NOTICE OF PERMANENT REVOCATION OF NC CPA LICENSE

The North Carolina State Board of Certified Public Accountant (CPA) Examiners has taken disciplinary action against CHALICE MARIE GOLDEN, the holder of a North Carolina CPA certificate, for violation of the North Carolina Administrative Code (NCAC) Title 21, Chapter 08. The Board is providing this Notice of Revocation to the media and other organizations in the public interest.

An independent agency of the State of North Carolina, the Board is responsible for the examination, licensure, and regulation of CPAs. The Board is not affiliated with the North Carolina Association of Certified Public Accountants (NCACPA), a voluntary professional organization.

PERSON DISCIPLINED: Chalice Marie Golden

ADDRESS: 8817 Clifton Meadow Dr., Matthews, NC 28105

LICENSE HELD: Certified Public Accountant (CPA)

ACTION TAKEN: Permanent Revocation of North Carolina CPA License

EFFECTIVE DATE: 01/28/2020

VIOLATIONS: 21 NCAC 08N .0202 Deceptive Conduct Prohibited; 21 NCAC 08N .0203 Discreditable Conduct Prohibited; & 21 NCAC 08N .0206 Cooperation with Board Inquiry

DATE OF ORDER: 01/28/2020

DATE NOTIFICATION ISSUED: 03/09/2020

BY: Robert N. Brooks, Executive Director

DISTRIBUTION:
American Institute of CPAs (AICPA)
Internal Revenue Service, NC
Internal Revenue Service, US
National Society of Accountants
NC Association of CPAs (NCACPA)
NC Department of Revenue
NC Society of Accountants
IN THE MATTER OF:
Chalice Marie Golden, #39218
Respondent

BOARD ORDER

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on January 28, 2020, that:

FINDINGS OF FACT

1. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina.

2. The Board has jurisdiction over Respondent and the subject matter of this action.

3. Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. § 150B-38(c).

4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.

5. Respondent did not object to any Board Member's participation in the Hearing of this matter.

6. Respondent was not present at the Hearing and was not represented by counsel.

7. 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 annual requirements.
8. Based on the Respondent’s representations, the Board accepted the Respondent’s renewals.

9. The Respondent was subject to an audit of her CPE for 2017 and 2018 and the Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet her CPE requirements in those years.

10. The Respondent replied that she could not substantiate the completion of any of the forty (40) hour annual CPE requirements for either year.

11. On May 29, 2019, the Board’s Professional Standards staff sent correspondence to the Respondent informing her that an enforcement file had been opened and requested a response from her. The Respondent was not initially responsive, and when she did finally correspond, that response was incomplete.

12. 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. The Respondent did not provide a response.

13. Board staff sent an email to the Respondent on August 14, 2019, requesting her response. The Respondent did not provide a response.

14. 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.

CONCLUSIONS OF LAW


2. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. § 93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent’s certificate and to impose civil monetary penalties.

3. Respondent Golden’s actions as set out above constitute violations of 21 NCAC 08N .0202(b)(4), .0203(b)(5) and .0206.
Board Order - 3
Chalice Marie Golden

BASED ON THE FOREGOING, the Board orders in a vote of 6 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Chalice Marie Golden, is hereby permanently revoked.

2. Respondent Chalice Marie Golden shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon her permanently revoked North Carolina certificate.

This the 28th day of January, 2020.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President