



## North Carolina State Board of Certified Public Accountant Examiners

### PUBLIC SESSION MINUTES September 23, 2024

---

**BOARD MEMBERS IN ATTENDANCE:** Gary R. Massey, CPA, President; Jodi K. Kruse, CPA, Secretary-Treasurer; Maria M. Lynch, Esq.; D. Michael (Mickey) Payseur, CPA; Kecia Williams Smith, Ph.D., CPA; and Jennifer Van Zant, Esq.

**BOARD STAFF IN ATTENDANCE:** David R. Nance, CPA, Executive Director; S. Lynne Sanders, CPA, Deputy Director; and Frank Trainor, Esq., Staff Attorney.

**OTHERS IN ATTENDANCE:** Noel Allen, Esq., Board Legal Counsel; Mark Soticheck, CPA, CEO, NCACPA; Robert Broome, NCACPA Director of Advocacy; Jamelia Livingston, CPA; Stacey Rash, CPA, and Vicky Martin, CPA, NCACPA Board Members; Sammy Williams, CPA; Anthony Masino, CPA; Stephen Huntley, CPA; Robert Henry Silvers, and faculty, staff, and students from Lenoir Rhyne University and local community colleges.

**CALL TO ORDER:** Mr. Massey called the meeting to order at 1:00 p.m.

**PUBLIC HEARING:** Mr. Massey called the Public Hearing to order at 1:05 p.m. to hear Case No. C2023228, Robert Henry Silvers. Mr. Silvers was present for the Hearing but was not represented by counsel. Mr. Silvers was sworn in and gave testimony. Ms. Kruse moved, and Mr. Payseur seconded the motion to enter a Closed Session to discuss legal matters with Mr. Allen. Upon returning to the Public Session, Ms. Lynch moved, and Mr. Payseur seconded the motion to delay action on Mr. Silvers' request to apply for reinstatement of his CPA certificate without obtaining three (3) moral character references. Instead, the Board agreed to hold his application for reinstatement open for six (6) months to allow him time to comply with the reinstatement application requirements. The motion passed with six (6) affirmative and zero (0) negative votes.

**CONFLICT OF INTEREST:** No conflicts of interest were reported.

**APPROVAL OF AGENDA:** Ms. Lynch moved, and Dr. Smith seconded the motion to approve the agenda. The motion passed with six (6) affirmative and zero (0) negative votes.

**MINUTES:** Ms. Kruse moved, and Ms. Van Zant seconded the motion to approve the August 19, 2024, meeting minutes as submitted. The motion passed with six (6) affirmative and zero (0) negative votes.

**FINANCIAL AND BUDGETARY ITEMS:** Mr. Payseur moved, and Ms. Lynch seconded the motion to approve the August 2024 financial statements as submitted. The motion passed with six (6) affirmative and zero (0) negative votes.

**LEGISLATIVE AND RULEMAKING ITEMS:** Mr. Nance provided an update on the periodic rules review process. He reported that the Rules Review Commission met on August 28, 2024, and voted to accept the Board's assessment that all existing rules are necessary. The next step is for

the Office of Administrative Hearings to identify a timeline for the Board to begin the process of readopting the Board's rules.

**NATIONAL ORGANIZATION ITEMS:** Mr. Nance provided a summary of the recent NASBA Regional Conference call that included responses to several focus questions regarding how the Board handles private equity, responses to ways the Board can participate in helping alleviate pipeline issues, and the Board's general thoughts around the additional licensure pathway under discussion related to competency-based experience. Dr. Smith moved, and Ms. Kruse seconded the motion to approve the focus question responses from the Board. The motion passed with six (6) affirmative and zero (0) negative votes.

**STATE AND LOCAL ORGANIZATION ITEMS:** The Board reviewed the State Ethics Commission's findings on the Statement of Economic Interest filed by Dr. Kecia Williams Smith, CPA. (Appendix I) Ms. Kruse moved, and Ms. Van Zant seconded the motion to approve Dr. Smith's Statement of Economic Interest. The motion passed with six (6) affirmative votes and zero (0) negative votes. Mr. Massey ordered that the meeting minutes include the letter from the Commission.

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

Case No. C2023154 - Benjamin Patrick Stewart - Approve the signed Consent Order. (Appendix II)

Case No. C2024032 - Jamie Allen Eckard - Approve the signed Consent Order. (Appendix III)

Case No. C2024082 - Close the case without prejudice.

Case No. C2024089 - Close the case without prejudice.

Case No. C2024107 - Close the case without prejudice

Case No. C2024127 - Close the case without prejudice

Ms. Kruse stated that the Committee provided staff with guidance on one case.

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

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

Georgia Parks Modla  
Emma Jane Rodman  
Elizabeth Marie Turner

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

Skyler Price Bohall	Sloman Rhett McDurmon
Christian Thomas Brill	Miriam Leah Miller
Ashley Joanne Brown	Laura Colleen Miranda
Catherine Anne Buchanan	Georgia Parks Modla
Heather Michelle Carrasco	Jennifer Lynn Palmer
Patricia Grace Costagliola	Emerson Makenna Porter
Vanessa Dane	Maxwell Colin Ramage
James Willis Denam	Emma Jane Rodman
Paul Bennett Early III	Samuel August Sheldon
Jessica Cathey Frank	Ryan Henry Sikorski
Michelle Alyssa Goodwin	Allison Noel Simpson
Rachel Lauren Gosnell	Ian Arthur Smith
Stephen Eric Hazel	William Dallas Stanley Jr.
Daniel Boone Honan	Thomas Earl Thaggard
Maia Cadence Lew	Robert William Thorburn VII
Gavin Daniel Mahony	Melia Paige Tinnin
Olivia Marie McCarthy	Elizabeth Marie Turner
Nathan Connor McCloskey	Noah Daniel Ward

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

Merrill Ricketts Horridge T14635	Dana Mae Van Nostrand T14681
Kaylea Marie Baldus T14636	Conor James Hogan T14682
Gregory James Favre-Bulle T14637	Anthony John Cortopassi T14683
Matthew Joseph Shustack T14638	Terri Toeko Fujii T14684
Mark Aaron Vaccaro T14639	Sarah Suzanne Powers T14685
Dongzhe Bi T14640	Bryce Robert Dinehart T14686
Aimee Melissa Conant T14641	Laura Elizabeth Colavita T14687
Dian Wang T14642	Patricia Ann Bevans T14688
Reid Taylor Taubenheim T14679	Armeen Haydar Saberian T14689
Janice Ann Green T14680	

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

Richard Philip Rignola	Daria Serdiuk
Gregory Scott Rowland	MacKenzie Lea Wilkinson

**Reinstatement of CPA Certificate** - Approve the following CPA certificate reinstatement applications:

Daniel Davis Carter, #39378	Kristie Ann Weiss, #34949
Olena Mykolaiyvna Romanchuk, #42037	

**Reissuance of CPA Certificate** - Approve the following CPA certificate reissuance applications:

Virginia Ann DeVine, #27776  
John Richard Joyner, #14835

**CPE Letter of Warning (First Offense)** - Approve issuing a Letter of Warning pursuant to 21 NCAC 08G .0406(b)(1) to the following individual who listed 2023 CPE taken between January 1 and June 30, 2024, without an approved CPE extension:

Connor William Weik Murdock, #41504

**CPE Letter of Warning (Recension)** – Approve the recension of the Letter of Warning previously issued to the following individuals:

Krzysztof Garnek, #46551  
Diana C. Heard, #45228  
Barbara R. McConnell, #22608

Daniela Muns, #45911  
Yasmeen Rose Richie, #45390  
Stephanie Marie Vorwig, #29310

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

Amanda Adams  
Callie Adams  
Allison Ahrens  
Malarie Alexis  
Mazen Algaradi  
Simone Allen  
Daniel Anderson  
Rachel Anstett  
Erin Askew  
Joel Attoe  
Jared Barkley  
John Batten  
Karen Beasley  
Bailey Beatty  
Elizabeth Belham  
Angelica Beltran Reyes  
Austin Bland  
Rachel Blevins  
Cooper Bodford  
Selin Bolayir  
Kristen Bonkowski  
Sophia Bothof  
Andrew Bowden  
Ethan Boyer  
Zachary Brafford  
Rachel Brann  
Brodie Brant  
Bryelle Braswell

Millie Bridwell  
Alison Brinkley  
Violette Bruchon  
Tanner Buff  
Tasha Bullock  
Kollin Burden  
Emily Burke  
Landon Burr  
Ardena Burris  
Lionel Cabrera  
Katherine Cadungog  
Xuanle Cai  
Mylena Cairrikier  
William Calloway  
Amanda Campbell  
Blaine Campbell  
Kenneth Campbell  
Joseph Caporella  
Alan Cardoso  
Gabriella Carlino  
Reed Carlton  
John Carpin  
Richard Cassidy  
Mackenzie Catalano  
Yonely Cedillo Flores  
Nicholas Chesare  
Daniel Cline  
Camille Coleman

Dylan Coltrane  
Rachel Combs  
John Conley  
Samuel Cook  
William Cook  
Kaitlyn Cooper  
Carrie Corriher  
Lexi Couch  
Audrey Craven  
Cole Crawford  
Angel Davis  
Jordan Dawson  
Holden Denny  
Peter DePonte  
Emily Deskins  
Robert Dixon  
Josue Dominguez  
Ryan Donahue  
Olivia Dougherty  
Emilee Drake  
Michael Dunning  
Corry Eason  
Devin Eason  
Kimberly East  
Paige Ehrman  
Brittany Eledge  
Abasiakan Emmanuel  
Dana Esmail  
Hua Fan  
Blake Fasciolo  
Zechariah Fisher-Coleman  
Ashley Fleming  
David Flynn  
Alexander Forrest  
Kaitlyn Foster  
Ann Francone  
Kristin Franklin  
Elisabeth Fuller  
Lacy Galloway  
Peyton Gilbert  
Levi Gillespie  
Preston Goff  
Nicholas Golebiowski  
Ryan Grice  
George Grier  
Luke Hanson  
David Harkleroad  
Davis Harrelson

Ryan Harris  
A'vaja Harris-Simmons  
Edward Henderson  
Alexander Hester  
Christina Hicks  
David Higgins  
Anna Hollin  
Jordan Holt  
Jacqueline Howells  
Samuel Humble  
Connor Hunt  
Nina Irons  
Marcia Irving  
Louis Jakub  
Kevin Jarman  
Andrew Johnson  
Brenda Jones  
Marianne Jones  
Veronica Jones  
Barbara Joyner  
Zoe Kaiser  
Ryan Kavanagh  
Ibrahima Keita  
Daniel Kelly  
Katlin Kendrick  
Matthew Kerr  
Noah King  
Yasmin Kirkwood  
Justin Kiser  
Emily Kluth  
Shanley Koekemoer  
Ramji Koirala  
Meike Kratzsch  
Jeremy Krider  
Jenna Kucmierz  
Kofi Kwateng-Yeboah  
Silvia La Porta  
Jessalyn LaFrancis  
Thomas Lagois  
Katherine Lam  
Daniel Larson  
Devin Larson  
Nicholas Leader  
Sean Leahy  
Austin Leaming  
Cameron Ledbetter  
Andrew Lemieux  
Oliver Lewis

Jiefang Liang  
Meredith Lineberger  
Alexandra Litgen  
Josue Lomeli-Garcia  
Megan Loussaert  
Joshua Lowe  
Matthew Mabry  
Samuel Makarov  
Marissa Martin  
Amanda Matthews  
Heather Matthews  
Jessica Maya  
Clark Mayberry  
Lucy McCardle  
Brady McElheny  
Tracy McElheny  
Ciara McFadden  
Jackson McJunkin  
Jonathon McLean  
Madison McPherson  
Cooper McRae  
Malik Medley  
Ryan Metts  
Angela Miller  
Brian Morris  
Hilary Morris  
Taner Moulton  
Tiaria Mulbah  
John Murphy  
Alexander Nam  
Jennifer Neiswander  
Neinke Nelson  
Amber Nichols  
Sarah O'Connell  
Faith Odutola  
Samuel Oglesby  
Johan Ohman  
Valeriy Osipov  
Connor Parkes  
Reginald Parks  
Dristi Patel  
Utsav Patel  
Reaghan Payne  
Maliyah Paynter  
Cameron Pierce  
Yannick Plasil  
McKenna Polk  
Rhylee Pope

Sarah Post  
Landon Price  
Jackson Purcell  
Carly Purgason  
Sierra Puryear  
Addysen Rabb  
Vania Ramos Ponce  
Melissa Ratcliff  
Catherine Raub  
Rasheeda Ravenell  
Jacob Reavis  
Elxhi Reed  
Morgan Reinecke  
Macy Reynolds  
Payton Reynolds  
Christian Rhoney  
Brian Riley  
Amanda Ringler  
Bonni Roark  
Hailey Ross  
Derek Royster  
Michael Russell  
Steven Saavedra  
Rhiannon Salem  
John Michael Sammons  
Yeltsin Santana Sanchez  
Alexander Sargen  
Lokesh Satyal  
Trenton Seibert  
ReQuan Sessoms  
McKenzie Shail  
Kexin Shao  
Dhruvit Sheth  
Sodiq Shofoluwe  
Noriko Shokita  
Jonah Shouse  
Jacob Simpson  
Harvir Singh  
Dylan Smith  
Wesley Smith  
Juliana Snoke  
Joseph Sommer  
Samuel Sosnowski  
Hannah Stafford  
Jada Staten  
William Steele  
Norbert Steinhardt  
John Stolzenbach

James Suggs  
Katharine Sullivan  
Sheryar Tahirkheli  
Christopher Tandy  
Madison Tarlton  
Laura Thomas  
Katelyn Tindal  
Seth Tomalis  
Jared Triplett  
Matthew Vaden  
Joshua VanWingerden  
Stephanie Vigo Cintron  
Faith Vincelette  
Callum Walker  
Erin Walsh

Kayla Walter  
Cadee Warren  
Celeste Waugh  
Dominic West  
Lindsey White  
Christopher Wiginton  
Wesley Wilder  
Brandon Williams  
Destiny Williams  
Lisa Williams  
Alisia Wilson  
Brooke Wintlend  
Khendra Witt  
Scott Wright  
Ying Zhou

**CPA Firm Registration** – Approve the CPA firm registration applications submitted by the following firms:

King Accounting, PLLC  
Scarboro and Ward, CPAs, PLLC

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** The Board reviewed the August 2024 operational metrics and the September 2024 Executive Staff Report.

Ms. Kruse moved, and Ms. Lynch seconded the motion to approve the 2025 meeting dates as presented. (Appendix IV) The motion passed with six (6) affirmative and zero (0) negative votes.

**PUBLIC COMMENTS:** Mr. Richard Green, CPA, an accounting professor at Lenoir-Rhyne University, shared highlights about the University's accounting program with the Board. He expressed his appreciation to the Board for annually providing a CPA Exam voucher to the University so they could reward a deserving student. He stated that Lenoir-Rhyne had created a fund to collect money specifically to award to students to offset the cost of taking the CPA Exam.

Other attendees shared information with the Board about their perceptions of the accounting pipeline issues and the Board's CPA-retired status.

**ADJOURNMENT:** Mr. Payseur moved, and Ms. Van Zant seconded the motion to adjourn the meeting at 2:41 p.m. The motion passed with six (6) affirmative and zero (0) negative votes.

Respectfully submitted:



David R. Nance, CPA  
Executive Director

Attested to by:



Gary R. Massey, CPA  
President



## STATE ETHICS COMMISSION

POST OFFICE BOX 27685

RALEIGH, NC 27611

PHONE: 919-814-3600

### Via Email

June 21, 2024

The Honorable Roy A. Cooper III  
Governor of North Carolina  
20301 Mail Service Center  
Raleigh, North Carolina 27699-0301

**Re: Evaluation of Statement of Economic Interest Filed by Dr. Kecia Williams Smith  
North Carolina State Board of Certified Public Accountant Examiners**

Dear Governor Cooper:

Our office has received **Dr. Kecia Williams Smith's** 2024 Statement of Economic Interest as a prospective appointee to the **North Carolina State Board of Certified Public Accountant Examiners (the "Board")**. We have reviewed it for actual and potential conflicts of interest pursuant to Chapter 138A of the North Carolina General Statutes ("N.C.G.S."), also known as the State Government Ethics Act (the "Act").

Compliance with the Act and avoidance of conflicts of interest in the performance of public duties are the responsibilities of every covered person, regardless of this letter's contents. This letter, meanwhile, is not meant to impugn the integrity of the covered person in any way. This letter is required by N.C.G.S. § 138A-28(a) and is designed to educate the covered person as to potential issues that could merit particular attention. Advice on compliance with the Act is available to certain public servants and legislative employees under N.C.G.S. § 138A-13.

**We did not find an actual conflict of interest but found the potential for a conflict of interest. The potential conflict identified does not prohibit service on this entity.**

The North Carolina State Board of Certified Public Accountant Examiners is responsible for the certification of persons engaged as public accountants in North Carolina. The Board has authority to administer certification examinations, issue, renew and revoke certifications, and otherwise regulate certified public accountants.

The Act establishes ethical standards for certain public servants and prohibits public servants from: (1) using their positions for their financial benefit or for the benefit of their extended family or business, N.C.G.S. § 138A-31; and (2) participating in official actions from which they or certain associated persons might receive a reasonably foreseeable financial benefit, N.C.G.S. § 138A-36(a). The Act also requires public servants to take appropriate steps to remove themselves from proceedings in which their impartiality might reasonably be questioned due to a familial, personal, or financial relationship with a participant in those proceedings. N.C.G.S. § 138A-36(c).



Dr. Smith would fill the role of a certified public accountant serving on the Board. Because she is licensed by the Board she has the potential for a conflict of interest. Accordingly, Dr. Smith you exercise appropriate caution in the performance of her public duties should issues involving her certification or the certification of any of her colleagues come before the Board for official action.

In addition to the conflict standards noted above, the Act prohibits public servants from accepting gifts from (1) a lobbyist or lobbyist principal, (2) a person or entity that is seeking to do business with the public servant's agency, is regulated or controlled by that agency, or has financial interests that might be affected by their official actions, or (3) anyone in return for being influenced in the discharge of their official responsibilities. N.C.G.S. § 138A-32. Exceptions to the gifts restrictions are set out in N.C.G.S. § 138A-32(e).

When this letter cites an actual or potential conflict of interest under N.C.G.S. § 138A-24(e), the conflict must be recorded in the minutes of the applicable board and brought to the membership's attention by the board's chair as often as necessary to remind all members of the conflict and to help ensure compliance with the Act. N.C.G.S. § 138A-15(c).

Finally, the Act mandates that all public servants attend an ethics and lobbying education presentation. N.C.G.S. § 138A-14. Please review the attached document for additional information concerning this requirement.

Please contact our office if you have any questions concerning our evaluation or the ethical standards governing public servants under the Act.

Sincerely,

A handwritten signature in cursive script that reads "Mary Roerden".

Mary Roerden, SEI Unit  
State Ethics Commission

cc: Dr. Kecia Williams Smith  
Attachment: Ethics Education Guide

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2023154

IN THE MATTER OF:  
Benjamin Patrick Stewart, CPA, #37320  
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. Benjamin Patrick Stewart, CPA (hereinafter "Respondent"), is the holder of North Carolina reciprocal certificate number 37320 as a Certified Public Accountant. He previously held a CPA license in the State of Florida.
2. The Respondent disclosed on his 2023-2024 North Carolina CPA certificate renewal that his Florida CPA license had been subjected to disciplinary action by the Florida Department of Business and Professional Regulation, the Division of Certified Public Accounting ("Florida Board"), based upon his failure to respond to the Florida Board's CPE audit.
3. The Respondent asserted that he had petitioned the Florida Board for a hardship waiver. In lieu of waiting for the outcome of the Florida Board matter, this Board conducted an independent review of the Respondent's CPE for the years 2021, 2022, and 2023.
4. The Respondent provided the Board staff with adequate certificates of completion to document the required forty (40) hours of CPE for 2021, 2022, and 2023. However, the Respondent was unable to document completion of an ethics course to satisfy his 2022 CPE requirements.
5. On July 10, 2023, in the course of renewing his CPA certificate, the Respondent informed the Board that he had completed his 2022 CPE requirements, "including at least 50 minutes of regulatory or behavioral ethics from a CPE Sponsor registered with the NASBA National Registry of CPE Sponsors."
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.

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.

AUG 14 2024


CPA EXAMINERS

2. The Respondent's actions as set out above constitute a violation 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 subject to a one-year stayed suspension. If the Board finds that the Respondent has violated any other Board Rules of Professional Conduct during the one-year period, the stay will be lifted, and the Respondent's CPA certificate will be actively suspended.
2. The Respondent must pay a one thousand dollar (\$1,000) civil monetary penalty, to be remitted with this signed Consent Order.
3. The Respondent shall make up the one-hour CPE shortfall within three (3) months following the approval of the Consent Order.
4. The Respondent shall take the eight (8) hour accountancy law course offered by the North Carolina Association of CPAs in 2024.

CONSENTED TO THIS THE 9 DAY OF August, 2024.  
(Day) (Month) (Year)

  
\_\_\_\_\_  
Respondent

APPROVED BY THE BOARD THIS THE 23<sup>rd</sup> DAY OF September, 2024.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:   
\_\_\_\_\_  
President

NC BOARD OF  
AUG 14 2024  
CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2024032

IN THE MATTER OF:  
Jamie Allen Eckard, CPA #31101  
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. Jamie Allen Eckard, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 31101 as a Certified Public Accountant. The Respondent was also previously licensed in the State of Virginia.
2. The Virginia Board of Accountancy (hereinafter "Virginia Board") performed a CPE audit on the Respondent. The Respondent did not respond to that audit and was disciplined by the Virginia Board as a result.
3. The Virginia Board informed the North Carolina Board of its disciplinary action against the Respondent. The Board staff opened a disciplinary case against the Respondent and requested that he provide CPE certificates of completion for 2021, 2022, and 2023.
4. The Respondent provided adequate certificates of completion to document the necessary hours of CPE for 2021 and 2022.
5. The Respondent stated that he had not completed any CPE for 2023 because of health issues, which he asserts caused him to overlook the fact that the hours that he had taken in 2023 actually needed to be counted towards his 2022 CPE requirement. He states that by the time that he realized his error, he was too late to obtain his 2023 hours. As a result, he only obtained 4 hours of CPE in 2023.
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.

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.

NC BOARD OF

SEP - 3 2024

CPA EXAMINERS

Consent Order - 2  
Jamie Allen Eckard, CPA

2. By virtue of the facts set forth above, the Respondent violated Rules 21 NCAC 08N .0202(b)(4) and .0203(b)(5).
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 subject to a one-year stayed suspension. If the Board finds that the Respondent has violated any other Board Rules of Professional Conduct during the one-year period, the stay will be lifted, and the Respondent's CPA certificate will be actively suspended.
2. The Respondent must pay a one thousand dollar (\$1,000) civil monetary penalty, to be remitted with this signed order.
3. The Respondent must make up his 36-hour CPE shortfall and take the 8-hour accountancy law course offered by the North Carolina Association of CPAs in calendar year 2024.

CONSENTED TO THIS THE 27<sup>th</sup> DAY OF August, 2024.  
(Day) (Month) (Year)  
Jamie Allen Eckard, CPA  
Respondent

APPROVED BY THE BOARD THIS THE 23<sup>rd</sup> DAY OF September, 2024.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Sam J. Massey  
President

NC BOARD OF  
SEP - 3 2024  
CPA EXAMINERS



## North Carolina State Board of Certified Public Accountant Examiners

### 2025 Board Meetings

Event	Day of Week	Date	Time	Location
Board Meeting	Wednesday	January 22	10 a.m.	Raleigh
Board Meeting	Monday	February 17	TBD	Greenville (East Carolina University)
Board Meeting	Monday	March 17	10 a.m.	Raleigh
Board Meeting	Monday	April 21	10 a.m.	Raleigh
Board Meeting	Monday	May 19	10 a.m.	Raleigh
Board Meeting	Monday	June 23	10 a.m.	Raleigh
Board Meeting	Monday	July 21	10 a.m.	Raleigh
Board Meeting	Monday	August 18	10 a.m.	Raleigh
Board Meeting	Monday	September 22	10 a.m.	Raleigh
Board Meeting	Monday	October 20	10 a.m.	Raleigh
Board Meeting	Monday	November 17	10 a.m.	Raleigh
Board Meeting	Monday	December 15	10 a.m.	Raleigh

*Changes will be published on the Board's website, [nccpaboard.gov](http://nccpaboard.gov).*

Approved 09/23/2024