

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
August 23, 2021
Via Simultaneous Communication
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; Michael S. Massey, CPA; Wanda B. Taylor, Esq.; Jennifer Van Zant, Esq.; and Arthur M. Winstead, Jr., CPA (all by simultaneous communication).

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Officer; Buck Winslow, Licensing Manager; and Noel L. Allen, Esq., Legal Counsel (all by simultaneous communication).

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Sotichack, CPA, COO, NCACPA; Shawana Hudson, CPA, Chair, NCACPA; Kelly Puryear, CPA, NCACPA Succession Planning Task Force; Teka Miller-Alston, Director of Engagement, NCACPA; Jodi K. Kruse, CPA, Ernst & Young LLP; Michael Bongiovanni; and Michelle Maar, Court Reporter (all by simultaneous communication).

CALL TO ORDER: President Baldwin called the meeting to order at 10:02 a.m.

PUBLIC HEARING: President Baldwin called the Public Hearing to order to hear Case No. C2021051 - Michael J. Bongiovanni. Mr. Bongiovanni was present at the Hearing via simultaneous communication. He was sworn in and presented testimony. Ms. Demery moved, and Mr. G. Massey seconded the motion to enter Closed Session to discuss the matter without Executive Staff 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, Ms. Van Zant moved, and Mr. Winstead seconded the motion to deny Mr. Bongiovanni'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: Mr. Winstead moved, and Ms. Demery seconded the motion to approve the agenda as presented. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

MINUTES: Mr. G. Massey moved, and Mr. M. Massey seconded the motion to approve the July 26, 2021, meeting minutes as submitted. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Mr. G. Massey moved, and Ms. Demery seconded the motion to approve the July 2021 financial statements as submitted. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

NATIONAL ORGANIZATION ITEMS: Mr. Nance encouraged the Board members to complete the AICPA's survey on the draft proposed content in the Core and Disciplines CPA Exam structure before the survey closes on September 7, 2021.

President Baldwin asked Mr. Winstead to give his opinion on the AICPA Auditing Standards Board Exposure Draft, *Proposed Statement on Quality Management Standards—Quality Management: A Firm's System of Quality Management Engagement Quality Reviews*. Mr. Winstead stated that he believes that overall, the proposed Statement is good. However, he has concerns about the economic effect on solo practitioners and smaller CPA firms and, by extension, their clients. President Baldwin said that he, too, thinks there is inequity in the Statement. President Baldwin stated that because the proposed Statement is not under the Board's regulatory purview, the Board will not submit a Letter of Comment.

President Baldwin requested that all Board members review the NASBA Middle Atlantic Q3 Focus questions and provide him with their comments before the September 7, 2021, call/videoconference.

Mr. Brooks informed the Board that the NASBA Annual Meeting registration would open on September 15, 2021. He stated that there is a possibility that the meeting will be virtual only, and Board members should delay making travel arrangements until after they have registered.

STATE AND LOCAL ORGANIZATION ITEMS: The Board reviewed and discussed the request from the NCACPA for the Board to collect gender and race information on all applicants and licensees and subsequently share that information with the NCACPA. Ms. Demery moved, and Mr. Winstead seconded the motion to approve collecting gender and race information on all applicants and licensees. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

President Baldwin recognized Mr. Puryear, who presented an update on the NCACPA Succession Planning Task Force's work. Mr. Puryear stated that the Task Force has three initiatives: establishing a regional emergency response team; increasing education and awareness efforts; and forming a non-emergency advisory network. The regional emergency response will help with the transition of client records, etc., in the event of the death or disability of a practitioner. The NCACPA is adding information about succession planning to its website and some CPE courses, and a webinar geared toward smaller firms will explain how to develop a succession plan. The advisory network will be a resource for practitioners with non-emergency questions and needs on succession planning.

The Board reviewed and discussed the State Ethics Commission's findings on the Statement of Economic Interest filed by Ms. Kruse. Ms. Demery moved, and Mr. G. Massey seconded the motion to accept the letter from the State Ethics Commission. The motion passed with seven (7) affirmative and zero (0) negative. President Baldwin ordered that the meeting minutes include the letter (Appendix II) from the Commission.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: The Board approved with six (6) affirmative and zero (0) negative votes the following recommendations of the Committee as presented by Mr. Winstead.

Case No. C2019184 - Martin M. Brennan, Jr., CPA - Approve the signed Consent Order (Appendix III).

Case No. C2020203 - Gregory Lewis Price, CPA - Approve the signed Consent Order (Appendix IV).

Case No. C2021037 - Margaret M. Griffith, CPA - Approve the signed Consent Order (Appendix V).

Case No. C2021078 - Close the case matter without prejudice.

Case No. C2021082 - Close the case matter without prejudice.

Case Nos. C2021083-1 and C2021083-2 - Close the case matters without prejudice with a Letter of Warning.

Case No. C2021086 - Close the case matter without prejudice.

Case No. C2021117 - Close the case matters without prejudice with a Letter of Warning.

Case No. C2021131 - Close the case matter without prejudice.

Case No. C2021134 - Close the case matter without prejudice.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: The Board approved with six (6) affirmative and zero (0) negative votes the following recommendations of the Committee as presented by Ms. Taylor.

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

Stephanie Alysha Bier
Lauren Elizabeth Glendon

Markie Marie Millsap

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

Yusif Mohammed Al-yemeni
April Louise Ammons
Brett Joseph Bertemes
Stephanie Alysha Bier
Emily Mae Black
Justin Michael Boyles
Jack Benson Bruns
Kristen Elizabeth Burke

Sean Cammuso
Kathleen Alexis Eaton
Jason Ronald Grolimond Edelmann
Lauren Elizabeth Glendon
Robert Christopher Gregar
Austen Robert Hawkey
Lawrence Stephens Jenkins
Richard Gray Johnson, III

Lucas Anthony Koons
Edward Joseph Martin
Markie Marie Millsap
Sophia Joan Moran
John David Morton
Patrick W. Nee
Michael Brian O'Connell, Jr.

Adam Maurice Hernandez O'Donohue
John Piepmeyer
Edward John Pinon, III
Dustin Michael Ramos
Carson Lee Tomlinson
Joshua Lee Troxell
Colin Jackson Warren

Approve, with a one-year probation period, James Henry Brace's application for original CPA certification. Mr. Brace failed to disclose pertinent information with his Exam application but provided it with his CPA certificate application.

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

Sam Harry Bachstein
Soubedath Balogoun
Michael James Baudhuin
Mohammad M. Bishawi
Kendall Rae Breshears
Simond Raymond Bruce
Bernard Lee Bryant II
Christos Mikelis Carey
Charles N. Conibear
Chad Westley Cottrill
Chandler Victoria Dew
Leah Marie Hackworth
Hsiaolou Carolyn Heden
Monica Deanna Herrera Rodriguez
Ashley Scott Hogan
Amy Claire Horner
Dana Kim
Jason M. Klein
Elizabeth Christine Krikke

Jeffrey Howard Lewis
Ryan Patrick Marlar
Jacqueline Eileen McArdle
C'Ara Kisha McCrea
Yasmine Laura Misuraca
Erin Michelle Pacilli
Kaley Marie Pellingra
Dahilvis Reyes
Brianna Nicole Roberts
Peter Rutkowski
Kelsey Evans Schneider
Stacy Mark Sessom
Avery Jamal Singleton
Ryan W. Slot
Jaclyn Susanne Sokulski
Brian Lee Swann
Dominique Wever
Peter M. Zaccheria

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

Aaron Bashon Starr, T12555
Desiree Thompson, T12556
Sara Rathbone Mooney, T12557
Jin Lee Crofts, T12558
Isabella Anna Kron, T12559
Deborah Barrett Seymour, T12560
Lacy Peyton Reed, T12561
Donna G. Perkins, T12562
Marcus Barrett Hodge, T12563

Steven Allen Custead, T12564
Michael John Pelin, T12565
Albert Richard Sementa, T12566
Lauren Tracey Witushynsky, T12567
Courtney Reeve Cook, T12568
Cameron Morrison-Mauney, T12569
Dalton Loyd Infinger, T12570
Jonathan Harold Topalian, T12571
Jennifer Collette, T12572

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

Andrea Ensley Demetrio, #32119

Wendy Jackson Waller, #35832

Firm Registrations - Approve the following firm registration applications approved by the Deputy Director:

Haney CPA, PLLC
J. K. Jacob, CPA, PLLC

Lindsey J. Jackson, P.A.

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

Paul Douglas Haynes, #40531
Doyeon Kim, #41869

Raven Symone Simon, #42373

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

Bryan Adams
Daniel Allwurden
Dayana Alvarez
Jazmine Anderson
Nicolas Andreou
John Andrew
Lucy Archer
Brett Bailey
Jesse Bailey
Jordan Bailey
Barbara Barger
Carly Batchelor
Kristin Beck
David Bell
William Biney
Tyler Black
Justin Brannock
Regina Cameron
Benjamin Canup
Zachary Carver
Kelsey Chamberlin
Kathleen Chambers
Jessica Cianfrocca
Chase Clark
Quincei Clark
Jason Colon
Travis Cone
Ceara Corbett
John Cox
Miranda Cranford

Savannah Crawford
Amanda Crosby
Eva Cruz Rivera
James Cumbo
Carson Cutright
Noah Davison
Morgan Deans
Sydney Defranco
Brittiany Dickerson
Ryan Dixon
Benjamin Domingue
Kristina Fine
John Fischer
Carlyn Flake
Bradley Fye-Duell
Julianna Gentile
Christa Gray
Matthew Greco
Michael Green
Olivia Guidone
Susannah Haase
Dylan Hall
Reese Hanshaw
Jessica Hare
Anna Hendrick
Callie Hendrick
Pablo Hernandez
Melissa Hertell
Katelin Hills
Ray Hocutt

Brandon Holleman
Eric Hong
Dylan Hooper
Marsha Hughes
Ibreta Jackson
Mekeia Jenkins
Matthew Kalaf
Alexa Kallesten
Joshua Lail
Matthew Langley
Patrick Leitner
Abbigail Lewis
Thaddeus Lyon
Michael Lyons
Moniqua McLean
Shannon McLeod
Caroline McMullan
Nicole Mejias De Jesus
Marcos Melendez
Rebecca Miller
Christopher Minneci
Brianna Misenheimer
Jack Mock
Kyle Mook
Christopher Neil
Stevie Niccum
Kerri Nile
Dianna Norville
Carol-Anne Obusek
Rana Odeh
Kelly Orlando
Adam Parsons
McKenzie Peacock
Gilles Nicolas Johann Piangnee
Mackenzie Pierce
Tatyana Primakov
Andrew Quayson
Vida Reese
Rebecca Reisberg

Annie Ross
Andrew Rothfuss
Franklin Samenguit
Michael Setzler
Elizabeth Sheehan
Dhrumit Sheth
Shuting Shi
Jeffery Sisson
Jacob Smith
Olivia Smith
Parker Smith
Taylor Spell
Clayton Stakes
Bradley Stanton
Teresa Striblin
Kensley Sutton
David Swearngan
Jason Swierc
Sean Tait
Brandon Taylor
Christopher Terry
Cole Thompson
Verral Tubman
Angie Tucker
Dylan Tuttle
Joshua VanWingerden
Makayla Varrie
Kunal Verma
Jared Wallace
Reed Warren
Alaina Weaver
Robert Wheeler
Hazel Wiley
Austin Williams
Sydney Wohlfert
Heather Wood
Crystal Young
Linda Zhang

Requests for Extension of Exam Section Credits - Approve Candidate A's request for a 60-day score extension and approve Candidate B's request for a 90-day score extension. The extension requests focused on the COVID-19 pandemic closure of the Prometric Exam Centers.

Other - Approve the Staff's interpretation of "North Carolina office" related to firm registration requirements in remote-work situations.

REPORT OF THE INVESTMENT COMMITTEE: Mr. G. Massey stated that the Committee had received references from the two firms selected as the Board's potential investment advisors;

Other - Approve the Staff's interpretation of "North Carolina office" related to firm registration requirements in remote-work situations.

REPORT OF THE INVESTMENT COMMITTEE: Mr. G. Massey stated that the Committee had received references from the two firms selected as the Board's potential investment advisors; he and Mr. Nance are reviewing references. The Committee will provide a recommended Investment Advisor at the September 20, 2021, meeting.

REPORT OF THE STRATEGY COMMITTEE: Mr. M. Massey said that the Committee had received an update on the movement to digital forms and applications. The Committee is also looking at outside assistance to help the Board and staff with the process.

REPORT OF THE PERSONNEL COMMITTEE: Ms. Taylor stated that the Committee had reviewed the Board's succession plan for Executive Staff. She will present the Committee's findings and recommendations, if any, to the Board at the September 20, 2021, meeting.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the monthly operational metrics and Executive staff report. President Baldwin asked the Board members to check their calendars for conflicts with the proposed 2022 meeting dates. President Baldwin stated the Board would discuss the dates at the September 20, 2021, meeting.

RESOLUTION: President Baldwin read a Resolution (Appendix VI) thanking Mr. M. Massey for his service to the Board, the profession, and the citizens of North Carolina. President Baldwin ordered that the meeting minutes include a copy of the Resolution. He instructed the Executive Staff to ship a framed copy of the Resolution and the CPA stamp to Mr. M. Massey.

OATH OF OFFICE: Ms. Jodi K. Kruse, CPA, was sworn the Oath of Office by President Baldwin.

PUBLIC COMMENTS: Ms. Bryson expressed her gratitude to the Board for approving the request to collect and share race and gender information on applicants and licensees. She also thanked the Board for allowing Mr. Puryear to present an update on the NCACPA's succession planning work.

ADJOURNMENT: Ms. Demery moved, and Mr. G. Massey seconded the motion to adjourn the meeting at 1:00 p.m. The motion passed with six (6) affirmative and zero (0) negative votes.

Respectfully submitted:

Attested to by:



David R. Nance, CPA
Deputy Director



Barton W. Baldwin, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2021051

IN THE MATTER OF:
Michael J. Bongiovanni, #26527
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 via WebEx, the Board finds, based on the evidence presented at the Hearing on August 23, 2021, 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 March 18, 2015.
2. Five (5) years have elapsed since the Applicant's revocation, and he has 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 his certificate ("Consent Order"). The effective date of the Consent Order was March 18, 2015.
4. The Board has jurisdiction over the Applicant and the subject matter of this action.
5. By mutual consent of the parties, the Hearing was held remotely via WebEx.
6. The Applicant did not object to any Board Member's participation in the Hearing of this matter.
7. Prior to the Hearing, the parties shared their exhibits and entered into written stipulations consenting to the admission of those exhibits into evidence.
8. 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
Michael J. Bongiovanni

2. Pursuant to 21 NCAC 08I .0104, the burden of establishing a justification for modifying the earlier discipline is upon the Applicant.
3. 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 his prior discipline should be modified. The Applicant must prove that he is rehabilitated with respect to the conduct that was the basis of the Consent Order.
4. In this matter, the basis of the Consent Order was that the Applicant had been convicted of "Conspiracy to defraud the U.S." based upon his filing of false income tax returns.
5. The Board concludes that the Applicant has not shown good cause to modify his prior discipline.

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

1. Michael J. Bongiovanni's Application for Modification of Discipline is denied.

This the 23rd day of August, 2021.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____

President



STATE ETHICS COMMISSION

POST OFFICE BOX 27685

RALEIGH, NC 27611

PHONE: 919-814-3600

Via Email

July 23, 2021

The Honorable Roy A. Cooper III
Governor of North Carolina
20301 Mail Service Center
Raleigh, North Carolina 27699-0301

**Re: Evaluation of Statement of Economic Interest Filed by Ms. Jodi K. Kruse
North Carolina State Board of Certified Public Accountant Examiners**

Dear Governor Cooper:

Our office has received **Ms. Jodi K. Kruse's** 2021 Statement of Economic Interest as a prospective appointee to the **North Carolina State Board of Certified Public Accountant Examiners (the "Board")**. We have reviewed it for actual and potential conflicts of interest pursuant to Chapter 138A of the North Carolina General Statutes ("N.C.G.S."), also known as the State Government Ethics Act (the "Act").

Compliance with the Act and avoidance of conflicts of interest in the performance of public duties are the responsibilities of every covered person, regardless of this letter's contents. This letter, meanwhile, is not meant to impugn the integrity of the covered person in any way. This letter is required by N.C.G.S. § 138A-28(a) and is designed to educate the covered person as to potential issues that could merit particular attention. Advice on compliance with the Act is available to certain public servants and legislative employees under N.C.G.S. § 138A-13.

We did not find an actual conflict of interest but found the potential for a conflict of interest. The potential conflict identified does not prohibit service on this entity.

The North Carolina State Board of Certified Public Accountant Examiners is responsible for the certification of persons engaged as public accountants in North Carolina. The Board has authority to administer certification examinations, issue, renew and revoke certifications, and otherwise regulate certified public accountants.

The Act establishes ethical standards for certain public servants and prohibits public servants from: (1) using their positions for their financial benefit or for the benefit of their extended family or business, N.C.G.S. § 138A-31; and (2) participating in official actions from which they or certain associated persons might receive a reasonably foreseeable financial benefit, N.C.G.S. § 138A-36(a). The Act also requires public servants to take appropriate steps to remove themselves from proceedings in which their impartiality might reasonably be questioned due to a familial, personal, or financial relationship with a participant in those proceedings. N.C.G.S. § 138A-36(c).

Ms. Kruse would fill the role of a member on the Board who is a certified public accountant. She is the Managing Director for Ernst & Young, LLP. Because she would serve on the licensing authority for members of her own profession, she has the potential for conflict of interest. Therefore, Ms. Kruse should exercise appropriate caution in the performance of her public duties, should issues involving her certification, Ernst & Young, LLP or the certifications of their employees come before the Board for official action.

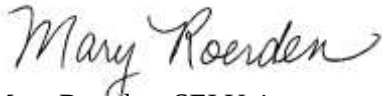
In addition to the conflict standards noted above, the Act prohibits public servants from accepting gifts from (1) a lobbyist or lobbyist principal, (2) a person or entity that is seeking to do business with the public servant's agency, is regulated or controlled by that agency, or has financial interests that might be affected by their official actions, or (3) anyone in return for being influenced in the discharge of their official responsibilities. N.C.G.S. § 138A-32. Exceptions to the gifts restrictions are set out in N.C.G.S. § 138A-32(e).

When this letter cites an actual or potential conflict of interest under N.C.G.S. § 138A-24(e), the conflict must be recorded in the minutes of the applicable board and brought to the membership's attention by the board's chair as often as necessary to remind all members of the conflict and to help ensure compliance with the Act. N.C.G.S. § 138A-15(c).

Finally, the Act mandates that all public servants attend an ethics and lobbying education presentation. N.C.G.S. § 138A-14. Please review the attached document for additional information concerning this requirement.

Please contact our office if you have any questions concerning our evaluation or the ethical standards governing public servants under the Act.

Sincerely,

A handwritten signature in cursive script that reads "Mary Roerden".

Mary Roerden, SEI Unit
State Ethics Commission

cc: Jodi K. Kruse
Attachment: Ethics Education Guide

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2019184

IN THE MATTER OF:

Martin M. Brennan, Jr., CPA, #17207
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 the Respondent stipulate to the following:

1. Martin M. Brennan, Jr., CPA (hereinafter, "Respondent"), self-disclosed to the Board that he had been notified by the North Carolina State Bar (hereinafter, "Bar") that he could potentially be subjected to disciplinary action.
2. The Bar alleged that the Respondent failed to pay his 941 taxes for three quarters during 2017 and 2018. It also alleged that the Respondent had withheld money from his employee's paychecks for the purpose of paying the firm's health insurance premiums, but he failed to timely pay that money to the insurance company, resulting in the termination of his firm's insurance policy.
3. On May 17, 2021, the Bar entered an Order of Disbarment based upon those allegations.
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.

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. Since 2017, the Respondent has failed to timely pay his 941 taxes on three occasions. The delinquent taxes eventually reached over \$20,000.00. The Respondent has also admitted that he withheld money from his employee's paycheck for the purpose of paying life insurance premiums, resulting in a cancellation of the firm's life insurance policy.
3. By virtue of the facts set forth above, the Respondent violated Rules 21 NCAC 08N .0201 (Integrity), .0203 (Discreditable Conduct), and .0207 (Violation of Tax Laws).

Consent Order - 2
Martin M. Brennan, Jr., CPA

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.

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

1. The Respondent, Martin M. Brennan, Jr., hereby voluntarily surrenders his Certified Public Accountant certificate permanently.
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 substantially equivalency practice privileges or in any other manner, nor shall the Respondent claim or attempt to use any practice privileges in any other jurisdiction based upon his revoked North Carolina certificate.

CONSENTED TO THIS THE 23rd DAY OF July, 2021.
(Day) (Month) (Year)

Martin M. Brennan Jr.
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF August, 2021.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Christopher W. Baldwin
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2020203

IN THE MATTER OF:

Gregory Lewis Price, CPA, #16785
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 the Respondent stipulate to the following:

1. Gregory Lewis Price, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 16785 as a Certified Public Accountant.
2. The Board received a complaint from one of the Respondent's clients (hereinafter "Complainant"). The Respondent's firm prepared the 2014 income tax return for the estate of the Complainant's mother. The Respondent notified the Complainant that the form had been electronically filed and that all he needed to do was to pay the tax due to the IRS. The Complainant paid the taxes, but later received a notice from the IRS stating that the payment had been received but no return had been filed.
3. The Complainant asserts that he tried to reach the Respondent on numerous occasions but was unsuccessful. He states that he has since submitted a copy of the tax return to the IRS, but the Respondent did not respond to inquiries regarding the status of the return.
4. The Board staff requested a response from the Respondent. After multiple attempts to reach him, he replied that during the time of the Complainant's letter to him and the filing of the complaint, he was in the process of merging his firm with another. He asserts that his mail was being forwarded, but not in a timely manner due to the COVID-19 pandemic. He also asserts that because it is not his firm's practice to have six years of tax programs loaded on the system, he had to put in a special IT request to have the Complainant's file pulled and relocated to his new computer. He states that once the process was completed, he immediately printed and mailed the 2014 return to the Complainant.
5. 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 ~~and NO BOARD OF~~ therein by the Board.

AUG -9 2021

CPA EXAMINERS

2. The Respondent did not make adequate plans to remain responsive to his client or the Board during a transition period resulting in violations of 21 NCAC 08N .0212. and 0206, respectively.
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, Gregory Lewis Price, CPA, is censured.
2. The Respondent shall pay a five hundred dollar (\$500) civil monetary penalty, to be paid to the Board with this signed Consent Order.

CONSENTED TO THIS THE 8th DAY OF August, 2021.
(Day) (Month) (Year)

Gregory Lewis Price, CPA
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF August, 2021.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Bart W. Belli
President

NC BOARD OF

AUG -9 2021

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE # C2021037

IN THE MATTER OF:

Margaret M. Griffith, CPA, #10073
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. Margaret M. Griffith, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 10073 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2018-2019 individual certificate Renewal ("Renewal") that between January 1, 2017, and June 30, 2018, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2017 CPE requirements.
3. Based on the Respondent's representation, the Board accepted her Renewal.
4. The Respondent was chosen for a random audit of her 2017 CPE hours.
5. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet her 2017 and 2018 requirements.
6. The Respondent was unable to provide documentation for one (1) hour of the forty (40) hours of 2017 CPE hours that she claimed on her 2018-2019 annual renewal.
7. Per Section 3.20 of Session Law 2020-97, the North Carolina General Assembly has authorized State agencies to exercise regulatory flexibility during the Coronavirus emergency in order to protect the economic well-being of the citizens and businesses of North Carolina. The Board finds that allowing the Respondent to retain an active CPA certificate, under the facts set forth above, furthers that goal.
8. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

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 2nd DAY OF August, 2021
(Day) (Month) (Year)

Margaret M. Griffith
Respondent

APPROVED BY THE BOARD THIS THE _____ DAY OF _____, _____
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

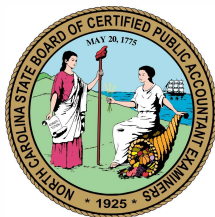


BY: Paul W. Bell NC BOARD OF
President

AUG - 4 2021

CPA EXAMINERS

North Carolina State Board of Certified Public Accountant Examiners



Resolution

Whereas Michael S. Massey, CPA, has served on the North Carolina State Board of Certified Public Accountant Examiners since 2018;

Whereas during his tenure, he served as President and Vice President of the Board;

Whereas during his tenure, he served as Chair of the Executive Committee, the Professional Standards Committee, the Strategy Committee, and the Communications Committee;

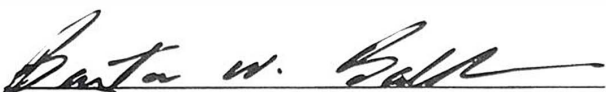
Whereas during his tenure, he served as a member of the Audit Committee and the Professional Education & Applications Committee;

Whereas during his tenure, he faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interests of the public and the profession;

Be It Therefore Resolved that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Michael S. Massey, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

This the 23rd day of August 2021.

*North Carolina State Board of
Certified Public Accountant Examiners*


Barton W. Baldwin, CPA, President

