



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES November 21, 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 Sotichack, CPA, COO, NCACPA (via WebEx); Anna Kinast, CPA, Board of Directors, NCACPA (by phone); and J.D. Rattelade, Raleigh Police Department.

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

CONFLICTS OF INTEREST: Mr. Winstead stated he recused himself from two items on the Professional Standards Committee agenda.

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

MINUTES: Mr. Winstead moved, and Ms. Demery seconded the motion to approve the October 24, 2022, meeting minutes as submitted. The motion passed with seven (7) affirmative votes and zero (0) negative votes.

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

Ms. Demery moved, and Ms. Kruse seconded the motion to approve the painting, flooring, and furniture contracts with a maximum budget of \$165,000. The motion passed with seven (7) affirmative votes and zero (0) negative votes. Mr. Massey directed the Executive Staff to pursue other furniture options for the Robert N. Brooks Conference Room.

NATIONAL ORGANIZATION ITEMS: Mr. Payseur moved, and Ms. Demery seconded the motion to approve the response (Appendix I) to NASBA's request for comments on the amended UAA rules related to the Uniform CPA Exam. The motion passed with seven (7) affirmative votes and zero (0) negative votes.

The Board congratulated Mr. Winstead on his election as NASBA Middle Atlantic Regional Director. Several Board members complimented Mr. Trainor's presentation at the NASBA Annual Meeting.

STATE AND LOCAL ORGANIZATION ITEMS: Ms. Lynch moved, and Ms. Kruse seconded the motion to approve Ms. Van Zant'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. Van Zant did not participate in the discussion of this matter, nor did she vote on this matter.

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 No. C2022200 - Curtis Linwood Walston Jr. - Approve a Notice of Hearing for January 23, 2023, at 10:00 a.m. (Appendix III)

Case No. C2022150 - Lucas A. Landon - Approve the signed Consent Order (Appendix IV)

Case Nos. C2022237-1 and C2022237-2 - Clarence L. Lane, Jr., and Clarence L. Lane, CPA - Approve the signed Consent Order (Appendix V)

Case Nos. C2022241-1 and C2022241-2 - Samuel Kirk Turner, Jr., CPA, and Turner & Tarlton, PLLC - Approve the signed Consent Order (Appendix VI)

Case Nos. C2022243-1 and C2022243-2 - Close the cases without prejudice and with a Letter of Warning.

Case No. C2022089 - Close the case without prejudice and with a Letter of Warning.

Case No. C2022181 - Close the case without prejudice.

Case No. C2022252 - Close the case without prejudice. Mr. Winstead recused himself from this matter and did not participate in the Committee's deliberation or decision.

Case No. C2022270 - Close the case without prejudice and with a Letter of Warning.

Mr. Winstead stated the Committee provided guidance to Board staff on several other case-related 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 following applications for the transfer of Uniform CPA Exam grades submitted by the following:

Hannah Davis Corbett
Edward James Isales
Tanner Robert Morgan

Benjamin James Wirthlin
Jessica Lynn Withers
Zongliu Wu

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

Jennifer Ann Adams
Michael Scott Andrews
William Benton Austin IV
Eva Parisa Azmoudeh
Graham Peter Basquin
Carly Renee Batchelor
Brandon Transou Bell
Caroline Mannery Boyce
Samuel Arnold Clark
Jake Delone Compton
Anna Noelle Concepcion
Johanna Copley
Hannah Davis Corbett
Diandra Marie Crowley
Amanda Jane Gadd
Olivia Ann Griffin
Tyler Hawley
Hannah Katelyn Headen
Andrew Edward Henschel
Zachary William Hurst
Edward James Isales
Judah Nathaniel Albert Janssen
Margaret May Marie Jeffreys
Christopher Kevin Lambert

Kelly Gail Moore
Tanner Robert Morgan
Savannah Paige Moser
Thu Ngoc Anh Nguyen
Samuel Joseph Ryan
Benjamin Clark Sawyer
Masha Bragina Schmick
Cole Terrell Setzer
Lillian Rose Skopp
Ethan James Stosic Tuby
Michael Tobey Vance
Kunal Krishna Verma
Gavin James Walker
Matthew Gion Wall
Courtney Renee Wells
Christopher Shane West
William Gordon White
Matthew Christopher Wimberly
Benjamin James Wirthlin
Jessica Lynn Withers
Sydney Wohlfert
Zongliu Wu
Clay Nichols Young

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

Bryan David Adams
Steven Robert Amoroso
Jordan Matthew Barsanti
Jacqueline Ann Benzino
Kyle Joseph Biondi
Robert Michael Cameron

Gino J. Ciarimboli
Peter R. Colasanti
Davis John Daly
Michael William Fagin
Lea Elizabeth Fegley
Brett David Fischmann

Elizabeth Hayden Garrett
Brian Mitchell Gillman
Daniel Ryan Goodwin
Frank James Guida
Jonah Gray Gurley
Joshua R. Haidenthaller
Laurin Sutherland Hardy
Kevin Bradford Harriott
Rachel Marie Hiestand
Bethany Christine Holman
Samuel Joseph Howard
Logan James Hundley
Michael Angus Isabella
Marc Anthony Conrad Jackson
Joseph David Kane
Susan Marie Kinsey
Matthew Christopher Kirkbride
Samantha June Layo
Meredith Caroline Ledford
Teresa Elaine Leyh
Kathryn Emily Long
Haley Claire Louzader
Thaddeus Reed Lyon
Dzwimbu Dickson Magombedze
Colleen Ann Mahoney
Kevin Thomas Maurer
Colleen Clare McDermott
Benjamin Connor McDowell

Scott L. Meredith
Derek Joseph Mills
Aimee Marie Molle
John Michael Newell
Anthony James Robert Pairr
Erin Lynn Peden
Nicholas Sampson Peden
Taylor Ann Pelusi
Sarah Louise Pike
Michael Thomas Ptasienski
Keith Kermit Rinehard
Katie Marie Schea
David Lauren Scouten
Michael Andrew Shamblin
Dean Orville Sharpe
Roel Johannes Antonius Swinkels
Andrew W. Tallant
John Leslie Walker III
Laura Ann Walker
Kathleen Werner
Amanda Joyce Whalen
Scott Kenneth Wierschem
Gary Strom Williams
Megan Yaroma
Emily Rae Young
Wenqin Zhuang
Mariia Zubach

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

Robert Michael Cameron T13458
Gino J. Ciarimboli T13459
Benjamin Connor McDowell T13460
Andrew W. Tallant T13461
Thaddeus Reed Lyon T13462
Brett David Fischmann T13463
Amanda Joyce Whalen T13464
Derek Joseph Mills T13465
Jason Roger Atwell T13466
Dean Orville Sharpe T13467
Robert Louis Whittlely III T13468
Yingtong Sun T13469

Gina Leora Witherington T13470
Elizabeth Hayden Garrett T13528
Emily Rae Young T13529
Daniel Ryan Goodwin T13530
Michael Thomas Ptasienski T13531
Jude Willette Johnson T13532
Jacob Edward Farnham T13533
Adam Ross Bernhard T13534
Davis John Daly T13535
Megan Yaroma T13536
Jonathan Daniel Kemp T13537
Xiaoping Zhuang T13538

Anthony James Robert Paihr T13539
Taylor Hart Cook T13540
Geoffrey Alan Harrison Fenner T13541
Bethany Christine Holman T13542
Brian Mitchell Gillman T13543
Matthew Christopher Kirkbride T13544
Aimee Marie Molle T13545

Kevin Thomas Maurer T13546
Brenda Jean Colburn T13547
Jennie Lee McDaniel T13548
Wenqin Zhuang T13549
Susan Ann Sigler T13550
Laurin Sutherland Hardy T13551

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

Jay Sprott Carter #28679
Michael Anthony Jankowski Jr. #37517
Becky Michelle McCully #29820

Debbie Elizabeth Pezzulo #36714
Karen Gray Scott #16219

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

Dominic Abbate
Demi Abernathy
Nicole Adams
Joseph Aiello
Erika Alandt
Sarah Alexander
Adham Algazali
AshLyn Allen
Julio Alvarez
Michael Ament
Jazmine Anderson
Christopher Ange
Curtis Averre
Brian Baccaglini
Kellie Baker
Caroline Bare
Brianna Barlow
Meghan Barrett
Hannah Bayliff
Jason Bergeron
Alexander Berry
Mary Bobbett
Ashley Bornkamp
Brian Bready
Caroline Britton
Austin Brooks

Justin Brown
Katherine Bucci
Scott Buckstad
Daniel Bundy
Stephanie Burcham
Elise Burger
John Burkett
Brenden Burns
Hallie Burris
Justin Byrd
Lionel Cabrera
Alyssa Carey
Tyler Carmer
Shannon Cartrette
William Cartrette
Emily Chapin
Christina Chapman
Andrew Chesney
Shirley Chiari
Shane Choi
Conner Christian
Johnny Christian
Thomas Coleman
Chad Collins
Ashley Compton
Danielle Coney

Mary Coyne
John Craig
Amanda Crnic
Kevin Crooker
Jacob Cruz
Eva Cruz Rivera
Kathleen Daly
Timothy Dannenfelser
Jordan Darby
Derik Dean
Luke DeFranco
Timothy Dillon
Asandy Dominguez Regules
Kathryn Doo
Olivia Dougherty
Kearsten Dozier
Alex Duer
Rachel Dyer
Daniel Edmonds
Paige Ehrman
Koler Ellis
Regina Eyes
Thomas Fallon
Nicholas Feight
Katherine Field
Kelsey Fields
David Flynn
John Folck
Tanaza Ford
Forrest Forshey
Alexander Freitas
Peter Fromke
Andres Fuentes
Mariah Fuentes
Morgan Fulton
Stuart Gentry
Jake George
John Gibbs
Zachary Giles
Rachel Gosnell
Finley Gough
Lashawn Green
Cynthia Grose
Allyson Hagemann

Tanikya Harmon
Sarah Hartigan
Samantha Hartman
Grace Harward
Dawson Hays
Emma Heard
Emily Hedrick
Alexis Helderman
Victoria Hill
Michael Ho
Delaney Hodnett
Eric Hong
Angela House
Meghan Hurley
Kathryn Ivancevich
Kiara Jamison
Mairenn Janssen
John Johnson
Michael Johnson
Veronica Jones
Juliana Jordan
Sakura Kagawa-Ferraro
Simran Kapoor
Finn Katz
Capron Kester
Dainah Kilburn
Melanie Kisting
Ethan Klemons
William Knabe
Autumn Kuzia
Julia Kwasny
Shayne Lamb
Kamryn Large
Anna Lattimore
Allison Lawley
Caroline Lee
Joshua Liggett
Tanner Lloyd
Hunter Loftin
Jessica Louros
Erin Lowdermilk
Andrea Loyd
Anna Loynes
Peter Macri

Ryan Macy
Caroline Main
Amelia Marsh
Marissa Martin
Mario Massarelli
Kellie Masters
Timothy May
Brenda McCall
Maura McKinney
Jovani Mendez-Sandoval
Noah Milburn
Rebecca Miller
Ethan Minsheu
Laura Miranda
Bilali Mohammed
Jahnice Moore
Ciara Mottley
Zaynab Nasif
Elizabeth Neblett
Elizabeth Neil
Kathryn Nelson
Taylor Newman
Jack Niemer
Ryan O'Keeffe
Laura O'Neil
Eamon O'Toole
Carol-Anne Obusek
Faith Odutola
Catherine Ouimet
Alberto Pacheco
Taylor Pagan
Dena Painter
Alexander Pardue
Holden Parker
Taylor Parks
Utsav Patel
Kenia Perez
Allison Petro
Madelyne Powell
Yinghan Qiu
Andrew Quayson
Rocio Ramos Negron
Benjamin Rathgeb
Landon Reese

Daniel Reinhard
Hanna Richards
Olivia Richardson
Jay'la Rivers
Gregorio Rosales Navarro
Paul Rundzieher
Austin Russell
Gregory Ryan
Regina Ryan
Franklin Samenguit
Kelsey Sampere
Claire Sawyer
Kevin Shelton
Ryan Sheppard
Noriko Shokita
Allison Simpson
Telisia Smith
Taylor Spell
Evan Stern
Denver Stone
Teresa Striblin
Kensley Sutton
Hao Tang
Mackenzi Thornburg
Angie Tucker
Nathan Jon Uy
Sarah Vellines
Zachary Viola
Alexander Voigt
Tyler Wade
Natalie Wagner
Jacob Walton
Kimberly Ward
Kathryn Watson
Autumn Weinig
Margaret Welsh
Omar Williams
Matthew Willis
Matthew Winesette
Lexia Wingler
Melanie Winkle
Joel Winters
Cassidy Wiseman
Edgar Woodliff

Kiersten Woodring
Greyson Young
Carol Yun

David Zhang
Natasha Zuniga
Matthew Zweier

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

Sterling Atkinson, CPA, PLLC
Joshua T. Downs, CPA, PA

Joseph J. Oliveti, CPA, PLLC

INVESTMENT COMMITTEE REPORT: Mr. Massey provided the Board with a summary of the Investment Committee's November 8, 2022, meeting with Wells Fargo.

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

Ms. Sanders reported that Central Piedmont Community College has offered to host the Board's February 20, 2023, meeting; she will apprise the Board of any developments.

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

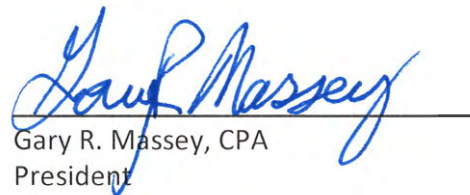
ADJOURNMENT: Mr. Winstead moved, and Ms. Kruse seconded the motion to adjourn the meeting at 11:22 a.m. The motion passed with seven (7) affirmative votes and zero (0) negative votes.

Respectfully submitted:

Attested to by:



David R. Nance, CPA
Executive Director



Gary R. Massey, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2022200

IN THE MATTER OF:
Curtis Linwood Walston, Jr., CPA, #25391
Respondent

NOTICE OF HEARING

The North Carolina State Board of Certified Public Accountant Examiners ("Board") has received evidence which if admitted at hearing would show that:

1. Curtis Linwood Walston, Jr., CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 25391 as a Certified Public Accountant.
2. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein.
3. On July 25, 2022, the Board received a complaint against the Respondent from the owner of a company (hereinafter "Complainant"). The Complainant acquired the company (hereinafter "Company") on April 1, 2022, and at that time the Respondent was in the role of Controller.
4. The Complainant alleges that the Respondent embezzled over \$60,000.00 from the Company.
5. In addition, the Complainant alleges that the Respondent failed to remit state and federal taxes on the Company's behalf; failed to make the employee and Company matching contributions to retirement accounts; failed to contribute to the Company Healthcare Savings Account on behalf of the Company's employees; and failed to pay vendors. The Complainant further asserts that Respondent falsified QuickBooks records in order to conceal his actions.
6. On July 27, 2022, Board staff mailed correspondence to the Respondent and requested his response to the complaint allegations. The Respondent's response was requested by August 17, 2022. The Respondent did not provide a response.

Notice of Hearing - 2
Curtis Linwood Walston, Jr., CPA

7. On August 19, 2022, a follow-up email was sent to the Respondent with an encrypted attachment of the July 27, 2022, correspondence, in attempt to obtain his response. The Respondent's response was requested by September 9, 2022. The Respondent did not provide a response or open the encrypted attachment.
8. The Complainant provided Board staff with additional documentation in support of her complaint. On August 23, 2022, the Board staff sent an email to the Respondent with an encrypted attachment containing the additional material. The Respondent's response date was extended to September 13, 2022. The Respondent did not provide a response or open the encrypted attachment.
9. On September 16, 2022, a second request letter, sent by USPS certified mail, was mailed to the Respondent, with a copy of the August 19, 2022, and August 23, 2022, correspondence. The Respondent's response was requested by October 7, 2022. The Respondent did not claim the correspondence, and it was returned to the Board.
10. On June 30, 2022, the Respondent renewed his CPA certificate with the Board and confirmed his mailing address and email address. All correspondence sent by the Board staff to the Respondent was sent to those addresses.
11. The Complainant has further asserted that she has filed criminal charges against the Respondent with the Town of Cary Police Department.
12. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondent's actions as set forth in the Complainant's complaint against him constitute violations of 21 NCAC 08N .0201 (Integrity), .0202 (Deceptive Conduct), .0203 (Discreditable Conduct) and .0212 (Competence).
13. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondent's failures to respond to the communications from Board staff constitute violations of 21 NCAC 08N .0206 (Cooperation with Board Inquiry).

The discipline which the Board may impose on the Respondent for violation of the aforementioned statutes and rules includes censure, revocation of license for a period of time, or permanent revocation. In addition, the Board may impose civil penalties of up to \$1,000 per infraction.

Notice of Hearing - 3
Curtis Linwood Walston, Jr., CPA

Pursuant to N. C. Gen. Stat. § 150B-38, the Respondent is entitled to a public hearing on this matter. This notice is to advise Respondent Curtis Linwood Walston, Jr., that, unless this matter is resolved by consent, the Board will hear this matter in the Board offices at 1101 Oberlin Road in Raleigh on January 23, 2023. If the Respondent is not present, a decision may be reached in his absence, and the Respondent may be deemed to have waived his right to a hearing.

Pursuant to N. C. Gen. Stat. § 150B-40(d), the Respondent may not communicate regarding this matter, directly or indirectly, with any individual member of the Board.

This notice is issued the 21st day of November, 2022.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: *Cathy Winters*
Chairman, Professional Standards Committee

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2022150

IN THE MATTER OF:

Lucas Alan Landon, CPA, #41134
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. Lucas Alan Landon, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 41134 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. In response to the Board's audit of his CPE, the Respondent was only able to provide documentation for thirty-five (35) hours of CPE required for 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
Lucas Alan Landon, 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, to be remitted to the Board with this Consent Order.

CONSENTED TO THIS THE 10th DAY OF October, 2022.
(Day) (Month) (Year)

Lucas Alan Landon
Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: *Laura Massey*
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2022237-1/2

IN THE MATTER OF:

Clarence L. Lane, Jr., CPA, #20279

Clarence L. Lane, CPA

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. Clarence L. Lane, Jr., CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 20279 as a Certified Public Accountant.
2. Clarence L. Lane, 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 its most recent engagement peer review, with an acceptance letter date of September 14, 2020.
5. Prior to the failed peer review, the Respondent Firm had received a pass on its previous engagement peer review.
6. The Respondent did not properly report the results of the Respondent Firm's failed peer review to the Board in a timely manner.
7. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

Consent Order - 2
Clarence L. Lane, Jr., CPA
Clarence L. Lane, CPA

- By virtue of the facts set forth above, the Respondents violated Rules 21 NCAC 08N .0212, .0213 and .0404.
- 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:

- The Respondent is hereby censured.
- The Respondents shall pay a five hundred dollar (\$500) civil monetary penalty, to be remitted with this signed Consent Order.
- All professional staff in the Respondent Firm that work on review engagements shall participate in at least four (4) hours of continuing professional education in SSARS annually until such time that the Respondent Firm receives a pass or a pass with deficiencies peer review report.

CONSENTED TO THIS THE 28 DAY OF OCTOBER, 2022.
(Day) (Month) (Year)

CLARENCE L. LANE, JR
Individual authorized to sign on behalf of Respondent Firm
Clarence L. Lane, Jr
Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Larry R. Massey
President
NC BOARD OF
NOV - 8 2022
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2022241-1/2

IN THE MATTER OF:

Samuel Kirk Turner, Jr., CPA, #7754
Turner & Tarlton, PLLC
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. Samuel Kirk Turner, Jr., CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 7754 as a Certified Public Accountant.
2. Turner & Tarlton, 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. 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 its system peer review for the period ended April 30, 2018, with an acceptance letter date of October 5, 2020.
5. The Respondents failed to submit to the Board a package to include the Peer Review Report, Letter of Response, and Final Letter of Acceptance, as required by 21 NCAC 08M .0106, for all failed and second pass with deficiencies reports.
6. The Respondents state that they did not receive the October 5, 2020, letter identifying the Board reporting requirement. However, the Respondent Firm complied with the AICPA Peer Review Committee's requests that it address the deficiencies reported, and subsequently completed its most recent engagement peer review with a Pass rating.
7. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

Consent Order - 2
Samuel Kirk Turner, Jr., CPA
Turner & Tarlton, PLLC

- By virtue of the facts set forth above, the Respondents violated Rule 21 NCAC 08M .0106(a)(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:

- The Respondent is hereby censured.
- The Respondents shall pay a five hundred dollar (\$500) civil monetary penalty, to be remitted with this signed Consent Order.
- In the event that the Respondent Firm decides to perform audit engagements in the future, each CPA on the audit team must first complete four (4) hours of CPE related to a firm's responsibility to design and comply with a system of quality control for its accounting and auditing practice.

CONSENTED TO THIS THE 8th DAY OF November, 2022.
(Day) (Month) (Year)

Samuel Kirk Turner, Jr.
Individual authorized to sign on behalf of Respondent Firm
Samuel Kirk Turner, Jr.
Respondent

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

NC BOARD OF
NOV 10 2022
CPA EXAMINERS

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Ray R Massey
President