



North Carolina State Board of Certified Public Accountant Examiners

NEWS RELEASE

STATE BOARD OF CPA EXAMINERS REVOKES CPA LICENSE OF JOHN THOMAS DECKER

Raleigh - The North Carolina State Board of Certified Public Accountant (CPA) Examiners (Board) has revoked the North Carolina CPA license issued to John Thomas Decker of Winston-Salem, NC.

In a Board Order issued May 22, 2023, the Board stated that Mr. Decker, who is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), had violated 21 NCAC 08N .0202, *Deceptive Conduct Prohibited*, and 21 NCAC 08N .0206, *Cooperation with Board Inquiry*.

Under the Board Order, Mr. Decker shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in North Carolina either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall he claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

For additional information, please contact the Board's Staff Attorney, Frank Trainor, at ftrainor@nccpaboard.gov.

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2022281

IN THE MATTER OF:
John Thomas Decker, CPA, #41435
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 May 22, 2023, that:

FINDINGS OF FACT

1. The Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over the Respondent and the subject matter of this action.
3. The 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. The Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. The Respondent was not present at the Hearing and was not represented by counsel.
7. On June 30, 2022, the Respondent renewed his CPA certificate and confirmed that he had completed his CPE requirement for 2021.
8. The Respondent was subject to the 2020 and 2021 Letter of Warning CPE Audit. The Respondent did not provide documentation to substantiate completion of the Board's annual forty (40) hour CPE requirement for 2021. Respondent had twenty (20) hours of carry-forward from 2019 and provided documentation for twenty-two (22) additional hours for his 2020 requirement due to his MBA coursework. For 2021, Respondent had two (2) hours of carry-forward from 2020 and twenty (20) additional hours taken in November and December of 2021, leaving him eighteen hours short of the 2021 requirement.
9. The Respondent did not complete the required hours because, per the Board's rules, he was only able to use a portion of his MBA coursework taken during 2020 for CPE purposes.

10. The Board staff mailed correspondence to the Respondent on January 24, 2023. That communication had a response date of February 4, 2023. The Board followed up with a certified mailing on February 8, 2023. That communication had a response date of February 22, 2023. Staff also sent email correspondence to the Respondent.
11. The Respondent did not provide a response to those communications.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. The 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. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0206.

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to the Respondent, John Thomas Decker, is hereby permanently revoked.
2. 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 the Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: _____
President

Larry R. Massey