



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES

October 24, 2022

MEMBERS ATTENDING: Gary R. Massey, CPA, President; Bernita W. Demery, CPA, Vice President; Maria M. Lynch, Esq., Secretary-Treasurer; Jodi K. Kruse, CPA; D. Michael (Mickey) Payseur, 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 Soticheck, CPA, COO, NCACPA; Robert Broome, Director of Advocacy, NCACPA; and J.D. Rattelade, Raleigh Police Department.

PUBLIC HEARING: Mr. Massey called the Public Hearing to order at 10:00 a.m. to hear Case Nos. C2022094 and C2022148, James Frederick Griffin, NC CPA No. 8583. Mr. Griffin was not present at the Hearing and was not represented by counsel. Mr. Nance was sworn in and gave testimony. Mr. Winstead moved, and Ms. Demery seconded the motion to enter Closed Session to discuss the cases with Mr. Allen. Mr. Nance, Ms. Sanders, and Mr. Trainor were excluded from the Closed Session. The 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 approve the Board Order (Appendix I) permanently revoking the NC CPA certificate issued to James Frederick Griffin. The motion passed with seven (7) affirmative votes and zero (0) negative votes. The Hearing is a matter of public record.

PUBLIC HEARING: Mr. Massey called the Public Hearing to order at 10:23 a.m. to hear Case Nos. C2018386, C2020154, and C2020204, Linda Rouse Sharp, NC CPA No. 11295. Citing an actual or perceived conflict of interest, Mr. Winstead recused himself from this matter and left the room. Ms. Lynch moved, and Ms. Kruse seconded the motion to enter Closed Session to discuss the cases with Mr. Allen. Mr. Winstead, Mr. Nance, Ms. Sanders, and Mr. Trainor were excluded from the Closed Session. The motion passed with six (6) affirmative and zero (0) negative votes. Upon re-entering the Hearing, Ms. Lynch moved, and Ms. Van Zant seconded the motion to refer Case Nos. C2018386, C2020154, and C2020204 to the Office of Administrative Hearings. The motion passed with six (6) affirmative and zero (0) negative votes.

CALL TO ORDER: Mr. Massey called the meeting to order at 10:00 a.m.

APPROVAL OF AGENDA: Ms. Lynch moved, and Ms. Demery seconded the motion to approve the agenda as presented. The motion passed seven (7) affirmative votes and zero (0) negative votes.

MINUTES: Ms. Demery moved, and Ms. Kruse seconded the motion to approve the September 26, 2022, meeting minutes as submitted. The motion passed with seven (7) affirmative votes and zero (0) negative votes.

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

NATIONAL ORGANIZATION ITEMS: Mr. Nance announced that he and several Board members will serve on NASBA Committees for 2022-2023. The appointments are as follows:

Enforcement Resources Committee	Bernita W. Demery, CPA
Diversity Committee	Gary R. Massey, CPA
Uniform Accountancy Act (UAA) Committee	Arthur M. Winsted, Jr., CPA
CBT Administration Committee	David R. Nance, CPA

STATE AND LOCAL ORGANIZATION ITEMS: Ms. Lynch moved, and Mr. Winstead seconded the motion to approve Ms. Demery's Statement of Economic Interest (Appendix II) issued by the State Ethics Commission. The motion passed with six (6) affirmative votes and zero (0) negative votes. Ms. Demery did not participate in the discussion of this matter, nor did she vote on this matter.

Ms. Lynch moved, and Mr. Winstead seconded the motion to approve Barton W. Baldwin, CPA, Walter C. Davenport, CPA, and Ms. Van Zant as the Board's representatives on the Joint Task Force on Retired Status. The motion passed with seven (7) affirmative votes and zero (0) negative votes. José Rodriguez, CPA, Bucky Glover, CPA, and Iris Laws, CPA, will represent the NCACPA on the Task Force.

PROFESSIONAL STANDARDS COMMITTEE REPORT: The Board approved with seven (7) affirmative votes and zero (0) negative votes the following recommendations of the Committee as presented by Mr. Winstead.

Case Nos. C2022198-1 C2022198-2 - Loreilie Ray Rhyne and Loreilie Rhyne, CPA - Approve the signed Consent Order (Appendix III).

Case No. C2022151 - Paul Harrison Tyner - Approve the signed Consent Order (Appendix IV).

Case Nos. C2022211-1 and C2022211-2 - Wayne Allen Roddy and Wayne Roddy, CPA, PLLC - Approve the signed Consent Order (Appendix V).

Case No. C2022100 - Close the Case without prejudice.

Case No. C2022178 - Close the Case without prejudice.

Case No. C2022180 - Close the Case without prejudice.

Case No. C2022232 - Close the Case without prejudice with a Letter of Warning.

Mr. Winstead stated the Committee provided guidance on two matters.

PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE REPORT: 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 application from Rose Elizabeth Borcky for the transfer of Uniform CPA Exam grades:

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

Barbara Jean Frances Barger
John Patrick Beck
David Jonathan Bell
Rose Elizabeth Borcky
Marques Andrew Boyce
Stephen Thomas Brown
Jessica Lynn Cianfrocca
Christopher Wallace Erwin
Michael Bryan Funderburg
Mary Kathleen Gelzer
Jessica Marie Hare
Joshua Patrick Holley
Timothy Brian Kearns
Jacob Lloyd Keller
Barrett Edwin Krimminger
Hannah Elizabeth Massey
James Joseph Morris V

Abbey Moran Mullen
McKenna Corinne Patterson
Johnathan William Pierce
Brett Thomas Polk
Autumn Alexis Rabon
John Alexander Reda II
Shakila Shanay Reid
Davian O'neil Rhodes
Mona Zoureha Sade
Samantha Nicole Schisler
James Michael Smith
Nicholas Joseph Spera
Susan Annette Tucker
Lauren E. Wallace
Katherine Lindsey Way
William Conor Weeks
Margaret Elizabeth Wheeler

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

Bevin Clare Ankrom
Megan Michelle Backers
Rebecca Lynn Barnhart
Brian Sullivan Beauchamp
Justin McCauley Bledsoe
Kimberly Mikell Bond
Nicole Marie Bosley
Michael Clark Burge
Abhishek Chetry
Erica Leigh Dinner

Thomas E. Doran
Pamela Joan Benitez Gabriel
Heather Rose Godwin
Alyssa Sterling Hardbarger
Meaghan Clair Houston
Maria Victoria Keat
Stephen Rhodes Kline
Randall Scott Korver-Glenn
Ausra Lauzonyte
Parker John Leatherman

Jackson Louis Lee
Austin Wanbo Liu
Christa Megan Long
Bradley Andrew Losiniecki
Kathleen Alic Machamer
Umair Mahmood
Timothy Macneil Marvin
Jamila Abston Mayfield
Ebony Alecia McCoy
Jared Jay Mills
Michael Taylor Mills
Olaoluwa Odueso
Joseph John Oliveti
Garrett Harold Ordway
Eric Parrish
Ellen Ann Paton
Corey Thomas Pfeifer
Evan Anthony Piccirillo
Guichun Qian

Mark Reeves
Mandy Ellen Reynolds
Talise Richter
Karissa Marie Roemer
Aaron Bradley Sanders
Austen Daniel Scroggins
Sheena Sheree Shones
Sholanda Nicole Stradford
Matthew Alexander Stuart
Lisa Frick Szuhy
Eric Marson Tellekamp
Kris Arthur Thiel
Megan Elizabeth Thueme
David Timothy Tyburski
Dane Earl Wommer II
Ryan Derrick Young
Sijie Yu
Lanxin Zhang

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

Keith Kermit Rinehard, T13441
Gary Strom Williams, T13442
Rachel Marie Hiestand, T13443
Kathryn Emily Long, T13444
John Brijeski, T13445
Haley Claire Louzader, T13446
Joshua R. Haidenthaller, T13447
Michael William Fagin, T13448

Sarah Louise Pike, T13449
John Leslie Walker III, T13450
Michelle Amirah Di Croce, T13451
Kyle Joseph Biondi, T13453
John Michael Newell, T13454
Meredith Caroline Ledford, T13455
Colleen Ann Mahoney, T13456
Craig Charles Moffatt, T13457

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

Jennifer Alice Corrine Caldwell-Billstrom, #34857
Lisa Hall Callan, #23712
Peter Daniel Irvin, #39676

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

Cristina Madrinan Rivera, #32413
Mark Andrew Whitaker, #14134

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

Arthur B. Goss, #25418	June 30, 2022
Henry Donald Scott, #2935	June 30, 2022

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

Callie Adams	Reema Desai
Jessica Ahearn	Olivia Dinh
Ayesha Alexander	Jessica Dugan
Riane Allen	Devin Eason
Emily Almerini	Hayden Edmondson
Emily Armstrong	Annie Edmonston
Jonathan Babb	Anna Elghanayan
Sahr Bangai	Grant Emme
LaNaria Barnes	Dana Esmail
Ajenae Barrier	Thompson Frye
Jennifer Barrow	Dan-Michael Gallanosa
Jocelyn Bennett	Zachary Gemmell
Jason Bergeron	Yuliya Glasby
Zachary Berglund	Sarah Green
Christopher Biddle	George Grier
Clara Blackstock	Maitland Gurney
Mary Bobbett	Reese Hanshaw
Kylee Bogumill	Spencer Harris
Justin Brasher	Brett Hedrick
Collin Brooks	Tiana Hooker
James Brooks	Nicholas Hudgins
Nathan Caldwell	Amy Ideozu
Amanda Cauble	Austin Johnson
Margaret Cauley	Madison Johnston
Miranda Chambers	Nyla Jones
Johnny Christian	Alexa Kallesten
Moses Chung	Keri Kenkel
Rogers Clark	Karitsa Kerns
Drew Coble	Julie King
Taylor Coleman	Rashel Korte
Alyssa Core	Joshua Lail
James Cumbo	Amy Lamp
Jack Curry	Trevor Leach
Sebastian De Anda Perez	Austin Leaming
Derik Dean	Daniel Lee

Hannah Leskovec
Alexis Lewis
Regan Lewis
Lyndsay Light
Mirian Limon Garcia
Adam Lusch
Braden Magee
Heather Matthews
Adam Mayes
Benjamin McCann
Kristi McGaha
Luke McGregor
Diamond McKoy
Shannon McLeod
Caroline McMullan
Matthew Mercurio
Eli Miller
Amanda Minutoli
Brianna Misenheimer
William Missert
Casey Mitchell
Sallie Mueller
Samuel Oglesby
Breanna Oliver
Alexander Palumbo
Alicia Papworth
Zhanna Parker
Connor Pendergrass
Jo Penninger
Jake Petrillo
Allison Petro
Jadyn Quinn
Justin Quinn
Samantha Raburn
Gardner Raha
Randy Ramchal
Grace Rathbun
Rasheeda Ravenell
Maddisen Robinson
Corey Saunders

Kyle Schindler
Jessica Seligmann
Arianna Shahin
Max Shakun
Ashley Smith
Ashley Spaulding
William Spinetto
Suzanne Squires
Dustin Starnes
Teresa Striblin
William Sutton
Calvin Tam
Christopher Tandy
Andrea Taylor
Grace Terrell
Kara Terrett
Christopher Terry
Anna Thompson
Elena Totchilova
Pamela Tyson
Uige Ujaan
Jerrell Underwood
Glory Vanover
Christopher Vaughn
Rodrigo Vieira Campos
Sanford Vining
Angela Vite
Noah Ward
Troy Warren
Maria Washington
Mailee Weaver
Chavon Westmoreland
Macy Whitaker
Morgan Whitaker
Adrian Wilmsen
Morgan Winogradoff
Megan Winter
Daniel Wolf
Garrett Woods

CPA Firm Registration - Approve the CPA firm registration application submitted by the following firms:

Jana J Reeve CPA, PLLC

Schaffer, Baum & Zubach PLLC

STRATEGY COMMITTEE REPORT: The Board approved, with seven (7) affirmative votes and zero (0) negative votes, the Committee's recommendation on the website design contract submitted by K. Wall Designs.

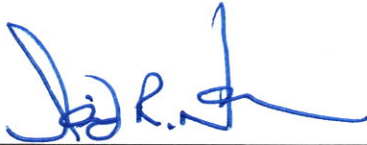
EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the September 2022 operational metrics and the October Executive Staff Report.

PUBLIC COMMENTS: Ms. Bryson, Mr. Sotichack, and Mr. Broome updated the Board on the NCACPA's recent activities.


ADJOURNMENT: Mr. Winstead moved, and Ms. Kruse seconded the motion to adjourn the meeting at 11:22 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 (Nov 24, 2022 10:05 EST)

Gary R. Massey, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2022094 and C2022148

IN THE MATTER OF:
James Fredrick Griffin, #8583
Respondent

BOARD ORDER

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on October 24, 2022, that:

FINDINGS OF FACT

1. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over Respondent and the subject matter of this action.
3. Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. § 150B-42(a).
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. Respondent was not present at the Hearing and was not represented by counsel.

Case #C2022094

7. The Respondent was subject to an audit of his 2020 CPE. Notwithstanding his representation to the contrary on his annual CPA certificate renewal, the Respondent had not taken an ethics course to meet his 2020 CPE requirement.
8. When the Respondent renewed his CPA certificate and made the representation that he had timely completed ethics CPE, he knew or should have known that representation was false.

9. The Board staff mailed correspondence related to the CPE audit to the Respondent on March 23, 2022, and provided him with twenty-one days to respond. The Respondent did not timely provide a response.
10. On April 20, 2022, the Board staff sent the Respondent an email with an attached copy of the March 23, 2022, correspondence. On April 22, 2022, the Respondent replied to that email, stating that a response would be forthcoming. However, the Respondent never provided a response.

Case #C2022148

11. The Board received a complaint against the Respondent from one of his clients (hereinafter "Complainant"). The Complainant asserts that the Respondent is in possession of her tax returns and original documents, and she wants him to return them. She states that the Respondent would not respond to her many attempts to communicate with him by telephone, email, or in person at his business.
12. The Board staff mailed a copy of the complaint to the Respondent on June 6, 2022, and requested his response to the allegations within twenty-one days. The Respondent did not provide a response.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. § 93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate and to impose civil monetary penalties.
3. Respondent James Fredrick Griffin's actions as set out above in regard to Case #C2022094 constitute violations of Rules 21 NCAC 08N .0202 (deceptive conduct) and .0206 (response to Board inquiry).
4. Respondent James Fredrick Griffin's actions as set out above in regard to Case #C2022148 constitute violations of Rules 21 NCAC 08N .0206 (response to Board inquiry) and .0212 (due professional care in the performance of an engagement).

BASED ON THE FOREGOING, the Board orders in a vote of 6 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, James Fredrick Griffin, is hereby permanently revoked.

Board Order - 3
James Fredrick Griffin

2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

This the 24th day of October, 2022.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: _____
President

Gayle Massey



STATE ETHICS COMMISSION

POST OFFICE BOX 27685

RALEIGH, NC 27611

PHONE: 919-814-3600

Via Email

October 13, 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
Bernita W. Demery – State Board of Certified Public Accountant Examiners**

Dear Governor Cooper:

Our office has received **Ms. Bernita W. Demery's** 2022 Statement of Economic Interests as a member 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. Demery is the Accounting Unit Coordinator for Temporary Job Solutions and she is a Certified Public Accountant. Because she would be serving on the licensing authority for her own profession, she has the potential for a conflict of interest. Ms. Demery should exercise appropriate caution in the exercise of her public duties should issues involving her license or any of her colleagues that work in accounting for Temporary Job Solutions come before the Board for official action.

In addition to the conflicts 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,

Meredith Strickland

Meredith Strickland, SEI Unit
State Ethics Commission

cc: Bernita W. Demery
David Nance, Ethics Liaison
Gregory S. McLeod
Scarlett Hargis

Attachment: Ethics Education Guide

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2022198-1 and C2022198-2

IN THE MATTER OF:
Loreilie Ray Rhyne, CPA, #29257
Lorelie Rhyne, CPA, #25060
Respondents

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (“Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and the Respondent Firm stipulate to the following:

1. Loreilie Ray Rhyne, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 29257 as a Certified Public Accountant.
2. Loreilie Rhyne, CPA (hereinafter “Respondent Firm”), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be known as the “Respondents.”
3. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and, as such, was the CPA responsible for ensuring that the Board’s peer review requirements were satisfied.
4. The Respondent Firm received a “fail” on an engagement peer review in 2011. The AICPA Peer Review Committee finalized the peer review with the stipulation that, if the Respondent Firm performed any agreed-upon procedures engagements, a pre-issuance review had to occur.
5. The Respondent reported the failed peer review to the Board, and the Board opened a case and entered into a 2013 Consent Order recognizing that the Respondent was no longer engaged in engagements subject to peer review. The 2013 Consent Order mandated that, in the event that the Respondent decided to accept any future engagements subject to peer review, she was required to inform the Board and provide proof that she had completed certain CPE requirements until she had passed a peer review.
6. On February 17, 2016, the Respondent informed the Board staff that she wished to enter into engagements which are subject to peer review. She also informed the Board that she would register with the NCACPA Peer Review Program.

7. The Respondent later provided a CPE certificate. The staff informed her that the class she took met the Consent Order's requirements. She was further reminded that the CPE requirement is an annual obligation until she has passed her next peer review.
8. Notwithstanding her representations to the Board staff, the Respondent did not register for peer review in 2016.
9. In 2022, the Board staff discovered that Respondent had not registered for peer review.
10. The Respondent asserts that a massive computer failure and COVID contributed to her misunderstanding of her peer review requirements.
11. The Respondent Firm 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 Firm 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 Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By virtue of the facts set forth above, the Respondent violated Rules 21 NCAC 08N .0202(a) and .0203(b)(7).
3. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondent Firm's consent to this order, the Respondent Firm is subject to the discipline set forth below.

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

1. The Respondent, Loreilie Ray Rhyne, CPA, is hereby censured.
2. The Respondent Firm, Loreilie Rhyne, CPA, shall undergo pre-issuance review of current engagements pursuant to the Board's Pre-Issuance Review Procedures.

Consent Order - 3
Loreilie Ray Rhyne, CPA
Loreilie Rhyne, CPA

NC BOARD OF
SEP 28 2022
CPA EXAMINERS

3. The Respondent shall inform Coastal Peer Review of the need to undergo an accelerated peer review.
4. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty to be remitted with this signed Consent Order.

CONSENTED TO THIS THE 26th DAY OF September, 2022.
(Day) (Month) (Year)

Loreilie Rhyne CPA
Respondent

Loreilie Rhyne CPA
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 24th DAY OF October, 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 #C2022151

IN THE MATTER OF:
Paul Harrison Tyner, CPA, #13545
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. Paul Harrison Tyner, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 13545 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2021-2022 CPA certificate renewal that he had obtained the required CPE for calendar year 2020.
3. Based on the Respondent’s representation, the Board accepted his renewal.
4. The Respondent was subject to an audit of his 2020 and 2021 CPE.
5. In response to the Board’s audit of his CPE, the Respondent was not able to provide adequate documentation to substantiate completion of one (1) hour of a NASBA approved ethics course for the 2020 calendar year.
6. The Respondent cites the COVID-19 pandemic and family health issues as circumstances that contributed to his inability to procure the requisite CPE hours.
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:

Consent Order - 2
Paul Harrison Tyner, 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 30th DAY OF September, 2022.
(Day) (Month) (Year)

Paul H. Tyner
Respondent

APPROVED BY THE BOARD THIS THE 24th DAY OF October, 2022.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Gary Massey
President

NC BOARD OF
OCT - 3 2022
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2022211-1 and C2022211-2

IN THE MATTER OF:
Wayne Allen Roddy, CPA, #17428
Wayne Roddy, CPA, PLLC, Firm
Respondents

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (“Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and the Respondent Firm stipulate to the following:

1. Wayne Allen Roddy, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 17428 as a Certified Public Accountant.
2. Wayne Roddy, CPA, PLLC (hereinafter “Respondent Firm”), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be known as the “Respondents.”
3. The Respondent Firm received a “Fail” on its engagement peer review for the period ending November 30, 2017, with an acceptance letter date of October 3, 2018.
4. Per 21 NCAC 08M .0106, the Respondent Firm had 60 days to submit the Peer Review Report, Letter of Response, and Final Letter of Acceptance to the Board.
5. Neither the Respondent nor the Respondent Firm submitted the required information to the Board.
6. The Respondent asserts that he was unaware that he was supposed to forward a report to the Board and that the failure to disclose was an oversight.
7. The Respondent Firm has addressed all of the requirements that were placed on it by the AICPA Peer Review Committee regarding the “Fail” on the 2018 report, including having an outside peer reviewer oversee one of its next compilation engagements.
8. The Respondent Firm has also recently completed its most recent peer review for the period ended November 30, 2020. That engagement was completed on June 17, 2021, and had a peer review rating of “Pass.”
9. The Respondents wish to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

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1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondents failed to comply with Board rules for reporting peer review results.
3. By virtue of the facts set forth above, the Respondents violated 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondents consent to this order, the Respondents are subject to the discipline set forth below.

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

1. The Respondent is hereby censured.
2. The Respondent Firm shall pay a civil monetary penalty of five hundred dollars (\$500.00) to be remitted with this signed Consent Order.

CONSENTED TO THIS THE 14 DAY OF October, 2022.
(Day) (Month) (Year)

Wayne Allen Roddy
Respondent

[Signature]
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 24th DAY OF October, 2022.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
OCT 18 2022
CPA EXAMINERS