



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES

December 19, 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; Phyllis Elliott, Exam Specialist; Lisa Hearne-Bogle, Communications Officer; Vanessa Willett, Administrative Specialist; Buck Winslow, Licensing Manager; and Noel L. Allen, Esq., Legal Counsel (via phone).

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Sotichack, CPA, COO, NCACPA; Robert Broome, Director of Advocacy, NCACPA; 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, Ms. Van Zant, and Ms. Kruse stated that they each recused themselves from 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. Payseur moved, and Ms. Kruse 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: Mr. Winstead moved, and Ms. Van Zant seconded the motion to approve the November 2022 financial statements as submitted. The motion passed with seven (7) affirmative votes and zero (0) negative votes.

LEGISLATIVE AND RULEMAKING ITEMS: Mr. Nance provided a status of Administrative Code ("Rules") updates proposed to the Office of Administrative Hearings. The pre-issuance review is complete, and Mr. Nance received feedback this morning from the Rules Review Commission staff attorney who completed the review. Given the time frame of the pre-issuance review and the steps required to complete the process, the new rules may not go into effect before July 1, 2023. Board staff will begin addressing the questions and items noted in the pre-issuance review.

NATIONAL ORGANIZATION ITEMS: Mr. Nance informed the Board that NASBA and the AICPA are accepting comments on proposed revisions to the *Statement on Standards for Continuing*

Professional Education (CPE) Programs (Standards). Published jointly by NASBA and the AICPA, the *Standards* provide a framework for the development, presentation, measurement, and reporting of CPE programs. The Exposure Draft is out for comment through March 31, 2023.

STATE AND LOCAL ORGANIZATION ITEMS: Ms. Van Zant summarized the November 30, 2022, meeting of the Joint Task Force on Retired Status. She stated that the Task Force would meet again on January 30, 2023.

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. C2021197-1, C2021197-2, C2022177, C2022233, and C2022280 - Andrew K. Harris and Andrew K. Harris, CPA, PLLC - Approve the signed Consent Order. (Appendix I) Mr. Winstead recused himself from this matter and did not participate in the discussion, nor did he vote.

Case No. C2022183 - Mac Wayne Billings - Approve the signed Consent Order. (Appendix II)

Case No. C2022025 - Nathan Peter Snider - Approve the signed Consent Order. (Appendix III)

Case No. C2022189 - Close the case without prejudice.

Case No. C2022235 - Close the case without prejudice.

Case No. C2022261 - Close the case without prejudice.

Case No. C2022245 - Close the case without prejudice. Mr. Winstead recused himself from this matter and did not participate in the discussion, nor did he vote.

Case No. C2022254 - Close the case without prejudice. Ms. Van Zant and Ms. Kruse recused themselves from this matter and did not participate in the discussion, nor did they vote.

Case No. C2022255 - Close the case without prejudice. Ms. Van Zant and Ms. Kruse recused themselves from this matter and did not participate in the discussion, nor did they vote.

Case No. C2022256 - Close the case without prejudice. Ms. Van Zant and Ms. Kruse recused themselves from this matter and did not participate in the discussion, nor did they vote.

Case No. C2022257 - Close the case without prejudice. Ms. Van Zant and Ms. Kruse recused themselves from this matter and did not participate in the discussion, nor did they vote.

Case No. C2022258 - Close the case without prejudice. Ms. Van Zant and Ms. Kruse recused themselves from this matter and did not participate in the discussion, nor did they vote.

Case No. C2022259 - Close the case without prejudice. Ms. Van Zant and Ms. Kruse recused themselves from this matter and did not participate in the discussion, nor did they vote.

Case No. C2022260 - Close the case without prejudice. Ms. Van Zant and Ms. Kruse recused themselves from this matter and did not participate in the discussion, nor did they vote.

Mr. Winstead stated that 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:

David Jared Auger
Abbey Kate Baxter
Jessica Suzanne Page

Shantavius O'Neal Speaks
Sarah Margaret Wuerfel

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

David Jared Auger
Abbey Kate Baxter
Simon Belokowsky
Sarah Nichole Cassel
Joshua Fieno Cathey
Keenan Mikle D'Arcy
Noah Taylor Davison
Kaitlyn Quinn Day
Derik Justin Dean
Abby Bacon Duncan
Isaiah Zachary Files
Ansley Grace Fleming
Mary Duval Guest
Claudia Frances Holland
Kathryn Marie Hollis
Abigail Anne Joselyn
Jenny Paige Kerley
Ashlyn Drew Kirby
Raquelle Yvonne LeBlanc

Abbigail Leigh Lewis
Rafael Loza
Samuel Caleb Main
Rana Jamal Odeh
Jessica Suzanne Page
McKenzie Taylor Peacock
Owen Ross Phillips
Sally Yukevich Probst
Carly Gabrielle Proctor
Abby Joyner Radford
Sierra Kathleen Rolon
Andrew Cook Shelton
Jacob Alexander Smith
Shantavius O'Neal Speaks
Marissa Kaye Spillars
William Jeffrey Taylor
Bryant McPhail Tiller
Lewis Edwin Watson V
Sarah Margaret Wuerfel

The Committee recommended that Joseph Quinton Adams be allowed to submit an original certificate application with the transfer of his Uniform CPA Exam grades from another jurisdiction.

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

Patrick Joseph Anderson
Kyle Robert Archard
Adam Ross Bernhard
John Brijeski
Taylor Hart Cook
Davidson B. Gillette
Xin Gu
Jonathan Daniel Kemp

Charles James Kolenik
Jennie Lee McDaniel
David William Neal
Ebenezer Sampene
Sarah M. Stromme
Richard Trang
Emily Elizabeth Tucker

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

Dzwimbu Dickson Magombedze, T13552
Sean Thomas Woody, T13553
Adam James Murry, T13554
Shilpa Jhakai, T13555
David William Neal, T13556
Richard Bruce Harris, T13557
Sarah M. Stromme, T13558
Darren Michael Hall, T13559
Kyle Robert Archard, T13560

Patrick Joseph Anderson, T13561
Chenchen Liu, T13562
Davidson B. Gillette, T13630
Emily Elizabeth Tucker, T13631
Paul Anthony Klier, T13632
Michelle Price Weisbrod, T13633
Nicholas Spencer Dixon, T13634
Steven Connor Grome, T13635
Paul Anthony Wagoner, T13636

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

Kathrynne Paige Anna, #40957
Kim Mangano Edvardsson, #16257

Dezheng Li, #43282
Erin Rosaleen Wright, #39705

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

Richie Darnell Phillips, #27640

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

Muhammad Abdul-Alim

Felecia Adams

Tiara Addison-Vick
Joseph Aiello
Riane Allen
Heather Ambrose
Pakita Ames
Jazmine Anderson
Emily Armstrong
Jonathan Babb
Parker Ballance
Caroline Bare
Cameron Barker
Jennifer Barrow
Adam Bateman
Phillip Betts
Mary Bobbett
Allie Bocchicchio
John Bonfiglio
Samuel Botos
John Boyar
Dwight Bradshaw
Joshua Branch
Philip Brannen
Jade Brooks
Jack Brown
Brooke Carmazzi
James Carslaw
Fletcher Casey
Rosa Castaneda Avila
Darby Cayson
Whitnee Cheek
Nicholas Chesare
Moses Chung
Joanna Clark
Drew Coble
Julian Codner
Jillian Coffey
Camille Coleman
Hannah Cook
Katherine Corn
Tyler Counts
Mary Coyne
Tanesha Crewes
James Cumbo
Andrew Dautel

Michael DeJulio
Brett DeLuca
Emily Diaz
Nikola Dimov
Mai Doan
Isabelle Dotlich
Alicia Driver
Everett Echevarria
Cody Ellison
Cole Farnsworth
Matthew Field
John Folck
Leah Ford
Brittany Foster
Deidre Frazier
Alexander Freitas
Kaitlyn Frey
Mariah Fuentes
Andrew Gosnell
Timothy Gosnell
Jordan Gray
Ruben Greenstein
Rae Greer
Jessica Haltom
Caleb Harless
Justin Harman
Courtney Harmom
Blake Harrington
Lucius Harvin
Sydney Hatcher
Hunter Heaton
Matthew Helms
Justin Henson
Alyse Herburger
Pablo Hernandez
Kyle Hespeler
Megan Higgins
Brian Himmel
Tanner Hobbs
Megan Horton
Susan Hutchins
Crystal Irvin
Anish Jagath
Stacy James

Megan Jansen
Colin Jaros
Shanette Jenkins
Lorena Jiang
Olivia John
Clay Johnson
Josiah Johnson
Justin Johnson
Ryan Johnson
Alexis Kapocius
Caroline King
Emily Kluth
William Knabe
Virginia Kohake Kohake
Jordan Kota
Joshua Lail
Christina Laney
Sophia Lanham
Rachel Lannamann
Brandon Lawrence
Andrew Lee
Whitlee Letchworth
Melody Lewis
Regan Lewis
Ashley Lodenquai
Josue Lomeli-Garcia
Kenneth Lutz
Christian Lynch
Alexander Madormo
Bailey Maltba
Katherine Markow
Rachel Marthinsen
Alexandria McCarrick
Jennifer McClamroch
Shannon McLeod
Liam McMahan
Abigail Meier
Miriam Miller
Logan Miller-DeBrosky
Jacob Mitchell
Justin Moore
Cindy Morales
Cynthia Mosley
Lauren Motley

Zaynab Nasif
Allison Neal
Dylan Nguyen
Meredith Norris
Niall Nugent
Laura O'Neil
John Osborne
Jennifer Palmer
Dristi Patel
Declan Payne
Carolina Pena
Benjamin Perry
Mary Catherine Perry
David Pierson
Olivia Pleasant
Elizabeth Poppe
Melanie Post
Ryan Poudrier
Bradley Price
Brady Proffitt
Taylor Pulyer
Kenneth Queen
Brandie Ragsdale
Randy Ramchal
Jeremy Reed
Trevor Reed
Jason Ringle
Jacob Rutter
Stephen Sackey
Rachel Schneider
Ana Sebastian
Trenton Seibert
Auriel Sharpe
Hunter Simpson
Mark Smith
Sheila Snyder
Asma Sohail
Marisa Soterakis
Christopher Spargo
Taylor Spell
Skye Stalter
Dustin Starnes
Jada Staten
Teresa Striblin

Charles Strickland
Zachary Suelflow
William Sutton
Zachary Swanson
Ty Talbott
Madison Tarlton
Andrea Taylor
William Taylor
Abigail Tesh
Robert Thorburn
Charles Tompkins
Peyton Tyler
Leslie Vazquez-Herrera
Laura Vega Tejada
Angela Vite
Walter Vozzo

Alison Walker
Bruce Wang
Kara Ward
Kayla Webb
Leah Wells
Noah Wells
Shelby White
Thomas Whitesell
Kyrsten Whittington
Elana Williams
Omar Williams
Daniel Wolf
Jia Xu
Natasha Zuniga
Meghan Zuzolo

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

Bunner CPA, PLLC
Chris Massey CPA, PLLC

Ledford Newsom PC

INVESTMENT COMMITTEE REPORT: The Investment Committee directed Board staff to identify possible CD investments to better maximize earnings on Board funds through the Board's current financial partners--Wells Fargo Advisors and Pinnacle (Raymond James). Accordingly, Board staff requested a laddered CD approach (6, 12, and 18-month) maturity periods for potential investments. Both parties provided the CD ladder proposals, and both appeared to offer similar investment types with very similar terms. The Investment Committee voted to establish a CD ladder through investments with Raymond James for \$300,000.

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

Mr. Winstead moved, and Ms. Lynch seconded the motion to hold the February 20, 2023, meeting at Central Piedmont Community College and start the meeting at 11:00 a.m. and change the start time of the March 15, 2023, meeting to 3:00 p.m. The motion passed with seven (7) affirmative and zero (0) negative votes.

Ms. Kruse moved, and Mr. Payseur seconded the motion for Board staff to more effectively manage forfeited and revoked CPA licenses returned to the Board office. Specifically, the Board approved staff to prepare an inventory of current forfeited and revoked CPA certificates on hand and destroy those existing certificates in stock. The Board further approved that if the Board reissues a license to a CPA, the CPA will retain their license number, and current Board members

authorizing the issuance of the new certificate will sign the certificate. The Executive Staff will incorporate this procedure into the Board's operational policies and procedures. The motion passed with seven (7) affirmative and zero (0) negative votes.

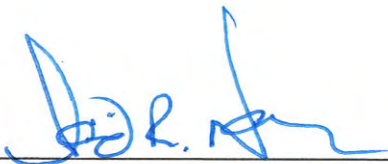
Ms. Sanders reported that the Executive Staff would participate in a Lunch and Learn event at Fayetteville State University on February 16, 2023. Ms. Demery stated an interest in attending the event.

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

ADJOURNMENT: Ms. Demery moved, and Ms. Lynch seconded the motion to adjourn the meeting at 10:55 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 #s C2021197-1/2; C2022177; C2022233; and C2022280

IN THE MATTER OF:
Andrew K. Harris, CPA, #27787
Andrew K. Harris, CPA, 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. Andrew K. Harris, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 27787 as a Certified Public Accountant.
2. Andrew K. Harris, 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."

Case #s C2021197-1/2

3. The Respondent disclosed to the Board that he had received two federal tax lien notices from the Internal Revenue Service due to his failure to timely pay withholding taxes. The first lien was assessed on December 30, 2019, for the tax period ending September 30, 2019. The second lien was assessed on April 12, 2021, for the tax period ending March 31, 2020.
4. The Respondent later provided documentation showing that he paid the taxes late, after receiving notices of the liens.

Case #C2022177

5. One of the Respondent's clients filed a complaint alleging that she had engaged the Respondent in 2020 to prepare her taxes. Afterward, she became aware that there were issues with her taxes. She was unable to contact the Respondent and found out that he had closed the office location where she did business with him.
6. The Respondent responded by asserting that the client's taxes were rejected by the IRS because she had not provided him with proof of health insurance

coverage. After receiving the complaint, he obtained the documentation from the client and submitted her taxes.

Case #C2022233

7. Another of the Respondent's clients filed a complaint asserting that she had engaged the Respondent to prepare her taxes in April 2022. Soon thereafter the Respondent became unresponsive. The Respondent asserted that he had COVID in July and August 2022. He pointed out that the filing deadline had not yet passed. The parties moved forward with the engagement and the client later confirmed that the Respondent had filed her taxes.

Case #C2022280

8. A third client filed a complaint asserting that she had engaged the Respondent to prepare her taxes in February 2022. Her sons engaged the Respondent to prepare their corporate taxes in March 2022. The Respondent became unresponsive, so she filed her complaint in October 2022.
9. The Respondent replied that he intended to prepare the taxes in a timely manner, but he contracted COVID. Following receipt of the complaint, he prepared the clients' individual and corporate taxes.
10. The complainant later confirmed that her taxes had been prepared and delivered to her.

Facts Relevant to All Complaints

11. The Respondent has provided documentation of an underlying health condition that contributed to his inability to properly service his clients and administer the Respondent Firm pursuant to applicable standards. He further provided documentation of ongoing treatment for that condition and has shown a willingness to continue that treatment.
12. The Respondent had expanded his practice by purchasing another firm. This resulted in multiple office locations. The Respondent has asserted that some of his difficulties in servicing clients arose from attempting to service clients at multiple locations. He subsequently closed all but one of his office locations.
13. The Respondent has asserted that he had contracted COVID during part of the relevant time period for the foregoing complaints.
14. 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

Consent Order - 3
Andrew K. Harris, CPA
Andrew K. Harris, CPA, PLLC

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.
2. Per Section 3.20 of Session Law 2020-97, the North Carolina General Assembly 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 some of the conduct involved in this case occurred during the time period of the Coronavirus emergency.
3. The facts alleged in Case #s C2022177, C2022233 and C2022280 constitute violations of 21 NCAC 08N .0212(2) (due professional care in the performance of an engagement).
4. The facts alleged regarding Case #s C2021197-1/2 constitute violations of 21 NCAC 08N .0203 (discreditable conduct) and .0207 (violation of tax laws).
5. 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's Certified Public Accountant certificate is hereby suspended for five (5) years. The suspension is stayed. The Respondent expressly consents to having his stay lifted immediately upon a finding by the Board's Professional Standards Committee that any one of the following obligations have not been met.
2. As a condition of the stay, during the five year period,
 - a. The Respondent shall provide the Board with quarterly monitoring reports from a qualified provider showing that the Respondent is receiving treatment of the condition set forth in Finding of Fact No. 11. Upon recommendation of the provider, the Board's Professional

Consent Order - 4

Andrew K. Harris, CPA

Andrew K. Harris, CPA, PLLC

Standards Committee may, in its discretion, relieve the Respondent of *this monitoring* requirement.

- b. The Respondents may not engage in any services subject to peer review.
- c. The Respondent may only supervise one office location.

CONSENTED TO THIS THE 6th DAY OF December, 2022
(Day) (Month) (Year)

Andrew K Harris CPA Andrew Harris CPA PLLC
Respondent

Andrew K Harris
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 19 DAY OF December, 2022
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Gary Massey
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2022183

IN THE MATTER OF:

Mac Wayne Billings, CPA #27315
Respondent

CONSENT ORDER

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

1. Mac Wayne Billings, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 27315 as a Certified Public Accountant.
2. On June 21, 2022, a Bill of Indictment was filed in the United States District Court for the Western District of North Carolina alleging that the Respondent engaged in securities fraud in violation of 15 U.S.C. §§ 78j and 78ff.
3. According to allegations contained in the Indictment, between 2012 and 2019, the Respondent obtained more than \$3.6 million by engaging in securities fraud through his company, Alpha Finance Company (hereinafter "Alpha"). The United States and the Respondent entered a plea agreement admitting that the loss amount was between \$550,000 and \$1.5 million.
4. On September 13, 2022, in furtherance of a plea agreement to resolve the matter, the United States Attorney's Office filed a Factual Basis in support of the plea agreement. Per that Factual Basis, the Respondent "acted knowingly, willfully, and with the intent to deceive, manipulate or defraud Alpha's investors" and the Respondent's "misrepresentations and failure to disclose material facts were not the result of accident, mistake, or mere negligence."
5. The Respondent certified that he did not dispute the Factual Basis. The Respondent will be sentenced by the federal court sometime in early 2023.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

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. By virtue of the facts set forth above, the Respondent violated Rules 21 NCAC 08N .0202 (Deceptive Conduct) and .0203 (Discreditable Conduct).

Consent Order - 2
Mac Wayne Billings, CPA

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 Certified Public Accountant certificate issued to the Respondent, Mac Wayne Billings, is hereby permanently revoked.
2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

CONSENTED TO THIS THE 30th DAY OF November, 2022.
(Day) (Month) (Year)

Mac Wayne Billings
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF December, 2022.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Gary F. Massey
President

NORTH CAROLINA
WAKE COUNTY

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

IN THE MATTER OF:

Nathan Peter Snider, #36155
Respondent

CONSENT ORDER

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

1. Nathan Peter Snider, CPA (hereinafter "Respondent"), was the holder of North Carolina certificate number #36155 as a Certified Public Accountant.
2. The Board received a complaint from one of the Respondent's clients.
3. The Respondent failed to respond to his client's requests to provide financial records.
4. Upon receiving the complaint, the Board Staff attempted to communicate with the Respondent via regular mail, email, and certified mail.
5. The Respondent did not timely respond to any of the Board's communications.
6. The Respondent's North Carolina CPA certificate renewal was due on July 31, 2022. The Respondent did not renew his CPA certificate and, as a result, the certificate was placed on forfeit status on August 4, 2022.
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. By virtue of the facts set forth above, the Respondent violated Rules 21 NCAC 08N .0305 (Client Records) and .0212(2) (due professional care).
3. The Respondent's failure to respond to Board inquiries violates Rule 21 NCAC 08N.0206 (Cooperation with Board Inquiry).
4. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

Consent Order - 2
Nathan Peter Snider

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 beginning on the date that the Respondent was placed on forfeit status.
2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or 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 suspended North Carolina certificate.

CONSENTED TO THIS THE 16th DAY OF December, 2022
(Day) (Month) (Year)

Nathan Peter Snider
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF December, 2022
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: *Daryl Massey*
President