certified Public Accountant.
2. The Respondent was subjected to an audit of his CPE for 2019 and 2020.
3. The Respondent was unable to provide adequate documentation to support the CPE that he had claimed on his 2019 and 2020 certificate renewals.
4. 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.
5. 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 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.

NC BOARD OF

OCT - 8 2021

CPA EXAMINERS

Consent Order - 2
William Robert Lazich, CPA

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 3RD DAY OF October, 2021.
(Day) (Month) (Year)

William R. Lazich
Respondent

APPROVED BY THE BOARD THIS THE 18 DAY OF OCTOBER, 2021.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Brian W. Ball
President

NC BOARD OF
OCT - 8 2021
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2021140

IN THE MATTER OF:
Jack A. Watson, #3684
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Jack A. Watson (hereinafter "Mr. Watson") was the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Watson failed to timely renew or cancel the annual firm registration for Jack A. Watson, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Watson's infraction was for a period of more than one hundred twenty (120) days, the appropriate penalty is five hundred dollars (\$500).
4. Mr. Watson has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Jack A. Watson's payment as full resolution of the aforementioned rules violation.

This the 18 day of OCTOBER, 2021.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Barton W. Ball
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2021160

IN THE MATTER OF:
Carl Fredrick Root, Jr., CPA, #10972
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 the Respondent stipulate to the following:

1. Carl Fredrick Root, Jr., CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 10972 as a Certified Public Accountant.
2. The Respondent was the subject of a third-party complaint which stated that he has been conducting audit work for the complainant's condominium association without peer review or pre-issuance review of audits.
3. The Respondent and his firm, Carl F. Root, Jr. PA, previously entered into a Consent Order with the Board on September 23, 2019, consenting to the revocation of their privilege to perform, or participate in, any services subject to peer review as identified in Board rule 21 NCAC 08M .0105 Peer Review Requirements.
4. Documentation submitted with the third-party complaint revealed that the Respondent and his firm, Carl F. Root, Jr. PA, continued to perform, or participate in, services subject to peer review as identified in Board rule 21 NCAC 08M .0105 Peer Review Requirements, after their privilege was terminated.
5. 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. By virtue of the facts set forth above, the Respondent violated 21 NCAC 08N .0202 and .0203.
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.

NC BOARD OF

OCT - 8 2021

CPA EXAMINERS

Consent Order - 2
Carl Fredrick Root, Jr., CPA

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

1. The Respondent, Carl Fredrick Root, Jr., hereby voluntarily surrenders his Certified Public Accountant certificate permanently.
2. The firm registration for Carl F. Root, Jr. PA is hereby cancelled permanently.
3. 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.
4. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his permanently surrendered North Carolina certificate.

CONSENTED TO THIS THE 1 DAY OF October, 2021
(Day) (Month) (Year)

Carl F. Root, Jr.
Respondent

APPROVED BY THE BOARD THIS THE 18 DAY OF October, 2021
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Robert W. Binkley
President