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; Cammie Emery, Licensing Specialist; 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; Robert Broome, Director of Advocacy, NCACPA; José R. Rodriguez, CPA, Chair, NCACPA; and J.D. Rattelade, Raleigh Police Department.

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

CONFLICTS OF INTEREST: Mr. Winstead, Ms. Van Zant, and Ms. Kruse stated that they each recused themselves from items on the Professional Standards Committee agenda.

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

MINUTES: Mr. Winstead moved, and Mr. Payseur seconded the motion to approve the December 19, 2022, meeting minutes as submitted. The motion passed with seven (7) affirmative votes and zero (0) negative votes.

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

NATIONAL ORGANIZATION ITEMS: The Board reviewed the letter from NASBA to the Minnesota Society of CPAs about its decision to draft legislation creating multiple pathways to CPA licensure.

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. C2022282 - Olufemi D. Aina - Approve the signed Consent Order. (Appendix I)
Case Nos. C2022224-1 and C2022224-2 - George Lyon Austin and Austin CPA, PC - Approve the signed Consent Order. (Appendix II)

Case Nos. C2022222-1 and C2022222-2 - Lisa P. Gill and Lisa P. Gill, CPA, PC - Approve the signed Consent Order. (Appendix III)

Case Nos. C2022218-1 and C2022218-2 - Brent Eugene Hansen and Brent E. Hansen, CPA, PLLC - Approve the signed Consent Order. (Appendix IV)

Case Nos. C2022220-1 and C2022220-2 - Jamie MacRay Miller and Jamie M. Miller, CPA, PLLC - Approve the signed Consent Order. (Appendix V)

Case Nos. C2022239-1 and C2022239-2 - Timothy Scott Snider and Scott Snider, CPA, PA - Approve the signed Consent Order. (Appendix VI)

Case No. C2022268 - Close the case without prejudice with a Letter of Warning.

Case No. C2022269 - Close the case without prejudice.

Case No. C2022318 - Close the case without prejudice. Mr. Winstead recused himself from this matter. He did not participate in the discussion of this matter or vote on it in the Committee meeting.

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

Case No. C2022185 - Ernst & Young LLP - Approve the signed Consent Order. (Appendix VII) Ms. Van Zant and Ms. Kruse recused themselves from this matter. They did not participate in the discussion of this matter or vote on it.

Mr. Winstead stated that the Committee provided guidance to Board staff on one case.

**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:

Aya Emily Ikematsu  
Grayson Terrell Loftis  
Riley Blake Miller  

Natalya H. Stewart  
Natalie Nicole Weirz
Original CPA Certificate Applications - Approve the following applications for original CPA certification:

- Austin Michael Atkinson
- Mary Katherine Battle
- Sarah Katherine Besh
- Casey N. Bigham
- Austin Gray Blackburn
- Collin Andrew Brooks
- George Anthony Brown
- Evan Dean Buckingham
- Robert Thomas Claiborne
- Ty Anthony Cruz
- Casey Medford Davenport
- John Joseph Day
- Hailey Britton Dellinger
- Jacoby Porter Demont
- Brandon Christopher Dillingham
- Christiansen Lloyd Doucet
- Nicholas John Drahus
- Katie Lynn Driggers
- Natasha Nicole George
- Edwin McNeely Guest V
- James Patrick Hogan
- Aya Emily Ikematsu
- Elaina Dove Irvin
- Joshua James Jackson
- Payton Thomas Jackson
- Richard Robert Kraus
- Grayson Terrell Loftis
- Sara E. Major
- Diamond Ja’ Lisa McKoy
- Neil Nainesh Mehta
- Riley Blake Miller
- Anna Maria Perelli-Minetti
- William Charles Rhyne
- Katelyn Mae Roberts
- Katharine Leigh Robertson
- Lily Russell Spence
- Clayton Matthew Stakes
- Natalya H. Stewart
- Christopher Brooks Terry
- Stephen Thomas Tousignant
- Alex Miguel Vazquez
- Kerry David Walker
- Maria Victoria Washington
- Natalie Nicole Weirz

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

- Afrah Tafsir Jilani Ahmed
- Jason Roger Atwell
- Rachelle Golding Bailey
- Melinda Wheelock Bentley
- Lindsay Marie Bulman
- Anthony DeLuca
- Michelle Amirah Di Croce
- Jacob Edward Farnham
- Jason Eric Gerdes
- Richard Bruce Harris
- Edward Francis Hudak Jr.
- Paul Anthony Klier
- Chenchen Liu
- Summer Rose Lozano
- Emily Grace Lyons
- Craig Charles Moffatt
- Michael Shane Moore
- Adam James Murry
- John Addison Oliver
- Paul Andrew Rava
- Susanna Margaret Reding
- Wayne Scott Scharnhorst
- Joseph Christopher Schrom
- Yingtong Sun
- Mary Ann Vinson
- Robert Louis Whittley II
- Eric Roger Williams
- Gina Leora Witherington
- Sean Thomas Woody
- Xiaoping Zhuang
**Temporary Permits** - Approve the following temporary permits approved by the Executive Director:

- Rachelle Golding Bailey, T13637
- Mary Ann Vinson, T13638
- John Addison Oliver, T13639
- Summer Rose Lozano, T13640
- Wayne Scott Scharnhorst, T13641
- Anthony Deluca, T13642
- Paul Andrew Rava, T13643
- Alexandra Jillian Cresci, T13644
- Melinda Wheelock Bentley, T13645
- Jason Eric Gerdes, T13646
- Cristina Alexandra Gomez, T13647
- Joseph Christopher Schrom, T13648
- Christopher Phillip Ouzts, T13649
- Susanna Margaret Reding, T13650
- Timothy John Dragelin, T13651
- Michael Shane Moore, T13652
- Sara Hughes Castleman, T13653
- Michael Christian Bass, T13654
- Emily Grace Lyons, T13670
- Edward Francis Hudak Jr., T13671
- Eric Roger Williams, T13672
- Jesus Alberto Cruz Cortez, T13673
- Daniel Rowe, T13674
- Paige Ellyn Randall, T13675
- Lindsay Marie Bulman, T13676
- Peter Anton Nowosielecki, T13677
- Afrah Tafsir Jilani Ahmed, T13678
- Mark Andrew Jones, T13679
- Lifaver Trujillo Cubillos, T13680
- Kevin Kwok-Wei Ng, T13681
- Daniel Patrick Nuccio, T13682
- Maxwell Whitfill Duncan, T13683
- Jieling Gui, T13684
- Sharon Gladys Gostomski, T13685
- Daniel Joseph Feyka, T13686
- Khalid Maged Elshaikh, T13687
- Jonathan Giroux Beck, T13688
- Nicholas James Kirkendall, T13689
- Joel Lucaya Thum, T13690
- Amanda Leigh Burchell, T13691
- Stephanie Denise Entrup, T13692
- Jose Arturo Olivares, T13693
- Michael Stuart Walker, T13694
- Oxana Sergeyevna Hendrix, T13695

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

- Michelle Lee Durner, #26922
- Karen M. Furstenberg, #30539
- Amy Keistler Marshall, #21614
- Kimberly Loraine Pittard, #37811
- Amy Jo Rogers, #36765
- Lezlie Elizabeth Spencer, #36282

**Reissuance of New Certificate** - Approve the application for reissuance of their CPA certificate submitted by the following individual:

- Tracie Davis Youngblood, #36972

**CPE Extension Requests (Approve)** - Approve until the date noted the requests for an extension to complete their 2022 CPE submitted by the following individuals:

- James Boyce Brooks III, #37200, June 30, 2023
- Sandra Lind Faulkner, #38544, June 30, 2023
- Robert Edward Mayhew, #37771, June 30, 2023
CPE Extension Requests (Disapprove) - Disapprove the request for an extension to complete their 2022 CPE submitted by the following individual:

Elizabeth Sigafoos, #44124

The Board disapproved Ms. Sigafoos’ request because she did not appear to have experienced a severe personal hardship that prevented her from completing the required CPE on time.

Rescind CPE Letters of Warning - Approve rescinding the CPE Letter of Warning issued to the following individual:

Karen L. Harper, #21036

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

Demi Abernathy  
Cassandra Adams  
Nathaniel Adams  
Rian Allen  
Dwayne Altman-Leach  
Molly Anderson  
Ann Askew  
Abby Baukema  
Joshua Block  
Jenna Bodenheimer  
Madison Bonello  
Layona Bradley  
Robin Bradley  
Charles Brown  
Misty Brown  
Robert Brown  
Wendell Brown  
Violette Bruchon  
Linda Bruton  
Nicholas Burda  
Alina Cardwell  
Jessica Cathey  
Anderson Chambers  
Brian Chandler  

Jacob Cherry  
Shane Choi  
An Thu Chu  
Kody Clontz  
Heather Copeland  
Michell Covey  
Miranda Cranford  
Ronald Crawford  
Joseph Crump  
Jack Curry  
Austin Dail  
Reema Desai  
Isabelle Dotlich  
Rasa Drezner  
Sophia Dubrovsky  
Jackson Dye  
Annie Edmonston  
Noah Ehreth  
Nikeya Elmore  
Leah Ford  
Lauren Frazier  
Andres Fuentes  
Erica Gales  
Jordan Gantt
AUDIT COMMITTEE: Ms. Kruse noted that the Committee had approved Executive Staff moving forward with a Request for Proposal for the Board’s audit for the current fiscal year and the next two years. The Board approved with seven (7) affirmative and zero (0) negative votes the Committee’s recommendation that the Board change its fixed asset capitalization policy from $500.00 to $5,000.00 effective April 1, 2022, to align with the policy of the Office of the State Controller and other state agencies.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the December 2022 operational metrics and Executive Staff Report. The Board recognized the staff anniversary dates for Mr. Trainor (12 years) and Ms. Emery (15 years).

PUBLIC COMMENTS: Ms. Bryson updated the Board on the NCACPA's recent activities.

ADJOURNMENT: Mr. Winstead moved, and Ms. Demery seconded the motion to adjourn the meeting at 10:33 a.m. The motion passed with seven (7) affirmative votes and zero (0) negative votes.

Respectfully submitted:  Attested to by:

David Nance  Gary R. Massey
David Nance (Feb 22, 2023 13:45 EST)  Gary R. Massey (Feb 21, 2023 16:24 EST)

David R. Nance, CPA  Gary R. Massey, CPA
Executive Director  President
IN THE MATTER OF:
Olufemi D. Aina, CPA, #43207
Respondent

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2022282

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. Olufemi D. Aina, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 43207 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 2020.

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

4. The Respondent was subject to an audit of his 2020 and 2021 CPE.

5. In response to the Board’s audit of his CPE, the Respondent was only able to provide documentation for twenty-seven (27) hours of CPE required for 2020.

6. The Respondent cites the COVID-19 pandemic impacting his health and his family's health as circumstances that contributed to his inability to procure the requisite CPE hours.

7. 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.

8. 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:

JAN - 5 2023
CPA EXAMINERS
Consent Order
Olufemi D. Aina, CPA

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 ___ DAY OF ___ , 2023.

__________________________
Respondent

APPROVED BY THE BOARD THIS THE ___ DAY OF ___ , 2023.

__________________________
President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

NC BOARD OF CPA EXAMINERS
JAN - 5 2023
IN THE MATTER OF:
George Lyon Austin, CPA, #31550
Austin CPA, PC,
Respondents

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. George Lyon Austin, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 31550 as a Certified Public Accountant.

2. Austin CPA, PC (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 Respondents received a fail on an engagement peer review for the period ended October 31, 2019, with an acceptance letter date of December 23, 2021.

5. The peer review report found that for an agreed-upon procedure, the Respondent Firm did not obtain any of the required management representations and the letter obtained was not properly dated. It also noted that the report was not titled in accordance with standards.

6. The Respondents did not properly report the results of the failed peer review to the Board, as required by Board rules.

7. The Respondent Firm asserted that it failed to notify the Board of the failed peer review due to its misunderstanding that the peer review report, response letter and letter of acceptance would be forwarded to the Board from the AICPA's Prima System.

8. The Respondent Firm has stated that it is no longer performing the agreed-upon procedure engagement or other services subject to peer review.

9. 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:
Consent Order - 2
George Lyon Austin, CPA  
Austin CPA, PC

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. The failure of the Respondent Firm to perform attest and assurance services in accordance with standards is a violation of Rules 21 NCAC 08N .0212 (Competence) and .0404 (Accounting and Review Services Standards).

3. The failure to report the failed peer review constitutes a violation of Rules 21 NCAC 08M .0106(a)(4) (disclosure of peer review results) and 21 NCAC 08N .0213 (violation of other rules).

4. 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. Should the Respondent Firm engage in services subject to peer review in the future, the first such engagement would be subject to pre-issuance review.

CONSENTED TO THIS THE __3_ DAY OF __January__ , 2023.

George Austin
Individual authorized to sign on behalf of Respondent Firm

George Lyon Austin
Respondent


NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: __David Mossey__  
President
IN THE MATTER OF:
Lisa P. Gill, CPA, #32021
Lisa P. Gill, CPA, PC
Respondents

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. Lisa P. Gill, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 32021 as a Certified Public Accountant.

2. Lisa P. Gill, CPA, PC (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 an engagement peer review for the period ended March 31, 2019, with an acceptance letter date of October 27, 2020.

5. The peer review report noted that the Respondent Firm failed to adopt SSARS 21 and issued compilation reports in accordance with SSARS 19. The report also noted that assets and liabilities were not properly segregated into current and noncurrent classifications.

6. The Respondent Firm did not report the results of the peer review to the Board as required by Board rules.

7. The Respondent Firm completed a subsequent peer review and received a Pass, and is now complying with appropriate standards in performing its accounting and audit services subject to peer review.

8. The Respondent Firm asserted that it failed to notify the Board of the failed peer review due to oversight of the additional requirements.

9. 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. The deficiencies identified in the peer review report implicate Rules 21 NCAC 08N .0212 (Competence) and .0404 (Accounting and Review Services Standards).

3. The failure to report the failed peer reviews constitutes a violation of Rules 21 NCAC 08M .0106(a)(4) (disclosure of peer review results) and 21 NCAC 08N .0213 (violation of other rules).

4. 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.


Lisa P. Gill
Individual authorized to sign on behalf of Respondent Firm

Lisa P. Gill, CPA, PC / Lisa P. Gill
Respondent


NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President

NC BOARD OF CPA EXAMINERS
IN THE MATTER OF:
Brent Eugene Hansen, CPA, #31994
Brent E. Hansen, CPA, PLLC
Respondents

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. Brent Eugene Hansen, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 31994 as a Certified Public Accountant.

2. Brent E. Hansen, CPA, 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.


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 Board rules for all failed and second passed with deficiencies reports.

6. The Respondent asserted that it was his recollection that he faxed the required information to the Board staff as requested five years ago. However, the Board’s files do not reflect the receipt of a fax from the Respondent.

7. The Respondent Firm no longer performs any services subject to peer review oversight.

8. 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 Rules.
Consent Order

Brent Eugene Hansen, CPA
Brent E. Hansen, CPA, PLLC

Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. The deficiencies identified in the peer review report implicate Rules 21 NCAC 08N .0212 (Competence) and .0404 (Accounting and Review Services Standards).

3. The failure to report the failed peer review constitutes a violation of Rule 21 NCAC 08M .0106(a)(4) (disclosure of peer review results) and 21 NCAC 08N .0213 (violation of other rules).

4. 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.

CONSENTED TO THIS THE 27 DAY OF December, 2022.

Individual authorized to sign on behalf of Respondent Firm


NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President
IN THE MATTER OF:
Jamie MacRay Miller, CPA, #34564
Jamie M. Miller, CPA, PLLC
Respondents

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. Jamie MacRay Miller, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 34564 as a Certified Public Accountant.

2. Jamie M. Miller, CPA, 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. On December 17, 2019, the Respondent Firm received a peer review report which noted that, “the non-profit financial statements of a compilation without disclosure and review engagements are not updated for the new non-profit standards subsequent events [and] the accountant’s review report did not indicate the degree of responsibility it was taking on supplemental information accompanying the financial statements.”

5. As a result of the foregoing deficiencies, the Respondent Firm received a fail on its peer review.

6. The Respondents did not properly report the results of the Respondent Firm’s failed peer review to the Board as required by the Board’s rules.

7. The Respondent cites being unaware of the further steps required upon the completion of the review as the reason the Respondents failed to notify the Board of the failed peer review.

8. The Respondent Firm has indicated that it will no longer be performing any compilation services subject to peer review.

9. 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.

JAN 10 2023
CPA EXAMINERS
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. The deficiencies identified in the peer review report implicate Rules 21 NCAC 08N .0212 (Competence) and .0404 (Accounting and Review Services Standards).

3. The failure to report the failed peer review constitutes a violation of Rules 21 NCAC 08M .0106(a)(4) (disclosure of peer review results) and 21 NCAC 08N .0213 (violation of other rules).

4. 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. Should the Respondent Firm engage in services subject to peer review in the future, the Respondent shall participate in at least four (4) hours of continuing professional education in SSARS annually.

CONSENTED TO THIS THE ___ DAY OF ___ , 2023

[Signature]

Individual authorized to sign on behalf of Respondent Firm

[Signature]

Respondent

APPROVED BY THE BOARD THIS THE ___ DAY OF __ , 2023

[Signature]

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]

President

[Date]
IN THE MATTER OF:
Timothy Scott Snider, CPA, #21521
Scott Snider, CPA, PA
Respondents

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. Timothy Scott Snider, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 21521 as a Certified Public Accountant.

2. Scott Snider, CPA, PA (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. On February 27, 2020, the Respondent Firm received a peer review report that identified a preparation engagement that did not contain all required disclaimers. It also identified that the documentation for analytical procedures for a review engagement did not include expectations developed by the Respondents or conclusions drawn from the procedures performed.

5. As a result of the foregoing deficiencies, the Respondent Firm received a fail on its peer review.

6. The Respondents did not properly report the results of the Respondent Firm's failed peer review to the Board as required by the Board's rules.

7. The Respondent cites ongoing health issues as the reason for the reporting oversight, and has indicated that the Respondent Firm will no longer be performing services subject to peer review.

8. 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. The deficiencies identified in the peer review report implicate Rules 21 NCAC 08N .0212 (Competence) and .0404 (Accounting and Review Services Standards).

3. The failure to report the failed peer review constitutes a violation of Rules 21 NCAC 08M .0106(a)(4) (disclosure of peer review results) and 21 NCAC 08N .0213 (violation of other rules).

4. 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. Should the Respondent Firm engage in services subject to peer review in the future, the Respondent shall participate in at least four (4) hours of continuing professional education in SSARS annually.

CONSENTED TO THIS THE 28 DAY OF December, 2022.

[Signature]
Individual authorized to sign on behalf of Respondent Firm

RESPONDENT


[Signature]
President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Seal]
IN THE MATTER OF:
Ernst & Young LLP, #1000045
Respondent Firm

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. Ernst & Young LLP (hereinafter "EY" or "Respondent Firm") is a registered certified public accounting firm in North Carolina.


3. The SEC Order alleges that EY personnel cheated on a variety of CPE examinations required to maintain their CPA licenses. The SEC Order also contained allegations regarding EY employees who exploited a software flaw to pass CPE exams without the required number of correct responses.

4. After investigation, this Board has determined none of the EY employees implicated in the SEC Order were licensed in the State of North Carolina during the relevant time period.

5. The SEC Order further found that EY failed, for several months, to correct a submission of information it had made to the SEC Enforcement Division.

6. The SEC imposed remedial measures, a censure, and a one hundred million dollar ($100,000,000) civil penalty.

7. Upon receiving notice of the SEC Order, the Board staff opened a case and issued a letter requesting that EY provide information regarding the SEC Order. The staff also requested that EY identify any North Carolina licensees who engaged in the conduct described in the SEC Order.

8. EY has identified only a small number of employees who engaged in the aforementioned CPE-related conduct who are currently licensed in the State of North Carolina. None of those employees were licensed in the State of North Carolina at the time of the conduct.

9. EY conducted an extensive investigation of the conduct set forth in the SEC Order and disciplined employees found to have violated EY’s Code of Conduct during the relevant time period. EY has also implemented procedures to prevent further violations and has taken other remedial measures.

10. The Respondent Firm acknowledges that its conduct violated PCAOB Rule 3500T.
11. The Respondent Firm 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 Firm 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 Firm 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 Board asserts that the disciplinary action taken by the SEC constitutes a violation of Rule 21 NCAC 08N .0204. The Respondent Firm neither admits nor denies violation of that rule but has consented to the entry of this Consent Order.

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

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

1. The Respondent Firm is censured and shall pay a fifteen thousand dollar ($15,000) civil monetary penalty to be remitted with this signed Consent Order.

CONSENTED TO THIS THE SEVENTEENTH DAY OF JANUARY, 2023.

Meredith Moss, Deputy General Counsel, Ernst & Young LLP

APPROVED BY THE BOARD THIS THE __ DAY OF ___, 2023.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: ____________________________
President