



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES

August 29, 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.

STAFF ATTENDING: David R. Nance, CPA, Executive Director; S. Lynne Sanders, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa Hearne-Bogle, Communications Officer; Buck Winslow; Licensing Manager; and Noel L. Allen, Esq., Legal Counsel.

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Sotichack, CPA, COO, NCACPA; Robert Broome, Director of Advocacy, NCACPA; Courtney Knoll, CPA, NCACPA Board of Directors; Brenda S. Baldwin; Bo Biggs, CPA; Wm. Hunter Cook, CPA; Walter Davenport, CPA; Bucky Glover, CPA; Mickey Payseur, CPA; Sammy Williams, CPA; Michael Womble, CPA; and, David Rattelade, Raleigh Police Department.

CALL TO ORDER: Mr. Massey called the meeting to order at 10:01 a.m.

CONFLICTS OF INTEREST: Mr. Winstead identified an item on the Professional Standards Committee agenda from which he recused himself. The recusal is noted in the Professional Standards Committee report.

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

MINUTES: Ms. Kruse moved, and Mr. Winstead seconded the motion to approve the July 25, 2022, meeting minutes as submitted. The motion passed with seven (7) affirmative votes and zero (0) negative votes.

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

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Nance and Mr. Trainor provided the Board with an explanation of the proposed changes to 21 NCAC 08N. Mr. Nance asked the Board members to review the proposed changes and send him their feedback before the September 26, 2022, meeting.

In response to Mr. Baldwin's request for the Board to consider re-establishing a retired license status, Mr. Massey indicated that a Task Force would be created to study the matter and make recommendations to the Board.

NATIONAL ORGANIZATION ITEMS: Mr. Winstead moved, and Ms. Kruse seconded the motion to approve the responses to the NASBA Regional Focus Questions. The motion passed with seven (7) affirmative votes and zero (0) negative votes.

STATE AND LOCAL ORGANIZATION ITEMS: The Board reviewed the State Ethics Commission's findings on the Statement of Economic Interest filed by D.M. (Mickey) Payseur (Appendix I). Ms. Demery moved, and Mr. Winstead seconded the motion to approve the *Evaluation of Statement of Economic Interest*. The motion passed with seven (7) affirmative votes and zero (0) negative votes. Mr. Massey ordered that the meeting minutes include the letter from the Commission.

Ms. Kruse provided the Board with a summary of the Education Task Force's August 24, 2022, meeting. She stated the Task Force discussed the potential curriculum changes triggered by CPA Evolution and the 2024 Uniform CPA Exam changes and how academic resources could be shared among institutions, including community colleges, to meet the needs of students. The Board's Executive Staff updated the Task Force on the Board's education and awareness initiatives, including on-campus visits, participation in high school financial literacy programs, and the Board's CPA Exam voucher program.

Ms. Sanders and Ms. Bryson commented that the Task Force members are very engaged and are pleased to have a voice in the discussions about education, the Uniform CPA Exam, and the Board's rules related to those matters.

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 No. C2022064 - Daniel Bryant Murray - Approve the signed Consent Order (Appendix II).

Case No. C2022073 - Lisabeth Ann Carr - Approve the signed Consent Order (Appendix III).

Case No. C2022080 - William Scott VanKirk - Approve the signed Consent Order (Appendix IV).

Case No. C2022090 - T'Andrea Latrelle Anissa White - Approve the signed Consent Order (Appendix V).

Case No. C2022108 - Close the case without prejudice.

Case No. C2022119 - Close the case without prejudice.

Case No. C2022124 - Close the case without prejudice.

Case No. C2022136 - Close the case without prejudice.

Case No. C2022145 - Close the case without prejudice.

Case No. C2022166 - Close the case without prejudice.

Mr. Winstead reported that the Committee provided guidance on five (5) cases, and he recused himself from one (1) of those five (5) cases.

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:

Max Thomas Bazin

Rachel JoAnn Beauchamp

Rachel Elizabeth Black

Leah Bourak

Madison Gray Houck

Daniel Joseph Kessler

Gage Alexander Larrabee

Omolara Modupe Okesola

Jordan Andrew Saltmarsh

Benjamin Andrew Seneker

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

Alan Charles Albrecht

Michael Alexander Barclift

Max Thomas Bazin

Rachel JoAnn Beauchamp

Rachel Elizabeth Black

Brandon Lee Blair

Leah Bourak

Dean McIntyre Brindle

Lauren Nicole Brough

Meredith Watson Bush

Nathaniel Eric Bush

Brianna Joyce Cardwell

Brianna Ashley Casini

Alea Ann Crump

Madison Paige Dean

Jacob Alexander DeBerry

James Mclsaac Dorris

Scott Bradford Douglas

Alex Taylor Fisher

Regen Jane Foley

Bradley Austin Fye-Duell

Breonna Laura Garrison

Nathan Joel Greer

Alexander Bradley Gresham

David Michael Grimsley

Caroline Martin Haga

Brandon Todd Holleman

Madison Gray Houck

Ayokunle Olutade Ilesanmi

Rachel Lang Jefferson

Ashley Lucille Kerr

Daniel Joseph Kessler

Nicholas James Koller

Gage Alexander Larrabee

Brandon Corbitt Lee

Jesse Richard Mazza

Jonathan Seth McMillan

Shuoyi Meng

Jenneth Jones Mitchell
William Andrew Oakley
Omolara Modupe Okesola
Samantha Joan Petrelli
Jack William Rich
Marie Clarette Urbina Salgado
Jordan Andrew Saltmarsh
Benjamin Andrew Seneker
Katherine Anne Serrell
Michael Joseph Setzler Jr.

Ethan Daniel Tello
Cindy Thi Tran
Jared Cain Wallace
Amy Cogan Wares
Kobe David Wilson
Tyia Rakaio Wise
James Thomas Woodall
Dayu Zeng
Samuel Ga-Fei Zeng

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

Samuel Jon Beres
Mark Daniel Carlson
Robyn Michelle Cleary
Kara Leigh Elcik
Nicole Alicia Gaukler
Danielle Ann Gollehon
James Charles Gould
Aaron Bland Hawkins
Elizabeth Allyn Johnson
Corey King
Alexander R. Krause
Xianyuan Liao

Alexandra Lee McFadden
Jasmine Adams Mitchell
Daniela Maria Muns Nevares
Mackenzie Ann Palmer
Helen Kay Rasoul
Samuel Richard Shoaf
Lindsay Nicole Stackhouse
Lorren Todd Stitt
Denise Marie Strosser
Alexandra Lea Tampas
Yitong Wan
Steven Hal Wilson

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

Olaoluwa Odueso, T13290
Corey Thomas Pfeifer, T13291
Christa Megan Long, T13292
Stephen Rhodes Kline, T13293
Umair Mahmood, T13294
Nicole Marie Bosley, T13295
Alina Sutter, T13296
Lanxin Zhang, T13297
Eric Marston Tellekamp, T13298
Timothy Macneil Marvin, T13299
Austin Wanbo Liu, T13300
Maria Victoria Keat, T13301
Jamila Abston Mayfield, T13302
Joseph John Oliveti, T13303

Guichun Qian, T13304
Rebecca Lynn Barnhart, T13355
Pamela Joan Benitez Gabriel, T13356
Parker John Leatherman, T13357
Megan Elizabeth Thueme, T13358
Mark Reeves, T13359
Brian Sullivan Beauchamp, T13360
Michael Taylor Mills, T13361
Bevin Clare Ankrom, T13362
Evan Anthony Piccirillo, T13363
Garrett Harold Ordway, T13364
Kathleen Werner, T13365
Eric Parrish, T13366
Erica Leigh Dinner, T13367

Abhishek Chetty, T13368
Matthew Alexander Stuart, T13369
Aaron Bradley Sanders, T13370
Ebony Alecia McCoy, T13371
Michael Angus Isabella, T13372
Megan Michelle Backers, T13373
Frank James Guida, T13374
Sijie Yu, T13375

Thomas E. Doran, T13376
Ellen Ann Paton, T13377
Michael Clark Burge, T13378
Sheena Sheree Shones, T13379
Meaghan Clair Houston, T13380
Sholanda Nicole Stradford, T13381
Kris Arthur Thiel, T13382
Talise Richter, T13383

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

Christine Cullen Allen, #43887
Katherine Ann Church, #36163
Jennifer Bacon Deutsch, #32837

Matthew Scott McGuire, #44040
Edward Scott Wolfson, #22242

Reissuance of New Certificate - Approve the applications for reissuance of their CPA certificate submitted by the following individuals:

Douglas Charles Duer, #37186
Shannon Noel Quon, #34450

Timothy Kent Walker Jr., #34827

Letters of Warning - Approve the Letters of Warning issued to the following individuals who indicated they completed the 2021 CPE requirement between January 1 and June 30, 2022, without an approved extension [21 NCAC 08G .0406(b)(1)]:

Danielle Perry Abernathy, #38679
Herman Michael Abraham, #29203
Benjamin Bradshaw Adams, #44811
Craig Franklin Adcock, #30361
Jessica Marie Alfonzo, #40750
Stanley Queen Allen, #12698
Mark Musheg Arakelyan, #42597
Brenda Perry Ashburn, #18494
Brenna Marie Aube, #43903
April Elizabeth Audette, #40335
Sally Margaret Averett, #37526
Erin Daughtridge Azaroff, #37494
Bruce Anthony Baden, #14657
Austin Matthew Baker, #44825
Charles Patrick Ball, #44777
Jeffrey Lee Barnett, #23156
Matthew Thomas Beauchamp, #43730
Jason Behrens, #40805

Hans Trulock Beier, #23630
Michele Jordan Belue, #42428
William Proctor Benjamin, #13939
Karla Jernigan Bennett, #27015
Steven Michael Berchoff, #31760
Gary Michael Bialobrzkeski, #35497
Michael Stephen Boch, #20338
Richard Alan Boris, #34730
Ryan Christopher Bourg, #40988
Eric Paul Braschwitz, #27668
Kevin Demetrius Brodie, #39080
John P. Brothers, #42453
Stephen Michael Brown, #19204
David Anthony Browning, #13953
Frederick Loel Brye Jr. , #37766
James Leander Buck, #26754
Cory Vincent Bunger, #35551
Gregory Paul Bunner, #41086

Katherine Council Burckley, #12920
Christine W. Burke, #18989
John Thomas Burnett, #42295
Edythe Anne Cail, #34863
Elizabeth Tinashe Magombedze Cameron, #45135
Edith Piner Carlson, #25365
Norman Mallone Chandler, #30781
Dixie Ann Chastain, #43596
Chun-Yuh Chou, #40465
Cynthia Isaksen Chroman, #36546
Madelyn Anderson Church, #43227
Michael Cirillo, #44979
Sarah Morris Clapsadl, #34406
Charles Hubert Cole Jr., #24137
Stephanie Medlin Coleman, #31046
Katherine H. Collini, #33181
Mark David Comerford, #43255
Jerome Darren Conley Jr., #44651
Kyle Evan Conn, #22697
Courtney Reeve Cook, #45151
Steven Paul Cook, #28894
Raven Nicole Cross, #39600
Steven Scott Davitte Jr., #40405
Matthew Stephen De May, #43590
Emily Anne Dean, #39263
Michael Kyle Detroy, #33617
Virginia Ann DeVine, #27776
Roger Noel Dickey, #13798
Amy Suzanne Diebler, #33788
Evan Patrick Doughty, #43920
Brittany Ann Drees, #36736
Melissa Geraghty Dunn, #31632
Jennifer Wren Durrett, #37864
Dzenana Dzanic, #40822
Tamara Walker Earnest, #27913
Donald Claus Ehlers Jr., #15981
Billy Joe Emory, #35969
Paul Lawrence Erickson, #23991
Carleen Puckett Evans, #18007
Marcel Fahrenholz, #44887
K. Christopher Farkas, #45164
Daniel Berkman Fischbeck, #44695
Stephanie Blanchard Fisher, #26655
Bradley Delano Fitter, #42512

Gary Kim Flouhouse, #15852
Caroline Marie Flowers, #39746
Harry Wayne Floyd Jr., #18587
Christopher Paige Flynn, #44737
Pamela Sarsfield Fox, #23175
Cynthia Ann Frey, #24151
David Edward Friberg, #42218
Toni Alyssa Frizzelle, #44083
Samuel Wade Furches III, #16733
Zhan Zhang Furner, #44300
Tarynn Nicole Garrett, #41058
Mohammed Subhi Ghanayem, #33640
Laurelle Amy Gonzalez, #39312
Arthur B. Goss, #25418
Douglas Wayne Granger, #43487
Brian Michael Graybeal, #36171
Gary Nelson Gregory, #43210
Glen Hunter Griffin, #21475
Michael Andrew Grissom, #32599
Katherine Lawson Hampton, #36318
Stephen Thomas Hancock, #14346
Chad Thomas Harmon, #41113
Karen Leigh Harper, #21036
Tara Leigh Hartman-Gud, #44286
Rhonda Spell Haskins, #20946
Brian Keith Hasson, #44439
Amy Jennifer Hawn, #32031
Laura Marie Hay, #41497
Eric Francis Heintschel, #25323
Patrick Kirby Henderson, #31417
Sam Reid Henrickson II, #43322
Michelle Lauren Heupel, #43895
Walter Hildreth, #43191
Megan Elizabeth Hogan, #40999
Elizabeth Tate Hoff Holmgren, #43056
Natalie Nina Manfredi Holton, #33955
Rebecca L. Hoover, #27449
Hugh Glenn Horton III, #15189
Amelia Christine Houser, #34763
Dana Marie Houston, #25000
Chelsea Dee Howlett, #41710
Marcus Spencer Hulbert, #45325
Marina Zavadskaya Hunter, #37746
Ryan Linwood Huyett, #44244

Clint Alan Hyden, #30226
Matthew Lyttle Inabnit, #44696
Linda Wilson Ingram, #19381
Adele Marie Jacobs-Madden, #30723
Cameron Michael Jacques, #44657
Kristen Elizabeth Jones, #42293
Zachary Thomas Jones, #41769
John Dickson Jordan III, #34106
Janet Repke Kahl, #36920
Narsimha Reddy Kallem, #40528
Kenneth A. Kaplan, #23996
Colton John Keller, #44541
Joseph Michael Kerrigan, #41156
Heidi Elizabeth Kiesenhofer, #28570
Westley Trotter King, #39220
Kieran Reif Kinnare, #43444
Kate Elizabeth Klinger, #39394
Mark Alan Konyndyk, #31322
Jacquelyn Lauren Kremer, #39953
Kevin Louis Kriener, #35800
Adam Lee Lamb, #25824
William Ray Lampley, #16757
Katherine Loraine Lampron, #35837
Christopher Alan Lawing, #17039
Olivia Grace Lee, #43804
Bradford R. Lenox, #20748
Jan I. Letendre, #14157
Kyle Michael Lewis, #36541
Renee Lynn Lewis, #38453
Benjamin Aaron Linderman, #40053
Karen M. Livingstone, #43280
Allison Mae Lizotte, #42863
Madison S. Locklear, #25121
Rachel Christina Luckhardt, #38555
Beverly Waugh Luke, #37627
Kevin Michael Madden, #18616
Jerold Joseph Mammano, #32286
Joey Emmanuel Marsh, #35653
Carol E. Martin, #29644
Kane Furman Mason, #42842
Curtis Joseph Mathews, #17602
Margaret Ann May, #42032
Arthur Crosswell McCall II, #38654
Kevin Lee McCarthy, #25352

Tyler Marie McCoy, #44455
Elizabeth Ann McCravy, #40787
Bonnie Annette McCullough, #22690
Erica Cobbins McDowell, #25962
Lowell Michael McFerrin, #38334
John Knox McGill, #13656
Jorge Antonio McGriff, #45111
Paul McKinstry, #29023
Alexander Devitt McLarnon, #42815
Michael Jason Means, #37349
Susan Marlowe Melvin, #30234
Bryce Taylor Mendes, #40665
Laurie Jeanne Mendoza, #35633
Laketha Michelle Marley Miller, #20755
Hona Kim Moore, #42407
Sarah Katharine Morgan, #44872
William Chase Morgan, #34919
Pamela Simmons Morine, #20449
Kelly Elizabeth Moss, #20859
Kelsey Allison Murrell, #44727
Jennifer A. Musso, #41573
Milind Nagarsheth, #35680
J. Wilfred Neal, #14597
Patrick W. Nee, #45007
Paul Ernest Neustadter, #44427
Jason Bradley Newman, #36759
Kevin Patrick Neyland Jr., #39627
Carter Porcher Norris, #43929
David O'Dirling, #35332
Joseph Lewis Oringel, #32705
Anna Good Orr, #16198
Samantha Marie Ostmann, #45260
Kristin Michele Pappas, #33442
Christopher Neal Parker, #42168
Kristin Michelle Green Parnell, #40257
Katherine Shea Patrick, #41438
Robert Patterson, #39798
Gregory Joseph Peterson, #40743
Matthew Henry Peterson, #40078
Regina Petrangeli, #29025
Timothy Lawrence Petrie, #33249
Drew Parson Phillips, #39740
Robert Allen Pitino, #37339
Margaret T. Plumlee, #25501

Andrea Pop, #43862
Thomas Fletcher Poulk, #33877
Ewa Aleksandra Pszeny, #34618
Margaret Tidwell Puckett, #42806
Pamela Scott Pursel, #28304
James Gerard Radler, #38227
Sean Christopher Radler, #41744
James G. Rambeau, #26735
F. E. N. Rascoe, #26358
Margaret Linn Naumchick Rauh, #26736
Bernard Lawrence Reams III, #38428
Angela McGinnis Reed, #29191
Justin William Reed, #41913
Lisa Ann Reger, #43543
Angela Owenby Reimels, #30768
Dahilvis Reyes, #45039
Ryan Romaine Richardson, #43432
Tiffany Michelle Richter, #32853
Delmo Lafayette Risley, #33611
Rebecca Sue Roark, #26063
Gabriel Gary Rooth, #40826
Patricia Alice Roper, #27564
Kevin Michael Rose, #26500
Samantha Carroll Rosier, #43218
Sarah Moore Rupp, #39285
Deborah Milder Sackie, #16655
John William Sapp, #23273
Jason Daniel Sauder, #42030
Megan E. Schaap, #29139
David Everett Scobie, #2591
Derrick Christopher Scott, #43526
Henry Donald Scott, #2935
Thomas Mays Scott III, #31190
Troy Matson Shadoin, #32357
Cynthia Foster Sherrill, #14342
Jamie Alexandra Shiels, #43881
Addison Barnhardt Shonts, #34922
Adam Gebel Sitts, #45194
Michael Wayne Sledge, #18338
Emily Hayes Smith, #33400
Tony Peter Spirakis, #40399
Gary R. St. Vincent, #24009
Jennifer Davis Stackhouse, #16864
Kimberly Ann Stakias, #18890
Angela Dew Starnes, #30115
Stacy Bauer Steere, #25382
Lisa Mary Steinebach, #35040
Jamie Lynn Stevens, #40398
William J. Stewart, #28167
Carter Blaine Stinman, #42879
Kimberly Lynn Sturkey, #24942
Kenneth Tyler Stutts, #40960
Emma Leigh Templeman, #42230
Robert Christopher Thale, #37037
Sonja Arlene Thomas, #34057
Emily Clerc Thompson, #37646
Gordon Edward Thornton, #20809
David Stuart Tingley, #42912
Hailey Majors Topping, #39387
Susan Tran, #42899
Anthony Paul Traylor, #34613
Alan Erik Turovlin, #42147
Brenton Darrell Umphlett, #35937
Steffanie Nalan Vaughan, #21241
Pamela New Vest, #19909
Stephen Arthur Vore, #36891
Kimberly Rochelle Walker, #33995
Donald Tyler Wallace, #42035
Casey Evans Wentz, #36725
Ryan A. Wheatley, #31661
Charlene Snow White, #32451
Dewey Matthew Williard, #19103
Landon Lee Wilson, #44678
Robert Jeffrey Wilson, #19201
Lloyd Alexander Wishon, #38127
Kevin Witriol, #28367
Gary Deters Wize, #37466
Suzanne Hall Wood, #17579
Ta-Tanisha Braggs Worrell, #38276
Bing Xia, #45270
Robin Jenkins Yapo, #38416
James Fauver Young, #26986
Troy Merritt Young, #26016
Alexander Janzen Zapalac, #43229

CPE Extension Requests - Approve until the date noted the requests for an extension to complete their 2021 CPE from the following individuals:

| | |
|-----------------------------------|---------------|
| Brian Russell Crutchfield, #42111 | June 30, 2022 |
| William Darke Higgs Jr., #13926 | June 30, 2022 |
| Vera L. Wood, #41038 | May 31, 2022 |

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

| | |
|--------------------|------------------------|
| Callie Adams | Scott Buckstad |
| Hannah Adams | Regina Cameron |
| Larry Adams | Madison Casimo |
| Lauren Adiletta | Jessica Cathey |
| Jeremiah Akinsola | Christen Caudill |
| Christopher Alesso | Miranda Chambers |
| Ayesha Alexander | Shane Choi |
| Riane Allen | Moses Chung |
| Justin Allman | Tuong Vi Chuong |
| Heather Ambrose | Marlon Clair Sharp |
| Jazmine Anderson | Griffin Claus |
| Molly Anderson | Kody Clontz |
| Laken Appleby | Drew Coble |
| Hollie Ardoin | Thomas Coleman |
| Emily Armstrong | Amanda Colley-Townsend |
| Cortney Ashley | Nicholas Connell |
| Jason Baird | Amanda Cook |
| Andrew Ball | Tyler Cook |
| Parker Ballance | Amanda Crnic |
| Jaenine Barnes | Samantha Crossen |
| LaNaria Barnes | James Cumbo |
| Jennifer Barrow | Emily Curry |
| Brandon Bell | Austin Dail |
| Isaac Bell | Hadley Daniel |
| Parker Benfield | Brandon Daughtry |
| Carson Best | Mary Deans |
| Parker Bishop | Samantha DeBonis |
| Elizabeth Blythe | Brett DeLuca |
| Jerry Bowers | Anthony DeMarco |
| Robin Bradley | Isabelle Dotlich |
| Andrew Brooks | Dennis Dremsizov |
| Jade Brooks | Abby Duncan |
| Earl Brown | Jillian Dunn |
| Catherine Buchanan | Jackson Dye |

Paige Ehrman
Nikeya Elmore
Thomas Fallon
Carolyn Fields
Isaiah Files
Ashley Fleming
David Flynn
Eamon Fogler
Ryan Forbes
Leah Ford
Lauren Fowler
Susan Fowler
Shalie Frierson
Peter Fromke
Andres Fuentes
Amanda Gadd
Jordan Gantt
Justin Gardner
Matthew Gatewood
Zachary Gemmell
Joel Gibbs
Peyton Gilbert
Michael Girgis
Meredith Godwin
Justin Golle
Timothy Gosnell
Reese Graef
Kaylee Green
Michole Greenwood
Olivia Griffin
Rebecca Grizzle
Rachel Grote
Maitland Gurney
Thomas Hackett
Caroline Hale
Andrew Hall
Reese Hanshaw
Blake Harrington
Steve Harris
Katherine Hartley
Sophia Hatchell
Porter Heath
Emily Hedrick
Callie Hendrick

Mark Hensley
Megan Higgins
Destinee Hile
Joshua Hinchler
Fred Hitti
William Hoffmann
James Hogan
Alexis Howell
Leigh-Anne Huffman
Makayla Hughes
Susan Hutchins
Kingsley Ifedi
Joshua Jackson
Stacy James
Theodore Jasmin
Margaret Jeffreys
Nikki Jensen
John Jeon
Lorena Jiang
Justin Johnson
Madison Johnston
Alexa Kallesten
Ronald Keller
Anna Kemp
Christian Keoleian
Karitsa Kerns
Elizabeth Kim
Jerome King
Brittney Kudla
Joshua Lail
Amy Lamp
Jerry Lao
Debbie Lee
Jun Lee
Alexis Lewis
Regan Lewis
Ayesha Long
Christian Lynch
Jackson Madonia
Jon Madsen
Rachel Magee
Anna Marion
Allison Marshall
Rachel Marthinsen

Elizabeth Martin
Juan Pablo Martinez Romero
Timothy May
Benjamin McCann
Roy McDonald
Michael McKiernan
Caroline McMullan
Erica Merriman
David Messinger
Joshua Milan
Eli Miller
Christopher Minneci
Laura Miranda
Tavish Mitchell
Brian Mize
Jack Mock
Michelle Moody
Dustin Moore
Harrison Moore
Jahnice Moore
Bianca Morales
Ciara Mottley
Hannah Moyles
Sallie Mueller
Jessica Murray
Taylor Murrmann
Zaynab Nasif
Merilee Newman
Dylan Nguyen
Stevie Niccum
Gregory Nobles
Laura O'Neil
Breanna Oliver
Jose Ortega
Juan Pagan-Gonzalez
Alicia Papworth
Sally Parker Nobling
Elizabeth Paulino
Robert Peek
Carolina Pena
Connor Pendergrass
Benjamin Perry
Luke Pfeiffer
Gilles Nicolas Johann Piangnee

Andrea Picou
David Pierson
Olivia Pleasant
John Pradetto
Paul Pradetto
Taylor Pulyer
Alexander Ramsey
Amy Ray
Vida Reese
Shakila Reid
Sloan Reid
Davian Rhodes
Jason Ringle
Alexis Roberts
Samuel Roberts
Melissa Robinson
Giny Robles
Rebecca Rowe
Zoe Rumberg
Elijah Russell
Zachary Rutledge
Jacob Rutter
Regina Ryan
Stephen Sackey
Kelsey Sampere
Andrea Samuel
Raj Saroha
Charles Seals
Max Shakun
Hannah Sheaffer
Russell Sherrod
Allison Simpson
Jacob Simpson
Chelsea Slusher
Ian Smith
James Smith
Mariela Sosa Sosa
Joshua Speer
Landon Speer
Taylor Spell
John Spence
Lori Stahlberg
Cameron Starnes
Dustin Starnes

Jonathan Steele
William Stillman
Katherine Stogner
Carol Stone
Denver Stone
Teresa Striblin
Zachary Styons
James Suggs
Kensley Sutton
William Sutton
Christopher Tandy
Willie Tate
Andrea Taylor
Christopher Terry
Anna Thompson
Morgan Tingen
Cadence Tootle
Benjamin Topp
Elena Totchilova
Angie Tucker
Joshua Tullledge
Dylan Tuttle
Emily Uzzell
Wendy Ventura
Francis Vicere
Kayla Vidal
Angela Vite

Binh Vo
Kim Ngan Vu
Melissa Vullo
Gavin Walker
Tyler Ward
Lanett Washington
Ashlyn Watkins
Kayla Watts
Katelyn Weiss
Thais Weiss
Leah Wells
Stephanie Wells
Chavon Westmoreland
Michael Wetsel
Jamaal White
Kyrsten Whittington
Christopher Williams
Adrian Wilmsen
Emma Wilson
Courtney Windsor
Megan Winter
Hannah Wood
James Wyatt
Jia Xu
Samuel Young
Carol Yun
Linda Zhang

CPA Firm Registrations - Approve the CPA firm registration applications submitted by the following firms:

R. Nicholas Dawson CPA, PA
Lindsay Moody, CPA, P.C.

CPA Firm Ownership - Approve allowing a licensee to have ownership in multiple CPA firms so long as the CPA complies with 21 NCAC 08J and 08N.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the July 2022 operational metrics and the August Executive Staff Report. Mr. Massey congratulated Mr. Nance on his 10th anniversary with the Board and thanked him for his dedication to the Board.

Ms. Sanders updated the Board on the on-campus visits scheduled over the next several months and invited Board members to participate in the visits.

Mr. Nance asked the Board members to review the proposed 2023 meeting dates for scheduling conflicts and be prepared to vote on the dates at the September 26, 2022, meeting. Ms. Sanders reminded the Board that some meeting dates and locations might change if a university asks the Board to conduct a meeting on its campus.

PUBLIC COMMENTS: Ms. Bryson, on behalf of the NCACPA's Executive Committee, invited the Board to have dinner together on November 20, 2022.

Mr. Glover thanked Mr. Baldwin for his work with the Board, NASBA, the AICPA, the NCACPA, and the profession between 1994 and 2022. He stated that as an individual practitioner, Mr. Baldwin brought a different perspective to the Board, and the time he spent away from his practice and family was appreciated.

CLOSED SESSION: Ms. Kruse moved, and Ms. Lynch seconded the motion to enter Closed Session with Mr. Nance and Mr. Allen to receive legal advice from Mr. Allen, the Board's Legal Counsel. The motion passed with seven (7) affirmative votes and zero (0) negative votes. Ms. Sanders and Mr. Trainor were not present in the Closed Session.

PUBLIC SESSION: The Board re-entered the Public Session to continue with the agenda.

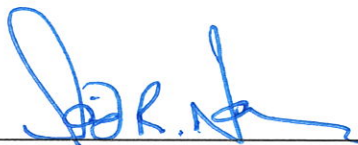
RESOLUTION: Mr. Massey read a Resolution (Appendix VI) honoring Mr. Baldwin for his many years of service to the Board and then presented him with a framed copy of the Resolution and a piece of University of Georgia artwork. Mr. Massey instructed the staff to include a copy of the Resolution in the meeting minutes.

OATH OF OFFICE: D. Michael (Mickey) Payseur, CPA, was sworn the Oath of Office by President Massey.

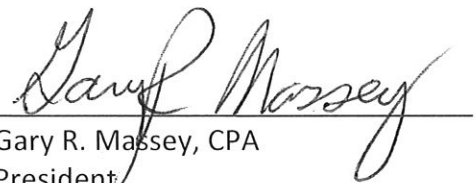
ADJOURNMENT: Ms. Kruse moved, and Mr. Winstead seconded the motion to adjourn the meeting at 10:54 a.m. The motion passed with seven (7) affirmative votes and zero (0) negative votes.

Respectfully submitted:

Attested to by:



David R. Nance, CPA
Executive Director



Gary R. Massey, CPA
President



STATE ETHICS COMMISSION

POST OFFICE BOX 27685

RALEIGH, NC 27611

PHONE: 919-814-3600

Via Email

July 6, 2022

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 D.M. (Mickey) Payseur
North Carolina State Board of Certified Public Accountant Examiners**

Dear Governor Cooper:

Our office has received **Mr. D.M. (Mickey) Payseur's** 2022 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).

Mr. Payseur would fill the role of a certified public accountant serving on the Board. He is the sole proprietor of D. Michael Payseur, CPA and a consultant for the CPA firm, Butler & Stowe. Because he would serve on the licensing authority for members of his own profession, he has the potential for conflict of interest. Therefore, Mr. Payseur should exercise appropriate caution in the performance of his public duties should issues involving his certification or the certifications of any of his colleagues 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,



Mary Roerden, SEI Unit
State Ethics Commission

cc: D.M. (Mickey) Payseur
Attachment: Ethics Education Guide

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2022064

IN THE MATTER OF:

Daniel Bryant Murray, CPA, #34493
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. Daniel Bryant Murray, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 34493 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2020-2021 CPA certificate renewal that he had obtained the required CPE for calendar year 2019.
3. Based on the Respondent's representation, the Board accepted his renewal.
4. The Respondent was subject to an audit of his 2019 and 2020 CPE.
5. The Respondent was only able to provide documentation for thirty-six and one half (36.5) hours of CPE taken to meet the 2019 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:

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.

Consent Order - 2
Daniel Bryant Murray, CPA

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.

CONSENTED TO THIS THE 17 DAY OF August, 2022
(Day) (Month) (Year)

Daniel Murray
Respondent

APPROVED BY THE BOARD THIS THE 29 DAY OF August, 2022
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Daryl Massey
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2022073

IN THE MATTER OF:
Lisabeth Ann Carr, #40720
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. Lisabeth Ann Carr (hereinafter "Respondent") was the holder of North Carolina certificate number 40720 as a Certified Public Accountant.
2. The Respondent was subjected to an audit of her CPE for 2018 and 2019.
3. The Respondent failed to timely respond to the Board's attempts to communicate with her regarding her CPE. She only provided two hours of documentation for her 2019 hours.
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. 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 failure to provide adequate documentation of CPE renders the renewals insufficient and untimely. The Respondent's failure to adequately renew her certificate results in a forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).

Consent Order - 2
Lisabeth Ann Carr

2. The Respondent must return her certificate to the Board within fifteen (15) days of her receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. The Respondent may apply to return her 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. Seventy-eight (78) 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.
5. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. The Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

CONSENTED TO THIS THE 28th DAY OF July, 2022
(Day) (Month) (Year)

Lisabeth A Carr
Respondent

APPROVED BY THE BOARD THIS THE 29 DAY OF August, 2022
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Gary E Mossey
President

NC BOARD OF
AUG - 1 2022
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2022080

IN THE MATTER OF:

William Scott Vankirk, CPA, #41215
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. William Scott Vankirk, CPA (hereinafter "Respondent") is the holder of North Carolina certificate number 41215 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 CPE by the Board staff. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2019 and 2020 requirements.
5. Although the Respondent provided a list with CPE courses taken in 2019 and 2020 to the Board's Licensing section, and provided supporting documentation for those CPE courses, that documentation failed to verify that an ethics course was taken in 2019.
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

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.

Consent Order - 2
William Scott Vankirk, CPA

2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0206.
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 10 DAY OF August, 2022.
(Day) (Month) (Year)
William Scott Vankirk
Respondent

APPROVED BY THE BOARD THIS THE 29 DAY OF August, 2022.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Day R Massey
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2022090

IN THE MATTER OF:

T'Andrea Latrelle Anissa White, CPA, #44175
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. T'Andrea Latrelle Anissa White, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 44175 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2021-2022 CPA certificate renewal that she had obtained the required CPE for calendar year 2020.
3. Based on the Respondent's representation, the Board accepted her renewal.
4. The Respondent was subject to an audit of her 2020 and 2021 CPE.
5. In response to the Board's audit of her CPE, the Respondent was unable to provide documentation for all of CPE required for 2020. The Respondent asserts that she left her prior place of employment abruptly and therefore cannot furnish proof of completion of her CPE hours because that information was on her work computer.
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:

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 15th DAY OF August, 2022.
(Day) (Month) (Year)
J White
Respondent

APPROVED BY THE BOARD THIS THE 29 DAY OF August, 2022.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: David R. Massey
President

NC BOARD OF
AUG 17 2022
CPA EXAMINERS

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS



Resolution Honoring Barton W. Baldwin, CPA

WHEREAS, Barton W. Baldwin, CPA, has served multiple terms as a member of the North Carolina State Board of Certified Public Accountant Examiners;

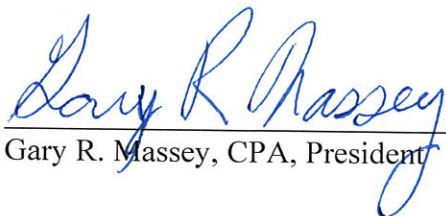
WHEREAS, during his 2019-2022 tenure, he served as President and Vice President of the Board,

WHEREAS, during his 2019-2022 tenure, he served as the Chair or a member of the Executive Committee, the Audit Committee, the Investment Committee, the Professional Standards Committee, and the Strategy Committee;

WHEREAS, during his tenure, he has 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 Barton W. Baldwin, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

Adopted by the North Carolina State Board of Certified Public Accountant Examiners on August 29, 2022.



Gary R. Massey, CPA, President

