

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
January 28, 2020
1101 Oberlin Road
Raleigh, NC 27605

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

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Officer; Adriene Hunt, Professional Standards Specialist; Julia Mayo, Professional Standards Assistant; Buck Winslow, Licensing Manager; and Noel L. Allen, Esq., Legal Counsel.

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Soticheck, CPA, COO, NCACPA; Jonathan Kraftchick, CPA, NCACPA Board of Directors; and Sgt. J.A. Stokes, Raleigh Police Department.

CALL TO ORDER: President Winstead called the meeting to order at 10:02 a.m.

PUBLIC HEARING: President Winstead called the Public Hearing to order to hear Case No. C2019139 – Chalice Marie Golden. Ms. Golden was not present at the Hearing and was not represented by Legal Counsel. David R. Nance, CPA, Deputy Director, was sworn in and presented testimony. Mr. G. Massey and Mr. M. Massey moved to enter Closed Session to discuss the case without Executive Staff or Staff Attorney present, but with Noel L. Allen, Esq., Legal Counsel present. Motion passed. Upon re-entering the Hearing, Mr. M. Massey and Mr. G. Massey moved to permanently revoke North Carolina CPA Certificate No. 39218 issued to Chalice Marie Golden (Appendix I). The motion passed with six (6) affirmative votes, zero (0) negative votes, and one (1) abstained vote by Ms. Demery. The Public Hearing is a matter of public record.

MINUTES: The minutes of the December 16, 2019, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The December 2019 financial statements were accepted as submitted.

NATIONAL ORGANIZATION ITEMS: Mr. M. Massey and Ms. Demery moved to approve the draft response as revised to the NASBA/AICPA request for comments related to the *CPA Evolution: Proposed CPA Licensure Model*. Motion passed.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Nance gave an update on the Board/NCACPA Joint Task Force on Succession Planning. The update included meeting dates, locations, and members. President Winstead added Ms. Demery to the Task Force at her request to serve.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. M Massey moved, and the Board approved the following recommendations of the Committee:

Case Nos. C2019239-1 and C2019239-2 - Jeffrey G. Lewis and Jeffrey G. Lewis, CPA - Approve the signed Consent Order (Appendix II).

Case Nos. C2019158 and C2019182 - Katrina Phyllis Carrington and Katrina Carrington, CPA, PLLC - Approve a Notice of Hearing for April 20, 2020, at 10:00 a.m.

Case Nos. C2019210-1 and C2019210-2 - Close the case without prejudice.

Case No. C2019209 - Close the case without prejudice.

Case Nos. C2019154 and C2019282 - Close the case without prejudice. Mr. Winstead did not participate in the discussion of this matter, nor did he vote on this matter.

Case No. C2019265 - Close the case without prejudice.

Case No. C2019297 - Close the case without prejudice with a Letter of Warning.

Case No. C2019308 - Close the case without prejudice.

Case No. C2019313 - Close the case without prejudice.

Case No. C2019330 - Close the case without prejudice.

Case Nos. I2019349, I2019350, and I2019356 - Close the cases without prejudice.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. G. Massey moved, and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The Committee recommended that the Board approve the following:

James Austin Congleton
Justin Matthew Crute
Cameron Thor Gorsline
Paolo Joseph Guma
Cory Thomas Hurd
Laura Kathryn Inclan

Olivia Grace Lee
Eric Scot Osborne
Claudia Frances Richey
Briana Chantel Salter
Brandon Adam Tutty
Madeleine Claire Weierbach

Original Certificate Applications - The Committee recommended that the Board approve the following:

Margaret Blythe Baresh

Christopher McCord Bonavita

Julianna Wilson Bond
David Brodie
Brittany Lynne Brodnick
Jennah Zaher Brothers
Brandy Elizabeth Buxton
Crystal Anne Carpenter
Justin Morgan Casey
Brendan Timothy Cei
Cara Jayne Chabreck
Jonathan Huston Clark
Connor Emmett Cleary
James Austin Congleton
Hayden Grey Cooper
Anthony Matthew Crisera
Justin Matthew Crute
Jonathon Thomas Darling
Christopher Curtis Davidson
Abbey Menz Davis
Alexandra Juliet Davis
Matthew William Deas
Christianne Elyse de la Cruz
Kelsey Erin Dickerson
Bradford McCain Dunnagan
Brooke Marie English
Delaney Leigh Ferguson
Jonathan Taylor Fountain
Steven Donald Franklin
Henry Barrett Frantz
Diana North Fu
Cameron Thor Gorsline
Paolo Joseph Guma
Trevor Daniel Haga
Justin Keith Hall
Michael Patrick Hamilton
Benjamin Long Harrison
Mark Daniel Hendricks
Robert Frazer Hinman, Jr.
John Austin Hobson
Katherine Lee Holbrook
Nicholas Joseph Howarth
Cory Thomas Hurd
Meganne Louise Hurt
Mary Ann Sink Hutchings
Laura Kathryn Inclan
Samantha Lynn Ivey
Ashton Marie James

Leslie Bunch Jefferson
Keith Alan Kennedy
Milan Khadka
Thomas Alan Klein, III
Kevin Zachary Koons
Michael George Krueger
Tara Hawes Larach
Kristen Helaine Lee
Olivia Grace Lee
Donna Moore Lemons
David Ryan Lesser
Luke Harrison Lowry
Michelle White Marley
Diana Alejandra Martinez
Elizabeth Joy McQuaig
Zachary Michael Merritt
Samuel Jacob Miller
Summer Skye Miller
Jordan Daniel Milo
Tyree Odell Minner, II
Allison J. Mitchell
Drayton Wade Mixson
Paul Xavier Modzelewski
Melody Paige Morgan
Allison Elisabeth Murphy
John Hartwell Murray, Jr.
Benjamin Alan Myers
Eric Scot Osborne
Cynthia Anne Pena
Holly Denise Perry
Andrew Richard Perryman
La'Nita Alivia Lee Powell
Courtney Mariah Privette
Claudia Frances Richey
John Charles Rishel, Jr.
Evan Thomas Rodwell
Thomas Edward Saintsing
Briana Chantel Salter
Kara Rose Schell
Krystal Michelle Seidel
Alexander Larkin Sewell
Kristen Michelle Shiring
Christopher John Sigmann
Charlie Wayne Sipe
Clinton Kevin Smith
Talmage Tolly Spence, IV

Spencer Vance Stamey
Makayla Renee Stiffler
Edward Healy Summersill
Casey Grey Wentworth Thomasson
Gillian Leigh Tosatto
Walter Ray Trobaugh, IV
Sarah Catherine Turpin
Brandon Adam Tutty

Joshua Jared Tyree
Jacob Cole Walker
Stephanie Brianne Watts
Madeleine Claire Weierbach
Tarika Najia Williams
Taylor Ann Witkiewicz
Raven Drew Yount

Staff reviewed and recommended approval of the original application submitted by Shelby Elizabeth Davis. Ms. Davis failed to disclose pertinent information with her Exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Tyler Ralph D'Urso. Mr. D'Urso failed to disclose pertinent information with his Exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by William Jess Whittington. Mr. Whittington failed to disclose pertinent information with his Exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Reciprocal Certificate Applications - The Committee recommended that the Board approve the following:

Robert Bryan Agatstein
Dimple Tansen Ajmera
Jordan Pollard Bowles
Tanvi Ujjawal Gandhi
Laura Elizabeth Wright Johnson
Randy George Kreider
Sara M. Lotts
Michael Christopher Luff
Thomas Andrew Mole

Christopher Jude Mooney
Andrea Pop
Jessica Melinda Simmons
Michael Joseph Szafraniec
Christina Renee Taylor
Kenton Eugene Thompson
Cara Alexander White
Daniel W. Webster, III

Temporary Permits - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Tanvi Ujjawal Gandhi, T11721
Christina Renee Taylor, T11722
James Andrew Hatfield, Jr., T11723

Lamar Jones, Jr., T11724
Susan Mary Chrest, T11725
Jessica Melinda Simmons, T11752

Jordan Pollard Bowles, T11753
Robert Bryan Agatstein, T11754
Cara Alexander White, T11756
Christopher Francis Lee, III, T11757
Erica Marie Vogt, T11758
Patricia Pitts Spitz, T11759
Colby Maurice Hawkins, T11760
Alex Kittrell Vaughn, T11761
Michele Ann DiPaolo, T11762
Ryan Matthew McLean, T11763

Breton James Tagg, T11764
Debra Michelle Starr, T11765
Brittani Nicole Maletta, T11766
Hyun Min Shin, T11767
Marla Goldman Kochelek, T11768
Christine Elizabeth LaBarbera, T11769
Thomas J. Geraghty, Jr., T11770
James Richard Pokorny, T11771
Stephen Michael Dille, T11772

Reinstatements - The Committee recommended that the Board approve the following:

Caroline Lea Auten, #41166
Janice Toothaker Gore, #20921
Tamara Beth Kastler, #15531

Janette Irma Perez, #24089
Eric William Gilbert Zetterholm, #25458

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

Lucile Abbitt Bond, #19302
Patrick James Coleman, #32852
Matthew Cameron Creech, #41240

James Will Vannoy, #31258
Russell Edward White, #22930

Firm Registrations - The Committee recommended that the Board approve the following professional corporations and professional limited liability companies that were approved by the Executive Director:

Ashwani Arora, CPA, PLLC
Susan M. Chrest, CPA, PLLC
Ned Howe CPA, PLLC

WILLIAM R LAMPLEY CPA INC
Riad CPA, PC
F. Foster Shriner, CPA, P. C.

Extension Requests - The Committee recommended that the Board approve Angela G. Lane, #23492, for extension for completion of CPE until February 28, 2020.

The extension request submitted by Sonya Yvette Rorie, #26681, was deferred pending receipt of additional information.

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

Corey Adams
Shruti Aggarwal
Deedee Agu
Kyle Albertelli
Blakeley Allen

Michael Allen
Riane Allen
James Allred
April Ammons
Peter Anderes

Deborah Anderson
Stephen Anderson
Jack Archibald
Lauren Bakke
Jennifer Barrow
Bryant Beaulieu
Lily Beck
Ryan Beeson
Patrick Bernstein
Christopher Biddle
Brandon Bishopp
Emily Black
Daniel Bodenhamer
Madalina Body
Joshua Bracy
Luke Bradley
Alyssa Brockman
Mary Brown
Yi Bu
Anthony Bui
Cameron Burns
Sherrie Byrd
Brenda Bzdak
Jonathan Calcagne
Holly Campbell
Tyler Campbell
Benjamin Canup
Brianna Cardwell
Miranda Carrick
Gregory Carrington
Charles Carroll
Zachary Carver
Jonathan Cauble
Evelyn Chambers
Sarah Cherry
Nicholas Chilcutt
Truth Chou
Mark Chun
Caroline Clayton
Amy Coble
Robert Cochrane
Rodrigo Cohen
Chad Collins
Bryan Conner
Kayla Corbett
Michelle Council

Katherine Craven
Tanesha Crewes
Sherry Cribb
Sheridan Crissman
Camille Cross
Sara Crow
Carrie Culpepper
Jocelyn Cushion
Keenan D'Arcy
Benjamin Davis
Samantha DeBonis
Adam Dedie
Claire Dockrill
Paige Domhoff
Nicole Doolittle
Charles Dorcelien
Katherine Doyle
Alicia Driver
Jillian Dunn
Sallie Dusenbury
Nicholas Eberhardt
Corey Edge
Allison Edmonds
David Edwards
Michael Edwards
Christopher Erwin
Lina Esmail
Audrey Everett
Chad Evertz
Chad Feldman
Leigh Ferguson
Nicole Ferren
Alex Fisher
Kyle Fitzgerald
Sean Fitzgerald
Marcela Florez
John Frechette
David Freeman
Samantha Frink
Karli Fulp
Logan Galbreath
Lorena Gan
Fredy Garcia
Morgan Garriss
Johnathon Garwood
Anna Gates

Gregory Gehsmann
Gregory Gerlach
Alexander Gibbons
Hope Gibson
Sascha Gibson
Aimee Gysegem
Renee Hajdas
Gregory Hales
Alison Halter
Matthew Hancock
Thomas Hanshaw
Robert Harper
Leon Harris
Delani Hartung
Nathan Hayes
Cameron Hendrickson
Anna Hergenrader
Christopher Hernandez
Adam Hernandez O'Donohue
Logan Herring
Charles Hicks
Fred Hitti
Jessica Hoff
Austin Holland
Matthew Holland
Madison Hollar
Tristan Holleman
Nathaniel Hopkins
William Howard
Christen Howlett
Ru Huang
Kaleb Iocco
Nehemiah Jackson
Carla Jacobs
Daniel James
Melicia James
Shannon Jeffers
David Jennings
Michael Johnsen
Christopher Johnson
John Johnson
Lorraine Johnson
Claire Jose
Piya Anong Kasemtreerat
Samantha Kattan
Elane Kepley

Thomas Kessler
Iryna Kharlamova
Nicholas Kiczales
Jin Young Kim
Cordell Knapp
Justin Knight
Barrett Krimminger
Samuel Kropf
Madison Kweon
Robert LaBelle
Christopher Ladner
Jenna Landis
Jeffrey Larsen
Mary Lennon
Destin Lett
Isaac Levin
William Lewis
Xin Yin Lin
Jazmine Linnette
Parker Logsdon
Luis Lopez
Graciela Lopez Arriaga
Sierra Lowder
Evan Lucas
Andrew Lundgren
Lauren Magnuson
Eric Mahaney
Malgorzata Malecki
Justin Mancuso
Christi Manivanh
Erik Manko
Andrew Mansell
Catherine Marsh
James Mastrangelo
Peter Maxwell
Kevin May
Kathleen McClanahan
Magdalena McCormack
Morgan McCoy
Mary McDonald
Colleen McDonough
James McMullen
Sara Mellen-Stier
Dylan Mennen
Johnathan Modlin
Aaron Montgomery

Kathleen Moore
McKinley Moore
Sophia Moran
Taylor Morton
Rachel Mullican
Nina Nay
Brittany Newman
Olivier Noel
Amber Nolan
Connor Noonan
Christian North
Addysen O'Briant
Deforest O'Brien
Laine Parker
Connor Parkes
Brett Parlier
Melissa Phimmasone
Andrea Picou
Johnathan Pierce
Kalejah Pierce
Edward Pinon
Anderson Potter
Stephanie Potter
Hillary Preddy
Ryan Preskenis
Kari Pritchard
Eugene Pursifull
Wine Pwint-Phiansin
William Quarles
Raghav Reddy
Adam Regan
Shakila Reid
Matthew Reinheimer
Humaira Retiwalla
Katharine Rice
Jack Rich
Jenna Riglick
Charles Riker
Sara Robinson
William Robinson
Jennifer Robles
Zachary Roddy
Brian Roundtree
Candice Rowland
Michael Saccavino
Omar Sadou Mamadou

Franklin Samenguit
Ashlyn Schmitt
Joel Schram
Kollin Schrenk
Vincent Seagle
Vanessa Seiglie
Daniel Sferruzzo
Dhrumit Sheth
Allison Shikorsky
Hammad Siddiqi
Sarah Silver
Lauren Smith
Abby Snidemiller
Mary Sowers
Seth Spencer
Shannon Spillane
Abigail Starnes
Zachary Stevens
Rachel Stewart
Dylan Stinman
Quasha Stinson
Emma Strickland
Mikaela Stroud
Rachel Stull
Amy Sutherland
Savannah Sutton
Shayista Syed
Hailey Thomas
Jacob Thompson
Chelsea Tipton
Elena Totchilova
Jessica Tyson
Matthew Vaden
Vien Van
Tracy Van Duzen
Samuel Van Heukelom
Alexis Vann
Shelby Vaughn
Victoria Vidal
Mandy Wakem
Lily Walston
Collin Warren
Joshua Waters
Kayla Watkins
Cameron Wegrzyn
Rachel Wells

Ian Wickline
Michael Wilkins
Jessica Williams
Morgan Willow
Robert Windham
Adam Winegar
Victoria Winstead
Benjamin Wojnar
Carly Wolk

Jessica Womack
Reida Woodward
Jessica Woolfe
Alexander Wooten
Rebecca Yarnall
Bailee Zakashefski
Lihua Zhao
Yishan Zhao

Miscellaneous - Staff reviewed and recommended disapproval of a request from James Donald Turner, #43312, to rescind his probationary license status. The Committee recommended that the Board disapprove Mr. Turner's request.

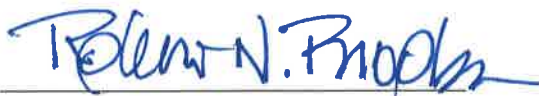
REPORT OF THE AUDIT COMMITTEE: On behalf of the Committee, Mr. Nance reported that an RFP had been released for bids for the Board audit contract. He explained the audit process that will occur after the bids have been received and a firm had been selected.

REPORT OF THE PERSONNEL COMMITTEE: Mr. Nance shared that the staff performance evaluations were in process. He explained the process Executive Staff will follow on making annual review and pay recommendations to the Committee for its review and recommendations to the Board.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Executive Staff provided the monthly operational metrics and the Executive Staff report.

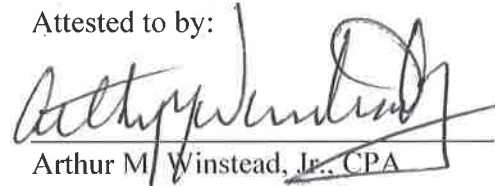
ADJOURNMENT: Mr. Winstead and Ms. Taylor moved to adjourn the meeting at 11:15 a.m. Motion passed.

Respectfully submitted:



Robert N. Brooks
Executive Director

Attested to by:



Arthur M. Winstead, Jr., CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2019139

IN THE MATTER OF:
Chalice Marie Golden, #39218
Respondent

BOARD ORDER

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on January 28, 2020, that:

FINDINGS OF FACT

1. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over Respondent and the subject matter of this action.
3. Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. § 150B-38(c).
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. In 2017 and 2018, on her annual CPA certificate renewals, the Respondent informed the Board that she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet her annual requirements.

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Chalice Marie Golden

8. Based on the Respondent's representations, the Board accepted the Respondent's renewals.
9. The Respondent was subject to an audit of her CPE for 2017 and 2018 and the Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet her CPE requirements in those years.
10. The Respondent replied that she could not substantiate the completion of any of the forty (40) hour annual CPE requirements for either year.
11. On May 29, 2019, the Board's Professional Standards staff sent correspondence to the Respondent informing her that an enforcement file had been opened and requested a response from her. The Respondent was not initially responsive, and when she did finally correspond, that response was incomplete.
12. On July 23, 2019, the Board staff sent correspondence to the Respondent in an attempt to resolve the matter informally. That correspondence was sent via regular mail. The Respondent did not provide a response.
13. Board staff sent an email to the Respondent on August 14, 2019, requesting her response. The Respondent did not provide a response.
14. Board staff mailed the Respondent a copy of the July 23, 2019, correspondence by certified mail on August 20, 2019. The Respondent did not provide a response.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. § 93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate and to impose civil monetary penalties.
3. Respondent Golden's actions as set out above constitute violations of 21 NCAC 08N .0202(b)(4), .0203(b)(5) and .0206.

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Chalice Marie Golden


BASED ON THE FOREGOING, the Board orders in a vote of 6 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Chalice Marie Golden, is hereby permanently revoked.
2. Respondent Chalice Marie Golden 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 her permanently revoked North Carolina certificate.

This the 28th day of January, 2020.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2019239-1/2

IN THE MATTER OF:
Jeffrey G. Lewis, CPA, #13509
Jeffrey G. Lewis, CPA, Firm
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. Jeffrey G. Lewis, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 13509 as a Certified Public Accountant.
2. Jeffrey G. Lewis, 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. The Respondents issued multiple reviews, and compilation reports over the past three (3) years. The Respondents have never enrolled in the peer review program.
4. The Respondents failed to furnish to the peer review program selected financial statements, corresponding work papers, and any additional information or documentation required for the peer review program within eighteen (18) months of the issuance of the first report provided to a client.

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Consent Order - 2
Jeffrey G. Lewis, CPA
Jeffrey G. Lewis, CPA

5. 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 complete the peer review process constitutes a violation of 21 NCAC 08N .0203(b)(7).
3. The Respondents' failure to furnish to the peer review program selected financial statements, corresponding work papers, and any additional information or documentation required for the peer review program within eighteen (18) months of the issuance of the first report provided to a client constitutes a violation of 21 NCAC 08M .0105.
4. 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 Jeffrey G. Lewis, CPA, is censured.
2. The Respondent Firm may not perform any of the services listed in 21 NCAC 08M .0105(a) until it provides the Board with the results of a completed peer review, at which time the suspension will be stayed.

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Jeffrey G. Lewis, CPA
Jeffrey G. Lewis, CPA

3. Upon completion of its peer review, the Respondent Firm shall provide the Board with a complete copy of its Peer Review Report, Letter of Response, and Final Letter of Acceptance for further review and evaluation by the Board.
4. The Respondent Firm shall pay a one thousand dollar (\$1,000) civil penalty to be remitted with this signed Consent Order.

CONSENTED TO THIS THE 12th DAY OF December, 2019
(Day) (Month) (Year)

Jeffrey G. Lewis
Individual authorized to sign on behalf of Respondent Firm
Jeffrey G. Lewis
Respondent

APPROVED BY THE BOARD THIS THE 29 DAY OF JANUARY, 2020
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Atthey Whitehead
President

NC BOARD OF
DEC 16 2019
CPA EXAMINERS