



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES

December 15, 2025

BOARD MEMBERS IN ATTENDANCE: Jodi K. Kruse, CPA, President; D. Michael (Mickey) Payseur, CPA, Vice President; Ulysses Taylor, CPA, Esq., Secretary-Treasurer; James T. Ahler, CAE; Tammy F. Coley, CPA; Maria M. Lynch, Esq.; and Kecia Williams Smith, Ph.D., CPA.

BOARD STAFF IN ATTENDANCE: David R. Nance, CPA, Executive Director; S. Lynne Sanders, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Felecia Ashe, Accounting Specialist; Phyllis Elliott, Exam Specialist; and Lisa Hearne-Bogle, Communications Officer.

OTHERS IN ATTENDANCE: Noel L. Allen, Esq., Board Legal Counsel; Jerome Elliott; Joshua Elliott; Winnetra Elliott; Gary Massey, CPA; Sgt. J.D. Rattelade, Raleigh Police Department; Mark Sotichack, CPA, CEO, NCACPA; Jennifer Van Zant, Esq.; and Beulah Wiggins

CALL TO ORDER: Ms. Kruse called the meeting to order at 10:00 a.m.

CONFLICT OF INTEREST: No conflicts of interest were reported.

APPROVAL OF AGENDA: Mr. Taylor moved to approve the agenda, and Mr. Ahler seconded. The motion was approved by a vote of seven in favor and none against.

MINUTES: Mr. Ahler moved to approve the November 17, 2025, meeting minutes, and Ms. Lynch seconded. The motion was approved by a vote of seven in favor and none opposed.

FINANCIAL AND BUDGETARY ITEMS: Mr. Payseur moved to approve the November 2025 financial statements, and Ms. Coley seconded. The motion was approved by a vote of seven in favor and none opposed.

LEGISLATIVE AND RULEMAKING ITEMS: Mr. Nance noted that the 60-day comment period for the rules begins December 15, 2025, and that the Board will hold a rulemaking hearing at the next Board meeting on January 21, 2026. Mr. Nance also provided an update on the Board's work to pursue options for verifying Social Security numbers, as required by House Bill 926, enacted in October 2025.

NATIONAL ORGANIZATION ITEMS: Mr. Ahler moved to approve the response to the *Invitation to Comment on NASBA's White Paper regarding Alternative Practice Structure & Private Equity: Considerations and Questions for Boards of Accountancy*, and Mr. Taylor seconded. The motion was approved by a vote of seven in favor and none opposed. (Appendix I)

Ms. Sanders shared an update from NASBA's CPE Standards Working Group.

PROFESSIONAL STANDARDS COMMITTEE REPORT: The Board approved, with seven votes in favor and none opposed, the following recommendations as presented by Mr. Payseur:

Case Nos. C2025188-1 and C2025188-2 - Willie Cooper, Jr. and Willie Cooper, Jr., CPA - Approve the signed Consent Order. (Appendix II)

Case Nos. C2025194-1 and C2025194-2 - Jon Thomas Vincent and Jon T. Vincent, CPA, PC - Approve the signed Consent Order. (Appendix III)

Case Nos. C2025190-1 and C2025190-2 - J. Alan Rutherford and J. Alan Rutherford, CPA, P.A. - Approve the signed Consent Order. (Appendix IV)

Mr. Payseur reported that the Committee provided guidance to the staff on eight items.

PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE REPORT: The Board approved, with seven votes in favor and none opposed, the following Committee recommendations as presented by Dr. Smith:

Application for Transfer of Exam Scores - Approve the following applications for transfer of Uniform CPA Exam scores from another jurisdiction:

Audrey Rose Carroll
Jack Ryan McGuire
Laila Mayana Pettigrew

Casey Anne Tevlin Shelton
Migael Heine Strydom
Madilyn Lynette Thacker

Application for Original CPA Certificate - Approve the following applications for original North Carolina CPA licensure:

Mazen Nasr Algaradi
Austin Tyler Bailey
Josie Eileen Baldwin
Brandon Michael Bjornson
Andrew Ryan Bowden
Ethan Michael Brotherton
Audrey Rose Carroll
Sara Kathleen Cauthen
Linwood Allen Cheshire
Francis Chiwanza
Ryan Joseph Conrad
Peter Godwin Davis
Tara Christine Essey
Alexander Owen Forrest
Trevor Thomas Grant
Lily Catherine Grissom
Mattie Lee Hager
Chase Hunter Hartman
Cameron Allen Heath
Erin Nicole Host
Grant Alan Jacobson

Allen McLean Kay
Riley Michael Lagenor
Jonathan Grant Lewis
Jessica Mati Mastor
Jack Ryan McGuire
James Edward Morrison III
Brandon Eugene Morton
Samantha Frances Nelson
Reese Turner Niccum
Salazaku Lauren Nsiambote
Daniel Joseph O'Connor
Paul Landon Owen
Laila Mayana Pettigrew
Joshua Taylor Pope
Morgan Varee Reinecke
Anna Marie Rigg
Steven Charles Saavedra
Olivia Rose Schwager
Darrius Jimmy Aaron Shaw
Casey Anne Tevlin Shelton
Sodiq Adeshola Shofoluwe

Hammad Siddiqi
Lori Marie Stahlberg
Migael Heine Strydom
Zachary Campbell Suelflow
Kristina Swain

Madilyn Lynette Thacker
Brandon Marshall Williams
Jamie Ann Wilson
Derek Gregory Winslow
Michelle Dami Yu

Application for Temporary Permit - Approve the following temporary permits approved by the Deputy Director:

Gabriel A. Milla T15418
Christopher Grant Akin T15419
Alana Nicole Winfield T15420
Grayton Paul Albers T15421
Jennifer Rose Bartalini T15422
Priscilla Naomi Rivera Roman T15423

Nicholas James Leger T15424
Evan Michael Payton T15425
Spencer Williams Kayes T15426
Robert Samuel Polay T15427
Ricardo Martinez T15428
Syed Wasim Quadri T15429

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

Christopher Grant Akin
Grayton Paul Albers
Duncan M. Anderson
Matthew Donald Brickle
Byoungwoo Choi
Mindy Minkyung Houts
Jessica Marie Kane
Michael Robert Loveland
Gabriel A. Milla

Truptiben Vikas Patel
Evan Michael Payton
Jennifer R. Rochevot
Priscilla Naomi Rivera Roman
Hunter Alexander Russell
Bobbi Jo Smith
Thomas Luke Whitwell
Alex Taylor Wiley III
Alana Nicole Winfield

Application for Reinstatement of CPA Certificate - Approve the following individuals' application for reinstatement of their CPA certificate:

Jonathan David Elson #36653
Christopher Randolph Harrison #31866
Timothy James Lawson #24356

Meredith Archerd Miller #38423
Brett Allen Paduch #33013
George Douglas Rothrock #24178

CPE Extension Requests - Approve three requests for an extension to complete the 2025 CPE requirement before June 30, 2026, without penalty.

Application for Uniform CPA Exam - Approve the following applications to sit for the Uniform CPA Exam as a North Carolina candidate:

Kadin Abbas
Halal Al-Ameen Ballard
Andrew Alexander
Michael Allan

Simone Allen
Aidan Allred
Dayelin Anuel
Natallia Auramenka

Joseph Badalamenti
Robert Baggett
Sahr Bangai
Melissa Banks
Sage Barfield
Tyler Barker
Maggienella Basile
Hunter Bass
Carla Batchelor
Michael Bell
Debarpita Bhattacharya
Zaniya Biddines
Baisha Bignall
Henry Black
Robert Black
Jelissa Bocage
Edward Bogen
Aleksandra Bogorodskaia
Ilya Boiko
Mary Boles
Bobbie Bradley
John Brightman
Katherine Bucci
Matthew Buck
Kendall Bullock
Alexandra Burnham
Emily Burroughs
Joseph Burroughs
Summer Buxton
Arlen Caballero-Huertas
Lionel Cabrera
Orin Caldwell
Amanda Campbell
Kylah Carpenter
Kevin Cascante
Grayson Cashwell
Ty Castro
Amanda Cauble
Taylor Chase
Sherry Choate Lowes
Paige Cleary
Samuel Clerc
Kara Cline
Cara Clippinger
MacKenzie Collier
Bryan Collins

Dylan Coltrane
Carson Conklin
Meagan Cox
Wilson Crimmins
Andrew Cummings
Nicholas Cummings
Madison Currin
Allison D'Aprile
Mara Dameron
Michael Datre
Laura Davis
Jack Davison
Chloe Deschamps
Benjamin Doby
Tyler Donnellan
Christina Drum
Ryan Durham
James Easterling
Charles Edwards
Hua Fan
Angela Farman
Hannah Fay
Shannon Feltz
Brian Fisher
Antonio Florence
Holly Forester
Jared Foshee
Joseph Fraboni
John Franklin
Hailey Frick
David Gabrick
Isaiah Gardner
Luke Gentry
Sydney George
Zachary Giles
Lillian Glaser
Bruno Gonzalez Lara
Connor Gordon
Anna Grantham
Jacob Green
Tiana Guinn
Chase Hakerem
Justin Hamilton
Joshua Harris
Moses Hawks
Carley Hazelton

Brooklin Heavner
Rebekah Helmer
Lamar Hemingway
Melique Hepburn
Camron Hess
Stephen Hoggard
Anna Hollin
Dylan Holmes
Sarah Honeycutt
Cooper Hough
Michael Houlihan
Chun Huang
Noah Hughes
Ellis Hunter
Kylee Hynes
Jason Iannicelli
Matthew James
Dylan Jenkins
Ronnie Jessup
Ayesha Johnson
Edmonia Johnson
Michael Johnson
Xaria Johnson
Lauren Jones
Marissa Jones
Domino Jose
Matthew Kalaf
Jieun Kennedy
Brandon Kessler
Magda Khalil
Weldon King
Mark Klabo
Daniel Koenigsberger
Samantha Kofler
Jack Kohout
Devan Kransteuber
Isabel Kriofske
Austin Kunkel
Mackenzie Kuzy
Katherine Lam
James Lambert
Aaron Lee
Debbie Lee
Kiara Lee
John Lewis
Michael Liebler

Josiah Linton
Alessia Lluka
Aidan Loch
Samantha Lockamy
Matthew Looney
Julianna Lopez
Megan Loussaert
Francis Loyer
Wen Lu
Camelia Luna-Olivares
Joseph Mabry
Colin Madden
Evan Maitland
Gillian Manning
Claudia Martin
Juan Pablo Martinez Romero
Mason Matthews
Macy McDaniel
Franklin McGowan
Eric McLaughlin
Laney McLaurin
Jonathon McLean
Elyse McNeil
Delaney McNew
Jacob Meier
Jennie Melton
Kaitlyn Mesimer
Michael Miller
Michelle Mixon
Jacqueline Moffett
Qui'Ana Monroe
Ebony Montgomery
Troy Moore
Jillian Morgan
Lauren Morris
Grant Myers
Jacob Newman
Emily Nhu Nguyen
Kristin Nix
Matthew Norby
Ian Norris
Maria Noyola
Megan O'Brien
Cassia OBrien
Bailey Olson
Maryna Onyshchenko

Sabryn Owens
Tyler Park
Macy Parkhurst
Lauren Parsons
Allison Pate
Dristi Patel
Sheev Patel
Shreya Patel
Robert Peek
Justin Penland
David Perdrisat
Rebecca Peterson
Christina Phillips
Emilie Philyaw
Marshall Pile
Jackson Price
Erin Rafferty
Ahren Rau
Matthew Ritch
Darnell Robinson
Elsie Rodriguez
Bryan Rodriguez-Sanchez
Philipp Roedl
Anthony Rudden
Sylvia Ruff
Ava Rupp
Natalie Sawyer
Ethan Schild
Rachel Schneider
William Sharp
Peter Sharpe
Grant Sherer
Elijah Short
Mallory Sikes
Emerson Simms
Andrew Simpson
Wendy Sims
Virginia Sistrunk
Michael Smiley
Charles Smith
Brian Smithwick
Juliana Snoke
Nicole Sobczak
Lukas Sobocinski
Lauren Spada
Candace Spruill

Caspin Spruill
Dylan Spurlin
Dorothy Stacy
McKenzie Stakely
Shamiyah Stevens-Charles
Nathaniel Stowe
Heidi Sturm
Faires Stutt
Hanna Sukhadolskaya
Gus Svendsgaard
Andrew Swope
Imani Tanner
Allen Taylor
Rickayla Tennessee
Anthony Terenzetti
Patrez Thomas
Matthew Thompson
Zackary Thurber
Camille Tobey
Douglas Toledo
Duy Tran
Verral Tubman
Abbigail Tucker
Joseph Tully
Tanner Tweedy
David Ulloa
Madison Upchurch
Robert Van Pelt
Eric Vanderlaan
James Vassallo
Lucas Votaw
Callum Walker
Sarah Wallace
Kayla Walter
Jace Ward
Kara Ward
Xander Ward
Allison Warren
Kellie Warren
Matthew Weber
Brent Wesolowski
Ansley Whitaker
Isabelle White
Patricia Whitted
Patrick Wilkening
Malique William

Alexis Williams
Kristopher Williams
Khendra Witt
Danielle Wren

Lindsey Wright
Angel Wyrick
Terryjean Youtz
Jaime Ziegenfuss Whitehead

The Committee reviewed a request from a potential Exam candidate for a pre-Exam application review due to their criminal record. Based on the information presented, the Committee determined that their current situation does not preclude them from taking the Exam as a North Carolina candidate or from being licensed as a North Carolina CPA.

Application for Firm Registration - Approve the following CPA firm registration applications as approved by the Executive Director:

Vincent Gambella CPA, PLLC

Anthony Masino CPA PC

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the November 2025 operational metrics and the November 2025 Executive Staff Report.

The Board recognized Felecia Ashe, Accounting Specialist, for completing 41 years of service with the Board as of November 2025. The Board also recognized Phyllis Elliott for completing 40 years of service with the Board as of December 2025.

Mr. Payseur moved to change the date of the June 2026 meeting to June 22, 2026, and Mr. Taylor seconded. The motion was approved by a vote of seven in favor and none opposed.

RECOGNITION OF NC CPA LICENSURE MILESTONES: Ms. Kruse instructed the staff to send a Certificate of Recognition to the following individuals who achieved 50 or more years of North Carolina CPA licensure in December 2025:

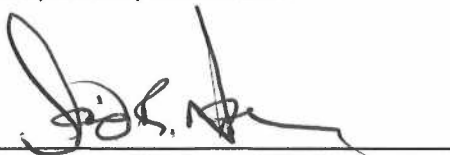
James Irwin Kearney #4099	55 years
John Robert Markel #8996	50 years

PUBLIC COMMENTS: Mr. Sotichack provided a summary of the NCAPA's recent and upcoming activities.


ADJOURNMENT: Ms. Lynch moved to adjourn the meeting at 11:19 a.m., and Ms. Coley seconded. The motion was approved by a vote of seven in favor and none opposed.

Respectfully submitted:

Attested to by:



David R. Nance, CPA
Executive Director



Jodi K. Kruse, CPA
President



North Carolina State Board of Certified Public Accountant Examiners

December 15, 2025

Private Equity Task Force
NASBA
150 Fourth Avenue North, Suite 700
Nashville, TN 37219

Sent Via Email: petaskforce@nasba.org

RE: October 24, 2025, Invitation to Comment on NASBA's White Paper regarding Alternative Practice Structure & Private Equity: Considerations and Questions for Boards of Accountancy

Dear Task Force Members:

The North Carolina State Board of CPA Examiners ("Board") appreciates the opportunity to comment on NASBA's White Paper regarding *Alternative Practice Structure & Private Equity: Considerations and Questions for Boards of Accountancy* ("White Paper"). At the outset, the Board notes its appreciation for the section of the White Paper that emphasizes the importance of increasing disclosure and improving public understanding of these issues.

This Board supports the ongoing review of Alternative Practice Structures ("APSs"), considering the various approaches that outside investors have devised to acquire interests in, and sometimes control of, CPAs' non-attest practices.

The potential for non-CPAs to influence auditors' business judgment should be a concern for the Boards of Accountancy. The most worrying aspect of some APS is the administrative service agreement ("Service Agreement"), under which non-CPAs may exercise control over the non-attest entity that employs the auditors performing an attest service. In those types of APSs, there is a risk that CPA auditors will be placed in situations where their auditor judgment is subordinated to that of non-CPAs.

In North Carolina, the following rule of Professional Conduct is implicated:

21 NCAC 08N .0301 PROFESSIONAL JUDGMENT

(a) Professional Judgment. A CPA shall not subordinate the CPA's professional judgment to non-CPAs.

The AICPA Code of Professional Conduct contains a similar provision at Section 1.130.020 and has been adopted by numerous jurisdictions. It should be noted that this section is included in the “Integrity and Objectivity” section and not the “Independence” section.

The White Paper contains three topics for consideration by Boards of Accountancy. Those topics will be addressed in the order in which they appear in the White Paper.

1. Independence and Professional Standards

The White Paper poses several questions, which the Board addresses as follows:

- How should attest firms operating in an APS model with PE investment maintain audit quality and avoid undue influence and pressure to perform, if non-attest entities influence the attest firm’s management, compensation, and performance evaluations?

As set forth above, the proliferation of administrative Service Agreements appears to be the most significant threat to auditors performing unfettered professional services. The Service Agreements are not new to the profession. They have been used in the past to allow support staff to be employed by the non-attest firm and then leased to the attest firm. However, it is this Board’s understanding that the scope of those Service Agreements has expanded.

Some Service Agreements may now create arrangements under which the non-attest firm employs the licensed auditors. Those licensees are then leased to the attest firm to perform audits and other attest functions. The senior leadership of the non-attest entity may be composed of non-licensees, and its board of directors may be majority controlled by non-CPAs.

Nevertheless, some firms have been practicing pursuant to service agreements for years, and this Board has not yet encountered a case involving a reduction in a CPA’s business judgment as a result. Accordingly, this Board does not endorse a prophylactic prohibition of certain types of Service Agreements. Instead, if it becomes evident that an inappropriate subordination of professional judgment has occurred in a specific case, the Board can take disciplinary action in that case.

- What restrictions should apply to PE investors and their portfolio companies becoming attest clients of an attest firm within their shared APS structure?

Those relationships currently appear to constitute an independence violation, which would prohibit the attest firm from performing audits of the portfolio companies. The Board supports continued restrictions on those services.

- How should peer review processes address the complexity of independence considerations introduced by APS structures with PE investment?

The Board has already submitted comments supporting the September 10, 2025, AICPA Exposure Draft, which proposes that firms operating under an APS submit their peer reviews to the National Peer Review Committee.

- Are there adequate safeguards to ensure that attest firms maintain the necessary internal knowledge and frameworks for compliance with the AICPA Code, and federal/state laws and rules, specifically around the protection of confidential client information?

Service Agreements should expressly require the protection of all confidential client information. The Board does not see that any additional rules are necessary on this topic, and any violations can be handled through the Board's existing enforcement mechanisms.

- How can Boards of Accountancy and other standard-setting bodies address independence concerns based on the size and scale of attest firms' relationships?

Independence concerns can exist regardless of the size or scale of relationships, starting with external perceptions of independence. The Board would need further information to provide a more complete response.

- Are there positions taken within PEEC's memorandum Potential Revisions to the AICPA Code of Professional Conduct and guidance related to independence in alternative practice structures that you believe should impose more restrictive requirements regarding attest firm independence? If so, which provisions, how would you modify them, and why?

This Board has already responded to the March 10, 2025, invitation to comment on potential revisions to the AICPA Code of Professional Conduct and guidance related to independence in alternative practice structures.

- Would your Board of Accountancy consider adopting stricter laws or rules associated with independence than those in the AICPA Code, to enhance public protection?

This Board retains the authority to adopt rules that it deems necessary to protect the public interest. However, any changes to the rules would be made with due consideration for consistency across jurisdictions.

2. Disclosure and Public Understanding

The Board is most appreciative of White Paper's focus on increasing disclosure and public understanding of APSs.

- Should Boards of Accountancy require more prominent and standardized disclosures on websites and marketing materials, distinguishing attest and non-attest entities under common control?

This Board supports a coordinated effort to address this issue. Most firms using APS are national firms. Therefore, this Board has been hesitant to unilaterally impose rules on those firms' websites due to the potential for inconsistencies with other jurisdictions.

- How can Boards of Accountancy better educate consumers about the distinction between attest and non-attest services in APS structures?

The Boards of Accountancy can ensure that firms provide their clients with transparent information about their structures and relationships.

- What clarity is needed regarding Uniform Accountancy Act and Model Rules' wording on the use of the CPA title by individuals not associated with attest firms?

To the extent that the current wording could imply limitations on CPAs' ability to use their title appropriately, such provisions should be clarified to confirm permissible use.

- How should advertising practices be regulated to provide transparency regarding the relationship between attest firms and non-attest entities?

The Boards of Accountancy should promulgate uniform rules governing advertising practices so that firms and their websites are not subject to potentially conflicting requirements.

3. Regulatory Oversight and Enforcement

- What are the implications of differing state definitions of "the practice of public accountancy" for attest firms operating nationally under APS models?

To the extent that differing definitions of "the practice of public accountancy" place CPAs or CPA firms in a situation where they cannot comply with the rules of all jurisdictions, then those states may desire to revisit their rules and laws to effectuate greater

uniformity. However, the desire for uniformity should not undermine state sovereignty or the boards' ability to exercise their police powers within their own jurisdiction.

- Would Boards of Accountancy find it helpful for the UAA to include definitions of "active individual participant" or "affiliated entities" within its requirements for non-CPA firm owners?

The Board believes that uniformity across jurisdictions can improve public understanding of the various boards' positions on firm ownership. However, defining these terms may not resolve APS-related issues because the non-CPA owners at issue are not the owners of the CPA firms. Instead, they are owners of the unregulated non-attest entity.

- How should Boards of Accountancy coordinate oversight when CPA firms operating under an APS model with PE investments conduct business across multiple jurisdictions?
The Board does not believe that private equity investment, in itself, creates any additional oversight complications beyond those already in place for APS in general.
- Regarding CPA firm registration requirements, do Boards of Accountancy need details on an attest firm's principal place of business and physical presence in the jurisdiction, to ensure compliance with relevant laws and rules?

Yes. This has always been necessary information to ensure that firms are registered in the correct jurisdictions.

The Board appreciates the opportunity to comment on the NASBA Private Equity Task Force White Paper. We recognize that APSs present multiple challenges, and we commend the Task Force for its thoughtful work in identifying and addressing them.

Sincerely,

Jodi K Kruse

Jodi K Kruse (Dec 16, 2025 07:53:34 EST)

Jodi K. Kruse, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2025188-1/2

IN THE MATTER OF:
Willie Cooper, Jr., CPA, #17988
Willie Cooper, Jr., 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 and the Respondents stipulate to the following:

1. Willie Cooper, Jr., CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 17988 as a Certified Public Accountant.
2. Willie Cooper, Jr., CPA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm are collectively referred to as the "Respondents." The Respondent is the supervising CPA and sole CPA owner of the Respondent Firm.
3. The AICPA terminated the Respondent Firm's enrollment in the AICPA Peer Review Program ("Program"). The termination was based upon the Respondent Firm receiving consecutive "pass with deficiencies" reports on its engagement peer reviews.
4. The Respondent Firm is eligible to re-enroll in the Program upon certain conditions placed by the AICPA.
5. The Respondent does not presently desire to perform services subject to peer review. However, if the Respondent determines to provide those services moving forward, he confirms that he will first reenroll in the Program after meeting the conditions placed by the AICPA.
6. The Respondents wish 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 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. By virtue of the facts set forth above, the Respondents violated Rule 21 NCAC 08N .0212.

Consent Order - 2
Willie Cooper, Jr., CPA
Willie Cooper, Jr., CPA

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 shall not perform services subject to peer review until such time that they have met the conditions placed by the AICPA and the Respondent Firm is re-enrolled in the AICPA Peer Review Program.

CONSENTED TO THIS THE 19th DAY OF November, 2025.
(Day) (Month) (Year)

Willie Cooper, Jr.
Respondent

Willie
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 15 DAY OF December, 2025.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Jodi K. Kruse
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2025194-1/2

IN THE MATTER OF:

Jon Thomas Vincent, CPA, #17136
Jon T. Vincent, CPA, PC
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. Jon Thomas Vincent, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 17136 as a Certified Public Accountant.
2. Jon T. Vincent, CPA, PC (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 Respondent Firm received a fail on its engagement peer review, with an acceptance letter date of October 27, 2022. The peer review report was for the period ended June 30, 2021. The Respondent Firm is currently undergoing a subsequent peer review, which has not yet been finalized.
4. In August 2025, the Board staff discovered the failed report while reviewing the AICPA Facilitated State Board Access (“FSBA”) website.
5. The Respondent Firm had submitted a copy of its Final Letter of Acceptance to the Board as required by 21 NCAC 08M .0106(3), but did not submit a package that also included the Peer Review Report and Letter of Response within sixty (60) days of the date of the Final Acceptance Letter as required by 21 NCAC 08M .0106(a)(4).
6. As part of the peer review, the Respondent Firm was required to have a post-issuance review performed for its next review engagement. In response, the Respondent Firm stated that it was not currently performing any review services as of August 10, 2022, and the Respondent Firm was therefore relieved from the post-issuance review requirement.

7. The Respondent Firm has confirmed with the Board that it has resumed performing review engagements.
8. 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 perform attest and assurance services in accordance with standards constitutes a violation of 21 NCAC 08N .0212 (Competence), .0404 (Accounting and Review Services Standards), and .0406 (Standards for Attest Engagements).
3. The Respondent's failure to timely report the results of the Respondent Firm's most recent engagement peer review to the Board constitutes a violation of 21 NCAC 08M .0106 (Compliance).
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, Jon Thomas Vincent, CPA, is hereby censured.
2. The Respondents shall pay a one thousand dollar (\$1,000) civil monetary penalty, to be remitted with this Consent Order.
3. All professional staff in the Respondent Firm that work on review engagements shall participate in at least four (4) hours of continuing professional education covering review engagements annually until such time that the Respondent Firm receives a pass or pass with deficiencies peer review report.

4. The Respondents shall be subject to pre-issuance review of any review engagements until the Board determines that pre-issuance review is no longer necessary.

CONSENTED TO THIS THE 3rd DAY OF December, 2025.
(Day) (Month) (Year)

Individual authorized to sign on behalf of Respondent Firm

JOINT VINCENT
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF December, 2025.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Jodi K. Kruse
President

NC BOARD OF

DEC - 8 2025

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2025190-1/2

IN THE MATTER OF:
J. Alan Rutherford, CPA, #17720
J. Alan Rutherford, CPA, P.A.
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. J. Alan Rutherford, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 17720 as a Certified Public Accountant.
2. J. Alan Rutherford, CPA, P.A. (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 Respondent Firm received a fail on its most recent completed system peer review, with an acceptance letter date of November 25, 2024. The peer review report was for the period that ended December 31, 2023.
4. In August 2025, the Board staff discovered the failed report while reviewing the AICPA Facilitated State Board Access (“FSBA”) website.
5. The Respondent Firm submitted a Final Acceptance Letter to the Board, but did not submit a package that also included the Peer Review Report and Letter of Response within sixty (60) days of the date of the Final Acceptance Letter as required by 21 NCAC 08M .0106(a)(4). The Respondent has confirmed that his failure to provide the Board with all documentation was an oversight on his part.
6. 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.

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2. The Respondents' failure to perform attest and assurance services in accordance with standards constitutes a violation of, 21 NCAC 08N .0212 (Competence), .0403 (Audit Standards), and .0406 (Standards for Attest Engagements).
3. The Respondent's failure to timely report the results of the Respondent Firm's most recent engagement peer review to the Board constitutes a violation of 21 NCAC 08M .0106 (Compliance).
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, J. Alan Rutherford, CPA, is hereby censured.
2. The Respondents shall pay a one thousand dollar (\$1,000) civil monetary penalty, to be remitted with this Consent Order.
3. Each staff member participating in engagements subject to peer review must take at least four (4) hours of A&A CPE annually until the firm receives a pass on a system review or a pass or pass with deficiencies on an engagement review.

CONSENTED TO THIS THE 4th DAY OF December, 2025
(Day) (Month) (Year)

J. Alan Rutherford
Individual authorized to sign on behalf of Respondent Firm

J. Alan Rutherford, CPA, P.A.
Respondent

APPROVED BY THE BOARD THIS THE 15 DAY OF December, 2025
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Jodi K. Kause
President NC BOARD OF

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CPA EXAMINERS