

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
February 21, 2022
1101 Oberlin Road
Raleigh, NC 27605

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 Soticheck, CPA, COO, NCACPA; and Beth Monaghan, CPA, NCACPA Board of Directors, Cris Rivera, Petitioner for Modification of Discipline, and Leslie Johns, Hearing witness. All guests attended via WebEx.

CALL TO ORDER: Mr. Baldwin called the meeting to order at 10:02 a.m. Mr. Baldwin, Mr. Winstead, and Ms. Van Zant identified items on the Professional Standards Committee's agenda from which they recused themselves.

PUBLIC HEARING: Mr. Baldwin called the Public Hearing to order at 10:04 a.m. to hear Case No. C2021127, Cristina Madrinan Rivera. Petitioner Rivera was present at the Hearing via video conference and was sworn in and presented testimony. Mr. Leslie Johns was present at the Hearing via videoconference and was sworn in and gave testimony supporting Petitioner Rivera. Mr. Massey moved, and Mr. Winstead seconded the motion to enter Closed Session to discuss the matter without the Executive Director or Staff Attorney present, but with Noel L. Allen, Esq., Legal Counsel present. Motion passed with seven (7) affirmative and zero (0) negative votes. Upon re-entering the Hearing, Mr. Massey moved, and Mr. Winstead seconded the motion to approve Petitioner Rivera's request for modification of discipline (Appendix I). The motion passed with seven (7) affirmative votes and zero (0) negative votes. The Hearing is a matter of public record.

AGENDA: Ms. Kruse moved, and Mr. Massey 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 January 24, 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 January 2022 financial statements as submitted. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

Ms. Demery moved, and Mr. Massey seconded the motion to upgrade the Board's GL Solutions service level from Simple Professional to Simple Enterprise for two (2) years. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

NATIONAL ORGANIZATION ITEMS: Mr. Baldwin suggested that any Board member interested in serving on the NASBA Board of Directors should start the process immediately. He reminded the Board of its support of Mr. Winstead's bid for Regional Director last year.

STATE AND LOCAL ORGANIZATION ITEMS: Ms. Bryson reminded the Board about the NCACPA's March 16, 2022, dinner and reception in Greensboro, and the March 17, 2022, joint NCACPA-Board meeting hosted by North Carolina A&T State University. The joint meeting will have in-person and hybrid participation options.

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 Nos. C2021121-1 and C2021121-2 - Benjamin V. Hardy and Page & Smith, P.A. - Approve the signed Consent Order. (Appendix II)

Case No. C2021220 - Anthony Craig Stephenson - Approve the signed Consent Order. (Appendix III)

Case No. C2021116 - Brent A. Summerfield - Approve a Notice of Hearing for April 21, 2022, at 10:00 a.m. (Appendix IV)

Case No. C2021194 - Close the case without prejudice.

Case No. C2021205 - Close the case without prejudice.

Case Nos. C2022006-1 and C2022006-2 - Close the cases 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. C2021154 - James E. Avent, Jr. - Approve the Notice of Apparent Violation and Agreement to Cease the Use of the CPA Title. (Appendix V) Ms. Van Zant recused herself from the discussion of this matter and did not vote on the matter.

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

Case Nos. C2021206-1 and C2021206-2 - Close the cases without prejudice. Mr. Winstead and Ms. Van Zant recused themselves from the discussion of these matters and did not vote on the matter.

Mr. Winstead stated that the Committee provided guidance to the staff on four other case matters. Mr. Baldwin recused himself from discussing one case and did not vote on that item.

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 Ms. Demery.

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

Heather McDougal Becker
Gabrielle Rodriguez Conner
Mario Gabriel Santiago Gandini

Jeffrey Allen Moore Jr.
Autumn Diana See
Mitchell Austin Touchton

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

Thomas Michael Abele
Katherine Elizabeth Austin
Camille Patrice Bailey
Heather McDougal Becker
Jacob Tim Bishop
Kristen Suzanne Castle
Bryan Albert Ching
Gabrielle Rodriguez Conner
Caroline McGowan Cox
Thomas Herman Dehnel
Ginisa McCarthy Ebert
Allison Kay Edmonds
William Tyler Ellis
Rohsaan Rohan Francis
Logan Reid Galbreath
Mario Gabriel Santiago Gandini
John Richard Guemple
Aaron Thomas Gulibon
Morgan Rose Halo
Erin Stone Hetrick
Jessica Ashlyn Hoff
Kevin Thomas Jette
Hutton Alexander Johnston
George Ernest Karnazes

Rebecca Leigh Krizner
Joshua Ryan Lane
Kevin S. May
Matthew Todd Mitchell
Aaron Matthew Montgomery
Steven Maxwell Moon
Andrew Lynn Moore
Jeffrey Allen Moore Jr.
Christopher Edward Newman-Clifford
Ji Seok Oh
Brett Nathaniel Parlier
Joseph Woodson Pollard
Kristine Nicole Salvagin
Autumn Diana See
Hunter James Shaffer
Robert Saint Chase Short
Gary Matthew Sigafos
John Raymond Strack
Hailey Nicole Thomas
Mitchell Austin Touchton
Sarah King Tutor
Andrew Gwyn Williams
Carly Elizabeth Wolk

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

Lynda S. Bertoia

Daniela Nicole Boateng

Mical Willson Bovee
Katherine Doyle Cerotzke
Andrea Lee Dobbie
Joseph John Fragomeni
John Ivan Gavrilov

Tasha Jolynn Hogue
Reid Benson Kelly
Matthew Miller Purcell
Matthew David Sullivan

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

Joseph Mahlon Pieper, T12984
Melissa Rae Shultz, T12985
Jane Elizabeth Brooks Gaskins, T12986
Mary Beth Perryman, T12987
Kasey A. Greene, T12988
Cathy Jo Baggenstoss, T12989
Rizalinda J. Dayrit, T12990
Peter James Milcinovic, T12991
Jeanne Marie St. Ville, T12992
Jana Suzanne Daggert T12993
Migena Lybeshari, T12994
Ernest Jeffrey Allred, T13028
Jonathan Drew Kitchens, T13029
Kaitlin Mae Carroll Raver, T13030
Shannon LeeAnn Adams, T13031
Brian Williamson Moore, T13032
Ryan Christopher Hickey, T13033

Laura Jeanne Gardner, T13034
Zhenrong Wen, T13035
James Andrew Manville, T13036
Laura McKay Stauffer, T13037
Nicholas John Fahrney, T13038
Anna M. Lloyd, T13039
Tracy Leigh Harvey, T13040
Oluchi Rebecca Taylor, T13041
Shannon Lamm Maynard, T13042
Joshua Bradley Heim, T13043
Christina Gong, T13044
Alyssa Ruth Thomas, T13045
Matthew Paul Dorfmeier, T13046
Annika R. Sponring, T13047
Megan Clare Schmidt, T13048
Sunita Rao Chillarege, T13049
Susanne Schyroki Marsh, T13050

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

Lauren Follmer Ball, #24509
Karen Hopper Chiuchiolo, #23381
Karen Elaine Jolley, #40304

Kara Shan Kessinger, #20853
Jennifer Marie Woods, #33418

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

Kimberly Patrice Berezna, #39304

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

Xiaoxi Gao #43686
Dulce Yaneli Urquiza #43199

CPE Extension Requests (Approve) - Approve the following individuals for an extension to complete 2021 CPE:

Lindsay Bachner Lehman, #37456 2/01/2022
Nicole Longa Vieira, #38123 6/29/2022

Firm Registrations - Approve the following professional limited liability company approved by the Executive Director:

Clay Blue, CPA, PLLC

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

Fathin Achmad	Tanaza Ford
Bryan Adams	Janay Frank
Emily Almerini	Breonna Garrison
Daniel Anderson	Matthew Goings
Matthew Andrade	Christa Gray
Katherine Bagley	Ruben Greenstein
Sahr Bangai	Nicole Griffes
Barbara Barger	Rebecca Grizzle
Jaenine Barnes	Blake Harrington
Steffen Barra	Ellen Harris
Sarah Benoist	David Hartley
Christopher Biddle	Andrew Harward
William Biney	Anna Hendrick
Mary Bobbett	William Hensley
Joel Bobe	Jordan Hess
Joseph Boyle	Fred Hitti
Zachary Brafford	Dylan Hooper
Justin Brasher	William Huffman
Andrew Brooks	Marcus Hughes
Scott Buckstad	Brad Huizinga
Christopher Burdick	Susan Hutchins
William Burroughs	Dylan Jenkins
Anna Byrd	Josiah Johnson
Joshua Byrd	Allen Kay
Lionel Cabrera	Timothy Kearns
Brianna Cardwell	Ronald Keller
William Cartrette	Keri Kenkel
Conner Christian	Marisa Kolanovic
Marlon Clair Sharp	Jordan Kota
Nicole Colmenares	Brandon Lane
Anna Concepcion	Yasmine Lansari
Alea Crump	Trevor Leach
James Cumbo	Crystal Lepine-Arrington
Allyson Davis	Shannon Lombardo
Mary Deans	Douglas Long
Courtney Dietsch	Hannah Lovelace
Annie Edmonston	Kenneth Lutz
Regina Eyes	Thaddeus Lyon
Matthew Field	Loran MacClean
Ashley Fleming	Caroline Martin
Marcela Florez	Kaela Matthews

Marian Mercedes Diaz
Allison Miller
Rebecca Miller
Daniel Millick
William Missert
Ginger Morris
Shenae Morrison
Lauren Motley
Sallie Mueller
Sean Mullaney
Lauren Mussler
Sara Nicholson
Jackson Nietert
Daniel Oakley
Carol-Anne Obusek
Breanna Oliver
Mila Osipov
Maggie Ostwalt-Yantis
Juan Pagan-Gonzalez
Alexander Palumbo
Bret Parker
Zhanna Parker
Lindsay Patterson
Zuleima Perez
Allison Petro
Owen Phillips
Paul Pradetto
Kenneth Queen
Ezmeralda Ramierz Rojas
Melissa Ratcliff
Jana Reeve
Emma Renfrow
Taylor Reynolds
Olivia Richardson
Brookie Rigsbee
Jason Ringle
William Roberts
Rachel Roeth
Gregorio Rosales Navarro
Elijah Russell
Kelsey Sampere
Danielle Sanders
Matthew Seaton

Heather Shamblin
James Small
Diedre Smith
Matthew Smith
Meredith Smith
Sheila Snyder
Hannah Spence
William Stillman
Dylan Stinman
Mark Storey
Ashley Strickland
Karl Strittmatter
James Swaim
Christopher Terry
Anassa Thompson
Robert Thorburn
Roselyn Tiamzon
Kelly Tierney
Sara Tinsley
Matthew Tipton
Laura Tutterow
Jana Vargas Diaz
Francis Vicere
Emilie Vincitorio
Logan Vosburg
Matthew Wall
Jarett Wayman
Jack Weber
Margaret Wheeler
Shelby White
Nicholas Wicker
Hazel Wiley
Jonathon Williams
Rebecca Williams
Matthew Wimberly
Courtney Windsor
Megan Winter
Sydney Wohlfert
Hannah Wolf
Jia Xu
Breanna Yeager
Donatella Zoccolan

Miscellaneous - Pursue amending 21 NCAC 08N .0307, *CPA Firm Names*, to allow more flexibility in CPA firm names.

EXECUTIVE COMMITTEE REPORT: Mr. Baldwin told the Board that the election of officers would take place at the March 16, 2022, meeting, and the officers would be installed at the April 21, 2022, meeting.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the monthly operational metrics and Executive staff report.

Mr. Nance updated the Board on the audiovisual upgrade and the revisions to the initial application for the Uniform CPA Examination and the applications for original and reciprocal NC CPA licensure to include the ethnicity and gender questions.

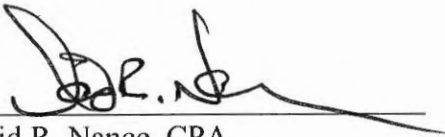
Mr. Nance reported he had received several résumés and applications for the Deputy Director position; the application period ends March 17, 2022.

PUBLIC COMMENTS: Ms. Bryson thanked the Board for its cooperation in collecting demographic information.

ADJOURNMENT: Ms. Demery moved, and Mr. Massey seconded the motion to adjourn the meeting at 11:27 a.m. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

Respectfully submitted:

Attested to by:



David R. Nance, CPA
Executive Director



Barton W. Baldwin, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2021127

IN THE MATTER OF:
Cristina Madrinan Rivera, #32413
Applicant

BOARD ORDER

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on February 21, 2022, that:

FINDINGS OF FACT

1. The Applicant was the holder of a certificate as a Certified Public Accountant in North Carolina until that certificate was revoked on October 29, 2014.
2. Five (5) years have elapsed since the Applicant's revocation, and they have requested a Modification of Discipline pursuant to 21 NCAC 08I .0104.
3. The disciplinary action that the Applicant seeks to modify was a Consent Order revoking their certificate ("Consent Order"). The effective date of the Consent Order was October 29, 2014.
4. The Board has jurisdiction over the Applicant and the subject matter of this action.
5. The Applicant received at least fifteen (15) days written notice of the Hearing.
6. By mutual consent of the parties, the Hearing was held remotely by Webex.
7. The Applicant did not object to any Board Member's participation in the Hearing of this matter.
8. Prior to the Hearing, the parties shared their exhibits and entered into written stipulations consenting to the admission of those exhibits as evidence.
9. The Applicant was present at the Hearing via Webex and was not represented by counsel.

CONCLUSIONS OF LAW

1. This matter is before the Board upon application by the Applicant for Modification of Discipline pursuant to 21 NCAC 08I .0104.

Board Order - 2
Cristina Madrinan Rivera

2. The Hearing was duly noticed pursuant to N. C. Gen. Stat. § 150B-38(b) and (c) and 21 NCAC 08C .0103 and was conducted with a quorum of Board members and all necessary parties present.
3. Pursuant to 21 NCAC 08I .0104, the burden of establishing a justification for modifying the earlier discipline is upon the Applicant.
4. Per 21 NCAC 08I .0104, in order to modify the Applicant's discipline, the Board must find that the Applicant has shown good cause that their prior discipline should be modified. The Applicant must prove that they are rehabilitated with respect to the conduct that was the basis of the Consent Order.
5. The Applicant, during the Hearing, was able to demonstrate good cause for the relief sought, including evidence that they are rehabilitated with respect to the conduct that was the basis of the Consent Order.

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

1. Cristina Madrinan Rivera's Application for Modification of Discipline is approved. The Board will accept an application for reissuance of the Applicant's CPA certificate.

This the 21st day of February, 2022.

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 #s C2021121-1/2

IN THE MATTER OF:
Benjamin V. Hardy, CPA #20124
Page & Smith, P.A., Firm #31103
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 Respondent Firm stipulate to the following:

1. Benjamin V. Hardy, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 20124 as a Certified Public Accountant.
2. Page & Smith, P.A. (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.
3. The Respondent and the Respondent Firm shall hereinafter be collectively referred to as "Respondents."
4. The Board received a referral from the United States Department of Labor ("DOL") alleging that its review of the audit workpapers for an ERISA audit conducted by the Respondent Firm revealed deficiencies. The audit was performed by the Respondent.
5. The DOL provided a report identifying the areas reviewed and the deficiencies noted during the review.
6. The Board staff requested that the Respondent Firm provide a copy of the audit workpapers for the Board staff to review.
7. The Respondent Firm provided the Board staff with a copy of its workpapers and the correspondence it had with the DOL as part of the review process.
8. The Board staff performed a workpaper quality review which focused on the specific areas identified by the DOL.
9. The Board staff also reviewed the documents provided by the DOL and the information provided by the Respondent Firm.

10. As part of addressing the DOL concerns, the Respondent Firm reissued the audit report with a dual date to address the concerns identified by the DOL.
11. With the reissuance of the report, the DOL accepted the audits as well as the amended IRS Form 5500 required for the plan.
12. The Board reviewed each of the issues identified by the DOL and found evidence in the majority of cases that the Respondent Firm had performed some level of work to address the issues. However, it appears that the DOL was looking for additional documentation to supplement the workpapers. In the Respondent Firm's response to the DOL, it agreed to correct the deficiencies and did so with the updated filing.
13. The Board staff agreed that the footnote disclosures were materially changed after the DOL review.
14. The Respondents wish 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 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 Respondents' failure to perform audit services in accordance with generally accepted auditing standards constitutes a violation of 21 NCAC 08N .0403.
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) 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. If the Respondents opt to continue to provide audit services, the following conditions must be met:

- a. The Respondent and other members of the Respondent Firm that participate in the performance of ERISA audits are required to complete a minimum of four (4) hours of CPE related the ERISA audit practices and the related footnote disclosures as part the 2022 CPE forty (40) hour requirement for North Carolina CPAs.

CONSENTED TO THIS THE 27 DAY OF January, 2022.
(Day) (Month) (Year)

Benjamin V. Hardy, CPA
Respondent
Benjamin V. Hardy, CPA
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 21st DAY OF FEBRUARY, 2022.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Barton W. Ballin
President

NC BOARD OF
JAN 31 2022
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2021220

IN THE MATTER OF:
Anthony Craig Stephenson, #16804
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. Anthony Craig Stephenson ("Respondent") is the holder of North Carolina certificate number 16804 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2020 individual certificate Renewal ("Renewal") that he was late with his 2019 CPE hours. Upon review, it became apparent that he had not obtained at least (2) hours of ethics from a sponsor registered with NASBA to meet the 2019 ethics CPE requirement. The Respondent verifies that he does not have an ethics course to meet his requirements. He responded that he did not have an explanation or mitigating circumstance that would explain why he did not complete his 2019 ethics CPE requirement. The Respondent does not assert that his non-compliance was due to COVID. He has already elected to be placed on inactive status.
3. Based on the Respondent's representation, the Board accepted his request to be placed on inactive status.
4. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2019 and 2020 CPE requirements.
5. Although the Respondent was able to document all of his 2020 CPE hours and was not late with his 2019 CPE hours, he was not able to provide documentation of at least two (2) hours of ethics from a sponsor registered with NASBA needed to meet his 2019 ethics CPE requirement.
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:

NC BOARD OF

FEB 11 2022

CPA EXAMINERS

Consent Order - 2
Anthony Craig Stephenson

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 4th DAY OF February, 2022.
(Day) (Month) (Year)

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 21st DAY OF FEBRUARY, 2022.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
FEB 11 2022
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

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

IN THE MATTER OF:
Brent Alan Summerfield, CPA, #42245
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. Brent Alan Summerfield, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 42245 as a Certified Public Accountant.
2. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein.
3. The Board staff received a complaint from one of the Respondent's clients (hereinafter "Complainant"). The Complainant states that he engaged the Respondent to handle his monthly payroll services, quarterly filings, tax returns, and tax consulting. He alleges that the Respondent stopped all communications with him, which created a backlog of accounting needs that he had to rectify without the Respondent's guidance.
4. The Board staff mailed a copy of the complaint to the Respondent and requested his response to the allegations. The Respondent did not respond by the specified deadline.
5. The Board staff sent an email to the Respondent, with a copy of the previously mailed complaint letter attached, to notify him that his response was overdue. The Respondent did not provide a response by the specified deadline.
6. The matter was presented to the Board's Professional Standards Committee. The Committee directed the staff to further communicate with the Respondent. A letter was mailed to the Respondent requesting his response. No response was received by the specified deadline.

Notice of Hearing - 2
Brent Alan Summerfield, CPA

7. The Respondent finally telephoned the Board staff and stated that he had not received the previous communication in a timely manner due to issues with the receipt of his mail and email. He agreed to promptly provide a response.
8. The Respondent provided his initial response to the complaint via email, and it was forwarded to the Complainant for a reply.
9. The Complainant's reply was received, and the Board staff mailed a copy of it to the Respondent for a response. The Respondent did not respond by the specified deadline.
10. The Board staff mailed a second request letter to the Respondent, via certified mail, with an attached copy of the previous letter mailed to him. Tracking information indicates that the letter was received and signed for, but the Respondent did not respond to the second letter by the specified deadline.
11. The Board staff sent an email to the Respondent, with an attached copy of the certified letter that was previously mailed to him and informed him that his response was overdue. The email was sent to the email address utilized by the Respondent in the aforementioned communications. A response was requested as soon as possible. The Respondent did not respond to the email.
12. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, the Respondent's actions as set out above constitute violations of 21 NCAC 08N .0206 (Cooperation with Board Inquiry) and .0212 (Competence).

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.

Pursuant to N. C. Gen. Stat. § 150B-38, the Respondent is entitled to a public hearing on this matter. This notice is to advise the Respondent 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 April 21, 2022, at 10:00 a.m. If the Board members, Respondent, witnesses or other interested individuals are unable to participate in person at the hearing, they will be able to participate remotely via WebEx. 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.

Notice of Hearing - 3
Brent Alan Summerfield, CPA

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 February, 2022.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: *Anthony W. [Signature]*
Chairman, Professional Standards Committee

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:

James E. Avent, Jr., #16850
Respondent
Case #C2021154

NOTICE OF APPARENT VIOLATION
AND AGREEMENT TO CEASE THE
USE OF THE CPA TITLE

TO THE ABOVE NAMED RECIPIENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. § 93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act ("Accountancy Act") through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N. C. Gen. Stat. § 93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-13, "A violation of G.S. 93-3, 93-4, 93-5, 93-6, or 93-8 shall be a Class 1 misdemeanor."

WHEREAS, James E. Avent, Jr. (hereinafter "Respondent") has not been licensed as a CPA in North Carolina since September 23, 2013.

WHEREAS, Respondent signed a Consent Order agreeing to voluntarily surrender his CPA license permanently and to "not offer or render services as a CPA or otherwise trade upon or use the CPA title in this State whether through CPA mobility provisions or substantial equivalency practice privileges or in any other manner."

WHEREAS, Respondent is the subject of a third-party complaint alleging that Respondent represented himself as a CPA to the complainant's father, resulting in his being identified as a CPA in the complainant's father's will, which was executed on May 27, 2020, and that Respondent denies making such representation to complainant's father and further states that he had no role or part in drafting the will of complainant's father and does not engage in the public practice of accountancy as a "CPA" or "Certified Public Accountant."

WHEREAS, although removing references of CPA from his stationary, mailing envelopes, business cards, advertisements, and business website, Respondent acknowledges that the CPA designation was never removed from certain websites including LinkedIn and Facebook. Although apparently unintentional, Respondent's use of the title "CPA" or "Certified Public Accountant" conveys the false impression that he is authorized to use a title other than 'accountant' when, in fact, he is not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such a representation is misleading and contrary to N.C.G.S. §93-1, §93-3, and §93-6.

WHEREAS the Board believes that that the aforementioned action is contrary to the Accountancy Act and gives notice of the same.

IT IS THEREFORE AGREED that:

Respondent recognizes that, although unintentional, he is in violation of the Accountancy Act by failing to remove CPA designations from all websites including LinkedIn and Facebook and agrees to refrain from using in any manner the title "CPA" or "Certified Public Accountant" in the State of North Carolina and will refrain from engaging in the public practice of accountancy in the State of North Carolina as a "CPA" or "Certified Public Accountant."

The Board agrees that as long as Respondent abides by the terms of this Agreement, it will not pursue civil relief pursuant to N. C. Gen. Stat. § 93-12(16) or criminal charges pursuant to N. C. Gen. Stat. § 93-13.

North Carolina State Board of Certified Public Accountant Examiners

BY:

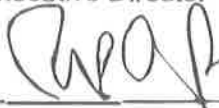


David R. Nance
Executive Director

DATE:

February 18, 2022

BY:



James E. Avent, Jr.

DATE:

February 27, 2022