PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
August 17, 2020
Via Videoconference
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Michael S. Massey, CPA, President; Barton W. Baldwin, CPA, Vice President; Gary R. Massey, CPA, Secretary-Treasurer; Bernita W. Demery, CPA; Wanda B. Taylor, Esq.; Jennifer Van Zant, Esq.; and Arthur M. Winstead, Jr., CPA (all by simultaneous communication).

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Officer; Buck Winslow; Licensing Manager; and Noel L. Allen, Esq., Legal Counsel (all by simultaneous communication).

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Soticheck, CPA, COO, NCACPA; and Jared Korver, CPA, Board of Directors, NCACPA (all by simultaneous communication).

CALL TO ORDER: President Massey called the meeting to order at 10:07 a.m.

MINUTES: The minutes of the July 20, 2020, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The July 2020 financial statements were accepted as submitted.

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Brooks provided a copy of the 2019-2020 Report of the Board activities that is required by North Carolina General Statute 93B.

NATIONAL ORGANIZATION ITEMS: Mr. Brooks provided information regarding remote proctoring of the Uniform CPA Examination. NASBA, the AICPA, and Prometric are investigating remote proctoring as a contingency plan if Prometric Testing Centers close again because of COVID-19 and are unable to re-open within a reasonable time frame.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. G. Massey provided an update on the work of the Board/NCACPA Joint Task Force on Succession Planning.

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

Case No. C2019285 - Marcum LLP - Approve the signed Consent Order (Appendix I).
Case No. C2020036 - Mark B. Thompson - Approve the signed Consent Order (Appendix II).
Case No. C2020111 - Donald A. Stewart - Approve the signed Consent Order (Appendix III).
Case No. C2020013 - Samuel A. Maclin, CPA - Approve the signed Order (Appendix IV).
Case No. C2020015 - John S. Wooten, CPA - Approve a Notice of Hearing for 10:00 a.m. on October 19, 2020.

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

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

Martina Kralova
Brandon Chase Walters

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

Brittany Nicole Alley
Randolph Edward Brown
Caitlin Reid Burton
Kathryn Anne Carmody
Aryssa Lee Ciuffo
Calista Zoe Corwyn
Leigh Ann Ferguson
Gabriel Morales Gagnon
Russell Reeve Guilfoile
Fredrick Maurice Hood
Amber Renee Johnson
Martina Kralova
Michael Joseph Leatherwood
Andrea Bridges Lee
Timothy James Mausolf
Peter Michael Maxwell

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

Brittany Nicole Alley
Randolph Edward Brown
Caitlin Reid Burton
Kathryn Anne Carmody
Aryssa Lee Ciuffo
Calista Zoe Corwyn
Leigh Ann Ferguson
Gabriel Morales Gagnon
Russell Reeve Guilfoile
Fredrick Maurice Hood
Amber Renee Johnson
Martina Kralova
Michael Joseph Leatherwood
Andrea Bridges Lee
Timothy James Mausolf
Peter Michael Maxwell

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

Phillip Douglas Bair
Ethan Vincent Biamonte
Steven Thomas Chambers
Elizabeth Anne Chapman
Kim Cherie Creasey
John Vela Delarosa
Robert Newton Eberlein
Scott Gerard Falls
Christopher Michael Forrest
Yuting Han
David Christopher Holmes
Curtis Wayne Jones
Jonora Kinshasa Jones
Lamar Jones, Jr.

Laurie H. Londergan
Amanda Marie Miller
Alexander James Raborn
Jonathan Robert Rea
Matthew Scott Roth
Aliya Sanderson
Cooper Jameson Shepheard
Paul Vincent Shimp
Austin Benjamin Shipe
Kimberly Kathryn Slone
Christopher Alan Teats
T’Andrea Latrelle Anissa White
Hal Lincoln Young
**Temporary Permits** - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Elizabeth Ashley Waters, T11995  
Laura Anne Pollin, T11996  
Laura Anne Hoover, T11997  
Joshua James Emett, T11998  
Christian Poveromo, T11999  
Jonathan Vincent Piccolo, T12000  
Edwin B. Mejia Reyna, T12001  
Kevin Dean Larsh, T12002  
Eloho Isimeme Ovhori, T12003  
Megan Elizabeth Boyers, T12004  
Adam Lyle Coleman, T12005  
Romeo Vicera Niere, Jr., T12006  
Scott Thomas Mooney, T12007  
James Robert Westfall, T12008  
Glenn Cunningham, T12009  
Michael Donald McCall, T12010  
George Henry Jockish, III, T12011  
Amy Lynne MacNeil, T12012  
Jessica Shannon Moore, T12013  
Troy Arthur Wray, T12014  
Abigail Joy Spohn, T12015  
Zhan Zhang Furner, T12016  
Matthew Nicholson-Lewis, T12017  
Cynthia Spera, T12049  
Matthew William Hungate, T12050  
Anthony T. Maddalone, T12051  
Brian Donald Glass, T12052  
Dane Frederick Leach, T12053  
Kristin Lynne Walser, T12054  
Taylor James Clawson, T12055  
Stephen Horace Watson, T12056  
Thomas Patrick Hughes, T12057  
Matthew Tyler Ratteree, T12058  
Deborah L. Anderson, T12059

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

Amy T. Moss, #36035  
Pamela New Vest, #19909  
Charlene Snow White, #32451  
Amy Elizabeth Winkler, #41669

**Reissuance of New Certificate** - The Committee recommended that the Board approve the following application for reissuance of new certificate:

Dana Marie Houston, #25000

**Letters of Warning** - The Committee recommended that the Board approve the request to rescind the Letter of Warning issued to the following individual:

Sally Rebecca Neal, #17262

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

Jennifer Adams  
Shannon Adams  
Jeremiah Akinsola  
AshLyn Allen  
April Ammons  
Brandon Anderson  
Evan Andert  
Nicolas Andreou  
John Andrew  
Justin Appley  
Ina Balentine  
Thomas Barker  
Bradley Bennett  
Virginia Bernardi  
Evan Birchmore  
Brittany Blackwell
EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The monthly operational metrics and Executive Staff report were provided as part of the agenda.

STRATEGIC PLANNING: Cheryl Farrar, NASBA’s Chief Sourcing and Strategy Officer, facilitated the strategic planning with the Board, staff, and guests present.

ADJOURNMENT: Ms. Demery and Mr. G. Massey moved to adjourn the meeting at 1:04 p.m. Motion passed.

Respectfully submitted: Attested to by:

Robert N. Brooks Michael S. Massey, CPA
Executive Director President
NORTH CAROLINA  
WAKE COUNTY  

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2019285  

IN THE MATTER OF:  
Marcum LLP, Firm #33159  
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 Board received notice from the PCAOB that it reached a settled order with Marcum, LLP ("Marcum"). Marcum is not registered in the State of North Carolina and does not have an office in the State. It has filed a Notice of Intent to Practice in the State, thereby availing itself of a practice privilege to conduct business in this State. Marcum has never previously been the subject of any complaint or investigation by the Board.

2. Per N.C. Gen. Stat. §§ 93-10 (c) (1) & (2), a firm that exercises a practice privilege simultaneously agrees to comply with the laws and rules of the State of North Carolina and to subject itself to the jurisdiction of this Board.

3. In 2013, Marcum hosted a MicroCap Conference ("Conference") in New York, New York, that was open to the public. A company that presented at the Conference was an issuer audit client of Marcum based in North Carolina. The company has not been an issuer audit client of Marcum since 2015.

4. In 2019, the PCAOB reached a settled order with Marcum and one of its partners. The settled order stated that Marcum's audit of the financial statements of some of the companies that presented at the Conferences represented a violation of PCAOB independence rules. Marcum voluntarily stopped hosting the Conferences described in the settled order as of 2017.

5. The PCAOB settled order expressly states that the findings therein "are not binding on any other persons or entities in this or any other proceeding," and that Marcum and its partner consented to the order "without admitting or denying the findings therein." Marcum has taken steps to remediate the issues addressed in the settled order.

6. Marcum 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. Marcum 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:

NC BOARD OF  
AUG. 3 2020  
CPA EXAMINERS
1. Marcum 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. Marcum's failure to comply with all of the PCAOB's independence rules constitutes a violation of 21 NCAC 08N.0204 and .0402.

3. Per N.C. Gen. Stat.§§ 93-12(9) & (10), and also by virtue of Marcum's consent to this order, Marcum is subject to the discipline set forth below.

   BASED on the foregoing and in lieu of further proceedings, the Board and Marcum agree to the following Order:

   1. Marcum's practice privilege is censured and Marcum must pay a ten thousand dollar ($10,000) civil monetary penalty, to be remitted with this signed Order.

CONSENTED TO THIS THE 3 DAY OF August, 2020.

(Decoded by: Leslie Alder General Counsel)
Individual authorized to sign on behalf of Marcum

APPROVED BY THE BOARD THIS THE 17 DAY OF August, 2020.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: _____________________________
   (President)

NORTH CAROLINA BOARD OF CPA EXAMINERS
AUG - 3 2020
NORTH CAROLINA
BEFORE THE NORTH CAROLINA STATE BOARD OF
WAKE COUNTY CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2020036

IN THE MATTER OF:
Mark B. Thompson, CPA, #24454
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. Mark B. Thompson, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 24454 as a Certified Public Accountant.

2. The Board received a complaint against the Respondent from Marcia Powers (hereinafter "Complainant").

3. The Complainant signed a contract giving the Respondent the authority to negotiate the sale of her business, Plantation Lighting, Inc. (hereinafter "business").

4. The Complainant was contacted by a potential buyer for the business, whom she referred to the Respondent.

5. The Respondent first needed to do a complete financial statement before he could evaluate the business.

6. The Complainant provided information and an inventory to the Respondent, but he did not complete the financial review in a timely manner.

7. It was later discovered that the Respondent was unaware that the Complainant had provided the inventory information because one of the Respondent's employees had received that information and failed to tell the Respondent.

8. The Respondent subsequently terminated the employment of that employee.

NC BOARD OF
CPA EXAMINERS
AUG - 7 2020
9. 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. Per 21 NCAC 08N .0103 (Responsibility for Compliance by Others):

   A CPA and CPA firm shall be responsible for assuring compliance with the rules in this Subchapter by anyone who is the CPA’s partner, fellow shareholder, member, officer, director, licensed employee, unlicensed employee or agent or unlicensed principal, or by anyone whom the CPA supervises. A CPA or CPA firm shall not permit others (including affiliated entities) to carry out on the CPA’s behalf, with or without compensation, acts that if carried out by the CPA would be a violation of these Rules.

   As such, the Respondent had the responsibility to adequately supervise his employees and is responsible for any resulting non-compliance with the Board’s rules as a result of his employees’ actions. Therefore, the Board concludes that the Respondent did not provide timely services to the Complainant in violation of 21 NCAC 08N .0212(3).

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.
Consent Order - 3
Mark B. Thompson, CPA

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent, Mark B. Thompson, is censured.

CONSENTED TO THIS THE 3rd DAY OF August, 2020.

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 17th DAY OF August, 2020.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]
President

AUG - 7 2020
CPA EXAMINERS
NORTH CAROLINA
WAKE COUNTY
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2020111

IN THE MATTER OF:
Donald A. Stewart, CPA, #4353
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been
consented to by the Respondent, the Board finds and orders as follows:

1. Donald A. Stewart, CPA (hereinafter “Mr. Stewart”), is the holder of a
certificate as a Certified Public Accountant in North Carolina.

2. Mr. Stewart failed to timely renew or cancel the annual firm registration for
Donald A. Stewart, CPA, in accordance with provisions as required by N. C.
Gen. Stat. §83-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Stewart’s infraction was for a
period of more than one hundred twenty (120) days, the appropriate penalty is
five hundred dollars ($500).

4. Mr. Stewart has paid the civil penalty and consents to the entry of this Order
and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have
unanimously decided to accept Mr. Stewart’s payment as full resolution of the
aforementioned rules violation.

This the __ 17 __ day of __ August __ 2020 __
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: ____________________________
President
APPENDIX IV

NORTH CAROLINA
BEFORE THE NORTH CAROLINA STATE BOARD OF
WAKE COUNTY CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C20200013

IN THE MATTER OF:
Samuel Anthony Maclin, CPA, #32995
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. Samuel Anthony Maclin, CPA (hereinafter "The Respondent"), is the holder of North Carolina certificate number 32995 as a Certified Public Accountant.

2. The Respondent informed the Board on his 2018-2019 individual certificate Renewal ("Renewal") that between January 1, 2017, and June 30, 2018, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2017 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 2017 requirements.

5. The Respondent was unable to provide any documentation in support of the forty (40) hours of the 2017 CPE hours, including ethics, that he claimed on his 2018-2019 annual renewal.

6. The Respondent was non-responsive to all inquiries sent by the Professional Standards staff.

7. 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) and .0206.

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 failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. The Respondent’s failure to adequately renew his certificate results in a 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.
Consent Order - 3
Samuel Anthony Maclin, CPA

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 4th DAY OF August, 2020.

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 17th DAY OF August, 2020

[Signature]
President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Seal]

BY: [Signature] President

AUG 10 2020

NC BOARD OF
CPA EXAMINERS
Minutes for signature

"Minutes for signature" History

Document created by Lisa Hearne (LHEARNE@NCCPABOARD.GOV)
2020-09-21 - 7:06:45 PM GMT - IP address: 199.255.8.2

Document emailed to Michael S Massey (msmassey@georgiasown.org) for signature
2020-09-21 - 7:07:42 PM GMT

Email viewed by Michael S Massey (msmassey@georgiasown.org)
2020-09-21 - 7:10:47 PM GMT - IP address: 80.86.31.220

Document e-signed by Michael S Massey (msmassey@georgiasown.org)
Signature Date: 2020-09-21 - 7:19:25 PM GMT - Time Source: server - IP address: 96.45.122.84

Agreement completed.
2020-09-21 - 7:19:25 PM GMT