

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**March 16, 2022**  
**1101 Oberlin Road**  
**Raleigh, NC 27605**

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**MEMBERS ATTENDING:** Barton W. Baldwin, CPA, President; Bernita W. Demery, CPA, Vice President; Gary R. Massey, CPA, Secretary-Treasurer; Jodi K. Kruse, CPA; Maria M. Lynch, Esq.; Arthur M. Winstead, Jr., CPA; and Jennifer Van Zant, Esq. All members attended via WebEx.

**STAFF ATTENDING:** David R. Nance, CPA, Executive Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Officer; Buck Winslow, Licensing Manager; and Noel L. Allen, Esq., Legal Counsel. All staff attended via WebEx.

**GUESTS:** Sharon Bryson, CEO, NCACPA; Mark Sotichack, CPA, COO, NCACPA; Shawana Hudson Spann, CPA, Chair, NCACPA Board of Directors; and Jamar Turner, CPA License Applicant. All guests attended via WebEx.

**CALL TO ORDER:** Mr. Baldwin called the meeting to order at 10:01 a.m. Mr. Baldwin, Mr. Winstead, Ms. Kruse, and Ms. Van Zant identified items on the Professional Standards Committee's agenda from which they recused themselves.

**AGENDA:** Ms. Kruse moved, and Mr. Winstead seconded the motion to approve the agenda. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

**MINUTES:** Mr. Massey moved, and Ms. Kruse seconded the motion to approve the February 21, 2022, meeting minutes as submitted. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

**FINANCIAL AND BUDGETARY ITEMS:** Mr. Massey moved, and Mr. Winstead seconded the motion to approve the February 2022 financial statements as submitted. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

**ELECTION OF BOARD OFFICERS:** Mr. Winstead moved, and Mr. Baldwin seconded the motion to nominate and elect Mr. Massey as President, Ms. Demery as Vice President, and Ms. Lynch as Secretary-Treasurer. Motion passed with seven (7) affirmative votes and zero (0) negative votes. The newly-elected officers' terms will begin April 1, 2022, and terminate March 31, 2023. Mr. Massey stated that any changes to the committee assignments would occur after the April 21, 2022, meeting.

**NATIONAL ORGANIZATION ITEMS:** Mr. Nance told the Board that the AICPA sent information to Uniform CPA Exam candidates about the transition policy for the 2024 Exam. He stated that a great deal of work is happening behind the scenes, and the CBT Committee is frequently meeting to ensure that the transition is smooth and fair to candidates.

Mr. Baldwin reminded the Board members to complete their 2022-2023 NASBA Committee Interest forms. He stated that Mr. Winstead might run for NASBA Middle-Atlantic Regional Director and encouraged the Board members to support Mr. Winstead in this endeavor.

Mr. Baldwin told the Board that the AICPA's Professional Ethics Executive Committee recently voted to adopt a revised independence interpretation concerning unpaid fees. He stated he is concerned that North Carolina licensees may follow the AICPA guidance instead of the Board's rules. Mr. Baldwin suggested including an article in the April *Activity Review* explaining that the Board's rule on unpaid fees supersedes the AICPA guidance.

**STATE AND LOCAL ORGANIZATION ITEMS:** Ms. Bryson and Ms. Spann summarized the agenda and topics of discussion for the March 17, 2022, joint meeting of the Board and the NCACPA. Mr. Nance told the Board members that the Reading Material included several articles about education, the CPA pipeline, data analytics, and regulatory board trends that tie in well with the planned discussions.

Mr. Nance proposed a Board/NCACPA Joint Task Force on Education to explore CPA Evolution-related education issues. He said that some Boards of Accountancy are contemplating changing their education requirements to be more specific. He explained that there is a great deal of focus on data analytics, and the Board needs to know if its rules should remain non-prescriptive or amended to be more restrictive. Mr. Baldwin appointed Ms. Kruse as the Board's representative on the Task Force. Ms. Bryson stated that Dr. Kevin James, CPA, the Dean of NC A&T University's College of Business and Economics, will represent the NCACPA. Ms. Bryson and Mr. Nance agreed that the Task Force should cover the full spectrum of accounting educators.

**REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE:** The Board approved with seven (7) affirmative votes and zero (0) negative votes the following recommendations of the Committee as presented by Mr. Winstead:

Case No. C2021116 - Brent A. Summerfield - Approve the signed Consent Order. (Appendix I)

Case No. C2022056 - Robert Henry Silvers - Approve the signed Consent Order. (Appendix II)

Case No. - C2021064 - Allan C. Leigh, Jr. - Approve the signed Consent Order. (Appendix III)

Case No. C2021200 - Close the case without prejudice.

Case No. C2021219 - Close the case without prejudice.

Case No. - C2022002 - Close the case without prejudice.

The Board approved with six (6) affirmative votes and zero (0) negative votes the following recommendation of the Committee as presented by Mr. Winstead:

Case No. C2021161 - Alfred M. Shiver - Approve the signed Consent Order. (Appendix IV)  
Mr. Baldwin recused himself from the discussion of this matter and did not vote on this matter.

The Board approved with five (5) affirmative votes and zero (0) negative votes the following recommendation of the Committee as presented by Ms. Van Zant:

Case Nos. C2018386, C2020154, and C2020204 - Linda R. Sharp - Approve a Notice of Hearing (Appendix V) for June 23, 2022, at 10:00 a.m. Mr. Winstead and Mr. Baldwin recused themselves from the discussion of this matter and did not vote on this matter.

Mr. Winstead stated that the Committee provided guidance to the staff on four other cases.

**REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:** The Board approved with seven (7) affirmative votes and zero (0) negative votes the following recommendations of the Committee as presented by Mr. Massey.

**Transfer of Uniform CPA Exam Grades** - Approve the following applications for the transfer of Uniform CPA Exam grades:

Joseph Walter Humann  
Halle Elizabeth Mackert

Jia Shen

**Original CPA Certificate Applications** - Approve the following applications for original CPA certification:

Robert Thomas Arland  
Thomas Clinton Barker  
Erin Slaughter Beaird  
Kristin Sweat Beck  
Brett Tyson Congleton  
Tracie Lynne Davis  
Gregory James Gehsmann  
Robert Moore Harper  
Floyd Jackson Henderson III  
Christopher Hernandez  
Melissa Anne Hertell  
Tyler Rockwell Hinnant  
Yarui Huang  
Joseph Walter Humann  
Erica Fogg Hunter

Michael Patrick Johnsen  
Zachary Arlandus Lane  
Patrick Douglas Leitner  
Ryan Paul Lindeman  
Cristina Rebecca Louisos  
Halle Elizabeth Mackert  
Derek Grant McCann  
Evan Michael Paul Miller  
Ryan Andrew Miller  
Jeffrey Thomas Privette  
Jordan Leigh Russell  
Jia Shen  
Michael Chad Spurgeon  
Joseph Colby Strange  
Jamar Lee Armas Turner

**Reciprocal CPA Certificate Applications** - Approve the following applications for reciprocal CPA certification:

Gary J. Anile Jr.  
Mayrillane Jackie Bahi  
Glenn Michael Davis  
Karl F. Dehlow

Kevin Eduardo Ferreira da Silva  
Philippe Gradt  
Kelly Anne Langlas

**Temporary Permits** - Approve the following temporary permits approved by the Executive Director:

Brooke Taylor Cameron, T13051  
Benjamin Harris Coffey, T13052  
Carly McKenzie Sanderson, T13053

Mohamed Abdelrazig, T13054  
Tyler Ross Allen, T13055  
Kristie Lavern Collins, T13056

Brandon Gray Myers, T13057  
Sterling Thomas Porter II, T13070  
Shelby Nicole Graham, T13071  
Joshua Charles Kleveland, T13072  
Oksana Slobodyanyuk, T13073  
Selena Michelle Stewart, T13074  
Stephanie Miller, T13075  
Lucreasha Jennea Reid, T13076  
LaShena Avon Honore, T13077

Claudy Ocean, T13078  
Giancarlo Soprano Cusati, T13079  
Kaiyu Shi, T13080  
Danielle Grace Bailey, T13081  
Douglas Cortese, T13082  
Michael Thomas Ayotte, T13083  
Kasey Tiffany Almanzi, T13084  
Alexandra Frances Dunn, T13085

**Reinstatements** – Approve the following applications for reinstatement of CPA certificate:

Lien Marie Bailey, #38466  
Titus Benjamin Ball, #30141

Bryan James Petrequin, #29676  
Stacy Bauer Steere, #25382

**Reissuance of New Certificate** - Approve the following application for reissuance of CPA certificate:

Robert Norman Griffiths, #32176

**Rescind Letters of Warning** - Approve rescinding the Letters of Warning issued to the following individuals:

Carolyn Anne Gile, #39307  
Katherine Ann Lash, #39386

Satyapal Puri, #19832

**Uniform CPA Exam Applications** - Approve the following applications for the Uniform CPA Exam:

Micah Aebischer  
Daniel Allwurdun  
Jazmine Anderson  
Stephanie Angie  
Jonathan Babb  
O'Keil Bacon  
Isadora Bailer  
Kellie Baker  
Erin Bedenbaugh  
Isaac Bell  
Emily Bennett  
Christopher Best  
Justin Brasher  
Collin Brooks  
Kelsey Bucher  
William Burton  
Silas Cambio  
Regina Cameron  
Alan Cardoso  
Kelsey Chamberlin

Christina Chapman  
Karen Chilcott  
Johnny Christian  
Moses Chung  
Lindsay Clouse  
Drew Coble  
Kylie Conlon  
James Cumbo  
Jennifer Denny  
Reema Desai  
Brittiany Dickerson  
Ashley Djordjevic  
Benjamin Domingue  
Ryan Donahue  
Alexandra Downing  
Matthew Finney  
John Fischer  
Eamon Fogler  
Gabrielle Frost  
Lorena Gan

Breonna Garrison  
Julianna Gentile  
Meredith Godwin  
Rachel Gosnell  
Jessica Grant  
Lashawn Green  
Rae Greer  
Christopher Harborth  
Taylor Harkey  
Timothy Harvey  
Talena Hawley  
Porter Heath  
Mark Hensley  
Ryan Hoag  
Charles Hodge  
Delaney Hodnett  
Amy Ideozu  
Douglas Isenhour  
Drew Isennock  
Shanette Jenkins  
Benjamin Johnson  
Madison Johnston  
Claire Kunkel  
Christopher Lambert  
Sadie Lang  
Lauren Layton  
Erin Lowdermilk  
Christian Lynch  
Matthew Mardjanov  
Diamond McKoy  
Narcisse Mondesir  
Michelle Moody  
Cindy Morales  
Courtney Morris  
Alexandra Mull  
Peter Mungai  
Merilee Newman  
Laura O'Neil  
Nicole Pape  
Devon Parker  
Sally Parker Nobling  
Dristi Patel  
Jake Petrillo

Owen Phillips  
Gilles Nicolas Johann Piangnee  
Stephanie Pouliot  
Greysen Puckett  
Justin Quinn  
Ethan Raub  
Nandita Rawalpally  
Jana Reeve  
Rafaela Respass  
Davian Rhodes  
Nicole Rosinsky  
Annie Ross  
Rebecca Rowe  
Robert Rushing  
Valerie Rushing  
Ahmad Saleem  
Kyle Schindler  
Arianna Shahin  
Brian Shollenberger  
Meredith Smith  
Marissa Spillars  
Mitchell Stanek  
Kensley Sutton  
James Swaim  
Kristina Swain  
Andrea Taylor  
Mackenzi Thornburg  
Angie Tucker  
Jacquor Tucker  
Ashton VanBrunt  
Sarah Vellines  
Miguel Vergel de Dios  
Daniel Vexler  
Haley Vierrether  
Gary Williams  
Lisa Williams  
Omar Williams  
Adrian Wilmsen  
Joel Winters  
Khendra Witt  
Garrett Woods  
Tadeusz Zmarzly

**Uniform CPA Exam Score Extension** - Disapprove a candidate's request for an extension of their Exam score because the request did not meet the Board's criteria for granting an extension.

**Miscellaneous** - Approve allowing members of the Review Acceptance Body (RAB) of Coastal Peer Review, Inc., to claim one hour of CPE credit for each RAB meeting.

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** The Board reviewed the monthly operational metrics and Executive staff report. Mr. Nance reported that the application period for the Deputy Director position closes at 5:00 p.m. on March 17, 2022. He indicated that there are several viable candidates to consider.

Mr. Nance told the Board that the annual Statements of Economic Interest (SEIs) are due April 18, 2022, and he will send information about the SEIs to the Board members.

**RESOLUTION:** Mr. Baldwin moved, and Mr. Massey seconded the motion to approve the Resolution naming the board room the Robert N. Brooks Conference Room (Appendix VI). Motion passed with seven (7) affirmative and zero (0) negative votes.

**ADJOURNMENT:** Mr. Massey moved, and Mr. Winstead seconded the motion to adjourn the meeting at 10:44 a.m. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

Respectfully submitted:

Attested to by:



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David R. Nance, CPA  
Executive Director



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Barton W. Baldwin, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2021116

IN THE MATTER OF:  
Brent A. Summerfield, CPA, #42245  
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 the Respondent stipulate to the following:

1. Brent A. Summerfield, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 42245 as a Certified Public Accountant.
2. The Board staff received a complaint against the Respondent from one of his clients (hereinafter “Complainant”). The Respondent had stopped returning email and phone communications from the Complainant.
3. The Board staff mailed the complaint to the Respondent, requesting his response to the allegations. The Respondent did not respond to that correspondence. The Board staff sent an email to the Respondent requesting same, and the Respondent did not respond to that email.
4. 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. By virtue of the facts set forth above, the Respondent violated Rules 21 NCAC 08N .0212 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, Brent A. Summerfield, hereby voluntarily surrenders his Certified Public Accountant certificate permanently.

Consent Order - 2  
Brent A. Summerfield, CPA

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. Respondent Brent A. Summerfield 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 his permanently voluntarily surrendered North Carolina certificate.

CONSENTED TO THIS THE 7<sup>th</sup> DAY OF March, 2022.  
(Day) (Month) (Year)

  
\_\_\_\_\_  
Respondent

APPROVED BY THE BOARD THIS THE 16 DAY OF MARCH, 2022.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:   
\_\_\_\_\_  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2022056

IN THE MATTER OF:  
Robert Henry Silvers, CPA, #39498  
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. Robert Henry Silvers, CPA (hereinafter “Respondent”) is the holder of North Carolina certificate number 39498 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2020-2021 CPA certificate renewal that he had obtained the required CPE for calendar years 2020 and 2021.
3. Based on the Respondent’s representation, the Board accepted his renewal.
4. The Respondent was subjected to an audit of his CPE by the Board staff. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2020 and 2021 requirements.
5. The Respondent could not document any CPE earned between January 1, 2020, and June 30, 2021.
6. The Respondent responded that he is retired and is willing to surrender his CPA license immediately.
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).

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 CPA certificate is hereby permanently revoked.
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 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 the Respondent claim or attempt to use any practice privileges in any other jurisdiction based upon his permanently revoked North Carolina certificate.

CONSENTED TO THIS THE 28 DAY OF February, 2022  
(Day) (Month) (Year)  
[Signature]  
Respondent

APPROVED BY THE BOARD THIS THE 16<sup>th</sup> DAY OF MARCH, 2022  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]  
President

NC BOARD OF  
MAR - 3 2022  
CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2021064

IN THE MATTER OF:  
Allan C. Leigh, Jr., CPA #088005 (NY)  
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 the Respondent stipulate to the following:

1. Allan C. Leigh, Jr., CPA (hereinafter “Respondent”), is the holder of New York certificate number 088005 as a Certified Public Accountant.
2. The Board received information from the United States Department of Education’s Office of Student Aid that they were unable to verify the license status of the firm and auditor of a college. The audit was performed by the Respondent, working out of a non-CPA firm.
3. The Respondent does not have a principal place of business in North Carolina and was utilizing a practice privilege as allowed by the mobility legislation found at N.C. Gen. Stat. § 93-10.
4. After opening a disciplinary case, the Board staff requested and reviewed the workpapers of the audit that the Respondent performed for the college.
5. The staff identified numerous deficiencies in the workpapers and the audit.
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. By virtue of the facts set forth above, the Respondent violated 21 NCAC 08N .0302, which requires CPAs to issue audits only through CPA firms that have undergone peer review.
3. The Respondent also violated 21 NCAC 08N .0403 (auditing standards) by virtue of the deficiencies noted in the audit workpapers.

Consent Order - 2  
Allan C. Leigh, Jr., CPA

4. 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 practice privilege of the Respondent is hereby revoked.
2. The Respondent 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.

CONSENTED TO THIS THE 10<sup>TH</sup> DAY OF MARCH, 2022.  
(Day) (Month) (Year)  
Allan C. Leigh Jr.  
Respondent

APPROVED BY THE BOARD THIS THE 16<sup>TH</sup> DAY OF MARCH 2022.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature] or [Signature]  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2021161

IN THE MATTER OF:  
Alfred M. Shiver, CPA, #8997  
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 the Respondent stipulate to the following:

1. Alfred M. Shiver, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 8997 as a Certified Public Accountant.
2. The Board received a complaint against the Respondent from a client (“Complainant”). Among other things, the Complainant asserts, and the Respondent does not deny, that the Respondent made an error on its 2019 corporate tax return, and that he made numerous erroneous bookkeeping entries.
3. The Complainant alleges that the Respondent advised it not to file an amended return, but that instead the error could be rectified by increasing the tax paid on the 2020 return.
4. The Respondent denies that he advised the client not to file amended tax returns. Nevertheless, the Respondent prepared and filed the 2020 returns, which included adjustments to balance out the underpayment in 2019. Neither the Respondent nor the Complainant informed the IRS that the 2019 returns or the 2020 returns reflected the incorrect amount of tax for those years.
5. The Respondent has asserted that the client paid the correct amount of taxes for the years 2019 and 2020 when considered in the aggregate.
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. At 21 NCAC 08N .0211, the Board has adopted the AICPA Statements on Standards for Tax Services.

3. At 21 NCAC 08N .0207, the Board's rules state that a CPA may not knowingly violate state or federal tax laws.
4. It is not necessarily a violation of the Board's rules to make an error on a client's tax returns. Nevertheless, the Board finds that neither the AICPA Statements on Standards for Tax Services nor federal tax law allow for a CPA to file a second incorrect tax return in an attempt to remediate a prior tax error. This is true even if, as the Respondent contends, the ultimate amount of tax paid by the client is correct over the course of both years. The Respondent has therefore violated 21 NCAC 08N .0211 and .0207.
5. 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 is hereby censured.
2. The Respondent is required to take a CPE class related to Circular 230 or ethics in the preparation or filing of income tax returns. The class may be used as part of the annual 40-hour CPE requirement, but cannot be used to fulfill the annual ethics-specific CPE requirement.

CONSENTED TO THIS THE 2 DAY OF MARCH, 2022  
(Day) (Month) (Year)

Alfred M. Shiver  
Respondent

APPROVED BY THE BOARD THIS THE 16<sup>TH</sup> DAY OF MARCH, 2022  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS NC BOARD OF  
PUBLIC ACCOUNTANT EXAMINERS

MAR - 4 2022

CPA EXAMINERS



BY: Paul W. Bell  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #s: C2018386, C2020154, C2020204

IN THE MATTER OF:  
Linda Rouse Sharp, CPA, #11285  
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. Linda Rouse Sharp, CPA (hereinafter “Sharp” or “Respondent”), is the holder of North Carolina certificate number 11285 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. On her individual CPA certificate renewals of June 29, 2018; July 10, 2019; July 30, 2020; and July 6, 2021, Sharp identified her business address as 3003 N. Croatan Highway, Kill Devil Hills, NC 27948 (hereinafter “Business Address”).
4. Sharp identified that same Business Address on her CPA firm renewals dated December 31, 2018; January 31, 2020; and December 29, 2020.
5. Sharp also provided an email address to the Board on the aforementioned renewals. That email address was through aol.com. However, Sharp has utilized a different email address when communicating with the Board staff. That email address is through Juno.com and is hereinafter referred to as her “Email Address.” All staff communications with Sharp have been through that Email Address.
6. As set forth below, Sharp has three matters before the Board. Two cases (C2020154 and C2020204) were initiated by her clients, and the third case (C2018386) was initiated by the Board staff following disclosures made by Sharp on her annual certificate renewal.
7. Sharp has been disciplined by the Board in the past due, in part, to her failure to timely respond to Board inquiries as required by 21 NCAC 08N .0206.

Case #C2020154

8. The Board received a complaint against the Respondent from two of her clients (hereinafter “the C2020154 Complainants”). The C2020154 Complainants state that they provided the Respondent with copies of their 2018 federal and North Carolina tax returns, and documentation to prepare their 2019 tax returns.

9. The C2020154 Complainants engaged Sharp to prepare their 2019 taxes. They assert that Sharp deferred the preparation of the returns until after the original tax deadline, and limited communications so that they were unsure whether their taxes were filed or whether an extension had been filed on their behalf.
10. The C2020154 Complainants state that Sharp claimed to have filed extensions, but she did not provide copies of the extension requests. Sharp indicated to them that she had misplaced the Complainants' documentation and would not be processing their returns.
11. The Board staff mailed a copy of the complaint to Sharp at her Business Address on September 8, 2020. The letter specified a response date of September 29, 2020. Sharp did not respond by the specified deadline.
12. The Board staff emailed a copy of the complaint to Sharp's Email Address on September 30, 2020. The email specified a response date of October 21, 2020. Sharp called the Board staff on October 1, 2020, and confirmed receipt of the email and stated that she would respond.
13. On October 4, 2020, the C2020154 Complainants indicated that Sharp had found their information in a misfiled folder. However, the information that she returned to them was incomplete.
14. On October 26, 2020, the Board staff sent an email to Sharp's Email Address, emphasizing that she had failed to timely respond to the complaint. Sharp telephoned the staff to say that she could not open the email and requested that it be faxed to her. The staff complied with her request and faxed the information to the number specified by Sharp.
15. On November 2, 2020, Sharp sent an email to the Board staff from her Email Address stating that she needed a "few more days to respond to the complaint and the follow up."
16. On December 14, 2020, Sharp provided an untimely response and stated that she had no engagement letter with the C2020154 Complainants and that they did not provide her with the basic information necessary to complete their returns. She acknowledged initially misplacing their file, but states that she returned all of the documents that she had received from the C2020154 Complainants.
17. On December 29, 2020, the C2020154 Complainants provided a reply refuting some of Sharp's assertions. The Board staff forwarded that reply, along with a request that Sharp address that reply by January 20, 2021. That correspondence was mailed to Sharp at her Business Address on December 30, 2020.
18. On January 22, 2021, the Board staff emailed a copy of the December 30, 2020, letter to Sharp's Email Address. Sharp replied to the email on the same day, indicating that she would respond.



19. Having not received a response, on February 1, 2021, the Board staff faxed a copy of the materials to Sharp. Sharp left a voicemail message with the Board staff on February 2, 2021, stating that she would provide a response.
20. The Board staff blocked Sharp's license renewal to ensure that she would contact the Board. In late June of 2021, Sharp called the Board staff and was told that in order to have the block lifted, she would have to respond to the matter.
21. On June 30, 2021, Sharp provided her response to the Board staff.

Case #C2020204

22. On December 29, 2020, the Board received a third-party complaint against the Respondent from one of her clients (hereinafter "C2020204 Complainant") concerning alleged deficiencies in a tax engagement and failure to return client records.
23. On December 30, 2020, the Board staff mailed the complaint to Sharp at her Business Address, providing her with a response date of January 20, 2021.
24. The Board staff also emailed a copy of the complaint and the December 30, 2020, letter to the email address identified by Sharp on her renewals on the same day.
25. Sharp responded on December 30, 2020, and stated that she was unable to open the encrypted email attachment and asked that the letter be mailed or faxed. The documents were faxed to Sharp the same day.
26. Sharp did not provide a response by the January 20, 2021, deadline. The Board staff emailed a further request to Sharp on January 22, 2021, requesting a response by January 29, 2021. Later that day Sharp replied to the email, confirming that she would respond by the deadline.
27. Having not received a response, on February 1, 2021, the Board staff faxed a copy of the materials to Sharp (as well as the materials from Case #C2020154). Sharp left a voicemail message with the Board staff on February 2, 2021, stating that she would provide a response.
28. On March 3, 2021, the Board staff emailed and faxed a copy of the materials to Sharp again.
29. The Board staff blocked Sharp's CPA certificate renewal. On June 28, 2021, Sharp called the Board staff and requested that her renewal be unblocked. She was told it could be unblocked upon the receipt of a response.
30. Sharp faxed a response to the Board staff on June 29, 2021.

Case #C2018386

31. On her CPA certificate renewal for 2018-2019, Sharp disclosed that she had been sued by the IRS.

32. The Board staff opened a disciplinary case and mailed a letter to Sharp's Business Address requesting additional information. The letter had a response date of October 18, 2018. Sharp did not timely respond.
33. On October 25, 2018, the staff followed up with a certified letter to Sharp's Business Address. The letter had a response date of November 15, 2018. That certified letter was signed for on October 29, 2018. Sharp did not timely respond.
34. On May 9, 2019, the staff discovered that the Respondent had been disbarred from practice before the IRS by an administrative law judge default decision. The Board staff requested additional information from the Respondent via a letter sent to Sharp's Business Address on May 20, 2019. The letter had a response deadline of June 10, 2019.
35. The staff held the matter in abeyance and attempted to obtain information directly from the IRS or Sharp regarding any pending appeal of the default decision.
36. The Board staff blocked Sharp's annual certificate renewal until such time that she provided a response regarding the IRS matter.
37. On June 30, 2019, after unsuccessfully attempting to renew her CPA certificate, Sharp provided a response to the Board's inquiry. She did not provide a copy of the IRS decision or any information regarding an appeal from that decision.
38. On July 10, 2019, the Board staff unblocked Sharp's CPA certificate renewal and informed her, via an email to her Email Address, that she needed to provide further information, including a copy of the IRS decision and any appeal from that decision.
39. Sharp replied to that email and informed the staff that "It will be next week before I can get you additional info concerning the IRS."
40. Sharp did not provide additional information. The Board staff sent an additional email to Sharp's Email Address on October 23, 2019, requesting further information.
41. Sharp did not provide additional information following that emailed request, so the Board staff blocked her CPA firm registration.
42. Upon discovering that her firm registration had been blocked, Sharp called the Board and spoke with the Board's Executive Director on December 31, 2019. She followed up that phone call with an email from her Email Address at 6:19 p.m. on December 31, 2019, informing the Board staff that she did not have additional information, but that she continued to work on her motion for reconsideration of the IRS decision.
43. On January 8, 2020, the Board staff sent an email to Sharp's Email Address informing her that her firm registration had been unblocked but that she still needed to provide a copy of the IRS decision, her appeal of that decision, and communications with the IRS regarding the matter.

44. When no response was received from Sharp, the Board staff blocked her CPA certificate renewal.
45. On June 30, 2020, Sharp contacted the Board staff, via an email from her Email Address, and provided information that she had paid the IRS her civil penalties in order to have them release liens against her.
46. Sharp had not previously disclosed any IRS liens against her.
47. On July 6, 2020, the Board staff informed Sharp that she had still not provided the information that had been previously requested. The staff requested a response to the previous inquiries and also requested further information regarding any liens placed against her by the IRS.
48. On July 29, 2020, Sharp finally provided a copy of the IRS decision against her and information regarding the liens placed against her. She still did not provide information regarding an appeal or motion for reconsideration of the IRS decision.
49. The staff continued to hold the matter in abeyance pending the outcome of any appeal or motion for reconsideration of the IRS decision.
50. The staff made one final attempt to obtain confirmation that an appeal was pending and for information regarding tax liens. The communication was first sent to Sharp's Email Address on November 2, 2021, but it was returned as undeliverable. On November 3, 2021, it was then sent to the email address provided by Sharp on her renewal. On November 4, 2021, it was sent via mail to Sharp's Business Address. Sharp was provided a response deadline of December 19, 2021. She did not provide a response.
51. On February 2, 2022, the Board staff sent a communication to Sharp regarding all three of the above-referenced cases. The communication was sent via USPS certified mail to Sharp's Business Address. The correspondence was received and signed for at the Respondent's Business Address, but no response has been received to date.
52. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondent Linda Rouse Sharp's actions as set out above in regard to Case #C2020154 constitute violations of Rules 21 NCAC 08N .0206 (response to Board inquiry) and .0212 (due professional care in the performance of an engagement).
53. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondent Linda Rouse Sharp's actions as set out above in regard to Case #C2020204 constitute violations of Rules 21 NCAC 08N .0206 (response to Board inquiry) and .0212 (due professional care in the performance of an engagement).
54. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondent Linda Rouse Sharp's actions as set out above in regard to Case #C2018386 constitute violations of Rules 21 NCAC 08N .0203 (acts discreditable); .0206 (response to Board inquiry); .0207 (violation of tax laws); and .0212 (due professional care in the performance of an engagement).

Notice of Hearing - 6  
Linda Rouse Sharp, CPA

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. The allegations of each of these case matters could independently support disciplinary action, up to and including permanent revocation of Sharp's CPA certificate. 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. Per N. C. Gen. Stat. § 166A-19.2(f), the hearing may, at the Board's discretion, be conducted remotely. This notice is to advise Respondent Linda Rouse Sharp, CPA, 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 June 23, 2022. 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.

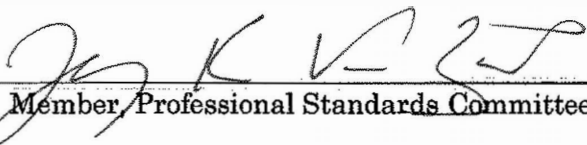
Pursuant to N. C. Gen. Stat. § 150B-40(d), the Respondent may not communicate regarding this matter, directly or indirectly, with any individual member of the Board.

This notice is issued the 16<sup>th</sup> day of March, 2022.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:

  
Member, Professional Standards Committee

## North Carolina State Board of Certified Public Accountant Examiners



### Resolution to Name the Boardroom the Robert N. Brooks Conference Room

**WHEREAS**, Robert N. Brooks was a loyal employee of the North Carolina State Board of Certified Public Accountant (CPA) Examiners (the Board) for almost thirty-six years;

**WHEREAS**, he served as Executive Director of the Board from April 1, 1991, through December 31, 2021;

**WHEREAS**, he served as a mentor and resource to other Boards of Accountancy, licensees, candidates, and the public;


**WHEREAS**, during his tenure with the Board, he was an integral part of initiatives of great importance to the CPA profession related to licensure and the modernization of the Uniform CPA Examination;

**WHEREAS**, the Board wishes to recognize him for his dedicated service to the Board and commitment to the CPA profession;

**NOW THEREFORE BE IT RESOLVED**, the members of the North Carolina State Board of Certified Public Accountant Examiners honor Robert N. Brooks for his commitment to protect the public interest through regulation of the CPA title in North Carolina by naming the boardroom the Robert N. Brooks Conference Room;

**BE IT FURTHER RESOLVED**, the Board takes timely action to provide appropriate signage designating such naming of the Robert N. Brooks Conference Room.

*As adopted on the 16th day of March 2022 by the North Carolina State Board of Certified Public Accountant Examiners.*

  
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Barton W. Baldwin, CPA  
President