



## North Carolina State Board of Certified Public Accountant Examiners

### PUBLIC SESSION MINUTES June 23, 2022

---

**MEMBERS ATTENDING:** Gary R. Massey, CPA, President; Bernita W. Demery, CPA, Vice President; Maria M. Lynch, Esq, Secretary-Treasurer; Barton W. Baldwin, CPA; and Jodi K. Kruse, CPA. Jennifer Van Zant, Esq., and Arthur M. Winstead Jr., CPA were not present.

**STAFF ATTENDING:** David R. Nance, CPA, Executive Director; S. Lynne Sanders, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney (via Webex); Buck Winslow; Licensing Manager; and Noel L. Allen, Esq., Legal Counsel.

**GUESTS:** Sharon Bryson, CEO, NCACPA; Mark Sotichack, CPA, COO, NCACPA (via WebEx); Jared Korver, CPA, NCACPA Board of Directors (via WebEx); and Sgt. J.A. Stokes.

**CALL TO ORDER:** Mr. Massey called the meeting to order at 10:02 a.m. Mr. Nance identified items on the Professional Standards Committee's agenda from which Ms. Van Zant and Mr. Winstead recused themselves during the Committee's June 15, 2022, meeting.

**AGENDA:** Mr. Baldwin moved, and Ms. Demery seconded the motion to approve the agenda. The motion passed with five (5) affirmative votes and zero (0) negative votes.

**MINUTES:** Ms. Kruse moved, and Mr. Baldwin seconded the motion to approve the May 23, 2022, meeting minutes as submitted. The motion passed with five (5) affirmative votes and zero (0) negative votes.

**FINANCIAL AND BUDGETARY ITEMS:** Ms. Kruse moved, and Ms. Demery seconded the motion to approve the May 2022 financial statements as submitted. The motion passed with five (5) affirmative votes and zero (0) negative votes. Mr. Baldwin requested that Ms. Sanders receive training in the financial reporting processes, and Mr. Nance assured the Board that cross-training is underway. Mr. Nance stated that because Ms. Sanders is now on the Board's bank accounts, the Board will revert to its \$2,500/\$7,500 policy on approval of expenses. Mr. Nance reported he had renewed the Directors and Officers' liability insurance.

**LEGISLATIVE & RULE-MAKING ITEMS:** Mr. Trainor updated the Board on the amendment to 93B-2 that clarifies the Board's annual reporting requirement to various oversight agencies on active duty military or military veteran applicants. Mr. Nance stated that the Board would collect the information by adding a question to Exam and licensing applications. Mr. Trainor discussed House Bill 991 (HB 991), which allows administrative law judges to void administrative rules. He noted that it appears HB 991 would not have a significant impact on the Board, and the Board does not need to take any action. Mr. Baldwin asked if HB 991 targeted a particular occupational licensing board, and Mr. Trainor said that, in his opinion, it did not.

**NATIONAL ORGANIZATION ITEMS:** Mr. Nance presented NASBA's recommended Uniform CPA Exam credit extension policy (Appendix I) and its impact on North Carolina Exam

candidates. Ms. Kruse moved, and Ms. Lynch seconded the motion to approve the credit extension policy proposed by NASBA. Motion passed with five (5) affirmative votes and zero (0) negative votes.

**STATE AND LOCAL ORGANIZATION ITEMS:** Ms. Kruse summarized the Education Task Force's May 31, 2022, meeting at North Carolina State University. The Task Force told Mr. Nance, Ms. Sanders, and Ms. Bryson that accounting educators do not want the Board rules to be more prescriptive regarding the education and coursework required to sit for the Exam. The Task Force discussed addressing CPA Evolution through curriculum changes and by Board and staff directly engaging with students about the Exam and licensure process. In response to the educators' interest in campus visits by Board members and staff, Mr. Nance and Ms. Sanders would begin scheduling visits.

**REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE:** The Board approved with five (5) affirmative votes and zero (0) negative votes the following recommendations of the Committee as presented by Mr. Baldwin.

Case No. C2021222 - Craig Robert Jernstrom - Approve the signed Consent Order. (Appendix II)

Case No. C2022067 - Alan Entekin Nations - Approve the signed Consent Order. (Appendix III)

Case No. C2022130 - Summer Leigh Cline - Approve the Order. (Appendix IV)

Case No. C2022133 - Carolyn Gordon Parlier - Approve the Order. (Appendix V)

Case No. C2022134 - Dredlin Rodriguez Ramos - Approve the Order. (Appendix VI)

Case No. C2022135 - Jacquelyn Coles Rogers - Approve the Order. (Appendix VII)

Case No. C2022025 - Nathan Peter Snider - Approve a Notice of Hearing for September 26, 2022, at 10:00 a.m. (Appendix VIII)

Case No. C2022055 - Close the case without prejudice.

Case No. C2022078 - Close the case without prejudice.

Case No. C2022088 - Close the case without prejudice.

Case No. C2022071 - Close the case without prejudice.

Case No. C2022118 - Close the case without prejudice and with a Letter of Warning.

Mr. Baldwin stated the Committee provided guidance to the staff on six (6) other matters.

**REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:** The Board approved with five (5) 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:

Payton Blair Fernandez Molina  
Timothy Grant Fry

Thomas John Galuchie

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

Matthew Andrade  
Scarlett Abbigail Beamon  
Christopher Lamont Best  
Alyssa Harper Brockman  
Chandler Seth Caudill  
Courtney Lee Dietsch  
Brandon Michael Dylewski  
Lucas Benjamin Elliott  
Christa Pauline Ellis  
Payton Blair Fernandez Molina  
John Matthew Fischer

Timothy Grant Fry  
Thomas Matthew Galligan  
Thomas John Galuchie  
Brian Joseph Haimes  
Daniel Thomas Haskell  
Dylan Timothy Hooper  
Piya-anong Kasemtreerat  
Kyle Michael Nay  
Collin Earl Raynor  
Malorie Mendoza Virovets

Approve, with a one-year probation period, the original CPA certificate application submitted by David Wayne Templeton Jr. Mr. Templeton did not disclose pertinent information on his Uniform CPA Exam application but provided it with his CPA certificate application.

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

Colleen Degnan-Daley  
Salem Leinbach Griffin

Matthew Patrick Raber Jr.

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

Malek Aljabery, T13225  
Benjamin Lane Shepherd, T13226  
Shauntia Cardine, T13227  
Denise Marie Strosser, T13228  
Sarah Louise Hammann, T13229  
Paige Mackenzie Anderson, T13230  
Corey Willis Meredith, T13231  
Christopher James Beatty, T13232

Jessica Therese Dohoman, T13233  
Zachary Joseph Dorkings, T13234  
James Charles Gould, T13235  
Amy Taylor Sticht, T13236  
Marilyn Louise Mantor, T13245  
Amanda Ariana Mansouri Nasri, T13246  
Megan Erin Hubbuch, T13247  
Gregory Thomas Ballew, T13248

Victor Douglas Weller, T13249  
Steven Hal Wilson, T13250  
Robyn Michelle Cleary, T13251  
Elizabeth Allyn Johnson, T13252  
Mackenzie Ann Palmer, T13253  
Corey King, T13254  
Samuel Richard Shoaf, T13255  
Alexandra Lea Tampas, T13256  
Xianyuan Liao, T13257  
Jasmine Adams Mitchell, T13258

Yitong Wan, T13259  
Samuel Jon Beres, T13260  
Alexandra Lee McFadden, T13261  
Nicole Alicia Gaukler, T13262  
Lindsay Nicole Stackhouse, T13263  
Kara Leigh Elcik, T13264  
Aaron Bland Hawkins, T13265  
Daniela Maria Muns Nevares, T13266  
Mark Daniel Carlson, T13267

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

Karsten Noel Perry Huff, #38786  
Albertina Nordh, #39815

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

Jonathan Michael McCarty, #29917

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

Vinita Chaudhary, #43284  
Paul Edward Demick II, #43353  
Kristine When, #43164

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

Callie Adams  
Jalen Adams  
Amanzoureth Aka  
AshLyn Allen  
Justin Allman  
Daniel Allwurdun  
Stephanie Alsay  
Dwayne Altman-Leach  
Michael Ament  
Emily Armstrong  
Eva Azmoudeh  
Jonathan Babb  
Brian Baccaglioni  
Stewart Baker

Caroline Bare  
Barbara Barger  
Emily Bennett  
Sarah Benoist  
Judy Benson  
Blake Bernard  
McKenzy Bethune  
Clara Blackstock  
Ashley Boland  
Madison Bonello  
Ashley Bornkamp  
Justin Brasher  
Aaron Braud  
Molly Brohaugh

Jade Brooks  
James Brooks  
Misty Brown  
Violette Bruchon  
Ethan Brunelli  
Matthew Brunner  
Kevin Buccini  
Patricia Burggraf  
William Burroughs  
Darren Burton  
Zackery Busby  
Brett Butler  
James Carslaw  
Fletcher Casey  
Kurt Cerrato  
Kelsey Chamberlin  
Xavier Chester  
Diwash Chhetri  
Karen Chilcott  
Christian Christophe  
Chase Clark  
Drew Coble  
Julian Codner  
Amanda Colley-Townsend  
Kevin Collier  
Ella Concannon  
Lydia Connor  
Lindsay Cooley  
Elizabeth Coppock  
Katherine Corn  
Patricia Costagliola  
Shannon Cowart  
Scott Crabbs  
Raine Craft  
Rachel Creasy  
Amanda Crnic  
Christopher Cunningham  
Hadley Daniel  
Taylor Daniels  
Samantha DeBonis  
Michael DeJulio  
Akash Desai  
Brittiany Dickerson  
Julie Dodson  
Zoe Dosch  
Alexandra Downing

Drew Dubauskas  
Sophia Dubrovsky  
Jillian Dunn  
Ethan Edelson  
Paige Ehrman  
Koler Ellis  
Karlee Evancho  
Rayan Faraj  
Elizabeth Ferguson  
Isaiah Files  
Matthew Finney  
Eamon Fogler  
John Folck  
Bridget Foos  
Leah Ford  
Brittany Foster  
Kaitlyn Frey  
Mariah Fuentes  
Carson Fulp  
Amanda Gadd  
Breonna Garrison  
Jourdan Gayden  
Meredith Godwin  
Reese Graef  
Michole Greenwood  
Allison Griffin  
Denise Grizzle  
Jonathan Guevarez-Salgado  
Maitland Gurney  
Jessica Haltom  
Amanda Hamil  
Julia Hammermeister  
Reese Hanshaw  
Nicholas Harris  
Sharon Harris  
A'vaja Harris-Simmons  
Grace Harward  
Rachael Harwell  
Abigail Hawkins  
Tyler Hawley  
Kaitlyn Hayes  
Anna Hendrick  
Mark Hensley  
William Hensley  
Megan Higgins  
Rachel Hill

James Hogan  
Tiana Hooker  
Hannah Houston  
Caleb Hoyle  
William Huffman  
Susan Hutchins  
Hong Joon Im  
Drew Isenock  
Keno Ivri Ivri  
Hannah Jackson  
Joshua Jackson  
Kevin Jarman  
Theodore Jasmin  
Margaret Jeffreys  
Olivia John  
Ryan Johnson  
Carson Jones  
Jennifer Jones  
Patrice Jones  
Jaimin Joshi  
Leigh Kagan  
Alexa Kallesten  
Elizabeth Kane  
Simran Kapoor  
Timothy Kearns  
Jonathan Keller  
Joseph Kelly  
Keri Kenkel  
Matthew Kerr  
Jin Kyu Kim  
John King  
Joseph King  
Stephanie King  
Ashlyn Kirby  
Jordan Kota  
Brittney Kudla  
Joshua Lail  
Rachel Lainer  
Jonathan Lambert  
Madison Laney  
Sadie Lang  
Kamryn Large  
Erin Lavelle  
Madison Lawrence  
Alexander Idasiak  
Megan Leasure

Brandon Lee  
Hackbum Lee  
Joshua Leinheiser  
Christian Lynch  
Sean Lynch  
Julie Macialek  
Michael Madigan  
Braden Magee  
Quy Dong Mai  
Matthew Mardjanov  
Rachel Marthinsen  
Claudia Martin  
Marissa Martin  
Michael Matthai  
Shannon McCall  
Alexandria McCarrick  
Sarah McCarthy  
Adam Messenkopf  
David Messinger  
Miriam Miller  
Rebecca Miller  
Brianna Milo  
Laura Miranda  
Brendan Molan  
Cindy Morales  
Lauren Motley  
Ciara Mottley  
Kassidy Muse  
Ryan Nelson  
Taylor Newman  
Stevie Niccum  
Anton Norris  
Meredith Norris  
Niall Nugent  
Carol-Anne Obusek  
Jose Ortega  
Ondrea Ousley  
Alexander Palumbo  
Savannah Parker  
Het Patel  
Alec Pedroza  
Tyler Pellarin  
Connor Pendergrass  
Zuleima Perez  
Haley Perry  
Jake Petrillo

Allison Petro  
John Pierce  
Robert Piscorik  
Olivia Pleasant  
Elizabeth Poppe  
Stacey Poteat  
Allison Powell  
John Pradetto  
Paul Pradetto  
Bradley Price  
Greysen Puckett  
Taylor Pulyer  
Andrew Quayson  
Juliet Quigley  
Samantha Raburn  
Brandie Ragsdale  
Rocio Ramos Negron  
Shakila Reid  
Davian Rhodes  
Olivia Richardson  
Nicholas Rios  
Jay'la Rivers  
Shanna Rizzo  
Alexis Roberts  
Erin Rogers  
Christopher Rotan  
Jamison Russ  
Austin Russell  
Daniel Rutt  
Zane Sabbert  
Danielle Sanders  
Patrick Schaffer  
Lacy Schmidt  
Joseph Scollo  
Stephen Scruggs  
Arianna Shahin  
Auriel Sharpe  
Hongyun Shen  
Janelle Shipotofsky  
Brian Shobert  
James Smith  
Mackenzie Smith  
Mark Smith  
Christopher Spargo  
Ana Spear

Taylor Spell  
Nicholas Spera  
William Spinetto  
Suzanne Squires  
Skye Stalter  
Katherine Stogner  
Denver Stone  
Tyler Strauss  
Daniel Strawn  
Teresa Striblin  
Karl Strittmatter  
Kensley Sutton  
Stephen Svetik  
Sean Tait  
Ty Talbott  
Madison Tarlton  
Christopher Terry  
Grant Thiede  
Lamyia Thompson  
Robert Thorburn  
Laura Tutterow  
Dominick Vaccaro  
Ashton VanBrunt  
Jill Vang  
Laura Vega Tejada  
Sarah Vellines  
Kunal Verma  
Juan Vigoya-Astroz  
Matthew Wagner  
Jonathan Walsh  
Bruce Wang  
Bert Ward  
Amanda Waterhouse  
Mailee Weaver  
William Weeks  
Michael Wetsel  
Shelby White  
Emily Wiesler  
Lewis Williams  
Rebecca Williams  
Garrett Woods  
Jia Xu  
Austin Young  
Meghan Zuzolo

**Uniform CPA Exam Applications (Disapprove)** - disapprove a hypothetical Uniform CPA Exam application because the applicant could not provide transcripts showing credit for 30 semester hours of undergraduate accounting required for a concentration in accounting.

**CPA Firm Registrations** - Approve the following CPA firm registrations approved by the Executive Director:

Erin Borders CPA, PLLC  
Lou Cloninger, CPA, PLLC  
Hayes CPA, PLLC

Marilyn L Mantor CPA PA  
Pizzello CPA, PLLC  
Williamson, CPA PLLC

The Board approved with four (4) affirmative votes and one (1) negative vote the CPA firm registration application submitted by FORVIS, LLP, because the initials of six (6) CPA owners comprise the name. Mr. Baldwin voted against approving the firm registration.

**Late CPA Firm Registration Renewal** - Approve referring the following CPA firms to the Professional Standards because the firms submitted a renewal or termination notice more than 120 days after the deadline.

Karen C. Caudill, CPA, PC  
Karen Corn Caudill #19734  
Michael J. Fryt CPA, PLLC  
Michael John Fryt #22527  
R. Chappy Garner CPA #41076

Thomas G. Horne CPA #4767  
Moore Stephens Lovelace, P.A.  
Farlen Halikman #N718  
Linda R. Sharp CPA #11285

**INVESTMENT COMMITTEE REPORT:** Mr. Baldwin stated that the Board's investment portfolio is at a loss because of current market conditions. Despite the loss, the Board has adequate funds to support its operations. Based on information from its advisors, the Committee expects the portfolio to recover. The Board approved, with five (5) affirmative and zero (0) negative votes, the Committee's recommendation to invest an additional \$100,000 with Wells Fargo Advisors.

**AUDIT COMMITTEE REPORT:** Ms. Kruse informed the Board that Bernard Robinson & Company is finalizing the Board audit, and the Board will receive the audit results at a future meeting. The completed audit is due to the State by August 31, 2022.

**STRATEGY COMMITTEE REPORT:** Ms. Demery reported that the modernization of technology project is continuing. She stated that Mr. Nance and Ms. Sanders are reaching out to higher education community to build education and awareness about the Exam and CPA licensure.

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** Mr. Nance provided an overview of the licensee demographic information from renewals and reminded Board members to select their headshot. Mr. Nance stated that because there is extensive material for one of the July 25, 2022, Hearings, Board members should take their Hearing notebooks home today.

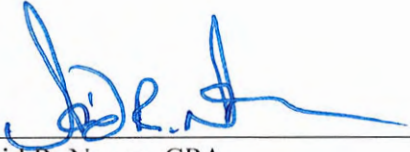
**PUBLIC COMMENTS:** Ms. Bryson expressed her appreciation that Mr. Nance and Ms. Sanders attended the recent NCACPA Board meeting in Winston-Salem.



**ADJOURNMENT:** Ms. Demery moved, and Ms. Kruse seconded the motion to adjourn the meeting at 11:06 a.m. The motion passed with five (5) affirmative votes and zero (0) negative votes.

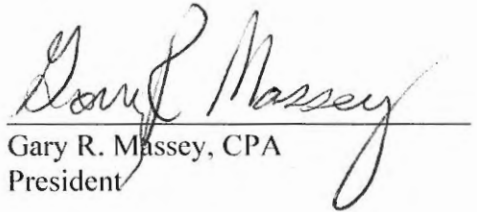
Respectfully submitted:

Attested to by:



---

David R. Nance, CPA  
Executive Director



---

Gary R. Massey, CPA  
President



National Association of State Boards of Accountancy

150 Fourth Avenue North ♦ Suite 700 ♦ Nashville, TN 37219-2417 ♦ Tel 615/880-4200 ♦ Fax 615/880/4290 ♦ Web [www.nasba.org](http://www.nasba.org)

June 1, 2022

Dear Executive Director:

Upon the launch of the new CPA Examination in January 2024, it is anticipated some candidates with conditional credit may possibly be negatively impacted by limited opportunities to test and also by delays in score reporting.

The CBT Administration Committee and the Executive Directors Committee strongly recommend that transitioning policies regarding credit extensions be consistent among all boards to reduce confusion and shifting candidate application behaviors based upon differing board policies. Because questions have been raised regarding credit extension policies during transition, the Committees are recommending the following credit extension policy:

**Any candidate with Uniform CPA Examination credit(s) on January 1, 2024 will have such credit(s) extended to June 30, 2025.**

The recommendation is based on the following goals and objectives:

- Minimizes candidate disruption
- Easy to understand, communicate and implement
- Minimize risk to the public protection
- Minimize impact to the candidate pipeline
- Support and promote the new CPA Evolution model
- Minimize changes to state board statute/rules
- Be uniformly accepted by all Boards of Accountancy

It should also be noted that during the conversion from the paper-and-pencil examination to the computerized examination in 2004, similar extensions of credits were granted.

The two committees will take up the issue of addressing how new candidates testing in 2024 could be impacted by limited testing opportunities and score delays later this year and make further recommendations to the Boards.

We urge you to adopt the above recommendation. If you have any questions, please contact either of us, or Patricia Hartman, NASBA Director of Client Services (615-880-4273 or [phartman@nasba.org](mailto:phartman@nasba.org)). Pat and other NASBA senior staff are available to attend your Board meetings virtually over the coming months to answer questions and provide further background information regarding the recommendation of the Committees if that would be helpful.

Also, please let Pat know if your Board will adopt the recommended policy, as she will be tracking status of this matter for all Boards and reporting it periodically to you. Our intent is to share this information widely, along with testing and score release calendars for 2024 later in 2022, so it is preferable that each Board doesn't announce their policy decision until such time as the broad release. NASBA will communicate the timing the announcements with the Boards before they are published.

Thank you for your consideration of this matter.

Sincerely,

*Nancy J. Corrigan*

Nancy J. Corrigan, CPA  
Chair, CBT Administration Committee  
[nancy.corrigan@cba.ca.gov](mailto:nancy.corrigan@cba.ca.gov)  
916-561-1711

*Kent A. Absec*

Kent A. Absec  
Chair, Executive Directors Committee  
[kent.absec@dopl.ida.gov](mailto:kent.absec@dopl.ida.gov)  
208-334-2615

cc: Colleen Conrad, COO and EVP, NASBA  
Patricia Hartman, Director of Client Services, NASBA

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2021222

IN THE MATTER OF:

Craig Robert Jernstrom, #40102  
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. Craig Robert Jernstrom ("Respondent") is the holder of North Carolina certificate number 40102 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2019 individual certificate Renewal ("Renewal") that between January 1, 2019, and June 30, 2020, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2019 CPE requirements, including two (2) hours of ethics CPE.
3. Based on the Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2019 CPE requirements.
5. Although the Respondent was able to document over (40) hours of CPE for 2019, he was unable to provide documentation of at least two (2) hours of ethics from a sponsor registered with NASBA needed to meet his 2019 CPE requirements.
6. The Respondent did not renew his certificate in 2021 and was placed on forfeit status.
7. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent must remain on forfeit status for at least one (1) year from the date the Board approves this Consent Order.
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. After the one-year time period referenced in paragraph one (1) has passed, the Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.
4. The Board will not entertain the Respondent's reissuance application until he has paid a one thousand dollar (\$1,000) civil penalty.

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

[Signature]  
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF June, 2022  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2022067

IN THE MATTER OF:  
Alan Entrekin Nations, CPA, #13239  
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. Alan Entrekin Nations, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 13239 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2019-2020 CPA certificate renewal and his 2020-2021 CPA certificate renewal that he had obtained the required CPE for calendar years 2019 and 2020.
3. Based on the Respondent’s representation, the Board accepted his renewals.
4. The Respondent was subjected to an audit of his 2019 and 2020 CPE. He was able to provide documentation to substantiate the CPE hours claimed on his renewals for 2019 but he was unable to provide documentation for 2020.
5. 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.
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:

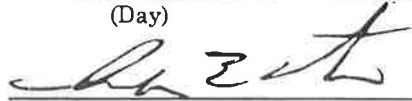
Consent Order - 2  
Alan Entekin Nations, CPA

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 4<sup>TH</sup> DAY OF MAY, 2022  
(Day) (Month) (Year)



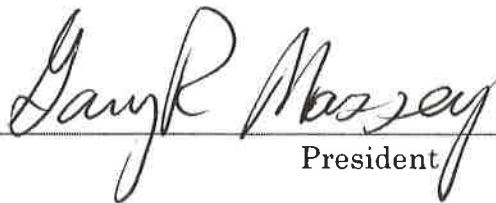
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF June, 2022  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:



President

NC BOARD OF

MAY - 6 2022

CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2022130

IN THE MATTER OF:  
Summer Leigh Cline, CPA  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Summer Leigh Cline, CPA (hereinafter "Ms. Cline"), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Cline failed to timely renew or cancel the annual firm registration for Summer L. Cline, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Ms. Cline's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
4. Ms. Cline has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Cline's payment as full resolution of the aforementioned rules violation.

This the 23 day of June, 2022.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:

  
\_\_\_\_\_  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2022133

IN THE MATTER OF:  
Carolyn Gordon Parlier, CPA  
Respondent

ORDER

THIS MATTER, having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Carolyn Gordon Parlier, CPA (hereinafter "Ms. Parlier"), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Parlier failed to timely file the annual firm registration for Carolyn Gordon Parlier, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Ms. Parlier's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
4. Ms. Parlier has paid the civil penalty and consents to the entry of this Order, and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Parlier's payment as full resolution of the aforementioned rules violation.

This the 23 day of June, 2022.  
(Day) (Month)(Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:

  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2022134

IN THE MATTER OF:  
Dredlin Rodriguez Ramos, CPA  
Respondent

ORDER

THIS MATTER, having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Dredlin Rodriguez Ramos, CPA (hereinafter "Ms. Rodriguez Ramos"), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Rodriguez Ramos failed to timely cancel the annual firm registration for Dredlin Rodriguez CPA, PLLC, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Ms. Rodriguez Ramos' infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
4. Ms. Rodriguez Ramos has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Rodriguez Ramos' payment as full resolution of the aforementioned rules violation.

This the 23 day of June, 2022.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:

  
\_\_\_\_\_  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2022135

IN THE MATTER OF:  
Jacquelyn Coles Rogers, CPA  
Respondent

ORDER

THIS MATTER, having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:


1. Jacquelyn Coles Rogers, CPA (hereinafter "Ms. Rogers"), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Rogers failed to timely renew or cancel the annual firm registration for Jacquelyn Rógers, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Ms. Rogers' infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
4. Ms. Rogers has paid the civil penalty and consents to the entry of this Order, and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Rogers' payment as full resolution of the aforementioned rules violation.

This the 23 day of June, 2022.  
(Day) (Month)(Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:

  
\_\_\_\_\_  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2022025

IN THE MATTER OF:  
Nathan Peter Snider, CPA, #36155  
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. Nathan Peter Snider, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 36155 as a Certified Public Accountant.
2. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein.
3. On January 21, 2022, the Board received a complaint against the Respondent from one of his clients. The client alleges that the Respondent is in possession of his financial records for tax year 2020 and will not respond to him by phone or email.
4. On January 25, 2022, the Board staff mailed a copy of the complaint to the Respondent and requested his response to the allegations within twenty-one days. The correspondence was sent to the mailing address specified by the Respondent on his annual renewals. The Respondent did not respond by the specified deadline.
5. On February 17, 2022, the Board staff sent a second request letter to the Respondent, via certified mail, to the same address as the initial letter. His response was requested within twenty-one days. Transaction details from the US Postal Service indicate that the letter was delivered on February 22, 2022. However, the Respondent did not respond by the specified deadline.
6. On March 14, 2022, the Board staff sent an email to the Respondent with an attached encrypted copy of the complaint. His response was requested by April 5, 2022. The email was sent to the email address specified by the Complainant in his complaint against the Respondent. The Respondent did

not respond by the specified deadline and the Board staff has not received notification that the Respondent opened the encrypted attachment.

7. On April 21, 2022, the Board staff sent the Respondent a copy of the January 25, 2022, letter, via certified mail. The Respondent's response was requested within twenty-one days but was not received by the specified deadline. The correspondence was sent to the current mailing address that the Respondent specified on his most recent renewals. Transaction details from the US Postal Service indicate that letter was delivered on April 25, 2022. The Respondent did not respond by the specified deadline.
8. On May 24, 2022, the Board staff sent an email to the Respondent with an attached copy of the initial complaint letter. The email was sent to the email address specified by the Respondent on his annual renewals. No response date was given, but the Respondent was urged to address the issue promptly before the matter escalates any further. The Respondent did not provide a response.
9. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, the Respondent's failure to respond to his client's inquiries constitute a violation of 21 NCAC 08N .0212(2) (due professional care). His failure to provide clients with their records upon request constitutes a violation of 21 NCAC 08N .0305 (Client Records).
10. If proven at hearing pursuant to the North Carolina Administrative Procedure Act, the Respondent's failures to respond to Board inquiries constitute violations of 21 NCAC 08N .0206.

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 Respondent Nathan Peter Snider, CPA, that, unless this matter is resolved by consent, the Board will hear this matter in the Board offices at 1101 Oberlin Road in Raleigh on September 26, 2022. The hearing may, at the Board's discretion, be conducted remotely. 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  
Nathan Peter Snider, 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 23 day of June 2022.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: *Cathy Whitteady*  
Chairman, Professional Standards Committee