December 31, 2020, is an important deadline for North Carolina CPAs and CPA firms.

For CPAs on active, probation, or can’t use title status, December 31, 2020, is the date by which they must complete 2,000 minutes (40 hours) of qualifying CPE to be eligible for certificate renewal for the 2021-2022 license year.

As part of the annual CPE requirement, licensees must complete a minimum of 50 minutes (one hour) in regulatory or behavioral professional ethics and conduct CPE.

The ethics CPE must be offered by a sponsor registered with NASBA's National Registry of CPE Sponsors (NASBAregistry.org/cpas).

A CPA who fails to meet the CPE requirement on or before December 31, 2020, but completes the required CPE by June 30, 2021, without an approved extension, may receive a Letter of Warning if it is their first failure within a five (5) calendar year period.

For the second such failure within a five (5) calendar year period, the Board may deny the renewal of the CPA’s certificate for at least 30 days and until the CPA meets the reinstatement requirements of 21 NCAC 08J .0106.

If you have questions about firm renewal, peer review compliance, or CPE, please contact Cammie Emery, Licensing Specialist, at cemery@nccpaboard.gov or Buck Winslow, Licensing Manager, at buckw@nccpaboard.gov.
THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the “Board”) at an administrative hearing held remotely (“Hearing”), with a quorum present, the Board finds, based on the evidence presented at the Hearing on October 19, 2020, that:

FINDINGS OF FACT
1. The Respondent John Stewart Wooten, III (hereinafter “Respondent”), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over the Respondent and the subject matter of this action.
3. The 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, on September 23, 2020.
4. The Respondent was not present at the Hearing and was not represented by counsel.
5. The Respondent did not object to any Board Member’s participation in the Hearing of this matter.
6. On June 29, 2018, the Respondent completed an online annual CPA certificate renewal. On that renewal, the Respondent informed the Board that he had obtained forty-two (42) hours of continuing professional education (“CPE”) during the calendar year 2017 in order to meet the requisite annual forty (40) hours of CPE imposed by the Board.
7. Based on the Respondent’s representations, the Board accepted the Respondent’s renewal.
8. The Respondent was subjected to an audit of his CPE for 2017. The Board’s Licensing staff requested that the Respondent provide documentation to substantiate the CPE that he had reported on his renewal. They sent these requests via regular mail and certified mail to the Respondent’s mailing address.
9. The Respondent did not respond to the Licensing staff’s requests.
10. The matter was then referred to the Board’s Professional Standards staff for potential disciplinary action.
11. The Professional Standards staff attempted to communicate with the Respondent via mail, certified mail, UPS, and email.
12. The Respondent was unresponsive to all correspondence from the Professional Standards staff.

CONCLUSIONS OF LAW
2. The 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. The Hearing was duly noticed pursuant to N.C. Gen. Stat. §150B-38(b)(c) and 21 NCAC 08C .0103 and was conducted with a quorum of Board members and all necessary parties present. Per N.C. Gen. Stat. §166A-19.24(f)(3), the Board finds that any due process rights of the Respondent were protected.
4. At the time that the Respondent completed his renewal, he should have known that he did not have sufficient CPE to meet the Board’s annual CPE requirement, resulting in violations of 21 NCAC 08N .0202(a) and .0202(b)(4).
5. As set forth above, the Respondent’s failures to communicate with the Board, or otherwise cooperate with Board inquiries, constitutes violations of 21 NCAC 08N .0206.

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:
1. The Certified Public Accountant certificate issued to Respondent, John Stewart Wooten, III, is permanently revoked.
2. The Respondent shall not offer nor 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 the Respondent claim or attempt to use any practice privileges in any other state based upon his revoked North Carolina certificate.

Approved by the Board on October 19, 2020.
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. Martin Lee Price, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 24831 as a Certified Public Accountant.
2. 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.
3. The Board received a complaint from one of the Respondent's clients, asserting that the Respondent did not timely complete her taxes and did not timely return, upon her request, the documents that she had provided him.
4. The Respondent confirmed the allegations in the complaint.
5. The complainant later stated that she finally received her records after the complaint had been filed.
6. Subsequently, another client of the Respondent filed a complaint that was similar in nature. The complainant asserted that the Respondent had failed to file her personal and business returns for over four years and is delinquent in preparing the tax return for her father’s estate. She further asserted that the Respondent ceased to communicate with her, and refused to return her financial records or respond to a letter from her attorney. The complainant states that she is receiving correspondence from the IRS regarding the delinquent returns.
7. The Board staff attempted multiple times to communicate with the Respondent by letter, email, and phone regarding the second complaint. Prior to the issuance of this Notice of Hearing, the Respondent never provided a response to the allegations.
8. 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. 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. By virtue of the facts set forth above, the Respondent violated Rules 21 NCAC 08N .0206 (Cooperation with Board Inquiry), .0212 (Competence), and .0305 (Client Records).
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 Certified Public Accountant certificate issued to the Respondent, Martin Lee Price, is revoked for one year.
2. The Respondent Martin Lee Price 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 matter, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon his revoked North Carolina certificate.

Approved by the Board on December 14, 2020.

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<td>June 30, 2021</td>
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Source: AICPA
THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the “Board”) at a public hearing ("Hearing") held remotely via WebEx, with a quorum present, the Board finds, based on the evidence presented at the Hearing on November 23, 2020, that:

FINDINGS OF FACT
1. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Respondent Firm is a registered certified public accounting firm in North Carolina.
3. The Board has jurisdiction over the Respondents and the subject matter of this action.
4. The parties have stipulated that the Respondents received proper written notice at least fifteen (15) days prior to Hearing. The parties have also stipulated that the Respondent failed to timely remit Form 941 taxes and Form 940 taxes withheld by the Respondent’s Firm and that failure constitutes a violation by the Respondent of 21 NCAC 08N .0201, .0203 and .0207.
5. By consent of the parties, the Hearing was held remotely via WebEx pursuant to N.C. Gen. Stat. §166A-19.24(f). The Board took the steps necessary to ensure that all due process rights of the parties were protected.
6. Respondents did not object to any Board Member’s participation in the Hearing of this matter.
7. Respondent was present at the Hearing and was represented by counsel.
8. The Respondent member and organizer, and the sole CPA owner of the Respondent Firm, was individually responsible for the Respondent Firm’s compliance with 941 tax requirements.
9. Respondent self-disclosed that she was subject to tax liens from the IRS for failure to timely pay the Respondent Firm’s payroll taxes.
10. The liens were for quarters spanning a three-year period. The liens were placed in April of 2019 and are undisputed evidence that Respondent Firm failed to timely remit payment for its 941 taxes for the quarters identified in the liens.
11. The Respondent paid the full amount of delinquent taxes that April and paid the penalties and interest in July of 2019.
12. Once funds are withheld from employees’ paychecks by their employer, those funds are to be held in trust by the employer until they are paid timely to the correct governmental authority, in this case the Internal Revenue Service. If the funds are utilized for a different purpose instead of being paid directly to the correct governmental authority, then the employer has violated that trust.
13. The parties have stipulated that the Respondent self-disclosed the tax lien and has been cooperative throughout the investigation and enforcement of this matter, and that the Respondent has no prior record of complaints or disciplinary action with this Board.

CONCLUSIONS OF LAW
1. Respondent, as the sole CPA owner of the Respondent Firm, was individually responsible for the Respondent firm’s compliance with 941 tax requirements pursuant to 21 NCAC 08N .0103.

Order continued on page 5

How to Check Your CPE Carry-Forward Hours

STEP 1
Navigate to the Board’s website, nccpaboard.gov.

STEP 2
Click on the “Find CPA/CPA Firm” link on the home page.

STEP 3
On the “Search for a CPA” page, search for yourself using your name or CPA certificate number.

STEP 4
When your record is returned, click on the “Details” link (to the left of your name).

STEP 5
The number of CPE carry-forward hours (if any) will display as part of the public record information from your Board file.

If you have questions about your CPE carry-forward hours, contact Cammie Emery at cemery@nccpaboard.gov.
Order Reclassifications

At its November 23, 2020, meeting, the Board approved the applications for reclassification submitted by the following individuals:

**Reinstatement**

- Gregory Thad Bryant, #36100  Raleigh, NC
- Joseph James Martin, III, #24288  Cincinnati, OH

**Reissuance**

- David Peter Gallagher, #21898  Monmouth Beach, NJ
- Laura Adack Huntley, #33551  Raleigh, NC
- Dyan Dillion Riden, #41273  Kernersville, NC

**Inactive Status**

Between November 16, 2020, and December 2, 2020, the Board approved the individuals listed below for inactive status. “Inactive,” when used to refer to the status of a person, describes a person who has requested inactive status and has been approved by the Board and who does not use the title certified public accountant, nor does he or she allow anyone to refer to him or her as a certified public accountant, and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section [21 NCAC 08 .0301(b)(20].

- Raymond Charles Glennon, #20194  Raleigh, NC
- Joe Franklin Teague, Jr., #21286  Charlotte, NC
- Walter Lattles Williamson, III, #16971  Lucama, NC
- Marilyn Veronica Bertelsen, #35249  Winston Salem, NC
- MaryKay Hagner Davis, #40786  Wilmington, NC
- Brittany Ann Suttle Johnson, #35208  Raleigh, NC
- William Horton Marks #16488  Skipwith, VA
- Susanne C. Winquist, #14758  Waxhaw, NC
- Craig John Healy, #28554  Basking Ridge, NJ
- Dewey Cleston Slusher, III, #43702  Portland, TN
- Dwight David Vestal, #19791  Winston-Salem, NC
- Kathryn Jargowsky Conrad, #35428  Kernersville, NC
- Felicia Rawlings Mundy, #21498  Rougemont, NC
- Gerald Clyde Burke, #5137  Hickory, NC
- Arthur D. Cassill, #28043  Greensboro, NC
- Kristine Lynn Cutler, #29589  Graniteville, SC
- Jennifer Lin Davis, #28524  Biltmore Lake, NC
- Alan Ernest Rockett, #12795  Atlanta, GA
- L. Alexander Thomas, #26291  Gastonia, NC
- Linda White Welcker, #12908  Matthews, NC
- Thomas Ashby Barbee, #8620  Concord, NC
- Terry Francis Coyle, #18779  Taylorsville, NC
- Kenneth Wayne Hanner, #16593  Randleman, NC
- Joseph Bryan McLeod, #19002  Raleigh, NC
- Ruth S. Morrison, #33051  Kerner, NC
- Leigh Lewis Underwood, #17525  McLeansville, NC
- James Norman Way, Jr., #14126  McLeansville, NC

**1.** The failures to timely pay withheld money held in trust for the IRS constitute violations of 21 NCAC 08N .0201, .0203, and .0207.

**2.** Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.

**3.** 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.

**4.** Respondent Katrina Phyllis Carrington’s conduct as set out above constitutes a violation of 21 NCAC 08N .0201, .0203, and .0207.

**5.** Respondent’s self-disclosure of the tax lien, her cooperation throughout the investigation and enforcement of this matter, and the absence of a prior record of complaints or disciplinary action are mitigating factors which the Board has taken into consideration in determining the appropriate discipline in this matter.

**BASED ON THE FOREGOING,** the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Katrina Phyllis Carrington, is hereby revoked for two (2) years. The revocation is stayed as long as the Respondent does not violate Chapter 93 of the North Carolina General Statutes or the Board’s rules during the two-year time period. If the Board later finds that the Respondent has violated the aforementioned laws or rules, the stay shall be lifted and the Respondent’s certificate shall be revoked for a period of two years from the date of the finding of such violation.

2. Respondent shall pay a civil penalty of one thousand dollars ($1000.00).

**Approved by the Board on November 23, 2020.**
Certificates Issued

On November 23, 2020, the Board approved the following individuals for licensure as North Carolina CPAs:

John Joseph Ackerson  
Michael Edward Allen  
Alanna Ng Aungvibool  
Rene Danielle Barcellona  
Kristin Leverenz Bears  
Benjamin Allen Belk  
Madison Anne Bell  
Laura A. Bennett  
Amy Elizabeth Black  
Jennifer Lynn Bodden  
Stephen Richard Boyd  
Angus Mathew Brown  
Larry Victor Brown  
Andrew James Bruce  
Nicholas Scott Bunner  
Brigitte Raquel Butler  
Germel Remon Chisholm  
Robert Larry Cochrane, Jr.  
Alexandra Marie Consiglio  
Robert Stanley Arnold Curley, III  
Ryan Frederick Dennehy  
Christopher James King Dickson  
Damon George Dionysopoulos  
Aspen Nicole Domske  
Paul Mitchell Drench  
Maia Duca  
Logan Kyle Dziedzic  
Mohammad A.A. Eqteeshat  
Parker Elizabeth Esoda  
Kate Nicole Etheridge  
Mark Connelly Everett, Jr.  
Xun Ella Fang  
Elizabeth Lillian Fisher  
Jeanette Meixner Franzel  
John Gilbert Frechette  
Michael David Frost  
Adrian Daniel Garcia  
Kevin Brian Garry  
Douglas Scott Gathright  
Aaron Jeffrey Gillingham  
Judy Thomas Gray  
Jacob Peter Gruia  
Caroline Elizabeth Harrison  
Brian Keith Hasson  
Yanyong He  
Milton Everett Jackson  
Nehemiah Bruce Jackson  
Heather Marie Jayson  
David Lamont Jennings, Jr.  
Rebecca Almond Kalyuzhnyy  
Ellen Joyce Keeley  
Joseph Alan Kermes  
John Michael Klopfenstein  
Talor Rae Krauth  
Jonas David LaGrew  
Caroline Emily Lancia  
Ashley Nicole LaPorte  
William Evan Lassiter  
Johanna Lynn Lockwood  
Austin Thomas Lowrey  
Derek Robert Magnuson  
Matthew Stuckey Martin  
Malorie Justine Martino  
Suzanne Rose McClain  
Benjamin Thomas McKee  
Hannah Floyd McLeod  
Bernadette Salzano Millhorn  
Kyle Andrew Minges  
Brian Andrew Monahan  
Lucas Joshua Mueller  
Sarah Elizabeth Mueller  
Anne Martha Muldoon  
David James Murdock  
Duncan Harvey Myer  
Logan Herring Nash  
Paul Ernest Neustadter  
Delaney Joy Noris  
Christine Elizabeth O’Connor  
Tyne Callie Owens  
Katie Marie Pahl  
Mohammad Ali Paksima  
Jing Pan  
Laine Elizabeth Parker  
Asia Parveen  
Lucas Scott Peterson  
Thomas Patrick Pfiffner, Jr.  
Steven Mark Piascik  
Luis Gabriel Pizarro Roman  
John Michael Pouso  
Cyrus Cain Rattler  
Adam James Regan  
Joshua Timberlake Reichard  
Joshua David Reid  
Timothy Michael Reynolds  
James Logan Rich  
Mary Peyton Roche  
Allison Sabrina Rushing  
Sage Alexandra Russoli  
Michael Alexander Saccavino  
Nicholas M. Savino  
Jordan Ashley Silcox  
Kelly Margaret Slattery  
Jia Song  
Reese Edwin Stewart  
Catherine Birchfield Stoddard  
Jenna Lynn Thibault  
Greg Richard Thompson  
Tiffany Thornton  
Jamie Robert Walton  
Wendy Jeanne Warner  
Madison Claire Wauchope  
Paul Harlan Wilhelm  
Philip Wayne Williams  
Carl Patrick Williford, III  
Muhan Xu  
Nicole Noel Zakowicz  
Michael Teofilo Zanchelli

50 Years of Licensure

Congratulations to these North Carolina CPAs who have been actively licensed for 50 years:

Aubrey Edwin Strange, Jr.  
September 1970  
Laurence Beckley Maddison, Jr.  
September 1970  
Philip David Stuart  
October 1970  
Leonard Ralph Creech, Jr.  
December 1970  
John Weiss Harris  
December 1970  
James Irwin Kearney  
December 1970
### 2021 DATES TO REMEMBER

**JANUARY**
- Jan. 1: Office Closed - New Year’s Day
- Jan. 18: Office Closed - Dr. Martin Luther King, Jr., Day
- Jan. 25: Board Meeting - Raleigh
- Jan. 31: Final Deadline - Firm Renewal & Peer Review Compliance Reporting

**FEBRUARY**
- Feb. 22: Board Meeting - Raleigh

**MARCH**
- March 17: Board Meeting - Raleigh

**APRIL**
- April 2: Office Closed - Good Friday
- April 19: Board Meeting - Raleigh

**MAY**
- May 2: CPA Certificate Renewal Begins
- May 24: Board Meeting - Raleigh
- May 31: Office Closed - Memorial Day

**JUNE**
- June 28: Board Meeting
- June 30: CPA Certificate Renewal Deadline

**JULY**
- July 5: Office Closed - Independence Day
- July 26: Board Meeting - Raleigh
- July 31: Final Deadline - CPA Certificate Renewal

**AUGUST**
- Aug. 23: Board Meeting - Raleigh

**SEPTEMBER**
- Sept. 6: Office Closed - Labor Day
- Sept. 20: Board Meeting - Raleigh

**OCTOBER**
- Oct. 18: Board Meeting - Raleigh

**NOVEMBER**
- Nov. 11: Office Closed - Veterans Day
- Nov. 22: Board Meeting - Raleigh
- Nov. 25 & 26: Office Closed - Thanksgiving

**DECEMBER**
- Dec. 1: Firm Renewal & Peer Review Compliance Reporting Begins
- Dec. 13: Board Meeting - Raleigh
- Dec. 23, 24, & 27: Office Closed - Christmas
- Dec. 31: Firm Renewal & Peer Review Compliance Reporting Deadline

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*The Board will post changes to dates, times, & locations on the Board’s website, [nccpaboard.gov](http://nccpaboard.gov). Until further notice, Board meetings will be held via WebEx.*
Notice of Address Change

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Mail form to:  PO Box 12827, Raleigh, NC 27605  
Fax form to:  (919) 733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders & CPA firms shall notify the Board in writing within 30 days of any change in home address & phone number; CPA firm address & phone number; business location & phone number; & email address.

2,000 copies of this document were printed in December 2020 at an estimated cost of $1,765.00 or approximately 88¢ per copy.

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