

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
July 26, 2021
Via Simultaneous Communication
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; Wanda B. Taylor, Esq., and Arthur M. Winstead, Jr., CPA (all by simultaneous communication). Jennifer Van Zant, Esq., was not present.

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 Rob Rowan, CPA, NCACPA Board of Directors (all by simultaneous communication).

CALL TO ORDER: President Baldwin called the meeting to order at 10:05 a.m.

OFFICE OF ADMINISTRATIVE HEARINGS: Ms. Taylor moved, and Mr. M. Massey seconded the motion to approve the *Proposed Decision by Consent – Leon L. Rives, II, Case No. 20 CPA 02840* as referred to the Board by the Office of Administrative Hearings. Motion passed with six (6) affirmative and zero (0) negative votes (Appendix I).

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

MINUTES: Ms. Taylor moved, and Ms. Demery seconded the motion to approve the June 28, 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 Mr. M. Massey seconded the motion to approve the June 2021 financial statements as submitted. Motion passed with six (6) affirmative votes and zero (0) negative votes.

NATIONAL ORGANIZATION ITEMS: President Baldwin asked Mr. Nance to update the Board on the 114th NASBA Annual Meeting scheduled for October 31-November 3, 2021, in San Diego, CA. Mr. Nance stated that NASBA had instituted a zero-risk policy regarding the spread of COVID-19 for meetings and conferences. As such, in-person attendance at the annual meeting will require full COVID-19 vaccination status for attendees. Mr. Nance said that in-person attendees would be required to answer vaccination status-related questions when registering for the meeting.

Mr. Nance stated that in response to requests from boards of accountancy, NASBA is organizing a virtual meeting to discuss licensing database options. The meeting will allow executive staff to share information about their current licensing systems, their experiences with upgrading or changing products, and RFPs for new systems.

STATE AND LOCAL ORGANIZATION ITEMS: Ms. Bryson stated that the NCACPA's succession planning task force and its subgroups continue to work on the awareness and education materials and the development of an Emergency Response Team. Ms. Bryson anticipates presenting information to the Board at the August 23, 2021, meeting.

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

Case No. C2019207 - John Martin Kunkel, CPA - Approve the signed Consent Order (Appendix II).

Case No. C2021044 - Jeffrey M. Downing, CPA - Approve the signed Consent Order (Appendix III).

Case No. C2021048 - Whittlesey PC - Approve the signed Consent Order (Appendix IV).

Case No. C2021057 - Maggie L. Mitchell, CPA - Approve the signed Consent Order (Appendix V).

Case No. C2021059 - Michael J. Savino, CPA - Approve the signed Consent Order (Appendix VI).

Case No. C2021077 - Svyatoslav Steve Bashmakov, CPA - Approve the signed Consent Order (Appendix VII).

Case No. C2020059 - Scott C. Coyle, CPA - Approve the signed Consent Order (Appendix VIII).

Case No. C202107 - Elbert Vinson - Approve the signed Notice of Apparent Violation and Agreement to Cease the Use of the CPA Title (Appendix IX)

Case No. C2021052 - Close the case without prejudice.

Case No. C2021055 - Close the case without prejudice.

Case No. C2021076 - Close the case without prejudice.

Case No. C2021129 - Close the case without prejudice.

Case No. C2021130 - Close the case without prejudice.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: The Board approved with six (6) affirmative and zero (0) negative votes the following recommendations of the Committee as presented by Ms. Taylor.

Transfer of Uniform CPA Exam Grades - Approve the following applications for the transfer of Uniform CPA Exam grades:

Brenton F. Autler
Brett Matthew Fanning
Michelle Louise Murphy

Shubham Pareshkumar Patel
Curtis Elvin Patterson
John Wythe Woods

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

Kate Christine Alcorace
Brenton F. Autler
Erika Nicole Baker
Virginia Ingram Bernardi
John Thomas Boyette
Kaitlin Anne Brown
Connor Scott Buker
Haley Morgan Bumgardner
Brandi King Cawthorn
Mary Claire Chase
Casey Jo Cleffi
James Sidney Clements, III
Amy Joyce Coble
William Jordan Connelly
Morgan Suzanne Daly
Christopher William Eagan
Marcel Fahrenholz
Brett Matthew Fanning
Katherine Morgan Foster
Johnathon Wade Garwood
Matthew Daugherty Gilmartin
Lauren Mackenzie Greene
William Marx Gross
Michelle Emily Gunshefski
Tyler David Harmon
William Daniel Hauser
Daniel Patrick Hayes
Bailey Lambert Herndon
Bentley Austin Hollifield
Nathaniel Wesley Hopkins
Erica Jane Horrigan
Maria Ivanova

Alana Downey Keane
Antonio Perez Lara
Maria de la Luz Velazquez Lopez
Rachel Ann May
Seth Patrick McGroder
Sarah Katharine Morgan
Natasha Daniela Murillo-Gill
Michelle Louise Murphy
Thu Ahn Nguyen
Chandler Ryan Page
Harrison Yates Parker
Jacob Wayne Pastirik
Shubham Pareshkumar Patel
Curtis Elvin Patterson
Justin Thomas Peddycord
Andrew Scott Polster
Owen Blake Poole
Tram Thi Boch Quach
Henna Ashley Rahimi
Jacob Calhoun Rice
Chadwick Everitt Rollins
Matthew Patrick Ryan
Paige Elyn Schurter
Mark Roger Sears
Austin Chase Sharpe
Tanner Clayton Smith
Tyler Patrick Smith
Edward Joseph St. Amand, III
Michael David Stefanick
Rachel Elizabeth Stewart
Jerrilyn Morgan Story
Joseph Takashi Sullivan

Charnice Monique Taylor
Jacob Andrew Tripp
Jillian Grace Tufo
Vien Tri Van
Andrew Charles Ward

Harrison Parks Welch
Brian Richard White
Benjamin James Wojnar
Waylon Shane Woodall
John Wythe Woods

Approve, with a one-year probation period, Harrison Michael Mathews' application for original CPA certification. Mr. Matthews failed to disclose pertinent information with his Exam application but provided it with his CPA certificate application.

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

Collin Charles Beckham
Michael Ryan Behr
Jennifer Wade Benoit
Allister Bradley Berger
James William Brackens, III
Mark William Carlin
Terrence William Chambers
William Charles Chavan, III
Michael Cirillo
Lisa K. Clacherty
Ileana Marie Dancovich
Hannah Ashlyn Deaton
Danae Ann Dewar
John Wesley Dyke, IV
Eric C. Grant
Haley Henderson
Keegan Marshall Hoff
Jean Tafadzwa Kaseke
Tyler Jordan Kins
Courtney Hedgpeeth Knoll

Man Chiu Ma
Christopher Ernest Mack
Robert Syed Madani
Justin Adam Marsh
Amy Peich McFee
Julia Anne McGinnis
Kyle David Owens
John Thomas Walter Pace, III
Joy Ann Marie Phidd
Sophie Madeleine Philipp
John Edward Rigney
Brendan John Sibilio
Brendan W. Simpkins
Jeremy Delaine Smith
Mikayla Virginia Spurlock
Michael B. Stork
Wilson Wanchung Wong
David Robert Youngstrom
Becky Lynn Zunkiewicz

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

Avery Jamal Singleton, T12528
Erin Michelle Pacilli, T12529
Ryan W. Slot, T12530
Amy Claire Horner, T12531
Christos Mikelis Carey, T12532
Simond Raymond Bruce, T12533
Alexander Brian Wolf, T12535
Colin James Johnson, T12536
Yong Ju Park, T12537

Kelly Irmentrud Amos, T12538
Paige Michaela Larmony, T12539
Clayton Philip Sealy, T12540
Michael Glen Brooks, T12541
John Timothy Dalton, T12542
Celine Vanderclerk Olcott, T12543
Courtney Hanna Deeds, T12544
Gregory Allen Still, T12545
Aspen Harding, T12546

Taylor Marie Rock, T12547
Debbie Lynne Deal, T12548
Linda K. Price, T12549
Shaun Marie Fera, T12550

David Christopher Smith, T12551
Stephen James Cole, T12552
Corey Benjamin York, T12553
K. Christopher Farkas, T12554

Reinstatements – Approve the following applications for reinstatement of CPA certification:

Aaron Louis Blackmor, #37587
Denise Dunlap Cale, #24329
Roger Lee Dillard, III, #20544
Sheila Marsh Edmonds, #28100
Sharon Jane Howard, #36839

Jessica Breeden Moran, #32760
John Wesley Payne, III, #37411
Christian Franz Reitter, #30873
Olanrewaju Olaiya Shofoluwe, #36540

Reissuance of New Certificate - Approve the following applications for reissuance of CPA certificate:

Brandon David Hall, #42132
Carey McIlwaine Read, Jr., #15712

Matthew Patrick Wilgus, #35078

Reissuance of New Certificate and Consent Agreement – Approve the following application for reissuance of new CPA certificate and consent agreement:

Ioulia Nikolayevna Smirnova, #33575

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

Carolyn H. Maxton CPA PLLC

Late Firm Registration Renewals - Approve referring the following firms to the Professional Standards Committee for submitting a firm renewal or termination notice more than 120 days after the deadline:

Coyle CPA PLLC
Scott Christopher Coyle, #34816
Richard L. Farrell, CPA, PLLC
Richard Lee Farrell, #14570
R. Michael LaBounty & Associates, P.C.
R. Michael LaBounty, #33014

Mary C. Middleton, CPA, PC
Mary Middleton, #33476
Jack A. Watson CPA, #7773

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

Sabrina S. Conley, #30288 – 6/30/21
Lisa Gaetano, #39425 – 6/30/21

Kamal Prakash Manik, #41306 – 6/24/21
Elizabeth B. Shomo, #41287 – 6/30/21

CPE Extension Requests (Disapprove) - Disapprove the following individual's request to complete the 2020 CPE requirement after the December 31, 2020, deadline because he did not document a severe personal hardship in 2020:

Patrick Carroll Duffy, #40621

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

Heidi Gwen Alles, #43156
William Jeffrey Assell, Jr., #32897
Ted Reid Bryant, #8431
Michele Ann DiPaolo, #44003
Jamie Allen Eckard, #31101

James Forrest Joyner, III, #21906
Dale Kindley Miller, #26819
James Stuart Shough, #18723
Daphne Stafford Williams, #16557

Uniform CPA Exam Applications - Approve the following applications for the Uniform CPA Exam:

William Abington
Fathin Achmad
Brittany Adams
Kate Adams
Brendan Anderson
Cortney Ashley
Paul Ashley
Austin Atkinson
Jacob Baptista
LaNaria Barnes
Jonathan Beck
Elizabeth Belham
Ian Best
Alexander Black
Austin Blackburn
Megan Blakley
Sarah Botts
Kaitlyn Brock
Yi Bu
Kelsey Bucher
Duncan Bullins
Brett Butler
Anna Byrd
Kenneth Byrd
Melissa Byrne
Silas Cambio
Sean Cammuso
LaSeptra Campbell

LaTerria Carmon
Fletcher Casey
Jonathan Cauble
Chandler Caudill
Carson Chrismon
Rebecca Christensen
Laura Citty
Robert Claiborne
Samuel Clark
Drew Coble
Brett Congleton
Shannon Cowart
Mary Coyne
Alea Crump
Rebecca Crumpler
Kevin Dao
Benjamin Davies
Allyson Davis
Miranda Davis
Madison Dean
Thomas Dean
Hailey Dellinger
Nicholas DeMarco
Bridget Demery
Harry DiGiacomo
Conor Doherty
Ginisa Ebert
Daniel Edmonds

Anna Elghanayan
Robert Eskridge
Katherine Field
Austin Fishel
Ashley Fleming
Rohsaan Francis
Janay Frank
Lorena Gan
Jordan Gantt
Breonna Garrison
Meredith Godwin
Daniel Goldstein
Olivia Griffin
Elizabeth Grubb
Stefano Guillen
Haley Hagwood
Chandler Hammersla
Tanikya Harmon
Timothy Harvey
Syun Hasebe
Laquannis Haynes
Andrew Henschel
Carney Herard
Adam Herdrich
Stephen Herrington
Erin Hetrick
Rachel Hogston
Latanya Holmes
Tiana Hooker
Tara Howard
Elaina Irvin
Hannah Jabusch
Michael Jara
Brandon Jaynes
Kirsten Jording
Manveer Kaur
Brent Keaton
Ashley Kerr
Ashley Kile
Olena Kilson
Victoria Kinney
Ashlyn Kirby
Philip Kirkland
Jihe Koo
Jeremy Krider
Brandon Lane

Zachary Lane
James Leneave
Jackie Lin
Ryan Lindeman
Brienne Lockee
John Lucas
Nicholas Lugo
Drew Luke
LaToya Malloy
Jonathan Malote
Isamar Mateos-Valle
Lizbeth McGuire
Donald McKennett
Jenna McLemore
James McMullen
Marcos Melendez
Stephen Mooney
Harrison Moore
Anthony Morales-Gaxiola
Cynthia Mosley
Taner Moulton
Justin Mundy
Zaynab Nasif
Kean Nguyen
Sara Nicholson
Amelia Oliver
Zhanna Parker
Michael Patch
Bhavin Patel
Dristi Patel
Het Patel
Vedanti Patel
Megan Player
Victor Popov
Alessandro Poppante
Matthew Pruitt
Joe Purgason
Kenneth Queen
Basel Quran
Randy Ramchal
Shakila Reid
Matthew Reinheimer
Erin Ressler
Davian Rhodes
William Roberts
Amy Robinson

Melissa Robinson
Gregory Ryan
Kelsey Sampere
Raleigh Scales
Jacob Scott
Samantha Shapcott
Auriel Sharpe
Janelle Shipotofsky
Monica Simmons
Madeline Skaife
Lillian Skopp
Darsen Sowers
Allan Staten
William Stillman
Dylan Stinman
Cassie Sullivan
Alexis Susa
Andrew Takes
Madison Tarlton
Julian Taylor
Victoria Teachey
Kara Terrett

Zachary Viola
Tian Wang
Aaron Weaver
William Weeks
Jacob Wemyss
Brian White
Shelby White
Patricia Whitted
Michael Wilkins
Austin Williams
Grantham Williams
Victoria Williams
A'shia Williamson
Nathaniel Willson
Matthew Wimberly
James Woodall
Annie Woodward
William Youngblood
Avery Younis
Samuel Zeng
Liudmila Zill

Requests for Extension of Exam Section Credits - Approve six (6) score extension requests for 60 days. The extension requests focused on the COVID-19 pandemic closure of the Prometric Exam Centers.

Approve one (1) score extension request until August 31, 2021. The extension request focused on the COVID-19 pandemic closure of the Prometric Exam Centers. Ms. Demery recused herself from the discussion of this matter and did not vote on this matter.

Other - President Baldwin recognized John Thomas Boyette, a meeting guest, as one of the individuals approved for original NC CPA licensure.

REPORT OF THE AUDIT COMMITTEE: Mr. G. Massey provided an overview of the Committee's discussion of the Board's audit with Bernard Robinson & Company, L.L.P. He stated that no deficiencies were noted. Mr. Winstead moved, and Ms. Demery seconded the motion to accept the audit report (Appendix X). Motion passed with six (6) affirmative votes and zero (0) negative votes.

REPORT OF THE INVESTMENT COMMITTEE: Mr. G. Massey stated that the Committee reviewed the responses to the Board's RFP for investment advisory services and selected two firms to consider. He indicated that the Board does not need to take any action at this time.

PERSONNEL COMMITTEE: President Baldwin directed the Personnel Committee to review the Board's succession plan and report to the Board at the August meeting as to the adequacy of the plan and any recommendations to the Board in administering the plan.

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

REAPPOINTMENT TO BOARD: Mr. G. Massey told the Board he had received communication from the Governor's office that indicated he had been re-appointed to the Board for a three-year term.

PUBLIC COMMENTS: Ms. Bryson informed the Board that the NCACPA's Executive Committee would like to meet in person with the Board as soon as it is practical and safe.

ADJOURNMENT: Mr. G. Massey moved, and Ms. Demery seconded the motion to adjourn the meeting at 10:45 a.m. The motion passed with six (6) affirmative and zero (0) negative votes.

Respectfully submitted:

Attested to by:



David R. Nance, CPA
Deputy Director



Barton W. Baldwin, CPA
President

STATE OF NORTH CAROLINA
COUNTY OF WAKE

IN THE OFFICE OF
ADMINISTRATIVE HEARINGS
20 CPA 02840

N.C. State Board of Certified Public Accountant)
Examiners)
Petitioner,)
)
v.)
Leon Little Rives II, #29505)
Respondent)

FINAL AGENCY DECISION

The North Carolina State Board of Certified Public Accountant Examiners (“Board”) hereby issues its Final Agency Decision in the above-captioned matter, as set forth below:

PROCEDURAL HISTORY

1. On June 10, 2020, the Board referred this matter to the North Carolina Office of Administrative Hearings (“OAH”) via a Request for Appointment of Administrative Law Judge (“ALJ”).
2. On June 30, 2021, the parties and the ALJ assigned to the case entered into a Proposed Decision by Consent. The Proposed Decision by Consent is attached hereto as Exhibit A and is incorporated by reference herein.
3. The ALJ referred the matter back to the Board and informed the parties of their opportunity to file exceptions to the Proposed Decision by Consent, to submit proposed Findings of Fact and to present oral and written arguments to the agency pursuant to N.C.G.S. § 150B-40(e).
4. The parties have no exceptions to the Proposed Decision by Consent and have waived any opportunity to present oral or written arguments to the Board

DECISION

The Board hereby adopts the Proposed Decision by Consent and incorporates its terms as if set forth herein.

This, the 26th day of July, 2021.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

By: Barton W. Baldwin, CPA
President

STATE OF NORTH CAROLINA
COUNTY OF WAKE

IN THE OFFICE OF
ADMINISTRATIVE HEARINGS
20 CPA 02840

NC State Board of Certified Public Accountant Examiners Petitioner, v. Leon Little Rives II #29505 Respondent.	PROPOSED DECISION BY CONSENT
---	---

THIS MATTER came before the undersigned Administrative Law Judge upon the N.C. State Board of Certified Public Accountant Examiners (“Board”) application for designation of an administrative law judge pursuant to N.C. Gen. Stat. § 150B-40(e). The parties, having reached a mutual resolution of the matter pursuant to N.C. Gen. Stat. § 150B-41(c), have requested the Undersigned to enter a Proposed Decision with the following proposed findings of fact and proposed conclusions of law.

PROPOSED FINDINGS OF FACT

1. On March 17, 2020, the Board entered an Emergency Order against the Respondent Leon Little Rives II (“Rives”). The Emergency Order summarily suspended Rives’ CPA Certificate pursuant to N.C. Gen. Stat. § 150B-3(c).
2. The Emergency Order was entered following a jury verdict and corresponding final judgment in the case of *W. Avalon Potts v. Leon Little Rives, II, et. al*, 16-CVS-2877, Iredell County (the “Business Court Case”). The Business Court Case continues to be active and is currently awaiting a decision on Rives’ motions for a new trial and for judgment notwithstanding the verdict.

3. The undersigned Administrative Law Judge entered an Order Granting Partial Summary Judgment finding that Rives had violated 21 NCAC 08N .0201, 21 NCAC 08N .0202, and 21 NCAC 08N .0203. Partial Summary Judgment was not based on the final judgment in the Business Court Case and was instead granted on independent grounds pursuant to Rule 56(e) of the North Carolina Rules of Civil Procedure.
4. The parties have jointly requested the entry of this Proposed Decision.
5. Although Rives consents to entry of this Proposed Decision, he does not admit to a violation of the Board's rules.
6. As part of the request for Proposed Decision, Rives has agreed to continue to be bound by the Emergency Order and has agreed not to appeal, or petition for judicial review of, the Emergency Order, any order issued to date by OAH, this order, or a Board Order adopting this Proposed Decision.
7. As part of the request for Proposed Decision, the Board has agreed that 21 NCAC 08I .0104 applies to this case and that March 17, 2020, is the "date of the original discipline" for purposes of 21 NCAC 08I .0104.

PROPOSED CONCLUSIONS OF LAW

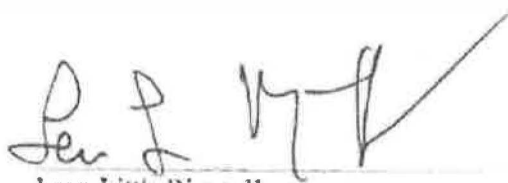
1. Pursuant to the Order Granting Partial Summary Judgment, which is hereby incorporated by reference, Rives violated 21 NCAC 08N .0201, 21 NCAC 08N .0202, and 21 NCAC 08N .0203.
2. Pursuant to N.C. Gen. Stat. § 150B-40(e), an ALJ should return a proposed decision to the agency containing findings of fact and conclusions of law.

PROPOSED FINAL DECISION

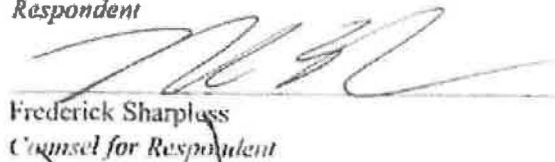
1. Respondent violated 21 NCAC 08N .0201, 21 NCAC 08N .0202, and 21 NCAC 08N .0203;

2. The summary suspension imposed in the Emergency Order entered on March 17, 2020, shall remain in full force and effect indefinitely, unless modified by the Board pursuant to the procedures in 21 NCAC 08I .0104. Per that rule, Rives can submit a request to the Board to modify that discipline on or after March 17, 2025; and
3. The effect or validity of this Proposed Decision, including the timing or availability of the procedures in 21 NCAC 08I .0104, are not contingent or dependent upon any subsequent proceedings in the Business Court Case, including the result of any post-trial motion or potential appeal.

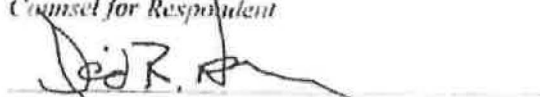
BY CONSENT:



Leon Little Rives, II
Respondent



Frederick Sharpless
Counsel for Respondent



David R. Nance, Deputy Director
N.C. State Board of CPA Examiners
for Petitioner



Douglas J. Brocker
Counsel for Petitioner

NOTICE

The agency making the final decision in this contested case is required to give each party an opportunity to file exceptions to this Proposal for Decision, to submit proposed Findings of Fact and to present oral and written arguments to the agency. N.C.G.S. § 150B-40(e).

The agency that will make the final decision in this contested case is the N.C. State Board of Certified Public Accountant Examiners.

A copy of the final agency decision or order shall be served upon each party personally or by certified mail addressed to the party at the latest address given by the party to the agency and a copy shall be furnished to any attorney of record. N.C.G.S. § 150B-42(a).

IT IS SO PROPOSED BY CONSENT.

This the 30th day of June, 2021.

A handwritten signature in black ink, reading "Stacey Bice Bawtinheimer", written over a horizontal line.

Stacey Bice Bawtinheimer
Administrative Law Judge

CERTIFICATE OF SERVICE

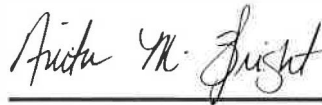
The undersigned certifies that, on the date shown below, the Office of Administrative Hearings sent the foregoing document to the persons named below at the addresses shown below, by electronic service as defined in 26 NCAC 03 .0501(4), or by placing a copy thereof, enclosed in a wrapper addressed to the person to be served, into the custody of the North Carolina Mail Service Center who subsequently will place the foregoing document into an official depository of the United States Postal Service:

Noel L Allen
Allen & Pinnix, P.A.
nallen@allen-pinnix.com
Attorney for Petitioner

Douglas J Bocker
The Bocker Law Firm
doug@brockerlawfirm.com
Attorney for Petitioner

Frederick K Sharpless
Sharpless McClearn Lester Duffy, PA
fsharpless@sharplesslaw.com
Attorney for Respondent

This the 30th day of June, 2021.



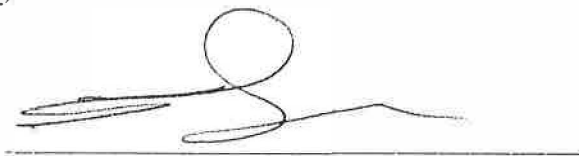
Anita M Wright
Paralegal
N. C. Office of Administrative Hearings
1711 New Hope Church Road
Raleigh, NC 27609-6285
Phone: 919-431-3000

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the foregoing **FINAL AGENCY DECISION** is served upon the following person by United State Mail:

Frederick K. Sharpless, Esq.
Sharpless, McLearn, Lester, Duffy P.A.
200 South Elm Street, 400
Greensboro, NC 27401
Attorney For Respondent

This the 27th day of July, 2021.

A handwritten signature in black ink, appearing to be "F. Sharpless", written over a horizontal line.

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2019207

IN THE MATTER OF:
John Martin Kunkel, CPA, #14680
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. John Martin Kunkel, (hereinafter "Respondent") is the holder of North Carolina certificate number 14680 as a certified public accountant.
2. The Respondent entered into a plea agreement in West Virginia Circuit Court agreeing to be placed on probation for a period of forty-eight (48 months). The plea was premised upon charges that the Respondent had violated West Virginia Code § 61-8-1 *et seq.*, § 61-8B-1 *et seq.* or § 61-8C-1 *et seq.*
3. The Respondent made a knowing and intelligent decision to enter the plea acknowledging that though unwilling to accept responsibility for the crime, sufficient evidence of the Respondent's guilt existed.
4. 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. The aforementioned conviction of a crime constitutes a violation of 21 NCAC 08N .0203 (Discreditable Conduct).

Consent Order - 2
John Martin Kunkel, 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 Respondent agree to the following Order:

1. The certificate of the Respondent, John Martin Kunkel, is hereby permanently revoked.
2. 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 19 DAY OF July 2021
(Day) (Month) (Year)

John M. Kunkel
Respondent

APPROVED BY THE BOARD THIS THE 26 DAY OF July 2021
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Burt W. Ball
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2021044

IN THE MATTER OF:

Jeffrey M. Downing, CPA, #40772

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. Jeffrey M. Downing, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 40772 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2019-2020 individual certificate Renewal ("Renewal") that between January 1, 2018, and June 30, 2019, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2018 CPE requirements.
3. Based on the Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2018 and 2019 requirements.
5. The Respondent was unable to provide adequate documentation to substantiate all 2018 and 2019 CPE hours.
6. Per Section 3.20 of Session Law 2020-97, the North Carolina General Assembly has authorized State agencies to exercise regulatory flexibility during the Coronavirus emergency in order to protect the economic well-being of the citizens and businesses of North Carolina. The Board finds that allowing the Respondent to retain an active CPA certificate, under the facts set forth above, furthers that goal.
7. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

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

JUL 12 2021

CPA EXAMINERS

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 9th DAY OF July, 2021.
(Day) (Month) (Year)

Jeffrey M. Downing
Respondent

APPROVED BY THE BOARD THIS THE 26 DAY OF July, 2021.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Barbara M. Babb
President

NC BOARD OF

JUL 12 2021

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2021048

IN THE MATTER OF:
Whittlesey PC

CONSENT ORDER

Respondent Firm

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. Whittlesey PC (hereinafter "Respondent Firm") has a principal place of business outside of North Carolina and has no office in North Carolina. The Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards.
3. The Board staff reviewed the Federal Audit Clearinghouse in order to determine whether the North Carolina audit clients identified on that database had been audited by either a registered North Carolina firm or by an out-of-state firm that had provided the requisite Notification of Intent to Practice ("Notice").
4. One of the Respondent Firm's clients was identified in the database as a North Carolina auditee.
5. The Respondent Firm did not submit a Notice prior to performing the audit.
6. There is no indication that the audit performed by the Respondent Firm was otherwise deficient.
7. 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.

Consent Order - 2
Whittlesey PC

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

1. The Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act, the Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. The Respondent Firm's failure to comply with N.C. Gen. Stat. § 93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) 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 Respondent Firm agree to the following Order:

1. The Respondent Firm shall remit, with this signed Order, a one thousand dollar (\$1,000) civil penalty.

CONSENTED TO THIS THE 30th DAY OF June, 2021.
(Day) (Month) (Year)

Mike Yancey
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 26 DAY OF July, 2021.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Paul W. Baker
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2021057

IN THE MATTER OF:
Maggie L. Mitchell, CPA, #36514
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. Maggie L. Mitchell, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 36514 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2019-2020 individual certificate Renewal ("Renewal") that between January 1, 2018, and June 30, 2019, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2018 CPE requirements.
3. Based on the Respondent's representation, the Board accepted her Renewal.
4. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet her 2018 and 2019 requirements.
5. The Respondent was unable to provide documentation for three (3) hours of the forty (40) hours of 2018 CPE hours that she claimed on her 2019-2020 annual renewal.
6. Per Section 3.20 of Session Law 2020-97, the North Carolina General Assembly has authorized State agencies to exercise regulatory flexibility during the Coronavirus emergency in order to protect the economic well-being of the citizens and businesses of North Carolina. The Board finds that allowing the Respondent to retain an active CPA certificate, under the facts set forth above, furthers that goal.
7. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

NC BOARD OF

JUN 30 2021

CPA EXAMINERS

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. 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 25 DAY OF June, 2021
(Day) (Month) (Year)

Maggie L. Mitchell
Respondent

APPROVED BY THE BOARD THIS THE 26 DAY OF July, 2021
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Bart W. Bull
President

NC BOARD OF

JUN 30 2021

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2021059

IN THE MATTER OF:

Michael J. Savino, CPA, #23801
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. Michael J. Savino, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 23801 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2019-2020 individual certificate Renewal ("Renewal") that between January 1, 2018, and June 30, 2019, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2019 CPE requirements.
3. Based on the Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2018 and 2019 requirements.
5. The Respondent was unable to provide documentation to substantiate completion of the ethics course mandated to meet his 2019 CPE requirements.
6. Per Section 3.20 of Session Law 2020-37, the North Carolina General Assembly has authorized State agencies to exercise regulatory flexibility during the Coronavirus emergency in order to protect the economic well-being of the citizens and businesses of North Carolina. The Board finds that allowing the Respondent to retain an active CPA certificate, under the facts set forth above, furthers that goal.
7. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

NC BOARD OF

JUN 30 2021

CPA EXAMINERS

Consent Order - 2
Michael J. Savino, 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 26th DAY OF June, 2021
(Day) (Month) (Year)

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 26 DAY OF July, 2021
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
JUN 30 2021
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2021077

IN THE MATTER OF:
Svyatoslav Steve Bashmakov, CPA, #40256
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. Svyatoslav Steve Bashmakov, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 40256 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2020-2021 individual certificate Renewal ("Renewal") that between January 1, 2019, and June 30, 2020, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2019 CPE requirements.
3. Based on the Respondent's representation, the Board accepted his Renewal.
4. The Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2019 requirements.
5. The Respondent was only able to provide documentation for thirty-five and one half (35.5) hours of the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2019 CPE requirements. The Respondent had inadvertently counted the same course twice.
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. 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), 93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

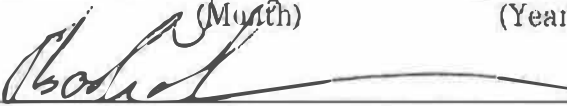
BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. The Respondent's failure to adequately renew his certificate results in a forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
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 may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. The Respondent may apply to return his certificate to active status by submission and approval of a reissuance application, which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty-four and one-half (44.5) hours of CPE in the twelve (12) months preceding the application, including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.

Consent Order - 3
Svyatoslav Steve Bashmakov, CPA

5. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.

CONSENTED TO THIS THE 16th DAY OF July, 2021.
(Day) (Month) (Year)


Respondent

APPROVED BY THE BOARD THIS THE 26 DAY OF July, 2021.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2020059

IN THE MATTER OF:
Scott C. Coyle, CPA, #34816
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. Scott C. Coyle, CPA, (hereinafter "Respondent") is the holder of North Carolina certificate number 34816 as a Certified Public Accountant.
2. The Board received a complaint against the Respondent from one of his clients (hereinafter "Complainant"). The complaint asserts that the Respondent was unresponsive to the Complainant's attempts to communicate with him.
3. The Complainant hired an attorney to assist her with the matter. The Respondent did not communicate with the Complainant's attorney.
4. The Complainant filed a complaint with the Board. The Respondent did not respond to the Board staff's initial investigatory letter or subsequent emails. The staff was forced to block the Respondent's certificate renewal, in order to finally receive a response.
5. The Respondent contends that, at the time that the Complainant was trying to contact him, he had closed his office location due to taking a position with another firm, and mail from that office was being forwarded to his home. He asserts that he provided the Complainant with access to his portal in order to obtain her documents.
6. The Respondent did not respond to staff inquiries requesting proof that he had given the Complainant access to his portal.
7. The Board has received similar complaints against the Respondent in the past and the Respondent had been warned that continued failure to timely communicate with his clients could result in disciplinary action.
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.

Consent Order - 2
Scott C. Coyle, CPA

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. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0212(2) and .0206.
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 Respondent Scott C. Coyle, CPA, is hereby revoked for one year.

CONSENTED TO THIS THE 23rd DAY OF July, 2021
(Day) (Month) (Year)

Scott Coyle
Respondent

APPROVED BY THE BOARD THIS THE 26 DAY OF July, 2021
(Day) (Month) (Year)



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Barton W. Patti
President

**THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS**

IN THE MATTER OF:

Elbert Vinson
File #C2021079

NOTICE OF APPARENT VIOLATION
AND AGREEMENT TO CEASE THE
USE OF THE CPA TITLE

TO THE ABOVE NAMED RECIPIENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. § 93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act ("Accountancy Act") through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N. C. Gen. Stat. § 93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-13, "A violation of G.S. 93-3, 93-4, 93-5, 93-6, or 93-8 shall be a Class 1 misdemeanor."

WHEREAS, pursuant to 21 NCAC 08A .0301(b)(20), " 'Inactive,' when used to refer to the status of a person, describes a person who has requested inactive status and has been approved by the Board and who does not use the title certified public accountant, nor does he or she allow anyone to refer to him or her as a certified public accountant, and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section."

WHEREAS, Elbert Vinson (hereinafter "Vinson") was a North Carolina CPA until he applied for inactive status on July 31, 2010.

WHEREAS, Vinson agreed, as part of his inactive application, that: "I cannot use the title Certified Public Accountant (CPA) in North Carolina."

WHEREAS, Vinson further agreed, as part of his inactive application, that: "I will not assume or use, in writing or orally, directly or indirectly through third parties any words, letters, abbreviations, symbols or other means of identification to identify myself as being licensed as a CPA."

WHEREAS, Vinson further agreed, as part of his inactive application, that: "I affirm that I will not identify myself as a CPA to any person in any manner as specified in 21 NCC 08A .0308(a) and (b) as long as I am on inactive status."

WHEREAS the Board received a complaint from one of Vinson's clients alleging that Vinson had, while being on inactive status, held himself out as a CPA to that client.

WHEREAS the same client provided the Board with 2021 email communications from Vinson wherein he utilized the email address evinsoncpa@aol.com.

WHEREAS the same client provided the Board with a letter dated March 12, 2019, on letterhead from Vinson wherein he utilized the email address evinsoncpa@aol.com.

WHEREAS the same client provided the Board with a business card from Vinson, given to him by Vinson at a time when Vinson was on inactive status, in which Vinson: (1) twice used the CPA credential after his name; (2) utilized the email address evinsoncpa@aol.com; and (3) advertised a membership in the "NC Association of Certified Public Accountants."

WHEREAS the Board believes that that the aforementioned action is contrary to the Accountancy Act and gives notice of the same.

IT IS THEREFORE AGREED that:

Vinson recognizes that he has violated the Accountancy Act and agrees to refrain from using in any manner the title "CPA" or "Certified Public Accountant" in the State of North Carolina and will refrain from engaging in the public practice of accountancy in the State of North Carolina.

Vinson specifically agrees that he will no longer utilize the email account evinsoncpa@aol.com and he will destroy all business cards and stationery referring to him as a CPA.

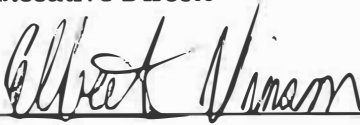
The Board agrees that as long as Vinson abides by the terms of this Agreement, it will not pursue civil relief pursuant to N. C. Gen. Stat. § 93-12(16) or criminal charges pursuant to N. C. Gen. Stat. § 93-13.

North Carolina State Board of Certified Public Accountant Examiners

BY: 

Robert N. Brooks
Executive Director

DATE: 6/25/21

BY: 
Elbert Vinson

DATE: 06/21/21

NC BOARD OF

JUN 24 2021

CPA EXAMINERS