

**PUBLIC HEARING AGENDA  
NORTH CAROLINA STATE BOARD OF CPA EXAMINERS  
JANUARY 28, 2020  
10:00 A.M.  
1101 OBERLIN ROAD  
RALEIGH, NC**

---

**I. Administrative Items**

A. Call to Order

**II. Hearing Testimony**

A. Case No. C2019139 – Chalice Marie Golden, NC CPA No. 39218

**III. Adjournment**

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2019139

IN THE MATTER OF:

Chalice Marie Golden, CPA, #39218  
Respondent

NOTICE OF HEARING

The North Carolina State Board of Certified Public Accountant Examiners ("Board") has received evidence which if admitted at hearing would show that:

1. Chalice Marie Golden (hereinafter "Respondent") was the holder of North Carolina certificate number 39218 as a Certified Public Accountant.
2. 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.
3. In 2017 and 2018, on her annual CPA certificate renewals, the Respondent informed the Board that she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet her CPE requirements.
4. Based on the Respondent's representation, the Board accepted her renewals.
5. The Respondent was subject to a random audit of her 2017 and 2018 CPE.
6. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet her 2017 and 2018 CPE requirements.
7. The Respondent could not substantiate the completion of any of the forty (40) hour annual CPE requirements for either year.
8. On July 23, 2019, the Board staff sent correspondence to the Respondent in an attempt to resolve the matter informally. That correspondence was sent via regular mail following review of the matter by the Board's Professional Standards Committee. The Respondent did not provide a response.
9. Board staff sent an email to the Respondent on August 24, 2019, requesting her response. The Respondent did not provide a response.

Notice of Hearing - 2  
Chalice Marie Golden, CPA

10. Board staff mailed the Respondent a copy of the July 23, 2019, correspondence by certified mail on August 20, 2019. The Respondent did not provide a response.
11. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondent Golden's actions as set out above constitute violations of 21 NCAC 08N .0202(b)(4), .0203(b)(5) and .0206.

The discipline which the Board may impose on the Respondent for violation of the aforementioned statutes and rules includes censure, revocation of license for a period of time, or permanent revocation. In addition, the Board may impose civil penalties of up to \$1,000 per infraction.

Pursuant to N. C. Gen. Stat. § 150B-38, the Respondent is entitled to a public hearing on this matter. This notice is to advise Respondent Chalice Marie Golden that, unless this matter is resolved by consent, the Board will hear this matter in the Board offices at 1101 Oberlin Road in Raleigh on January 28, 2020. If the Respondent is not present, a decision may be reached in her absence, and the Respondent may be deemed to have waived her right to a hearing.

Pursuant to N. C. Gen. Stat. § 150B-40(d), the Respondent may not communicate regarding this matter, directly or indirectly, with any individual member of the Board.

This notice is issued the 26 day of September, 2019.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael S. Massey  
Chairman, Professional Standards Committee