



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES

January 23, 2023

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; Cammie Emery, Licensing Specialist; Lisa Hearne-Bogle, Communications Officer; Buck Winslow, Licensing Manager; and Noel L. Allen, Esq., Legal Counsel.

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Sotichack, CPA, COO, NCACPA; Robert Broome, Director of Advocacy, NCACPA; José R. Rodriguez, CPA, Chair, 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. Kruse moved, and Ms. Demery seconded the motion to approve the agenda as presented. The motion passed with seven (7) affirmative votes and zero (0) negative votes.

MINUTES: Mr. Winstead moved, and Mr. Payseur seconded the motion to approve the December 19, 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. Demery seconded the motion to approve the December 2022 financial statements as submitted. The motion passed with seven (7) affirmative votes and zero (0) negative votes.

NATIONAL ORGANIZATION ITEMS: The Board reviewed the letter from NASBA to the Minnesota Society of CPAs about its decision to draft legislation creating multiple pathways to CPA licensure.

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. C2022282 - Olufemi D. Aina - Approve the signed Consent Order. (Appendix I)

Case Nos. C2022224-1 and C2022224-2 - George Lyon Austin and Austin CPA, PC - Approve the signed Consent Order. (Appendix II)

Case Nos. C2022222-1 and C2022222-2 - Lisa P. Gill and Lisa P. Gill, CPA, PC - Approve the signed Consent Order. (Appendix III)

Case Nos. C2022218-1 and C2022218-2 - Brent Eugene Hansen and Brent E. Hansen, CPA, PLLC - Approve the signed Consent Order. (Appendix IV)

Case Nos. C2022220-1 and C2022220-2 - Jamie MacRay Miller and Jamie M. Miller, CPA, PLLC - Approve the signed Consent Order. (Appendix V)

Case Nos. C2022239-1 and C2022239-2 - Timothy Scott Snider and Scott Snider, CPA, PA - Approve the signed Consent Order. (Appendix VI)

Case No. C2022268 - Close the case without prejudice with a Letter of Warning.

Case No. C2022269 - Close the case without prejudice.

Case No. C2022318 - Close the case without prejudice. Mr. Winstead recused himself from this matter. He did not participate in the discussion of this matter or vote on it in the Committee meeting.

The Board approved with five (5) affirmative votes and zero (0) negative votes the following recommendation of the Committee as presented by Mr. Winstead:

Case No. C2022185 - Ernst & Young LLP - Approve the signed Consent Order. (Appendix VII)
Ms. Van Zant and Ms. Kruse recused themselves from this matter. They did not participate in the discussion of this matter or vote on it.

Mr. Winstead stated that the Committee provided guidance to Board staff on one case.

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:

Aya Emily Ikematsu
Grayson Terrell Loftis
Riley Blake Miller

Natalya H. Stewart
Natalie Nicole Weirtz

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

Austin Michael Atkinson
Mary Katherine Battle
Sarah Katherine Besh
Casey N. Bigham
Austin Gray Blackburn
Collin Andrew Brooks
George Anthony Brown
Evan Dean Buckingham
Robert Thomas Claiborne
Ty Anthony Cruz
Casey Medford Davenport
John Joseph Day
Hailey Britton Dellinger
Jacoby Porter Demont
Brandon Christopher Dillingham
Christiansen Lloyd Doucet
Nicholas John Drahus
Katie Lynn Driggers
Anatasha Nicole George
Edwin McNeely Guest V
James Patrick Hogan
Aya Emily Ikematsu

Elaina Dove Irvin
Joshua James Jackson
Payton Thomas Jackson
Richard Robert Kraus
Grayson Terrell Loftis
Sara E. Major
Diamond Ja' Lisa McKoy
Neil Nainesh Mehta
Riley Blake Miller
Anna Maria Perelli-Minetti
William Charles Rhyne
Katelyn Mae Roberts
Katharine Leigh Robertson
Lily Russell Spence
Clayton Matthew Stakes
Natalya H. Stewart
Christopher Brooks Terry
Stephen Thomas Tousignant
Alex Miguel Vazquez
Kerry David Walker
Maria Victoria Washington
Natalie Nicole Weirtz

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

Afrah Tafsir Jilani Ahmed
Jason Roger Atwell
Rachelle Golding Bailey
Melinda Wheelock Bentley
Lindsay Marie Bulman
Anthony DeLuca
Michelle Amirah Di Croce
Jacob Edward Farnham
Jason Eric Gerdes
Richard Bruce Harris
Edward Francis Hudak Jr.
Paul Anthony Klier
Chenchen Liu
Summer Rose Lozano
Emily Grace Lyons

Craig Charles Moffatt
Michael Shane Moore
Adam James Murry
John Addison Oliver
Paul Andrew Rava
Susanna Margaret Reding
Wayne Scott Scharnhorst
Joseph Christopher Schrom
Yingtong Sun
Mary Ann Vinson
Robert Louis Whittley II
Eric Roger Williams
Gina Leora Witherington
Sean Thomas Woody
Xiaoping Zhuang

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

Rachelle Golding Bailey, T13637	Daniel Rowe, T13674
Mary Ann Vinson, T13638	Paige Ellyn Randall, T13675
John Addison Oliver, T13639	Lindsay Marie Bulman, T13676
Summer Rose Lozano, T13640	Peter Anton Nowosielecki, T13677
Wayne Scott Scharnhorst, T13641	Afrah Tafsir Jilani Ahmed, T13678
Anthony Deluca, T13642	Mark Andrew Jones, T13679
Paul Andrew Rava, T13643	Lifaver Trujillo Cubillos, T13680
Alexandra Jillian Cresci, T13644	Kevin Kwok-Wei Ng, T13681
Melinda Wheelock Bentley, T13645	Daniel Patrick Nuccio, T13682
Jason Eric Gerdes, T13646	Maxwell Whitfill Duncan, T13683
Cristina Alexandra Gomez, T13647	Jieling Gui, T13684
Joseph Christopher Schrom, T13648	Sharon Gladys Gostomski, T13685
Christopher Phillip Ouzts, T13649	Daniel Joseph Feyka, T13686
Susanna Margaret Reding, T13650	Khalid Maged Elshaikh, T13687
Timothy John Dragelin, T13651	Jonathan Giroux Beck, T13688
Michael Shane Moore, T13652	Nicholas James Kirkendall, T13689
Sara Hughes Castleman, T13653	Joel Lucaya Thum, T13690
Michael Christian Bass, T13654	Amanda Leigh Burchell, T13691
Emily Grace Lyons, T13670	Stephanie Denise Entrup, T13692
Edward Francis Hudak Jr., T13671	Jose Arturo Olivares, T13693
Eric Roger Williams, T13672	Michael Stuart Walker, T13694
Jesus Alberto Cruz Cortez, T13673	Oxana Sergejevna Hendrix, T13695

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

Michelle Lee Durner, #26922	Kimberly Loraine Pittard, #37811
Karen M. Furstenberg, #30539	Amy Jo Rogers, #36765
Amy Keistler Marshall, #21614	Lezlie Elizabeth Spencer, #36282

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

Tracie Davis Youngblood, #36972

CPE Extension Requests (Approve) - Approve until the date noted the requests for an extension to complete their 2022 CPE submitted by the following individuals:

James Boyce Brooks III, #37200	June 30, 2023
Sandra Lind Faulkner, #38544	June 30, 2023
Robert Edward Mayhew, #37771	June 30, 2023

Gregory C. Pechmann, #15362
Portia Severson Sutton, #28609
Debora L. Whitehead, #42629

June 30, 2023
March 31, 2023
May31, 2023

CPE Extension Requests (Disapprove) - Disapprove the request for an extension to complete their 2022 CPE submitted by the following individual:

Elizabeth Sigafoos, #44124

The Board disapproved Ms. Sigafoos' request because she did not appear to have experienced a severe personal hardship that prevented her from completing the required CPE on time.

Rescind CPE Letters of Warning - Approve rescinding the CPE Letter of Warning issued to the following individual:

Karen L. Harper, #21036

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

Demi Abernathy
Cassandra Adams
Nathaniel Adams
Riane Allen
Dwayne Altman-Leach
Molly Anderson
Ann Askew
Abby Baukema
Joshua Block
Jenna Bodenheimer
Madison Bonello
Layona Bradley
Robin Bradley
Charles Brown
Misty Brown
Robert Brown
Wendell Brown
Violette Bruchon
Linda Bruton
Nicholas Burda
Alina Cardwell
Jessica Cathey
Anderson Chambers
Brian Chandler

Jacob Cherry
Shane Choi
An Thu Chu
Kody Clontz
Heather Copeland
Michell Covey
Miranda Cranford
Ronald Crawford
Joseph Crump
Jack Curry
Austin Dail
Reema Desai
Isabelle Dotlich
Rasa Drezner
Sophia Dubrovsky
Jackson Dye
Annie Edmonston
Noah Ehreth
Nikeya Elmore
Leah Ford
Lauren Frazier
Andres Fuentes
Erica Gales
Jordan Gantt

Madeline Gentry
Murphy Gilbert
Luisana Gonzalez
Jonathan Gori
Joseph Hackler
Alondo Hagans
Caroline Hale
Andrew Hall
Kyle Hanna
Taylor Harkey
Avery Harris
Lucius Harvin
Joshua Head
Pablo Hernandez
Ruby Higuera
Denver Hill
Jamil Issa
Shanette Jenkins
Austin Johnson
Lutchia Johnson
Carson Jones
Grace-Anne Jones
Gregory Journigan
Alexa Kallesten
Elizabeth Kane
Jacob Kauffman
Anna Kemp
Keri Kenkel
Karitsa Kerns
Joseph King
Mary King
Breanna Kirk
William Knabe
Gail Knight
Cheryl Kovic
Alexander Idasiak
Jonathan Lewis
Regan Lewis
Jackson Madonia
Juanitha Makamwe
Shannon McLeod
Caroline McMullan
James McOwen
Karla Mendiola

Kellie Miller
Ethan Minshew
Brianna Misenheimer
Megan Morrissey
Catherine Motsinger
Zaynab Nasif
Grzegorz Niebylski
So Young Oh
Sloane Patterson
Connor Pendergrass
Meghan Perdue
Nicholas Pittman
Emma Plunkett
Alexander Ramsey
Sloan Reid
Erin Ressler
Taylor Reynolds
Shanna Rizzo
Kenneth Roberts
Giny Robles
Natalie Royal
Zoe Rumberg
Ahmad Saleem
David Salvato
Kelsey Sampere
Margaret Sasser
Bruce Sawyer
Arianna Shahin
Hongyun Shen
Ryan Sikorski
Amy Smith
Deveron Smith
Sheila Snyder
Katherine Stogner
Ransom Stokes
Dane Straeter
Tyler Strauss
Samuel Straw
Teresa Striblin
Georkayl Strong
Zachary Styons
Kensley Sutton
Amy Thornburg
Melia Tinnin

Meagan Toelle
Jared Triplett
Rory Trujillo
Angie Tucker
Michelle Van
Rodrigo Vieira Campos
Bruce Wang
Kayla Webb

Chavon Westmoreland
Gary Williams
Morgan Winogradoff
Megan Winter
Kiersten Woodring
Chandler Woods
Carly Wright

AUDIT COMMITTEE: Ms. Kruse noted that the Committee had approved Executive Staff moving forward with a Request for Proposal for the Board’s audit for the current fiscal year and the next two years. The Board approved with seven (7) affirmative and zero (0) negative votes the Committee’s recommendation that the Board change its fixed asset capitalization policy from \$500.00 to \$5,000.00 effective April 1, 2022, to align with the policy of the Office of the State Controller and other state agencies.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the December 2022 operational metrics and Executive Staff Report. The Board recognized the staff anniversary dates for Mr. Trainor (12 years) and Ms. Emery (15 years).

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

ADJOURNMENT: Mr. Winstead moved, and Ms. Demery seconded the motion to adjourn the meeting at 10:33 a.m. The motion passed with seven (7) affirmative votes and zero (0) negative votes.

Respectfully submitted:

Attested to by:

David Nance

David Nance (Feb 22, 2023 13:45 EST)

David R. Nance, CPA
Executive Director

Gary R Massey

Gary R Massey (Feb 21, 2023 16:24 EST)

Gary R. Massey, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2022282

IN THE MATTER OF:
Olufemi D. Aina, CPA, #43207
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. Olufemi D. Aina, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 43207 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 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 only able to provide documentation for twenty-seven (27) hours of CPE required for 2020.
6. The Respondent cites the COVID-19 pandemic impacting his health and his family's health 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:

NC BOARD OF

JAN -5 2023

CPA EXAMINERS

Consent Order - 2
Olufemi D. Aina, 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 3rd DAY OF January, 2023.
(Day) (Month) (Year)

Olufemi Aina
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF January, 2023.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Daryl R. Massey
President

NC BOARD OF
JAN -5 2023
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2022224-1/2

IN THE MATTER OF:
George Lyon Austin, CPA, #31550
Austin CPA, PC,
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. George Lyon Austin, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 31550 as a Certified Public Accountant.
2. Austin CPA, PC (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 Respondents received a fail on an engagement peer review for the period ended October 31, 2019, with an acceptance letter date of December 23, 2021.
5. The peer review report found that for an agreed-upon procedure, the Respondent Firm did not obtain any of the required management representations and the letter obtained was not properly dated. It also noted that the report was not titled in accordance with standards.
6. The Respondents did not properly report the results of the failed peer review to the Board, as required by Board rules.
7. The Respondent Firm asserted that it failed to notify the Board of the failed peer review due to its misunderstanding that the peer review report, response letter and letter of acceptance would be forwarded to the Board from the AICPA's Prima System.
8. The Respondent Firm has stated that it is no longer performing the agreed-upon procedure engagement or other services subject to peer review.
9. 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:

NC BOARD OF

JAN -5 2023

CPA EXAMINERS

Consent Order - 2
George Lyon Austin, CPA
Austin CPA, PC

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 failure of the Respondent Firm to perform attest and assurance services in accordance with standards is a violation of Rules 21 NCAC 08N .0212 (Competence) and .0404 (Accounting and Review Services Standards).
3. The failure to report the failed peer review constitutes a violation of Rules 21 NCAC 08M .0106(a)(4) (disclosure of peer review results) and 21 NCAC 08N .0213 (violation of other rules).
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 Respondents shall pay a five hundred dollar (\$500) civil monetary penalty, to be remitted with this signed Consent Order.
3. Should the Respondent Firm engage in services subject to peer review in the future, the first such engagement would be subject to pre-issuance review.

CONSENTED TO THIS THE 3 DAY OF JANUARY, 2023.
(Day) (Month) (Year)

GEORGE AUSTIN
Individual authorized to sign on behalf of Respondent Firm

GEORGE AUSTIN
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF JANUARY, 2023.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Laura R. Mossey
President

NC BOARD OF
JAN -5 2023
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2022222-1/2

IN THE MATTER OF:

Lisa P. Gill, CPA, #32021

Lisa P. Gill, CPA, PC

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. Lisa P. Gill, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 32021 as a Certified Public Accountant.
2. Lisa P. Gill, CPA, PC (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 for the period ended March 31, 2019, with an acceptance letter date of October 27, 2020.
5. The peer review report noted that the Respondent Firm failed to adopt SSARS 21 and issued compilation reports in accordance with SSARS 19. The report also noted that assets and liabilities were not properly segregated into current and noncurrent classifications.
6. The Respondent Firm did not report the results of the peer review to the Board as required by Board rules.
7. The Respondent Firm completed a subsequent peer review and received a Pass, and is now complying with appropriate standards in performing its accounting and audit services subject to peer review.
8. The Respondent Firm asserted that it failed to notify the Board of the failed peer review due to oversight of the additional requirements.
9. 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.

NC BOARD OF

JAN -9 2023

CPA EXAMINERS

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 deficiencies identified in the peer review report implicate Rules 21 NCAC 08N .0212 (Competence) and .0404 (Accounting and Review Services Standards).
3. The failure to report the failed peer reviews constitutes a violation of Rules 21 NCAC 08M .0106(a)(4) (disclosure of peer review results) and 21 NCAC 08N .0213 (violation of other rules).
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 Respondents shall pay a five hundred dollar (\$500) civil monetary penalty, to be remitted with this signed Consent Order.

CONSENTED TO THIS THE 6 DAY OF January, 2023.
(Day) (Month) (Year)

Lisa P. Gill
Individual authorized to sign on behalf of Respondent Firm
Lisa P. Gill, CPA PC / Lisa P. Gill
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF January, 2023.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Gary Massey
President

NC BOARD OF
JAN - 9 2023
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C202218-1/2

IN THE MATTER OF:

Brent Eugene Hansen, CPA, #31994

Brent E. Hansen, 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. Brent Eugene Hansen, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 31994 as a Certified Public Accountant.
2. Brent E. Hansen, 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. 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 engagement peer review for the period ended April 30, 2017, with an acceptance letter date of August 10, 2017.
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 Board rules for all failed and second passed with deficiencies reports.
6. The Respondent asserted that it was his recollection that he faxed the required information to the Board staff as requested five years ago. However, the Board's files do not reflect the receipt of a fax from the Respondent.
7. The Respondent Firm no longer performs any services subject to peer review oversight.
8. 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.

DEC 29 2022

CPA EXAMINERS

Consent Order - 2
Brent Eugene Hansen, CPA
Brent E. Hansen, CPA, PLLC

Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

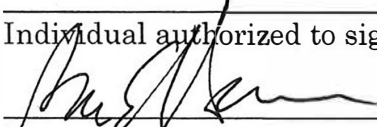
2. The deficiencies identified in the peer review report implicate Rules 21 NCAC 08N .0212 (Competence) and .0404 (Accounting and Review Services Standards).
3. The failure to report the failed peer review constitutes a violation of Rule 21 NCAC 08M .0106(a)(4) (disclosure of peer review results) and 21 NCAC 08N .0213 (violation of other rules).
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 Respondents shall pay a five hundred dollar (\$500) civil monetary penalty, to be remitted with this signed Consent Order.

CONSENTED TO THIS THE 27 DAY OF December, 2022.
(Day) (Month) (Year)

Individual authorized to sign on behalf of Respondent Firm


Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF January, 2023.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY:


President

IN THE MATTER OF:
Jamie MacRay Miller, CPA, #34564
Jamie M. Miller, 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. Jamie MacRay Miller, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 34564 as a Certified Public Accountant.
2. Jamie M. Miller, 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. 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. On December 17, 2019, the Respondent Firm received a peer review report which noted that, "the non-profit financial statements of a compilation without disclosure and review engagements are not updated for the new non-profit standards subsequent events [and] the accountant's review report did not indicate the degree of responsibility it was taking on supplemental information accompanying the financial statements."
5. As a result of the foregoing deficiencies, the Respondent Firm received a fail on its peer review.
6. The Respondents did not properly report the results of the Respondent Firm's failed peer review to the Board as required by the Board's rules.
7. The Respondent cites being unaware of the further steps required upon the completion of the review as the reason the Respondents failed to notify the Board of the failed peer review.
8. The Respondent Firm has indicated that it will no longer be performing any compilation services subject to peer review.
9. 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.

JAN 10 2023

CPA EXAMINERS

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 deficiencies identified in the peer review report implicate Rules 21 NCAC 08N .0212 (Competence) and .0404 (Accounting and Review Services Standards).
3. The failure to report the failed peer review constitutes a violation of Rules 21 NCAC 08M .0106(a)(4) (disclosure of peer review results) and 21 NCAC 08N .0213 (violation of other rules).
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 Respondents shall pay a five hundred dollar (\$500) civil monetary penalty, to be remitted with this signed Consent Order.
3. Should the Respondent Firm engage in services subject to peer review in the future, the Respondent shall participate in at least four (4) hours of continuing professional education in SSARS annually.

CONSENTED TO THIS THE 6th DAY OF January, 2023.
(Day) (Month) (Year)

J. Miller, CPA
Individual authorized to sign on behalf of Respondent Firm

JAMIE M. MILLER, CPA, PLLC
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF January, 2023.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Sam M. Massey
President

THE BOARD OF

JAN 10 2023

CPA EXAMINERS

IN THE MATTER OF:
Timothy Scott Snider, CPA, #21521
Scott Snider, CPA, PA
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. Timothy Scott Snider, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 21521 as a Certified Public Accountant.
2. Scott Snider, CPA, PA (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. On February 27, 2020, the Respondent Firm received a peer review report that identified a preparation engagement that did not contain all required disclaimers. It also identified that the documentation for analytical procedures for a review engagement did not include expectations developed by the Respondents or conclusions drawn from the procedures performed.
5. As a result of the foregoing deficiencies, the Respondent Firm received a fail on its peer review.
6. The Respondents did not properly report the results of the Respondent Firm's failed peer review to the Board as required by the Board's rules.
7. The Respondent cites ongoing health issues as the reason for the reporting oversight, and has indicated that the Respondent Firm will no longer be performing services subject to peer review.
8. 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

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CPA EXAMINERS

Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. The deficiencies identified in the peer review report implicate Rules 21 NCAC 08N .0212 (Competence) and .0404 (Accounting and Review Services Standards).
3. The failure to report the failed peer review constitutes a violation of Rules 21 NCAC 08M .0106(a)(4) (disclosure of peer review results) and 21 NCAC 08N .0213 (violation of other rules).
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 Respondents shall pay a five hundred dollar (\$500) civil monetary penalty, to be remitted with this signed Consent Order.
3. Should the Respondent Firm engage in services subject to peer review in the future, the Respondent shall participate in at least four (4) hours of continuing professional education in SSARS annually.

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

Ginny Scott Smider

Individual authorized to sign on behalf of Respondent Firm

Ginny Scott Smider

Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF January, 2023.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Gayle Massey
President

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CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS CASE
CASE #C2022185

IN THE MATTER OF:
Ernst & Young LLP, #1000045
Respondent Firm

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. Ernst & Young LLP (hereinafter "EY" or "Respondent Firm") is a registered certified public accounting firm in North Carolina.
2. On June 28, 2022, EY and the Securities and Exchange Commission ("SEC") released an Order ("SEC Order") imposing sanctions upon the Respondent Firm.
3. The SEC Order alleges that EY personnel cheated on a variety of CPE examinations required to maintain their CPA licenses. The SEC Order also contained allegations regarding EY employees who exploited a software flaw to pass CPE exams without the required number of correct responses.
4. After investigation, this Board has determined none of the EY employees implicated in the SEC Order were licensed in the State of North Carolina during the relevant time period.
5. The SEC Order further found that EY failed, for several months, to correct a submission of information it had made to the SEC Enforcement Division.
6. The SEC imposed remedial measures, a censure, and a one hundred million dollar (\$100,000,000) civil penalty.
7. Upon receiving notice of the SEC Order, the Board staff opened a case and issued a letter requesting that EY provide information regarding the SEC Order. The staff also requested that EY identify any North Carolina licensees who engaged in the conduct described in the SEC Order.
8. EY has identified only a small number of employees who engaged in the aforementioned CPE-related conduct who are currently licensed in the State of North Carolina. None of those employees were licensed in the State of North Carolina at the time of the conduct.
9. EY conducted an extensive investigation of the conduct set forth in the SEC Order and disciplined employees found to have violated EY's Code of Conduct during the relevant time period. EY has also implemented procedures to prevent further violations and has taken other remedial measures.
10. The Respondent Firm acknowledges that its conduct violated PCAOB Rule 3500T.

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Ernst & Young LLP

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. The Board asserts that the disciplinary action taken by the SEC constitutes a violation of Rule 21 NCAC 08N .0204. The Respondent Firm neither admits nor denies violation of that rule but has consented to the entry of this Consent Order.
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 Firm is censured and shall pay a fifteen thousand dollar (\$15,000) civil monetary penalty to be remitted with this signed Consent Order.

CONSENTED TO THIS THE SEVENTEENTH DAY OF JANUARY, 2023.



Meredith Moss, Deputy General Counsel, Ernst & Young LLP

APPROVED BY THE BOARD THIS THE 23 DAY OF January, 2023.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: David R. Manssey
President