



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners



1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • [nccpaboard.gov](http://nccpaboard.gov) • No. 2-2022

### Board Action Shuts Down Deceptive Website

The Board recently obtained an agreement with an entity known as the United CPA Association to cease operating a website under the name UCPAA.

In 2021, the Board learned that the UCPAA was using its website to promote accounting services to consumers in North Carolina.

The website contained numerous statements that could lead the public to believe that only CPAs and CPA firms were listed on the website and that those individuals and businesses were members of the UCPAA.

The Board staff audited a

sample of the listings and found that many of the businesses listed were not CPAs or CPA firms; even the Board was in the directory.

Likely, most of those firms did not agree to be held out as CPA firms and were unaware they were in the UCPAA directory.

The Board notified UCPAA it was violating North Carolina accountancy law because, among other issues, it purported to be a CPA association but did not require its members to be CPAs or CPA firms.

In August 2021, after the UCPAA failed to correct the erroneous information adequately, the Board filed suit in Wake County to enjoin the UCPAA from further violations of the North Carolina Accountancy Act.

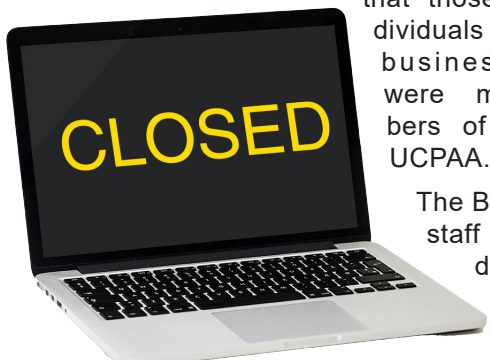
On September 9, 2021, the UCPAA disabled its website and signed a Consent Judgment in which it agreed not to reactivate the site.

Although the Consent Judgment only addressed violations of the North Carolina Accountancy Act, the effect of the agreement was that the removal of the website resolved any violations of the accountancy laws in other jurisdictions as well.

After the Consent Judgment was entered by a Wake County Judge on December 15, 2021, the Board's staff attorney, Frank Trainor, said, "I appreciate that the UCPAA took decisive actions so quickly after the suit was filed."

"By taking down the website, they alleviated the need for the Board to communicate directly with the numerous accounting firms that had been held out as CPA firms without their knowledge or consent."

To receive a copy of the Consent Judgment, contact Mr. Trainor at [ftrainor@nccpaboard.gov](mailto:ftrainor@nccpaboard.gov).



### Thank You

Thank you for the phone calls, emails, and cards congratulating me on my retirement from the Board. I was overwhelmed by your good wishes, kind words, and thoughtfulness.

During my more than 35 years with the Board, I had the opportunity to work with people dedicated to making--and keeping--the CPA profession elite. Educators, Exam proctors, CPE course providers, regulators, standard-setters, and many more people and organizations are why CPAs are considered knowledgeable, trustworthy, and highly skilled.

It was a privilege to serve as your Deputy Director and Executive Director. Thank you for the times shared, the friendships forged, and the incredible successes achieved. To the CPAs and those on the path to becoming CPAs, I wish you the best wherever your career takes you.

*Robert N. Brooks*

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# Disciplinary Actions

Pursuant to NCGS 93-12(9), "any disciplinary action taken [by the Board] shall be in accordance with the provisions of Chapter 150B of the General Statutes. The clear proceeds of any civil penalty assessed under this section shall be remitted to the Civil Penalty and Forfeiture Fund in accordance with G.S. 115C-457.2." NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."

## ANTHONY M. SHARPER SR., #37764 | CHARLOTTE, NC

**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. Anthony M. Sharper, Sr., CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 37764 as a Certified Public Accountant.
  2. On September 2, 2021, the Respondent entered into a plea agreement in the United States District Court for the Western District of North Carolina.
  3. The Respondent agreed to plead guilty to four charges, including wire fraud, making false statements to a financial institution, engaging in monetary transactions in criminally derived property, and filing a false tax return.
  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.
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 CPA certificate for the Respondent, Anthony M. Sharper, Sr., 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 Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

**Approved by the Board on December 13, 2021.**

**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 .0202 (Deceptive Conduct) and .0207 (Violation of Tax Laws).

### Update Your Contact Information

21 NCAC 08J .0107 requires CPAs and CPA firms to notify the Board in writing of any change in mailing address, physical address, practice address, phone number, employment, email address, website address, etc., within 30 days of the change.

In the context of the Board's records, your email address is not a public record, and the Board does not share it with outside organizations such as CPE providers.

To update your information, use the "Address Change" link on the Board's website, [nccpaboard.gov](https://nccpaboard.gov), or send your new contact information to [addresschange@nccpaboard.gov](mailto:addresschange@nccpaboard.gov).

**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. William G. Stiehl, CPA (hereinafter “Respondent”) is the holder of North Carolina certificate number 32295 as a Certified Public Accountant.
2. On or about August 2, 2021, the Securities and Exchange Commission (“SEC”) entered an Order against the Respondent imposing disciplinary sanctions. Specifically, the SEC imposed a two (2) year suspension of the Respondent’s privilege to appear or practice before the SEC as an accountant and a fifty-one thousand dollar (\$51,000) civil penalty for his actions.
3. The basis of the SEC Order was that the Respondent had improperly interfered with his employer’s process for selecting an audit firm. He had provided competitive bid and other confidential documents and information in an effort to enable Ernst & Young, LLP to secure his employer’s audit engagement. The SEC found that the manner in which the audit firm obtained the audit engagement would cause a reasonable investor to conclude that the firm was incapable of exercising the objectivity and impartiality required of an independent auditor.

4. As a result, the SEC found that the Respondent’s employer’s annual and quarterly reports were neither audited nor reviewed by a public accountant who was independent, resulting in violations of the SEC’s rules and the Securities and Exchange Act of 1934.
5. The SEC Order made a specific finding that the Respondent caused and willfully aided and abetted his employer’s violations of SEC laws and rules.
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.

**Stiehl**  
*continued on page 4*

## AICPA Peer Review Board Clarifies Standards for Performing and Reporting on Peer Reviews

The AICPA Peer Review Board (PRB) has approved the proposed Clarified AICPA Standards for Performing and Reporting on Peer Reviews, effective for peer reviews commencing on or after May 1, 2022. Early implementation is not permitted.

The final standards will be published in the April update to the Peer Review Program Manual and made available on the AICPA Peer Review website.

Some of the changes that will be reflected in the final standards include:

- The majority of procedures in a system review will not be required to be performed at the reviewed firm’s office. Instead, the extent of procedures will be determined by assessing peer review risk.

- The number of office visits on system reviews also will be determined by assessing peer review risk.
- A surprise engagement selection will not be required but still may be selected based on assessment of peer review risk.
- The term “significant deficiencies” will be eliminated in fail reports on engagement reviews because it created confusion. In existing guidance, the term didn’t indicate severity but rather was used to show that a deficiency was present on all engagements reviewed. Under the clarified guidance, fail reports on engagement reviews will identify only “deficiencies.”



**Stiehl** continued from page 3

2. By virtue of the disciplinary action taken by the SEC, the Respondent has violated Rule 21 NCAC 08N .0204 (Discipline by Federal and State Authorities).
3. By virtue of the facts set forth above, the Respondent has also violated Rules 21 NCAC 08N .0201 (Integrity) and .0203 (Acts Discreditable).
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.
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 state based upon his revoked North Carolina certificate.

**BASED ON THE FOREGOING** and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to the Respondent, William G. Stiehl, is hereby revoked for a period of two years.

**Approved by the Board on  
December 13, 2021.**

## Successful Exam Candidates

The following North Carolina candidates passed the Uniform CPA Exam between November 1 and December 31, 2021:

Dayana Alvarez	Emily Nicole Hay	Brett Nathaniel Parlier
Nicolas Savvas Andreou	Floyd Jackson Henderson III	Michael David Patch
Justin Thomas Appley	Melissa Anne Hertell	Anna Maria Perelli-Minetti
Paul Franklin Ashley	Erin Stone Hetrick	Brett Thomas Polk
Carly Renee Batchelor	John Marshall Hoopman	Joseph Woodson Pollard
Amy Gomez Bayley	Elaina Dove Irvin	Carter Matthew Polster
Erin Slaughter Beard	Donna Reid Johnson	Matthew Clifford Pruitt
Jonathan Giroux Beck	Ashley Lucille Kerr	Matthew Wood Reinheimer
Kristin Sweat Beck	Olena Trymaylo Kilson	Sophie Loucile Ricks
Tyler Brynn Black	Barrett Edwin Krimminger	Katelyn Mae Roberts
Charles Rouse Borden	Sandra Lafontaine	Randy Shin
K'La ShaQueen Brewington	Joshua Ryan Lane	Lillian Rose Skopp
Benjamin Paul Canup	Zachary Arlandus Lane	Jacob Alexander Smith
Kristen Suzanne Castle	Patrick Douglas Leitner	Andrew Conner Takes
Kevin Cheng	Courtnei Rachel Lincke	Victoria Brooke Teachey
Lillian L Chie	Ryan Paul Lindeman	Jamar Lee Armas Turner
Samuel Arnold Clark	Sierra Nicole Lowder	Victoria Lyn Vidal
Brett Tyson Congleton	Samuel Alan Markiewitz	Linsey Nicole Wade
Benjamin Oscar Davies	William Earl McElveen	Rusty Wayne Walser
Scott Bradford Douglas	Neil Nainesh Mehta	Amy Cogan Wares
Ginisa McCarthy Ebert	Hunter Neal Mikels	Lewis Edwin Watson V
Robert Winston Eskridge	Kyle Michael Mook	Courtney Renee Wells
Samantha Brook Frink	Andrew Lynn Moore	Rachel Lyn Wells
Devin Paul Geinosky	Abbey Moran Mullen	Christopher Shane West
Victoria Marie Gervasi	Ashlyn Elizabeth Muncy	Andrew Gwyn Williams
Elizabeth Darden Grubb	Christopher Edward Newman-Clifford	Eric Stephen Wohlgemuth
Haley Marie Hagwood	Henson Haivuong Nguyen	James Thomas Woodall
Dylan Patrick Hall	Thu Ngoc Anh Nguyen	Ayesha Zeb
Morgan Rose Halo	Kerri Ann Nile	
Zachary Tyler Halsey	Barrett Frazier Overman	

## CPA Certificates Issued

On January 24, 2022, the Board approved the following individuals for NC CPA licensure:

John Albert Andrew III  
Sterling Rackley Atkinson  
Joshua Lee Barclift  
Arnold Mark Barnett  
Theresa Berry  
Megan Grace Bobbitt  
Kellan Henry Brien  
Kaitlyn Anne Brock  
Kelsey Nicole Brown  
Stephanie Jennifer Buyck  
David Howard Byrd  
Yuan Xu Crigger  
Parker Anthony Dacchille  
Makaela Katlyn DeBoer  
Susan Oliver DeLaney  
Mary Patricia Dierkes  
Luke Allen Diles  
Julia Anna Donajkowski  
Drew McKenzie Dunn  
Joshua Ellenberg  
Kristen Lee Ellington  
Carter Shea Fischer  
Ian Robert Foulger  
Jamie Harrison Fox  
David Reid Frazier  
Karli Payton Fulp  
James Robert Fyffe  
Ashton Connor Glenn  
Kathryn Kristin Harris  
Benjamin Paul Hoeschel  
Devin Weiss Holden  
Austin Wade Holland  
Madison Lane Hollar  
Rafael Yaakov Hopkins  
Justine Elizabeth James  
Spencer Christian Johnson  
Natascha Kastel  
Preston Eric Knight  
Tynishia Victoria Lakey  
Nicholas James Lea  
Emma Norma LeSaint  
Arnold Ross Lessman  
Parker James Logsdon  
John Harrison Lucas  
Marie Forza Lyons  
Gary L. Maclay  
Tyler Patrick Maher

Jesse Scott McGee III  
Matthew David McGuire  
Keely Marie McMahon  
Audrey Lee Mullins  
Olivier Noel  
Peyton Christina Noschese  
Linh Thuy Pham  
Alessandro Leonardo Poppante  
Zachary James Powers  
Paulina Magdalena Powierza  
Zachary Charles Pritchard  
Sydney Jane Puffer  
Juan Esteban Rangel  
Yasmeen Rose Richie  
Sophie Loucile Ricks  
Amal Abrar Sattar  
Leigh Sizemore Schmidt  
Randy Shin  
Alexa Jennifer Smith  
Gail A. Spangler  
Brittany Nicole Sponable  
Wayne David Stocks  
Edward Steven Sullivan  
Carolyn Super  
Margaret Elizabeth Taylor  
Madison Elisabeth Thompson  
Vladimir Ivanovich Tkach  
Michael Robert Tourtelot  
Curtis Jay Townsend Jr.  
Patrick A. Truesdell  
Cameron Adair Turner  
Gerrit Richard Van Staalduinen  
Aranza Venegas  
Matthew Ray Vogler  
Alexis Selby Walker  
Joseph Allen Wall  
Adam John Wanka  
Jonathan Thomas Warren Jr.  
Caleb Joel Welborn  
Ian Wennerstrom  
Mallory Hughes Wilkerson  
Adam Benard Winegar  
Samuel Kasmir Wojciechowski  
Brian Robert Wright  
Crystal Craigo Young  
Celine Zou

## Job Posting: Deputy Director

Are you a CPA or CPA candidate with a minimum of ten years of experience in public or governmental accounting or ten years of experience with a board of accountancy or similar organization, as well as supervisory experience?

If so, you are invited to apply for the position of Deputy Director of the Board.

Responsibilities include

- Managing the Board staff;
- Serving as Chief Financial Officer;
- Board strategic planning;
- Providing technical investigative support to the Executive Director and Board in the areas of tax, accounting, auditing, and ethics in disciplinary matters;
- Drafting Board responses to exposure drafts issued by generally accepted accounting and auditing standard-setting bodies; and
- Representing the Board on various state and national committees such as NCACPA and NASBA.

A link to the full job description and required application is in the "How Do I" box on the Board's website, [nccpaboard.gov](http://nccpaboard.gov).

Submit your résumé, completed application, and salary requirements to David R. Nance, NC State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605 by March 17, 2022.

Send questions about this job posting to [dnance@nccpaboard.gov](mailto:dnance@nccpaboard.gov).



*North Carolina State Board of Certified Public Accountant Examiners*



***Resolution Honoring Robert N. Brooks***

***WHEREAS*** Robert N. Brooks served as Deputy Director of the North Carolina State Board of Certified Public Accountant (CPA) Examiners (the Board) from April 1, 1986, through August 31, 1990;

***WHEREAS*** he served as Acting Executive Director of the Board from September 1, 1990, through March 31, 1991;

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

***WHEREAS*** during his tenure with the Board, he developed positive, beneficial relationships with the National Association of State Boards of Accountancy, the American Institute of CPAs, the North Carolina Association of CPAs, and many other accounting-related organizations;

***WHEREAS*** in his role as Executive Director, he was an integral part of initiatives of great importance to the CPA profession, including the computerization of the Uniform CPA Examination, substantial equivalency, and practice mobility,

***WHEREAS*** he served as a mentor and resource to other Boards of Accountancy, North Carolina Occupational Licensing Boards, candidates, licensees, and the public.

***NOW, THEREFORE BE IT RESOLVED*** the members of the North Carolina State Board of Certified Public Accountant Examiners honor Robert N. Brooks for his long and distinguished career with the Board and thank him for his tireless, dedicated commitment to protect the public interest through the regulation of the CPA title in North Carolina.

***BE IT FURTHER RESOLVED*** this Resolution is entered into the minutes of the North Carolina State Board of Certified Public Accountant Examiners and a copy presented to Robert N. Brooks.

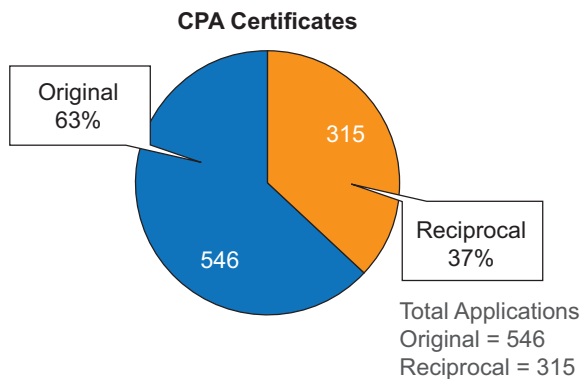
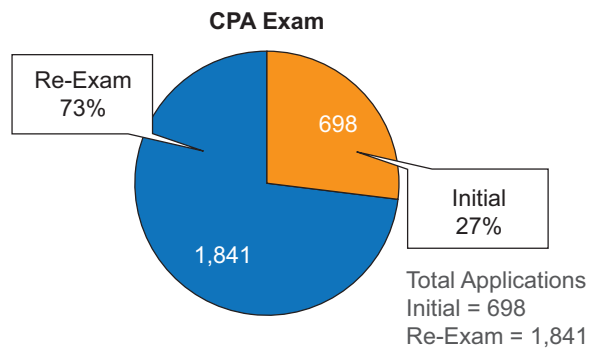
*As adopted on the 24<sup>th</sup> day of January 2022 by the North Carolina State Board of Certified Public Accountant Examiners.*

A handwritten signature in black ink, appearing to read "Barton W. Baldwin".

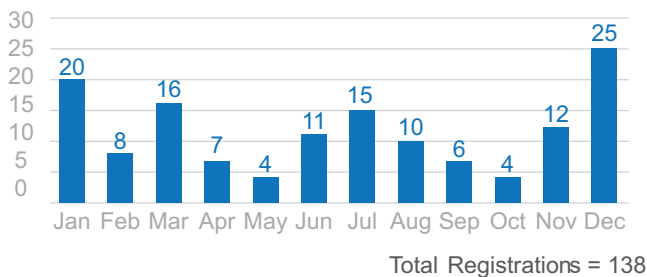
Barton W. Baldwin, CPA  
President



## 2021 in Review: Applications Approved



### CPA Firm Registrations



### Exam Score Release Dates

If you take your exam on or before:	Your target score release date is:
February 14, 2022	February 23, 2022
March 9, 2022	March 17, 2022
March 31, 2022	April 12, 2022
April 23, 2022	May 10, 2022
May 16, 2022	May 24, 2022
June 8, 2022	June 16, 2022
June 30, 2022	July 12, 2022

Source: AICPA

## CPA Certificate Reclassifications

On January 24, 2022, the Board approved the following individuals for CPA certificate reclassification:

### Reinstatement

William Wesley Burns IV, #28630	Cornelius, NC
Kathryn Munroe Green, #22046	Palatka, FL
Billy Alan Hayes, #13906	Villa Rica, GA
Hitesh Soni, #41632	Tampa, FL
Candice Sexton Whitehurst, #29661	Raleigh, NC

### Reissuance

Kathy Lee Kiesel, #29091	Wilmington, NC
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### Inactive Status

Between January 6, 2022, and February 10, 2022, the Board approved the individuals listed below for inactive status. 21 NCAC 08A .0301(b)(20) states: "Inactive," when used to refer to the status of a person, describes a person who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant," and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section."

David Raeburn Finnie, #14930	Charlotte, NC
Sheila R. Gibson, #33250	San Diego, CA
Kenneth Dwight Willoughby, #24461	Gastonia, NC
Edward James Williams Jr., #9001	Matthews, NC
David Roy Shumate, #10763	Durham, NC
Pamela Smith Hemphill, #19047	Greensboro, NC
Robert Monaghan, #16649	Charlotte, NC
Kourtnei Marie Brown, #34362	Cornelius, NC
Donna G. Perkins, #45148	Orlando, FL
Steven Lloyd Clapham, #21040	Advance, NC
Daryl Lane Angell, #13946	Yardley, PA
David Paul Toppin, #9406	Bluffton, SC
Clain Harmer Anderson, #38446	Chapel Hill, NC
Teresa McLawhorn Shingleton, #21089	Durham, NC
Denise Aline Mummert, #12464	Avondale Estates, GA
Paula Hazle DeCuir, #24895	Greenville, SC
Hillary Jane Michaud, #17534	Baltimore, MD
Jennifer Joan Spolarich, #28662	Nebo, NC
Linda Pattishall Hollar, #16108	Cary, NC
Mariane Bates Williamson, #13179	Charlotte, NC
David Jesse Bradley, #2910	Nashville, NC
Whitney Catherine Allen Vineyard, #27231	Charlotte, NC
Christopher Amos Hill, #27355	Charlotte, NC
Ronald Stephen Harrison, #17910	Wake Forest, NC
Lee Covington McLaurin, #19587	Albemarle, NC



# State Board of CPA Examiners

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## 2022 Dates to Remember

February 21	Board Meeting - Raleigh
March 16	Board Meeting - Raleigh
April 15	Office Closed - Good Friday
April 21	Board Meeting - Raleigh
May 16	CPA Certificate Renewal Begins
May 23	Board Meeting - Raleigh
May 30	Office Closed - Memorial Day
June 20	Office Closed - Juneteenth National Independence Day
June 23	Board Meeting
June 30	CPA Certificate Renewal Deadline
July 4	Office Closed - Independence Day
July 25	Board Meeting - Raleigh
July 31	Final Deadline - CPA Certificate Renewal

(Dates and locations are subject to change.)

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