



North Carolina State Board of Certified Public Accountant Examiners

NOTICE OF APPARENT VIOLATION AND AGREEMENT TO CEASE THE USE OF THE CPA TITLE

Notice is hereby given that the North Carolina State Board of Certified Public Accountant (CPA) Examiners has taken the following action against **JAMES E. AVENT, JR.**, for violation of North Carolina General Statutes 93-3, 93-4, 93-5, 93-6, and 93-8.

The information contained in this notification is from the Board's official records, and the Board has authorized its use for issuing news releases and other announcements in the public interest.

NAME: James E. Avent, Jr.

ADDRESS: 2722 N Church St, Ste P, Greensboro, NC, 27405

VIOLATION: Unauthorized Use of CPA Title in North Carolina

pursuant to NCGS 93-3, 93-4, 93-5, 93-6, and 93-8

ACCEPTED BY THE BOARD: 02/21/2022

DATE OF NOTIFICATION: 03/02/2022

BY: 
David R. Nance, CPA, Executive Director

DISTRIBUTION:

American Institute of CPAs (AICPA)

Better Business Bureau of Central & NW NC

Greensboro Chamber of Commerce

Greensboro News & Record

Internal Revenue Service, NC

Internal Revenue Service, US

National Society of Accountants

NC Association of CPAs (NCACPA)

NC Department of Revenue

NC Society of Accountants

PCAOB

SEC

**THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS**

IN THE MATTER OF:

James E. Avent, Jr., #16850
Respondent
Case #C2021154

NOTICE OF APPARENT VIOLATION
AND AGREEMENT TO CEASE THE
USE OF THE CPA TITLE

TO THE ABOVE NAMED RECIPIENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. § 93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act ("Accountancy Act") through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N. C. Gen. Stat. § 93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-13, "A violation of G.S. 93-3, 93-4, 93-5, 93-6, or 93-8 shall be a Class 1 misdemeanor."

WHEREAS, James E. Avent, Jr. (hereinafter "Respondent") has not been licensed as a CPA in North Carolina since September 23, 2013.

WHEREAS, Respondent signed a Consent Order agreeing to voluntarily surrender his CPA license permanently and to "not offer or render services as a CPA or otherwise trade upon or use the CPA title in this State whether through CPA mobility provisions or substantial equivalency practice privileges or in any other manner.

WHEREAS, Respondent is the subject of a third-party complaint alleging that Respondent represented himself as a CPA to the complainant's father, resulting in his being identified as a CPA in the complainant's father's will, which was executed on May 27, 2020, and that Respondent denies making such representation to complainant's father and further states that he had no role or part in drafting the will of complainant's father and does not engage in the public practice of accountancy as a "CPA" or "Certified Public Accountant."

WHEREAS, although removing references of CPA from his stationary, mailing envelopes, business cards, advertisements, and business website, Respondent acknowledges that the CPA designation was never removed from certain websites including LinkedIn and Facebook. Although apparently unintentional, Respondent's use of the title "CPA" or "Certified Public Accountant" conveys the false impression that he is authorized to use a title other than 'accountant' when, in fact, he is not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such a representation is misleading and contrary to N.C.G.S. §93-1, §93-3, and §93-6.

WHEREAS the Board believes that that the aforementioned action is contrary to the Accountancy Act and gives notice of the same.

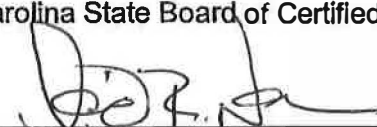
IT IS THEREFORE AGREED that:

Respondent recognizes that, although unintentional, he is in violation of the Accountancy Act by failing to remove CPA designations from all websites including LinkedIn and Facebook and agrees to refrain from using in any manner the title "CPA" or "Certified Public Accountant" in the State of North Carolina and will refrain from engaging in the public practice of accountancy in the State of North Carolina as a "CPA" or "Certified Public Accountant."

The Board agrees that as long as Respondent abides by the terms of this Agreement, it will not pursue civil relief pursuant to N. C. Gen. Stat. § 93-12(16) or criminal charges pursuant to N. C. Gen. Stat. § 93-13.

North Carolina State Board of Certified Public Accountant Examiners

BY:

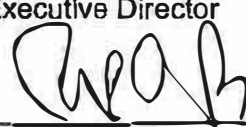


David R. Nance
Executive Director

DATE:

February 18, 2022

BY:



James E. Avent, Jr.

DATE:

February 27, 2022

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2012183-1 and C2012183-2

IN THE MATTER OF:
James E. Avent, Jr. #16850
James E. Avent, 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 Respondents stipulate to the following:

1. Respondent James E. Avent, Jr. (hereinafter "Respondent Avent") is the holder of North Carolina certificate number 16850 as a Certified Public Accountant.
2. Respondent James E. Avent, Jr., CPA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Respondent Avent is the sole owner of Respondent Firm and has been individually responsible for the conduct of Respondent Firm.
3. In September of 2011, the Internal Revenue Service ("IRS") filed tax liens against Respondents for failure to insure payment of 940 and 941 taxes totaling \$14,285.01. Respondents had timely filed all 940 and 941 tax forms, but had not paid all taxes due in full at the time of filing.
4. By April 23, 2012, Respondents paid all of the delinquent taxes. All tax liens were released on May 11, 2012.
5. Respondents wish to resolve these matters 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. 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. 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.



Consent Order - 2
James E. Avent, Jr.
James E. Avent, Jr., CPA

2. Respondents' actions as set out above constitute violations of 21 NCAC 08N .0201, .0203(a), and .0207.
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondents' consent to this order, Respondents are subject to the discipline set forth below.

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

1. Respondent Avent voluntarily surrenders his North Carolina CPA certificate without the ability to apply for reissuance, reinstatement, or modification of discipline. As such, Respondent Avent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this State whether through CPA mobility provisions or substantial equivalency practice privileges or in any other manner.
2. Respondent Firm, James E. Avent, Jr., CPA, voluntarily surrenders its firm registration.
3. Respondents waive any rights, privileges, or protections that may be afforded by 21 NCAC 08J .0106, 08I .0104, or N.C. Gen. Stat. § 93-10.

CONSENTED TO THIS THE 19th DAY OF JULY, 2013.



Respondent



Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 23 DAY OF SEPTEMBER, 2013.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President

