PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
April 19, 2021
Via Videoconference
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Barton W. Baldwin, CPA, President; Bernita W. Demery, CPA, Vice President; Gary R. Massey, CPA, Secretary-Treasurer; Michael S. Massey, CPA; Jennifer Van Zant, Esq.; and Arthur M. Winstead, Jr., CPA (all by simultaneous communication).

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

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Soticheck, CPA, COO, NCACPA; and Scott Showalter, CPA, NCACPA Board of Directors (all by simultaneous communication).

CALL TO ORDER: President Baldwin called the meeting to order at 10:04 a.m.

AGENDA: Mr. Winstead moved, and Ms. Demery seconded the motion to approve the agenda as presented. Motion passed with six (6) affirmative votes and zero (0) negative votes.

MINUTES: Mr. G. Massey moved, and Mr. Winstead seconded the motion to approve the March 17, 2021, meeting minutes as submitted. Motion passed with six (6) affirmative votes and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Mr. G. Massey moved, and Ms. Demery seconded the motion to approve the March 2021 financial statements as submitted. Motion passed with six (6) affirmative votes and zero (0) negative votes.

LEGISLATIVE & RULE-MAKING ITEMS: Mr. Allen summarized NC Senate Bill 545, *Universal Licensure Recognition Act*, and the potential effect on occupational licensing in North Carolina. Mr. Nance gave the Board examples of similar bills and legislation in other jurisdictions.

NATIONAL ORGANIZATION ITEMS: Messrs. Nance and Trainor provided a recap of NASBA's virtual Executive Director and Legal Counsel conferences held April 12-14, 2021. Messrs. Nance and Trainor summarized the presentations they made during the conference; Mr. Nance's presentation was on succession planning, and Mr. Trainor's presentation was on the disciplinary action process.

Mr. Nance stated that he had spoken with NASBA about the potential for Prometric closing testing centers in North Carolina; he will apprise the Board of any developments in this matter.

Mr. Nance informed the Board that NASBA decided to combine the regional meetings into one virtual meeting scheduled for June 22-23, 2021. He indicated that NASBA plans to conduct the 114th Annual Meeting in person October 31-November 3, 2021, in San Diego, CA.

STATE AND LOCAL ORGANIZATION ITEMS: The Board members reviewed the list of Uniform CPA Exam vouchers issued from 2015-2020 and discussed ways to improve the program's visibility and effectiveness. Mr. M. Massey suggested that the Strategy Committee include the Uniform CPA Exam voucher program in its discussions of Board initiatives.

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

Case Nos. C2020053-1 and C2020053-2 - John C. Smith, Jr., CPA and John C. Smith, Jr., CPA, PLLC - Approve the signed Consent Order (Appendix I).

Case Nos. C2020133-1 and C2020133-2 - Andrew K. Harris, CPA and Andrew K. Harris, CPA, PLLC - Approve the signed Consent Order (Appendix II). Mr. Winstead did not participate in the discussion of or vote on this matter.

Case No. C2021022 - Close the case without prejudice.

Case No. C2021025 - Close the case without prejudice.

Case No. C2021026 - Close the case without prejudice.

Case No. C2021036 - Close the case without prejudice and a Letter of Warning.

Case No. C2021039 - Close the case without prejudice.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. G. Massey moved, and the Board approved the following recommendations of the Committee with six (6) affirmative and zero (0) negative votes.

Transfer of Grades Applications - Approve the following applications for transfer of grades:

Chiichao Chiang
Dylan Mitchell Lambert
Nathan Francis Rahmer

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

Jack Harrison Archibald
Ina Renee Balentine
Bryant Walter Beaulieu
Bradley James Bennett
Akhari Khalinda Brown
Melanie Marie Burke
Chiichao Chiang
Corey Daniel Crabtree
Taylor John Dahlstrom
Christopher Dylan Davis
Stephanie Grace Davis
Jocelyn Angelina Edge
Christopher Seth Ezell
Nicole Ferren
Christopher Paige Flynn
Samuel Henry Gessner
Colin Hugh Gough
Aimee Lynn Gysegem
Leon Chalmos Harris
Andrew James Irwin

Madeleine Viola Kruener
Dylan Mitchell Lambert
Daniel Charles Leonard
Lauren Alexis Magnuson
Joseph Kyle Milici
Jonathan Thomas Mohl
Kelsey Allison Murrell
Connor David Noonan
Emilia Ortiz
Greg Timothy Phillips
Jackson Bennett Powers
Nathan Francis Rahmer
Jonathan Wesley Ritter
Jeanette Carmen Serena
Adrienne Collins Shoaf
Mary Harper Sowers
Zachary Edward Spicer
Taylor RaMel Strickland
Tiffany Allyson Wentworth
Andrew Patrick Willetts

Approve, with a one-year probation period, the application for original certification submitted by Katelyn LeAnna Smith. Ms. Smith failed to disclose pertinent information with her Exam application but provided it with her certificate application.

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

C. Nelson Bailey
Charles Patrick Ball
Bethany Christina Banks
Perry Ernst Beek
Sarah Alicia Blackwell
Andrew N. Blevins
Kevin M. Borkowski
Brittany Janae Brown
Yvonne Marie Brubacher
Eric David Chapman
Ananya Ashimkumar Chatterjee
Kevin James Conlon
Manuel Enrique Contramaestre
Shane Francis Cornuet
Rochelle Rene Cuffe
Vincent James Cuffie
Anna Davydova
Ana Maria de la Vega Chaparro
Desiree Marie Doscher
Dina Sergeyevna Eggleston
Lisa Ann Extance
Mark Anthony Felicissimo
Kristina Olegovna Fischer
Christa Nicole Foy
Bryan John Geels
Amanda Jean Golebiowski
Andrew John Gorsage
Sean Alan Grim
Katie Marie Kelly
Palina Kucharavenka
Tina D. Lefkowitz
Marc Jordan Lichtman
Robyn Cox Martin
Hendra McGettigan
Terence Lee McGuire
Andrew David Minerich
Douglas Lynam Mortenson
Adam Chase Mounce
Olusegun Steve Ogunnaike
Joel Allan Owens
Joseph Alan Partsch
Kimberly Christine Peters
Robert Alphonse Pinault, Jr.
Laurie Elaine Platner
Carol Ann Roberts
John Edward Sawickis
David Andrew Scales
Richard Edward Sleigh
Mohsen Souissi
Jessica Lynn Stallworth
Daniel Ruscoe Sullivan
Analea Desiree von Seggern
Kristyn Elizabeth Wilbanks
Terah Catherine Williams
Ruojun Zhao

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

Christa Nicole Foy, T12383
Kevin James Conlon, T12384
John Edward Sawickis, T12385
Lisa K. Clacherty, T12386
Jillian Layne Logan, T12387
Dina Sergeyevna Eggleston, T12388
Kimberly Christine Peters, T12389
Perry Ernst Beek, T12390
Elliott S. Ventiere, T12391
Laura Lewis Shintay, T12392
Haley Henderson, T12393
Julia Anne McGinnis, T12394
John Wesley Dyke, IV, T12395
Brendan John Sibilio, T12396
John Edward Rigney, T12397
Jean Tafadzwa Kaseke, T12398
Christopher Ernest Mack, T12399
Wilson Wanchung Wong, T12400
Terrence William Chambers, T12401
Collin Charles Beckham, T12402
Jennifer Wade Benoit, T12403
Amy Peich McFee, T12404
Justin Adam Marsh, T12405
Michael B. Stork, T12406
Man Chiu Ma, T12407
Hannah Ashlyn Deaton, T12408
Robert Syed Madani, T12409

Reinstatements - Approve the following applications for certificate reinstatement:

Joshua Michael Boos, #38059
Denise Maher Green, #21727
Kari Elizabeth Patton-Motluck, #36807
Mark Owen Smith, #37443
Sonja Arlene Thomas, #34057

Reissuance of New Certificate - Approve the following application for reissuance of new certificate:

Woodrow Scott McDonald, #31643

Firm Registration - Approve the following firm registration application approved by the Deputy Director:

Adam K. Beebe CPA PLLC

Late Firm Registration Renewals - Approve referring the following firms to the Professional Standards Committee for submitting a firm renewal or termination notice less than 60 days after the deadline:

J. Baynard PLLC
    James States Lee Baynard, #41216
Lewis & Lewis, CPAs, PLLC
    Henry Glenn Lewis, #10712
    Henry Glenn Lewis, Jr., #32588
Jennifer A. Miller CPA, #40653
Tim Trout CPA, #37599

CPE Extension Requests (Approve) - Approve the following individuals' requests to complete the 2020 CPE requirement after the December 31, 2020, deadline:

James Bradley Elam, #40343 6/30/21
Jared Dean Lashley, #35286 2/25/21
James G. Marlowe, #43522 6/30/21
Judy L. Palmquist, #17265 1/31/21

CPE Extension Requests (Disapprove) - Disapprove the following individual's request to complete the 2020 CPE requirement after the December 31, 2020, deadline:

Donnie Ray Smith, #12579

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

Vincent Sean Cusack, #18393
Mitchell S. Friedman, #22526
Michael Derek Martin, #40812
Mikhail Nazareth, #42536
Michael Joseph Palmer, #15359
James Cochran Pulsifer, #5531
Cong Wang, #38058

Examinations - Approve the following applications to sit for the Uniform CPA Examination:

William Abington
Kate Adams
Pakita Ames
Paul Ashley
Prem Balakrishnan
Amy Bayley
Darby Baysden
John Beck
Jonathan Beck
Samuel Benjamin
Brett Bertemes
Christopher Biddle
Morghan Blackwell
John Boyette
Justin Boyles
Kellan Brien
Caroline Britton
Alyssa Brockman
Kelsey Brown
Wesley Brown
Yi Bu
Duncan Bullins
Cooper Burgess
Patricia Burggraf
Michael Burroughs
Shayne Byrum
Rudy Cabral
Jonathan Calcagne
Nolan Cambio
Sean Cammuso
Holly Campbell
Benjamin Canup
Macy Carman
Ryan Carson
Tyler Carver
Kristen Castle
Jonathan Cauble
Kevin Cheng
Nicholas Chilcutt
Matthew Chipman
Marlon Clair Sharp
Chase Clark
Quincei Clark
Rogers Clark
Leonard Claybrooks
Drew Coble
Amanda Colley-Townsend
Brett Congleton
Bryan Conner
Johanna Copley
Ceara Corbett
Julius Coulter, Jr.
Amanda Crnic
Brad Dancy
Kevin Dao
Derik Dean
Samantha DeBonis
Anthony DeMarco
Nicholas Di Filippo
Mary Dierkes
Ashley Djordjevic
Ryan Donahue
Jonathan DuBose
Kathleen Eaton
Michael Edwards
Anna Elghanayan
Katherine Field
Kristina Fine

Anna-Kelly Fink
Brian Flagler
Ansley Fleming
David Flynn
Allison Forte
Shane Fox
Emily Franchuk
Rohsaan Francis
Janay Frank
Kristin Franklin
Mary Gelzer
Matthew Greco
Lauren Greene
Nathan Greer
Samuel Grooms
Stefano Guillen
Alondo Hagans
Brian Haimes
Caroline Haller
Tyler Harmon
Derick Hart
Delani Hartung
Laquannis Haynes
Anna Heintz
Floyd Henderson
Anna Hendrick
Corie Henninger
Nicole Heredia
Gwendolyn Hodges
James Hogan
Owen Hooper
Tara Howard
Caleb Hoyle
Erica Hunter
Chariti Jackson
Ibreta Jackson
Justine James
Mekeia Jenkins
Cassandra Johnson
Lorraine Johnson
Jewel Jones
Kirsten Jording
Alexander Kilinski
Tae Kim
Victoria Kinney
Philip Kirkland
Nathan Klein
Wesley Knott
Rebecca Krizner
Joshua Lail
Zachary Lane
Rachel Lang
Jerry Lao
Matthew Laxton
Lauren Layton
Melody Leekley
William Lewis
Zachary Livingston
Brianne Lockee
Thaddeus Lyon
Allison Marshall
Shannon McLeod
Laura Miranda
Jenneth Mitchell
Tiaria Mulbah
Sean Mullaney
Justin Mundy
Dennis Munise
Ryan Myers
Ebadullah Nasery
Kathryn Nelson
Paul Ness
Kerri Nile
Daniel O'Dirling
Lauren Ostby
Bi Ou
Zachariah Owens
Brett Parlier
Michael Patch
Dristi Patel
Mona Patel
McKenna Patterson
Anna Perelli-Minetti
Brittany Perkins
Johnathan Pierce
Victor Popov
Charles Powell
Paul Pradetto
Brady Proffitt
Linda Qassem
Autumn Rabon
Jamie Ramirez
Serina Ramos
Alexis Raphael
Amy Ray
Jacob Reese
Rachel Regan
Shakila Reid

Crystal Renegar	James Swigart
William Rhyne	Willie Tate
Allie Richards	Cheryl Taylor
Allea Roach	Julian Taylor
Erin Rogers	Paula Taylor
Zachary Rogers	Shelley Taylor
Tracie Ruther	Christopher Thomas
Steven Sasser	Benjamin Thompson
Ashlyn Schmitt	Madison Thompson
Joel Schram	Angie Tucker
Daniel Sferruzzo	Thierry Tuyishimire
Max Shakun	William Urland
Samantha Shapcott	Carey Van
Shuting Shi	Vien Van
Monica Simmons	Gerrit Van Staalduinen
Lillian Skopp	Vanessa Vandermeer
Phillip Smith	Joshua VanWingerden
Marissa Spillars	Shelby Vaughn
Allan Staten	Aranza Venegas
Wendy Stephens	Tian Wang
Shane Stoike	Jonathan Warren
Denver Stone	Lanett Washington
John Stone	Courtney Wells
Hunter Strickland	Shelby White
Kristen Sullivan	Victoria Williams
Alexis Susa	A'shia Williamson
James Swaim	Ayesha Zeb

Requests for Extension of Exam Section Credits - Approve until April 16, 2021, one candidate's section credit, and approve until June 30, 2021, six candidates' Exam section credits. Ms. Demery recused herself from the discussion of this matter.

REPORT OF THE STRATEGY COMMITTEE: Mr. M. Massey stated that the Committee met on April 16, 2021, to review and discuss proposed changes to the draft Strategic Plan. Mr. Nance will revise the document and provide a copy to the Committee members for their review and approval. The Committee intends to present the final document at the May 24, 2021, Board meeting.

REPORT OF THE INVESTMENT COMMITTEE: Mr. G. Massey noted that the Board had approved the Investment Committee's request to begin seeking the services of an Investment Advisor. Mr. G. Massey indicated that he would meet with Board staff to initiate that process.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the monthly operational metrics and Executive staff report.

PUBLIC COMMENTS: Ms. Bryson shared that she also attended NASBA's virtual Executive Director and Legal Counsel conference and appreciated the opportunity to hear the various presentations. She stated she is encouraged that boards and societies are working together on many matters.

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PUBLIC COMMENTS: Ms. Bryson shared that she also attended NASBA's virtual Executive Director and Legal Counsel conference and appreciated the opportunity to hear the various presentations. She stated she is encouraged that boards and societies are working together on many matters.

Mr. Showalter, an accounting professor at North Carolina State University, expressed his appreciation for the Uniform CPA Exam voucher program and the staff's willingness to work with students who receive the vouchers.

CLOSED SESSION: Mr. Winstead moved, and Mr. G. Massey seconded the motion to enter Closed Session to discuss personnel and legal matters. Motion passed with six (6) affirmative and zero (0) negative votes.

PUBLIC SESSION: Mr. G. Massey moved, and Ms. Van Zant seconded the motion to re-enter Public Session. Motion passed with six (6) affirmative and (0) negative votes.

REPORT OF THE PERSONNEL COMMITTEE: Mr. G. Massey moved, and Ms. Van Zant seconded the motion to approve the Personnel Committee's report and to accept changes proposed to the Board's contract with outside legal counsel with the addition of a cost-of-living escalator clause. Motion passed with six (6) affirmative and (0) negative votes.

ADJOURNMENT: Mr. G. Massey moved, and Mr. M. Massey seconded the motion to adjourn the meeting at 11:55 a.m. The motion passed with six (6) affirmative and zero (0) negative votes.

Respectfully submitted:

David R. Nance, CPA
Deputy Director

Attested to by:

Barton W. Baldwin, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2020053-1/2

IN THE MATTER OF:
John C. Smith, Jr., CPA, #10161
John C. Smith, Jr., 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, the Respondent, and the Respondent Firm stipulate to the following:

1. John C. Smith, Jr., CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 10161 as a Certified Public Accountant.

2. John C. Smith, Jr., 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 referred to as the "Respondents."

3. The Respondent Firm received Pass with Deficiencies ratings on its last three (3) engagement peer reviews, dated for the years 2012, 2015, and 2018. The reports identified that a preparation omitting disclosures engagement failed to disclose the omission of all disclosures as required by standards.

4. On January 7, 2020, a hearing panel of the AICPA Peer Review Board terminated the Respondent Firm from the AICPA Peer Review Program due to the consecutive peer review report ratings of Pass with Deficiencies. The Respondent Firm appealed that decision; however, the termination was upheld by the hearing panel of the AICPA Peer Review Board and made effective November 30, 2020.

5. The Respondents have now ceased performing engagements that require a peer review. The Respondents continue to perform financial preparation services.

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6. 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.

2. The Respondents' failure to perform attest and assurance services in accordance to standards constitutes a violation of 21 NCAC 08N .0404, and .0212.

3. 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 has confirmed that neither he nor the Respondent Firm are currently participating in, performing, or reviewing any services subject to peer review.

2. All persons performing financial preparation services shall participate in at least four (4) hours of continuing professional education in SSARS annually for a period of three (3) years. The Respondent shall provide copies of certificates of completion for that CPE to the Board at the time of his annual certificate renewal.

3. Prior to either of the Respondents participating in, performing, or reviewing any services subject to peer review, the Respondents shall be required to complete the following:

   a. The Respondent 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 on its next peer review. Those hours may be counted towards the Respondent's annual CPE requirement.

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b. In the event that the Respondent participates in an audit engagement, that audit must be subjected to review prior to issuance of the report, pursuant to the Board's Pre-issuance Review Procedures.

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

John C Smith, Jr
Individual authorized to sign on behalf of Respondent Firm

John C Smith J
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF APRIL, 2021.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
MAY 20, 1775
1925

BY: Barton W. Baldwin
Barton Baldwin (Apr 20, 2021 09:43 EDT)
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
Case #s C2020133-1/2

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 Respondents 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 referred to as the "Respondents."

3. The Board received a referral from the North Carolina Department of State Treasurer's Local Government Commission ("LGC") alleging that the Respondents had submitted an audit report for a local government entity that did not meet applicable financial reporting requirements.

4. The Board requested the Respondents address the audit report and audit documentation deficiencies as identified by the LGC.

5. The Respondents' audit procedures did not conform with generally accepted auditing standards.

6. The audit documentation was insufficient and did not conform with generally accepted auditing standards.

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.

2. The Respondents' failure to perform audit services in accordance with generally accepted auditing standards by failing to have sufficient documentation and quality control policies in place as set forth above constitutes a violation of 21 NCAC 08N .0403, .0409 and .0212.

3. 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 Respondents' privilege to perform audit services for municipal entities is revoked, effective for audits of a financial statements for periods ending subsequent to July 1, 2020.

2. In the event that the Respondent or Respondent Firm desires to perform an audit of a municipal entity in the future, they must first inform the Board and undergo a review of the audit prior to issuance of the audit report, pursuant to the Board's Pre-issuance Review Procedures.

CONSENTED TO THIS THE 01 DAY OF April, 2021.
(Day) (Month) (Year)

Andrew Harris
Individual authorized to sign on behalf of Respondent Firm

Andrew Harris
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF APRIL, 2021.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS · MAY 20, 1775 · 1925

BY: Barton Baldwin
Barton Baldwin (Apr 20, 2021 08:12 EDT)
President