MEMBERS ATTENDING: Gary R. Massey, CPA, President; Bernita W. Demery, CPA, Vice President; Maria M. Lynch, Esq., Secretary-Treasurer; Jodi K. Kruse, CPA; D. Michael (Mickey) Payseur, CPA; Jennifer Van Zant, Esq.; and Arthur M. Winstead, Jr., CPA.

STAFF ATTENDING: David R. Nance, CPA, Executive Director; S. Lynne Sanders, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa Hearne-Bogle, Communications Officer; Buck Winslow, Licensing Manager; and Noel L. Allen, Esq., Legal Counsel.

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Soticheck, CPA, COO, NCACPA (via WebEx); Anna Kinast, CPA, Board of Directors, NCACPA (by phone); and J.D. Ratelade, Raleigh Police Department.

CALL TO ORDER: Mr. Massey called the meeting to order at 10:00 a.m.

CONFLICTS OF INTEREST: Mr. Winstead stated he recused himself from two items on the Professional Standards Committee agenda.

APPROVAL OF AGENDA: Ms. Demery moved, and Ms. Kruse seconded the motion to approve the agenda as presented. The motion passed seven (7) affirmative votes and zero (0) negative votes.

MINUTES: Mr. Winstead moved, and Ms. Demery seconded the motion to approve the October 24, 2022, meeting minutes as submitted. The motion passed with seven (7) affirmative votes and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Ms. Kruse moved, and Mr. Payseur seconded the motion to approve the October 2022 financial statements as submitted. The motion passed with seven (7) affirmative votes and zero (0) negative votes.

Ms. Demery moved, and Ms. Kruse seconded the motion to approve the painting, flooring, and furniture contracts with a maximum budget of $165,000. The motion passed with seven (7) affirmative votes and zero (0) negative votes. Mr. Massey directed the Executive Staff to pursue other furniture options for the Robert N. Brooks Conference Room.

NATIONAL ORGANIZATION ITEMS: Mr. Payseur moved, and Ms. Demery seconded the motion to approve the response (Appendix I) to NASBA's request for comments on the amended UAA rules related to the Uniform CPA Exam. The motion passed with seven (7) affirmative votes and zero (0) negative votes.
The Board congratulated Mr. Winstead on his election as NASBA Middle Atlantic Regional Director. Several Board members complimented Mr. Trainor's presentation at the NASBA Annual Meeting.

**STATE AND LOCAL ORGANIZATION ITEMS:** Ms. Lynch moved, and Ms. Kruse seconded the motion to approve Ms. Van Zant’s Statement of Economic Interest (Appendix II) issued by the State Ethics Commission. The motion passed with six (6) affirmative votes and zero (0) negative votes. Ms. Van Zant did not participate in the discussion of this matter, nor did she vote on this matter.

**PROFESSIONAL STANDARDS COMMITTEE REPORT:** 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. C2022200 - Curtis Linwood Walston Jr.** - Approve a Notice of Hearing for January 23, 2023, at 10:00 a.m. (Appendix III)
- **Case No. C2022150 - Lucas A. Landon** - Approve the signed Consent Order (Appendix IV)
- **Case Nos. C2022237-1 and C2022237-2 - Clarence L. Lane, Jr., and Clarence L. Lane, CPA** - Approve the signed Consent Order (Appendix V)
- **Case Nos. C2022241-1 and C2022241-2 - Samuel Kirk Turner, Jr., CPA, and Turner & Tarlton, PLLC** - Approve the signed Consent Order (Appendix VI)
- **Case Nos. C2022243-1 and C2022243-2** - Close the cases without prejudice and with a Letter of Warning.
- **Case No. C2022089** - Close the case without prejudice and with a Letter of Warning.
- **Case No. C2022181** - Close the case without prejudice.
- **Case No. C2022252** - Close the case without prejudice. Mr. Winstead recused himself from this matter and did not participate in the Committee's deliberation or decision.
- **Case No. C2022270** - Close the case without prejudice and with a Letter of Warning.

Mr. Winstead stated the Committee provided guidance to Board staff on several other case-related matters.

**PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE REPORT:** The Board approved with seven (7) affirmative votes and zero (0) negative votes the following recommendations of the Committee as presented by Ms. Demery:
Transfer of Uniform CPA Exam Grades - Approve the following applications for the transfer of Uniform CPA Exam grades submitted by the following:

Hannah Davis Corbett  
Edward James Isales  
Tanner Robert Morgan  
Benjamin James Wirthlin  
Jessica Lynn Withers  
Zongliu Wu

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

Jennifer Ann Adams  
Michael Scott Andrews  
William Benton Austin IV  
Eva Parisa Azmoudeh  
Graham Peter Basquin  
Carly Renee Batchelor  
Brandon Transou Bell  
Caroline Manonery Boyce  
Samuel Arnold Clark  
Jake Delone Compton  
Anna Noelle Concepcion  
Johanna Copley  
Hannah Davis Corbett  
Diandra Marie Crowley  
Amanda Jane Gadd  
Olivia Ann Griffin  
Tyler Hawley  
Hannah Katelyn Headen  
Andrew Edward Henschel  
Zachary William Hurst  
Edward James Isales  
Judah Nathaniel Albert Janssen  
Margaret May Marie Jeffrey  
Christopher Kevin Lambert  
Kelly Gail Moore  
Tanner Robert Morgan  
Savannah Paige Moser  
Thu Ngoc Anh Nguyen  
Samuel Joseph Ryan  
Benjamin Clark Sawyer  
Masha Bragina Schmick  
Cole Terrell Setzer  
Lillian Rose Skopp  
Ethan James Stosic Tuby  
Michael Tobey Vance  
Kunal Krishna Verma  
Gavin James Walker  
Matthew Gion Wall  
Courtney Renee Wells  
Christopher Shane West  
William Gordon White  
Matthew Christopher Wimberly  
Benjamin James Wirthlin  
Sydney Wohlfer  
Zongliu Wu  
Clay Nichols Young

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

Bryan David Adams  
Steven Robert Amoroso  
Jordan Matthew Barsanti  
Jacqueline Ann Benzino  
Kyle Joseph Biondi  
Robert Michael Cameron  
Gino J. Ciarimboli  
Peter R. Colasanti  
Davis John Daly  
Michael William Fagin  
Lea Elizabeth Fegley  
Brett David Fischmann
Temporary Permits - Approve the following temporary permits approved by the Executive Director:

- Robert Michael Cameron T13458
- Gina Leora Witherington T13470
- Gino J. Ciarimboli T13459
- Elizabeth Hayden Garrett T13528
- Benjamin Connor McDowell T13460
- Emily Rae Young T13529
- Andrew W. Tallant T13461
- Daniel Ryan Goodwin T13530
- Thaddeus Reed Lyon T13462
- Michael Thomas Ptasienski T13531
- Brett David Fischmann T13463
- Jude Willette Johnson T13532
- Amanda Joyce Whalen T13464
- Jacob Edward Farnham T13533
- Derek Joseph Mills T13465
- Adam Ross Bernhard T13534
- Jason Roger Atwell T13466
- Davis John Daly T13535
- Dean Orville Sharpe T13467
- Megan Yaroma T13536
- Robert Louis Whittley III T13468
- Jonathan Daniel Kemp T13537
- Yingtong Sun T13469
- Xiaoping Zhuang T13538
Anthony James Robert Paihr T13539
Taylor Hart Cook T13540
Geoffrey Alan Harrison Fenner T13541
Bethany Christine Holman T13542
Brian Mitchell Gillman T13543
Matthew Christopher Kirkbride T13544
Aimee Marie Molle T13545
Kevin Thomas Maurer T13546
Brenda Jean Colburn T13547
Jennie Lee McDaniel T13548
Wenqin Zhuang T13549
Susan Ann Sigler T13550
Laurin Sutherland Hardy T13551

Reinstatements - Approve the applications for reinstatement of their CPA certificate submitted by the following individuals:

Jay Sprott Carter #28679
Michael Anthony Jankowski Jr. #37517
Becky Michelle McCully #29820
Debbie Elizabeth Pezzulo #36714
Karen Gray Scott #16219

Uniform CPA Exam Applications - Approve the applications for the Uniform CPA Exam submitted by the following individuals:

Dominic Abbate
Demi Abernathy
Nicole Adams
Joseph Aiello
Erika Alandt
Sarah Alexander
Demi Abernathy
Nicole Adams
Joseph Aiello
Erika Alandt
Sarah Alexander
Demi Abernathy
Nicole Adams
Joseph Aiello
Erika Alandt
Sarah Alexander

Justin Brown
Katherine Bucci
Scott Buckstad
Daniel Bundy
Stephanie Burcham
Elise Burger
John Burkett
Brenden Burns
Hallie Burris
Justin Byrd
Lionel Cabrera
Alyssa Carey
Tyler Carmer
Shannon Cartrette
William Cartrette
Emily Chapin
Christina Chapman
Andrew Chesney
Shirley Chiari
Shane Choi
Conner Christian
Johnny Christian
Thomas Coleman
Chad Collins
Ashley Compton
Danielle Coney
CPA Firm Registration - Approve the CPA firm registration application submitted by the following firms:

Sterling Atkinson, CPA, PLLC
Joshua T. Downs, CPA, PA

Joseph J. Oliveti, CPA, PLLC

INVESTMENT COMMITTEE REPORT: Mr. Massey provided the Board with a summary of the Investment Committee’s November 8, 2022, meeting with Wells Fargo.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the October 2022 operational metrics and the November Executive Staff Report.

Ms. Sanders reported that Central Piedmont Community College has offered to host the Board’s February 20, 2023, meeting; she will apprise the Board of any developments.

PUBLIC COMMENTS: Ms. Bryson and Mr. Soticheck updated the Board on the NCACPA’s recent activities.

ADJOURNMENT: Mr. Winstead moved, and Ms. Kruse seconded the motion to adjourn the meeting at 11:22 a.m. The motion passed with seven (7) affirmative votes and zero (0) negative votes.

Respectfully submitted:

David R. Nance, CPA
Executive Director

Attested to by:

Gary R. Massey, CPA
President
IN THE MATTER OF:
Curtis Linwood Walston, Jr., CPA, #25391
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. Curtis Linwood Walston, Jr., CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 25391 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 July 25, 2022, the Board received a complaint against the Respondent from the owner of a company (hereinafter "Complainant"). The Complainant acquired the company (hereinafter "Company") on April 1, 2022, and at that time the Respondent was in the role of Controller.

4. The Complainant alleges that the Respondent embezzled over $60,000.00 from the Company.

5. In addition, the Complainant alleges that the Respondent failed to remit state and federal taxes on the Company’s behalf; failed to make the employee and Company matching contributions to retirement accounts; failed to contribute to the Company Healthcare Savings Account on behalf of the Company’s employees; and failed to pay vendors. The Complainant further asserts that Respondent falsified QuickBooks records in order to conceal his actions.

6. On July 27, 2022, Board staff mailed correspondence to the Respondent and requested his response to the complaint allegations. The Respondent’s response was requested by August 17, 2022. The Respondent did not provide a response.
7. On August 19, 2022, a follow-up email was sent to the Respondent with an encrypted attachment of the July 27, 2022, correspondence, in attempt to obtain his response. The Respondent’s response was requested by September 9, 2022. The Respondent did not provide a response or open the encrypted attachment.

8. The Complainant provided Board staff with additional documentation in support of her complaint. On August 23, 2022, the Board staff sent an email to the Respondent with an encrypted attachment containing the additional material. The Respondent’s response date was extended to September 13, 2022. The Respondent did not provide a response or open the encrypted attachment.

9. On September 16, 2022, a second request letter, sent by USPS certified mail, was mailed to the Respondent, with a copy of the August 19, 2022, and August 23, 2022, correspondence. The Respondent’s response was requested by October 7, 2022. The Respondent did not claim the correspondence, and it was returned to the Board.

10. On June 30, 2022, the Respondent renewed his CPA certificate with the Board and confirmed his mailing address and email address. All correspondence sent by the Board staff to the Respondent was sent to those addresses.

11. The Complainant has further asserted that she has filed criminal charges against the Respondent with the Town of Cary Police Department.

12. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondent’s actions as set forth in the Complainant’s complaint against him constitute violations of 21 NCAC 08N .0201 (Integrity), .0202 (Deceptive Conduct), .0203 (Discreditable Conduct) and .0212 (Competence).

13. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondent’s failures to respond to the communications from Board staff constitute violations of 21 NCAC 08N .0206 (Cooperation with Board Inquiry).

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.
Notice of Hearing - 3
Curtis Linwood Walston, Jr., CPA

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 Curtis Linwood Walston, Jr., 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 23, 2023. If the Respondent is not present, a decision may be reached in his absence, and the Respondent may be deemed to have waived his 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 21st day of November 2022.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
Chairman, Professional Standards Committee
IN THE MATTER OF:
Lucas Alan Landon, CPA, #41134
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. Lucas Alan Landon, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 41134 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 year 2019.

3. Based on the Respondent's representation, the Board accepted his renewal.

4. The Respondent was subject to an audit of his 2019 and 2020 CPE.

5. In response to the Board's audit of his CPE, the Respondent was only able to provide documentation for thirty-five (35) hours of CPE required for 2019.

6. Per Section 3.20 of Session Law 2020-97, the North Carolina General Assembly has authorized State agencies to exercise regulatory flexibility during the Coronavirus emergency in order to protect the economic well-being of the citizens and businesses of North Carolina. The Board finds that allowing the Respondent to retain an active CPA certificate, under the facts set forth above, furthers that goal.

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 suspended for one year.

   2. In light of the aforementioned State policy to exercise regulatory flexibility, the Respondent's suspension is stayed. The stay shall be lifted if the Board finds that the Respondent has engaged in further violations of the Board's Rules of Professional Ethics and Conduct.

   3. The Respondent shall pay a one thousand dollar ($1,000) civil penalty, to be remitted to the Board with this Consent Order.

CONSENTED TO THIS THE 10th DAY OF October , 2022.

[Signature]

Respondent

APPROVED BY THE BOARD THIS THE 21st DAY OF November , 2022.

[Signature]

President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
IN THE MATTER OF:
Clarence L. Lane, Jr., CPA, #20279
Clarence L. Lane, CPA
Respondents

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2022237-1/2

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 Firm stipulate to the following:

1. Clarence L. Lane, Jr., CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 20279 as a Certified Public Accountant.

2. Clarence L. Lane, CPA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be known as the "Respondents."

3. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.

4. The Respondent Firm received a Fail on its most recent engagement peer review, with an acceptance letter date of September 14, 2020.

5. Prior to the failed peer review, the Respondent Firm had received a pass on its previous engagement peer review.

6. The Respondent did not properly report the results of the Respondent Firm's failed peer review to the Board in a timely manner.

7. The Respondents wish to resolve this matter by consent and agree 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 Respondents understand and agree 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 Respondents are subject to the provisions of Chapter 53 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 Respondents violated Rules 21 NCAC 08N .0212, .0213 and .0404.

3. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondents’ consent to this order, the Respondents are subject to the discipline set forth below.

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

   1. The Respondent is hereby censured.

   2. The Respondents shall pay a five hundred dollar ($500) civil monetary penalty, to be remitted with this signed Consent Order.

   3. All professional staff in the Respondent Firm that work on review engagements shall participate in at least four (4) hours of continuing professional education in SSARS annually until such time that the Respondent Firm receives a pass or a pass with deficiencies peer review report.

CONSENTED TO THIS THE 28 DAY OF OCTOBER, 2022.

                     CLARENCE L. LANE, JR.
                     Individual authorized to sign on behalf of Respondent Firm
                     Respondent

APPROVED BY THE BOARD THIS THE 31 DAY OF NOVEMBER, 2022.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY:  

      Gary R. Massay
      President

      BG BOARD OF CPA EXAMINERS

      NOV - 8 2022
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 Firm stipulate to the following:

1. Samuel Kirk Turner, Jr., CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 7754 as a Certified Public Accountant.

2. Turner & Tarlton, PLLC (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be known as the "Respondents."

3. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and, as such, was the CPA responsible for ensuring that the Board’s peer review requirements were satisfied.

4. The Respondent Firm received a Fail on its system peer review for the period ended April 30, 2018, with an acceptance letter date of October 5, 2020.

5. The Respondents failed to submit to the Board a package to include the Peer Review Report, Letter of Response, and Final Letter of Acceptance, as required by 21 NCAC 08M .0106, for all failed and second pass with deficiencies reports.

6. The Respondents state that they did not receive the October 5, 2020, letter identifying the Board reporting requirement. However, the Respondent Firm complied with the AICPA Peer Review Committee’s requests that it address the deficiencies reported, and subsequently completed its most recent engagement peer review with a Pass rating.

7. The Respondents wish to resolve this matter by consent and agree 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 Respondents understand and agree 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 Respondents are 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 Respondents violated Rule 21 NCAC 08M .0106(a)(4).

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

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

1. The Respondent is hereby censured.

2. The Respondents shall pay a five hundred dollar ($500) civil monetary penalty, to be remitted with this signed Consent Order.

3. In the event that the Respondent Firm decides to perform audit engagements in the future, each CPA on the audit team must first complete four (4) hours of CPE related to a firm's responsibility to design and comply with a system of quality control for its accounting and auditing practice.

CONSENTED TO THIS THE 8th DAY OF November, 2022

Samuel Kirk Turner Jr.  
Individual authorized to sign on behalf of Respondent Firm

Respondent

APPROVED BY THE BOARD THIS THE 21st DAY OF November, 2022

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

BY:  
President