PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
October 27, 2016
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Michael H. Womble, CPA, President; Wm. Hunter Cook, CPA, Vice President; Jeffrey J. Truitt, Esq., Secretary-Treasurer; Murchison (“Bo”) Biggs, CPA; Cynthia B. Brown, CPA; Justin C. Burgess; and L. Samuel Williams, Jr., CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Manager; Jean Marie Small, Professional Standards Specialist; Buck Winslow; Licensing Manager; Cristen Alberts, Intern; and Nathan Standley, Esq., Legal Counsel.

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Soticheck, CPA, COO, NCACPA; Kristen Hoyle, CPA, NCACPA; Officer J.A. Stokes, Raleigh Police Department.

CALL TO ORDER: President Womble called the meeting to order at 10:00 a.m.

MINUTES: The minutes of the September 19, 2016, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The September 2016 financial statements were accepted as submitted.

LEGISLATIVE AND RULE-MAKING ITEMS: Messrs. Biggs and Cook moved to approve the following rules to be filed with the Rules Review Commission for rule-making: 21 NCAC 08A .0301; 08I .0101; 08N .0203, .0208, and .0305. Motion passed with seven (7) affirmative and zero (0) negative votes.

NATIONAL ORGANIZATION ITEMS: Messrs. Williams and Cook moved and the Board approved the response to the AICPA Discussion paper Proposed Evolution of Peer Review Administration. Motion passed.

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

Case No. C2014285-1/2 – Crystal K. Hamrick, CPA – Approve the signed Consent Order (Appendix I).

Case No. C2015105 – Jerry L. Price, CPA – Approve the signed Consent Order (Appendix II).
Case No. C2016129 - Scott L. Frazier - Approve the signed Consent Order (Appendix III)

Case Nos. C2015335, C2016032, C2016035, C2016219 -1/2, and C2016126 - Approve the Notice of Hearing for Ernest K. Leonard, CPA, and Leonard, CPA, PLLC for December 19, 2016, at 10:00 a.m.

Case No. C2016112 - Close the case without prejudice.

Case No. C2016188 - 1/2 - Close the case without prejudice with a Letter of Warning.

Case No. C2016197 - 1/2 - Close the case without prejudice with a Letter of Warning.

Case No. C2016199 - 1/2 - Close the case without prejudice with a Letter of Warning.

Case No. C2016201 - 1/2 - Close the case without prejudice with a Letter of Warning.

Case No. C2016205 - 1/2 - Close the case without prejudice with a Letter of Warning.

Case No. C2013213 - Close the case without prejudice.

Case No. C2013098 - Close the case without prejudice.

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

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

Brittney Diane Barbosa
Zachary Taylor Beucher
Sarah Hannah Cox

Katherine Frances Friedman
Kathleen Barry Herron

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

Suzanne Michael Adams
Kyle Thomas Addenbrook
Brittney Diane Barbosa
Richard Patterson Berlin
Zachary Taylor Beucher
Laurel Oody Bostick
Sarah Hannah Cox
Emmanuel Kwame Darko

Mengyuan Fang Farley
Katherine Frances Friedman
Alyxandra Rose Gant
Taylor James Gleason
Kyle Lorne Grella
Trish Danielle Hagar
Hector Q. Hernandez
Kathleen Barry Herron
Staff reviewed and recommended approval of the original application submitted by Elton Laroy Shoemaker, III. Mr. Shoemaker 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 Kaitlin Elizabeth Pace. Ms. Pace 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.

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

<table>
<thead>
<tr>
<th>Jessica Marie Alfonzo</th>
<th>Jenna Louise Cameron</th>
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<td>Natasa T. Anderson</td>
<td>Lisabeth Ann Carr</td>
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<td>Seth Joseph Beaver</td>
<td>Wendy Lee Cisowski</td>
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<td>Beatrice Lynn Bible</td>
<td>Marquel A. Clark</td>
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<td>Christopher B. Boggs</td>
<td>Warren Jackson Cottingham</td>
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<td>Christopher John Crowe</td>
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<td>Clayton George Brinker</td>
<td>MaryKay Hagner Davis</td>
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<td>Kelly Elizabeth Brittan</td>
<td>James Matthew Day</td>
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<td>Catherine Therese Cairns</td>
<td>Adriano DePina Jr.</td>
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Temporary Permits - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

James Mabry Johnson, T9367
Kelsey Nicole Smith, T9368
Elizabeth Smith Pitt, T9369
Lindsey Paige Weintraub, T9370
Shana Catherine Ernst, T9371
Timothy John Schneider, T9372
Seth Joseph Beaver, T9373
Andrew Michael Silverman, T9374
Leidy Grace Gonzalez, T9375
McKenna Elise Hennelly, T9376

Mary Kathryn McGuire
John Buckley McLean
Tyler Austin Whitsel Medley
Godswill Mhlanga
Harry Ward Miley, III
Alan Russell Moldof
Laura Rae Morgan
Cibele Rocha da Motta
Michael Joseph Murdy
Cheryl Lynn Nelson
Ping Ning
Gregory Joseph Peterson
Elizabeth Smith Pitt
Rachel Lauren Radcliffe
Paige Nielsen Ridout
Vincent John Rodda
William Mark Rudolph
Catherine Marie Rybarczyk
John Joseph Saccardi
Timothy John Schneider
Sherryl Ann Seigfreid
Jonathan A. Shaw, Jr.
Seth Michael Sherer
Kevin Peter Shimkus
Kelsey Nicole Smith
Jovonda Mae Tipton
Joseph Alan Vano
Ellen Riley Watson
Lindsey Paige Weintraub
Ellen Marie Williams
Phyllis F. J. Yokley

Casper Eldredge Wiggins, Jr., T9378
Kathleen Ann Damm, T9379
Wendy Lee Cisowski, T9380
Viktoria Borisova, T9381
Ping Ning, T9382
Cheryl Lynn Nelson, T9387
Jovonda Mae Tipton, T9388
Jeffrey Michael Downing, T9389
Laura Rae Morgan, T9390
Bruce Clayton Hopkins, T9391
Michelle Renee Hearne, T9392
Larry Gene Kirk, T9393
Nicholas Anthony DiBattista, T9394
Beatrice Lynn Bible, T9395
Karyn Leigh Heimes, T9396
Jenny Marie Linton, T9397

Marquel A. Clark, T9398
Catherine Therese Cairns, T9399
Monica Lucille Holderman, T9400
Jean Marie Mastalski, T9401
Michael Paul Ohrnstein, T9402
George Alan Yearwood, T9403
Stephanie Jaliill Parrish-Chester, T9404

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

Cynthia Combs Allen, #27433
Heba Kamel Botros, #27953
Megan Lutz Chesser, #19248
Mark Alan Cox, #19129
Faye Summey Creech, #17395
Naomi South Faw, #24691

Jon Eric Grant, #21401
Toni Lea Kirby, #27365
Jenna Renee Norris, #36326
Paula Renee Koontz Paquin, #30903
Kathryn Tucker Perry, #37616
Jason Bradley Whittlatch, #25727

Reissuance of New Certificate - The Committee recommended that the Board approve the application for reissuance of new certificate submitted by Terri Spears Carey, #27114.

Reissuance of New Certificate and Consent Agreement - The Committee recommended that the Board approve the following applications for reissuance of new certificate and consent agreement:

Antoine Darnell Beck, #27664
Phillip Leopold Cadolino, #30919

Karlin Lester Diniaco, #23938

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:

Blackmor, CPA, PLLC
Lisa Blinson, CPA, PLLC

D&D CPAs, PC
Jaclyn H Patterson CPA PLLC

Letters of Warning - Staff received renewals from the following individuals, which list 2015 CPE taken between January 1 and June 30, 2016, without an approved extension. Staff recommended a Letter of Warning for a first offense pursuant to 21 NCAC 08G .0406(b)(1). The Committee recommended that the Board approve staff recommendation:

Sanjay Roshanlal Agarwal, #37355
Edmundo Javier Aja, #39235
Lewis Daniel Akers Jr., #30735
Ross Edward Alberghini, #38367
Russell Glenn Allen, #32084
Roy Farmer Alley III, #30078

Denise P. Altman, #29850
Adam Michael Angstadt, #37511
Michael Wade Apple, #11267
Tracy Elaine Arnold, #29172
George Clarence Austin III, #19652
Ferrazanah Tsarina Azeez, #39067
Bruce Anthony Baden, #14657
Lori Lynne Bailey, #21456
Christina Marie Baker, #34023
Andrew Daniel Barnobi, #38363
Elham Yousefpour Barrineau, #33729
Pearl Wilson Bassard, #31573
Kelli A. Batianis, #33629
Elizabeth Colvin Berry, #20458
James Alex Beurle, #24402
Mathew Lee Bork, #36222
George Henry Bourgeois, Jr., #26795
Tammy Kay Bolz Bridges, #22848
Douglas Allen Brown, #39293
Mark Buchheim, #37695
John Martin Buckley, #39042
Mark Christopher Burgin, #26576
Dorothy Sue Burns, #24408
Christopher Adam Capone, #37946
Benjamin Smith Causey, #20019
May Chu Cheung, #37984
Jonathan Thomas Clardy, #36402
Shelly Marie Clark, #34813
John Marc Cleveland, #30368
Charles Hubert Cole, Jr., #24137
Colleen Anne Colgan, #34594
Patricia Costello, #22825
Ashley Gwaltney Covington, #36664
Stacy Ann Cowan, #39379
Tyler Clifton Crosby, #38357
G. Joy Dally, #30064
Herbert Owen Davis, Jr., #23514
Melissa Hines Davis, #17954
Natalie Lynne Davis, #21010
John Stuart Dawson, #22377
Paul Arthur Dayer, #37146
Clay Patrick De Wan, #38796
Daniel Jay DeLaCruz, #38121
Adam Charles DeMattia, #38652
Janet P. Dengler, #24685
Valerie Lujuana Denning, #18581
Lorraine Lea Kelly Denton Brann, #16719
Robert Matthew Doran, #38265
Frank Howard Driscoll, #39382
Stephanie Michelle Duknoski, #39283
Donna Jean Earp, #19135
Todd Everett Edwards, #33794
Billy Joe Emory, #35969
Enajevwe Eruotor, #38569
Patrick Clayton Evans, #36923
Anne Marie Farrar, #32747
Nancy Catoe Finch, #20993
Christopher Michael Fraley, #26582
Michael John Fryt, #22527
Lisa Gaetano, #39425
Laura Garrett, #15698
Timothy Brian Gavigan, #20095
Fredrick Martin Gipson, #29859
Walter Rodger Glover, #10954
Charles Otis Goad, #26224
Eugenia Luz Gordon, #36518
Salvatore Albert Gough, #35759
Kenyatta Evans Green, #30667
Allison Ann Hammer, #31377
Molly Beth Hansen, #32393
George Ervin Harris, #13975
Kathryn Kusenberg Hatfield, #4041
Kevin James Hawkins, #24535
John Lyle Heffernan, #35472
William McKay Henderson, #14738
Rosemary Soisson Herhold, #33222
Caroline Wythe Hodge, #35930
Lindsey Dawn Hodges, #37388
Kristen Marie Hogan, #39891
Andrea Holder, #23531
Jo Gaskins Holloman, #13706
Katherine Lamb Horniller, #25422
Erik Vonn Horstmann, #23290
Tiffany Michelle Howard, #38463
Jon Eric Hudson, #39770
Robert Paul Hureau, #39122
Stephanie Lee Jarvis, #38741
Brady Albert Johnson, #30107
Joan E. Jones, #39329
Megan Cie Jones, #36074
Lloyd Harold Jordan, III, #39625
Shruti Sandeep Juneja, #38639
Preston Leland Kafka, #38191
Kevin Matthew Kaval, #39108
Ralph Griffin Kennedy, #39228
Jonathan Shaun Kuker, #37022
John Mark Kunst, Sr., #37162
Jon Wesley Lancaster, #32954
Jessica Harrell Lang, #31794
Robert Anthony LaTourette, #36251
Yohanna Meatta Chavis Leak, #25469
Jason Russell Lewis, #30936
Victor Kenneth Lewis, #23445
Yan Ling, #36962
Kiri Gabrielle Longa, #37720
William Theodore Lovette, III, #30505
Katrina Sheets Lowe, #16599
WeiXuan Luo, #39714
Ruth Ditlevson Lyle, #15350
Stanley Wayne Mandel, #37974
Ranu Uday Manik, #39408
Christopher Thomas Mardany, #26951
Mary Michael Martin, #31305
Steven Merrel Martin, #36191
Satyasomeswar Maruvada, #34811
Brian Kudzanai Masunda, #39303
Brenda Walker Maxie, #23450
Robert Tony McCollum, #12567
William Michael McCullough, III, #38003
Corey Alexandra McFadden, #38644
Margaret Olive McFarland, #26128
Christopher Douglas McKenzie, #36294
Lucas Moore McKeon, #35029
Neil Bernard McLean, #33148
Frank Pleasants Meadows, Jr., #922
Mackenzie Alexandra Meier, #38684
Rachel Diane Meinecke, #36734
Matthew Dwaine Menscer, #26130
David Charles Miller, #13156
Erica Elizabeth Miller, #37442
Jada Watkins Miller, #31824
Melissa Elizabeth Miller, #38212
Terrymore Garcia Miller, #39641
Lisa Johnson Morgan, #35533
Jarrett Lee Morris, #28584
Carver Anne Morrow, #39189
Arnold Grayson Nance, #38231
Mark Stephen Nantz, #18236
Sarah Kristen Neaves, #39058
Brooks E. Nelson, #19981
John Dashiell Nelson, #35114
Michael David Nolan, #35083
Shelly Adams Norris, #27312
Dare Wicker O'Connor, #21500
Sean Patrick O'Leary, #34191
Jennifer Boykin Orbock, #31220
Justin Jeremiah Orbock, #30549
Jeffery Eric Owen, #35980
William Farrel Owens, Jr., #20450
Jennifer Renea Pacheco, #34711
Lori Kindsvatter Parro, #22757
Esha Patel, #35602
Laura Anne Pearson, #39075
Shavonna Raquel Pegram, #39268
Matthew Scott Perry, #33267
Kimberly Loraine Pittard, #37811
Kelly Richmond Pope, #31391
Joseph Briggs Price, #23762
Rachel Raiford Spinarski, #23695
Frances Michelle Randall, #26494
Bernard Lawrence Reams, III, #38428
Tonia H. Reed, #31650
Brooke Corcoran Regensburg, #38907
Dale Rife, #24295
Sonya Yvette Rorie, #26681
Joseph Benjamin Rudolph, #39300
Robert Lawrence Rusch, Jr., #36656
Justin Daniel Sandlin, #39256
Nicholas John Joseph Savarino, #39240
Edith Ragin Saxton, #17554
William Howard Schieffer, #39497
Anthony Michael Sclafani, #38387
Kaumil Kiritkumar Shah, #35140
Gabrielle Oriana Shahid, #38119
Jonathan E. Sharp, #31141
Stephanie Michelle Sheaffer, #36134
Cheterra Lenae Sheff, #39486
Sandra Shelton, #17082
Jin Shi, #35217
Shaista Shireen, #38338
Amanda Marie Shumaker, #32670
Kelsey Anne Shuster-Dutcher, #39867
Christie Ann Silvestri, #26282
Jennifer Lynn Simon, #37079
Staff recommended approval of the request to rescind the Letter of Warning awarded to Scott M. Taylor, #31512. The Committee recommended that the Board approve staff recommendation.

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

Ashley Adams  
Elizabeth Adams  
Erin Alexander  
Anthony Allen  
Brandon Allen  
Matthew Allen  
Seth Anderson  
Carissa Antoniou-Davis  
Nicholas Atz  
Katelyn Barbee  
Nicholas Barnas  
William Barnes  
Kristen Barr  
Lucas Bayless  
James Baynard  
Timothy Baynes  
Troy Beaver  
Christopher Befus  
Stephen Belcher  
Michelle Bennett  
Sarah Benton  
Shannon Berry  
Ghazala Bibi  
Christie Biddick  
Christopher Biddle  
Gagandep Bindra  
Anitra Black  
Jarryd Blaetz  
Andrew Blalock  
William Bloder
Victoria Lacivita
Katherine Lang
Steven Lappin
Ho Lau
Aaron Lee
Edwin Lee
Steven Leerberg
Melissa Leney
Mary Lennon
Amy Leopold
Shontrall Lewis
Krystal Lim
Brooke Lisson
Marcus Lockamy
Justin Locklear
Matthew Loerop
Jordan Loman
Ernest Lookabill
Xueer Lu
Keith Lumbert
Casey Maciej
Ryan Mack
Anna Martin
Susanne Matthews
Nathaniel Maxwell
Peter Maxwell
Kevin May
Karen McCall
Charles McCarthy
Cody McKinney
Raymond McKinney
John Metcalf
Erin Meyer
Kara Meyer
Allison Michaud
Vadim Mikhaillyants
Desnee Miles
Jeremy Miller
Alina Misiunas
Mollie Mitchell
Alexander Moore
April Morris
Allison Murphy
Megan Murphy
John Myers
Rebecca Nance
Morgan Nash
Abigail Nelson
Marina Nesic
Dustin Never
Sarah Nicholls
Ashley Nichols
Chun Nip
Evariste Ntirenganya
Jeanny O'Masta
Ryan O'Neal
Mofopefuluwa Obadina
Peter Ovendorf
William Pace
Elizabeth Paluso
Sara Parkerson
Connor Parkes
Mark Parsells
Emerald Parsley
Demetrice Patterson
Alexander Payne
Morgan Pegram
Cecilia Peters
Jasmine Pettaway
Ljiljana Pilipovic
Irina Poroshina
Ian Pratt
Tyler Pratt
Kristi Propst
Emily Prutzman
Terria Punturo
Sheetal Puri
Melissa Ratcliff
Mary Rawn
Joshua Reed
Natalie Reed
Ashley Reynolds
Stefanee Richardson
Nedra Riddick
John Riehl
Jazmin Rios
Amber Roberts
Hillary Roberts
Christen Robertson
Mary Roche
Samuel Roebuck
Natasha Roman
Elizabeth Ross
Jessica Ross
Drew Saia
Nicole Salmon
Raj Saroha
Jason Sauder
Michael Saulnier
Landon Savino
Karina Schneider
Cristy Scholler
Adam Schwartz
Justin Schweizer
Amanda Scott
Matthew Scott
Melanie Seidman
Vanessa Seiglie
Hogan Sellers
Daniel Serratos Prudencio
Julia Setzer
Dhrumit Sheth
Meiling Shih
Amber Shively
Jeffrey Sicinski-Sendek
Joshua Simmons
Jay Singer
Travis Sirois
Torian Sitton
Beth Smith
Caitlin Smith
Dylan Smith
Jonathan Smith
Krista Smith
William Smith
Susan Smitherman
Tyessa Smoot
Charita Snow
Eric Sommermann
Victoria Sorkin
Seun Soth
Travis Spatola
Caroline Speer
Stephen Spivey
Stacey Stafford
Charles Steffenella
Jordan Stephney
Elias Stergiou
Sarah Stoenner
Courtney Stoker
Martha Strickland
Courtney Struble
Ryan Struble
Allison Sullivan
Matthew Sullivan
Sabrina Summers
Kayla Sykes
Lindsay Tabbi
Christopher Tate
Jordan Thomas
Ronald Thornhill
Kavonda Thrasher
Taylor Tibbs
Tamara Todi
Heath Towson
Joshua Tulledge
Jeffrey Turner
Susan Tyler
Petra Tyndall
Onur Uman
Michael Vazquez
Ashley Verhein
Matthew Vogler
Richard Wagner
Michael Walsh
Patrick Walsh
Stephanie Walsh
Monica Warner
Trevor Warren
Joshua Waters
Travis Weaver
Jared Weber
David Weekley
Karl Weickgenannt
Taylor Westerhof
Brian White
Christopher Wicks
Shannon Wiggins
Kayla Willett
Aviance Williams
Katherine Williams
Ashley Willis
George Wise
Jeffrey Witt
Adam Woeller

Ruoyu Wu
Darya Yakauleva
Jonathan Yavorsky
Liudmila Zill

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: Messrs. Truitt and Biggs moved to approve the Board meeting dates for 2017. Motion passed.

ADJOURNMENT: Messrs. Womble and Biggs moved to adjourn the meeting at 10:35 a.m. Motion passed.

Respectfully submitted:

Attested to by:

Robert N. Brooks
Executive Director

Michael H. Womble, CPA
President
IN THE MATTER OF:
Crystal K. Hamrick, CPA, #23120
Crystal K. Hamrick, 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 the
Respondent stipulate to the following:

1. Crystal K. Hamrick, CPA, (hereinafter "Respondent"), is the holder of North
   Carolina certificate number 23120 as a Certified Public Accountant.

2. Crystal K. Hamrick, CPA (hereinafter "Respondent firm"), is a registered
   certified public accounting firm in North Carolina.

3. At all relevant times, the Respondent was the supervising CPA of the
   Respondent firm and, as such, was the CPA responsible for ensuring that the
   Board’s peer review requirements were satisfied.

4. The Respondent firm had received a system peer review for the year ended
   May 31, 2012. However, it was later discovered that the Respondent firm had
   conducted an audit of an employee benefit plan. That audit had not been
   identified by the Respondents to the peer reviewer.

5. Per the peer review rules, if a firm performs an audit of an employee benefit
   plan during the relevant time period, at least one such plan must be subjected
   to peer review.

6. At the beginning of the peer review process, firms must complete a
   questionnaire. The questionnaire specifically requires the firm to review a list
   of audit engagements, including employee benefit plan audits, and identify
   whether the firm has performed any of those engagements.

NC BOARD OF
CPA EXAMINERS
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7. As a result of the failure to identify its employee benefit plan audit engagement(s), the Respondent firm’s peer review was recalled. The Respondent firm received a “pass with deficiencies” on its ensuing system peer review report.

8. The peer review report identified deficiencies by the Respondent firm for performing an ERISA engagement without the proper experience and training in such a specialized industry.

9. 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 Respondent should have known that the Respondent firm conducted an employee benefit plan audit during the relevant peer review period, and further should have known that the audit was required to be disclosed to the peer reviewer. The failure to disclose the employee benefit plan audit to the peer reviewer constitutes a violation of 21 NCAC 08N .0202(a).

3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent’s 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’s CPA certificate shall be revoked for one (1) year. However, the revocation is stayed if all requirements of this Consent Order are met and the Respondent is not found to have violated the peer review rules during that period.
Consent Order - 3
Crystal K. Hamrick, CPA
Crystal K. Hamrick, CPA

2. The Respondent firm's registration shall be cancelled for one (1) year. However, the cancellation is stayed if all requirements of this Consent Order are met and the Respondent firm is not found to have violated the peer review rules during that period.

3. The Respondent firm shall pay a one thousand dollar ($1,000) civil penalty to be remitted with this signed Consent Order.

4. The Respondent firm shall pay a five hundred dollar ($500) administrative cost to be remitted with this signed Consent Order.

5. Prior to the Respondent firm's next peer review, the Respondent must take four (4) hours of group-study CPE, specifically covering the peer review process and/or getting ready for peer review.

6. The Respondents agree that failure to comply with any terms of this agreement shall be deemed sufficient grounds to lift the stays set forth above.

CONSENTED TO THIS THE 12th DAY OF September, 2016

__________________________
Crystal K. Hamrick, CPA
Individual authorized to sign on behalf of Respondent Firm

__________________________
Crystal K. Hamrick, CPA
Respondent

APPROVED BY THE BOARD THIS THE 27 DAY OF October, 2016

__________________________
NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

__________________________
President

NC BOARD OF
SEP 13 2016
CPA EXAMINERS
NORTH CAROLINA
WAKE COUNTY
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2015105

IN THE MATTER OF:
Jerry L. Price, CPA, #4275
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 Respondent stipulate to the following:

1. Jerry L. Price (hereinafter "Respondent") is the holder of North Carolina certificate number 4275 as a Certified Public Accountant.

2. The Board received a complaint against the Respondent in which the Complainants alleged that the Respondent made mistakes in preparing their business' income tax returns. Specifically, the Complainants alleged that the Respondent failed to file taxes in states where the company had commercial properties and enterprises located. The Complainants have retained a different CPA to prepare their tax returns, including amendments to their prior returns.

3. The Respondent asserted that he had allocated all income as North Carolina income because that was the way the income had previously been allocated by the prior owners ("founders") of the company and the company's prior accountants. Neither of those founders was a CPA. After the Respondent started doing the company's taxes, he continued to allocate the income in the same way.

4. The Respondent states that had he been made aware of the situation, he would have taken the steps necessary to amend the returns.

5. 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.
CONSENTED TO THIS THE 14th DAY OF September, 2016

Respondent

APPROVED BY THE BOARD THIS THE 27th DAY OF October, 2016

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: President

NC BOARD OF CPA EXAMINERS
IN THE MATTER OF:
Scott Lee Frazier, #32604
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 Respondent stipulate to the following:

1. The Respondent was the holder of North Carolina certificate number 32604 as a Certified Public Accountant.

2. The Respondent informed the Board on his 2015-2016 individual certificate Renewal ("Renewal") that between January 1, 2014, and June 30, 2015, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2014 CPE requirements.

3. Based on the Respondent's representation, the Board accepted his Renewal.

4. The Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2014 requirements.

5. The Respondent was unable to locate any documentation for forty (40) hours of the 2014 CPE hours that he claimed on his 2015-2016 annual renewal. In addition, the Respondent was unable to locate documentation to substantiate completion of at least two (2) hours of ethics from a sponsor registered with NASBA that he earned between January 1, 2014, and June 30, 2015.

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.

2. The Respondent’s actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) 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 failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. The Respondent’s failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).

2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board’s notification of its approval of this Consent Order.

3. The Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.

4. The Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:

   a. Application form,
   b. Payment of the application fee,
   c. Three (3) moral character affidavits, and
   d. Eighty (80) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.
5. The Respondent shall pay a one thousand dollar ($1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.

6. The Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 9th DAY OF September, 2016.

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Respondent

APPROVED BY THE BOARD THIS THE 27th DAY OF October, 2016.

BY:

President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS