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 (via WebEx).

STAFF ATTENDING: David R. Nance, CPA, Executive Director; S. Lynne Sanders, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Alice Grigsby, Licensing Specialist; Lisa Hearne-Bogle, Communications Officer; Buck Winslow, Licensing Manager; and Noel L. Allen, Esq., Legal Counsel.

GUESTS: Robert Broome, Director of Advocacy, NCACPA; Jeanette Franzel, CPA, Board of Directors, NCACPA; and Sgt. J.D. Rattlelade, Raleigh Police Department.

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

CONFLICTS OF INTEREST: Ms. Van Zant stated she recused herself from an item on the Professional Standards Committee agenda.

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

MINUTES: Ms. Demery moved, and Ms. Kruse seconded the motion to approve the March 15, 2023, meeting minutes as submitted. The motion passed with seven (7) affirmative and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Mr. Payseur moved, and Ms. Demery seconded the motion to approve the February 2023 financial statements as submitted. The motion passed with seven (7) affirmative and zero (0) negative votes.

Mr. Nance stated that Mr. Massey signed the engagement letter with Bernard Robinson & Company, LLP, for the Board’s annual audit. The audit is scheduled for June 12-16, 2023.

LEGISLATIVE AND RULEMAKING ITEMS: Mr. Nance informed the Board that the proposed rule amendments and adoptions were published in the April 17, 2023, issue of the North Carolina Register and the April Activity Review includes information on the June 20, 2023, rulemaking hearing.

NATIONAL ORGANIZATION ITEMS: Mr. Nance and Ms. Sanders provided information on the NASBA Eastern Regional Meeting scheduled for May 31-June 2, 2023, in Savannah, GA.
Mr. Nance announced that NASBA’s CBT Committee would meet at the Board office on May 18, 2023.

**STATE AND LOCAL ORGANIZATION ITEMS:** Mr. Nance and Ms. Sanders told the Board about their work with the Local Government Commission on a project related to agreed-upon procedures and the lack of auditors for local governments and municipalities.

**PROFESSIONAL STANDARDS COMMITTEE REPORT:** The Board approved with seven (7) affirmative and zero (0) negative votes the following recommendations of the Committee as presented by Mr. Winstead:

- **Case No. C2019183 - Stephen Harold Locke** - Approve the signed Consent Order. (Appendix I)
- **Case Nos. C2022285-1 and C2022285-2 - David Oliver Hamilton and Hamilton & Company, CPAs, P.A.** - Approve the signed Consent Order. (Appendix II)
- **Case Nos. C2022306-1 and C2022306-2 - C. Bryan McNeese and C. Bryan McNeese, CPA** - Approve the signed Consent Order. (Appendix III)
- **Case No. C2023027 - Linda S. Swain** - Approve the signed Consent Order. (Appendix IV)
- **Case Nos. C2022271-1 and C2022271-2** - Close the cases without prejudice with a Letter of Warning.
- **Case Nos. C2022273-1 and C2022273-2** - Close the cases without prejudice with a Letter of Warning.
- **Case Nos. C2022277-1 and C2022277-2** - Close the cases without prejudice with a Letter of Warning.
- **Case No. C2022323** - Close the case without prejudice with a Letter of Warning.
- **Case Nos. C2022153-1 and C2022153-2** - Close the case without prejudice.
- **Case Nos. C2022159-1 and C2022159-2** - Close the cases without prejudice.
- **Case Nos. C2022161-1 and C2022161-2** - Close the cases without prejudice.
- **Case No. C2022295** - Close the case without prejudice.
- **Case No. C2023024** - Close the case without prejudice.
- **Case No. C2023026** - Close the case without prejudice. Ms. Van Zant recused herself from this matter and did not participate in the Committee’s deliberations or its decision.

Mr. Winstead stated that the Committee provided guidance to Board staff on several cases.
PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE REPORT: The Board approved with seven (7) affirmative 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:

- Brice McCay Andracchio
- Ronald King Bangco
- Peter Samuel Bonacci II
- Hunter Robert Del Valle
- Daniel Haimov Goldstein
- Luke Trapier Hart
- Jonathan Montes
- Cara Pratt Oates
- Kristina Theresa Schuster
- Grant Phillip Wirth

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

- Brice McCay Andracchio
- Nicolas Savvas Andreou
- Ronald King Bangco
- Christine Ann Bell
- Peter Samuel Bonacci II
- Thomas Stanton Brown
- Chase Matthew Clark
- Eva Gabriela Cruz Rivera
- Austin Hunter Dail
- Daniel Connor Deas
- Hunter Robert Del Valle
- Robert Winston Eskridge
- Daniel Haimov Goldstein
- Jacob Daniel Goodman
- Kyle Joseph Gosland
- Stephen Capps Harris
- Luke Trapier Hart
- Cameron Drew Hill
- Capron Grace Kester
- Alexander Joseph Kilinski
- Philip John Kirkland
- Sarah Katherine Link
- Patrick Joseph McLaughlin
- JonathanMontes
- Anthony Morales-Gaxiola Jr.
- Sally Jane Parker Nobling
- Cara Pratt Oates
- Bailey Thomas Ormond
- Alexander Palumbo
- Collin James Peterson
- Matthew Clifford Pruitt
- Zachary Allan Rutledge
- Katelyn Christine Schubel
- Kristina Theresa Schuster
- Charles Everett Simpson III
- Madeline Marie Skafe
- Deveron Shane Smith
- Cody Jacob Squires
- Haley Grey Barnes Steed
- Katherine Ward Stogner
- Daniel Timothy Sullivan
- Kensley Jeanette Sutton
- Juan Camilo Vigoya Astroz
- Andrew David Willey
- Grant Phillip Wirth
- Jessica Kylea Womack

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

- Joseph Quinton Adams
- Adrienne Rose Alguadich
- Audrey Metzger Bailey
- Jonathan Giroux Beck
- Johnny Kenneth Bryant
- Amanda Leigh Burchell
Temporary Permits - Approve the following temporary permits approved by the Executive Director:

- James LeGrand Mohr T13764
- Michele Ann Salisbury T13765
- Jordan Robert Coschigano T13766
- Charles Frederick Gund III T13767
- Kimberly Nicole Lane T13768
- Dustin Warren Dodson T13769
- Bruce Buchinger T13770
- Audrey Metzger Bailey T13771
- Kadi Alisha Mennell T13772
- Matthew Orion Rolland T13773
- Janki Jayesh Mor T13774
- Christopher Thomas Yoo T13775
- Jessica Rae Klisch T13776
- Renee Ann Tessman T13777
- Mark Thomas Schreiber T13778
- Cheryl Lindsey Drogan T13779
- Steven Barry Savicki T13780
- Isaac Robert Lichtenstein T13781
- Joanne Kuong T13782
- Krzysztof Garnek T13783
- Peter Robert Kelly T13784
- Meghan Irey Holben T13785
- Dharmesh Maganlal Lakhani T13786
- Chandler Blake Julian T13800
- Alexa Lynn Sheridan T13801
- Kenneth Scott Vietzke T13802
Reinstatements - Approve the CPA certificate reinstatement applications submitted by the following individuals: Douglas William Bazley, #32667

Lucinda Lee Fraley, #25106
Bernadette Marie Geis, #29157
Karen M. Livingstone, #43280

Cassandra Hux Sampson, #24933
Marion McLean Sims, #37228
Jerry Neil Smith, #13392

Reissuance of New Certificate and Consent Agreement - Approve the application for reissuance of new certificate and consent agreement submitted by the following individual:

Adam Michael Sawchak, #40575

Letters of Warning: Approve the recension of the CPE Letters of Warning previously issued to the following individuals:

Chad Thomas Harmon, #41113
Henry Donald Scott, #2935

Adam Gebel Sitts, #45194
Stacy Bauer Steere, #25382

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

Emily Almerini
Emily Armstrong
Sahr Bangai
Bailey Beatty
Parker Beauchamp
Judy Benson
Zachary Berglund
Madison Bonello
Ashley Bornkamp
Samuel Botos
Scott Bowen
John Boyar
Alan Brandon
Brian Bready
Ashley Brown
Justin Brown
Ethan Brunelli
Katherine Bucci
Stephanie Burcham

Owen Burden
Riley Burke
Hallie Burris
Abigail Butler
Nathan Caldwell
Alan Cardoso
Brooke Carmazzi
Heather Carrasco
Margaret Cauley
Ellen Chambers
Miranda Chambers
Emily Chapin
Thomas Coleman
Taylor Coleman
Spenser Collins
William Collis
Nicholas Connell
Lydia Connor
David Conrad
Exam Score Extension Requests - Approve two score extension requests, one for six months and one for 90 days, based on hardships beyond the candidates’ control.

STRATEGY COMMITTEE REPORT: Ms. Van Zant summarized the Committee’s April 18, 2023, meeting and provided an update on the status of the Board’s strategic initiatives.

PERSONNEL COMMITTEE REPORT: The Board approved the Personnel Committee Charter with seven (7) affirmative and zero (0) negative votes presented by Ms. Lynch. (Appendix V)

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the March 2023 operational metrics and Executive Staff Report. Ms. Sanders updated the Board on the Education and Awareness programs planned for the spring, the status of the new website under development, and the status of technology upgrades. The Board congratulated Ms. Grigsby on 37 years of service to the Board.

Ms. Kruse moved, and Ms. Demery seconded the motion to hold the September 25, 2023, Board meeting in Boone, NC, at Appalachian State University, with a 2:00 p.m. start time. The motion passed with seven (7) affirmative and zero (0) negative votes.

Mr. Trainor and Mr. Allen provided the Board with an overview of several pieces of state and federal legislation of interest to the Board.

PUBLIC COMMENTS: Mr. Broome said that the NCACPA also follows key legislation and will apprise the Board of any developments. He stated that the NCACPA would participate in the AICPA Spring Council and, while in Washington, would meet with North Carolina’s Senators and Representatives to discuss matters important to the accounting and CPA professions.

CLOSED SESSION: Ms. Lynch moved, and Mr. Payseur seconded the motion to enter Closed Session to discuss personnel matters. The motion passed with seven (7) affirmative and zero (0) negative votes.

PUBLIC SESSION: Ms. Kruse moved, and Mr. Winstead seconded the motion to approve the Personnel Committee’s recommendation regarding staff compensation. The motion passed with seven (7) affirmative and zero (0) negative votes.

ADJOURNMENT: Ms. Demery moved, and Mr. Payseur seconded the motion to adjourn the meeting at 11:15 a.m. The motion passed with seven (7) affirmative and zero (0) negative votes.

Respectfully submitted:

David R. Nance, CPA
Executive Director

Attested to by:

Gary R. Massey, CPA
President
IN THE MATTER OF:
Stephen Harold Locke, CPA, #11553
Respondent

CONSENT ORDER

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

1. Stephen Harold Locke, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 11553 as a Certified Public Accountant.

2. The Respondent first obtained licensure from this Board in 1979. Since that time, he has not been disciplined by this Board. He has not used or benefitted from the title in many years.

3. The Respondent self-disclosed to the Board on his annual renewal that he was subject to a civil suit. The suit involved the administration of a testamentary trust. The Respondent was named as trustee of the trust. The attorney that drafted the trust was named as successor trustee and was also named as executor of the estate. The Respondent was not affiliated with the attorney.

4. The attorney was ultimately disbarred by the North Carolina State Bar on account of theft. The primary basis of the civil suit was malfeasance on the part of the attorney. The Respondent has asserted that any liability on his part arose from the malfeasance of the attorney. He did not knowingly participate in the lawyer's malfeasance. Nevertheless, he was sued for a breach of his fiduciary duties to the trust.

5. A jury rendered a verdict in the matter against all of the defendants. After the jury verdict was delivered to the Court, the Court did not enter judgment. Thereafter the parties resolved the matter to mutual satisfaction and the case was dismissed.

6. The Respondent does not admit to any breach of fiduciary duty. However, considering his advanced age, as well as the cost and risk attendant to this proceeding, and the fact that he does not desire to hold himself out as a CPA, he therefore consents to relinquish his CPA certificate as set forth below. The Respondent recognizes that this Order will be treated as a surrender of certificate by the Board.

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:
Consent Order - 2
Stephen Harold Locke, 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. If proven at a hearing by the Board, a CPA's breach of fiduciary duty would constitute a discreditable act in violation of 21 NCAC 08N.0203.

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 Board accepts the surrender of Respondent's CPA certificate permanently.

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 surrendered North Carolina certificate.

CONSENTED TO THIS THE __DAY OF __, 2023

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE __DAY OF __, 2023

[Signature]
President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CONSENT ORDER

IN THE MATTER OF:
David Oliver Hamilton, CPA, #18306
Hamilton & Company, CPA’s, P.A., Firm
Respondents

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

1. David Oliver Hamilton, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 18306 as a Certified Public Accountant.

2. Hamilton & Company, CPA’s, P.A. (hereinafter “Respondent Firm”), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be referred to as the “Respondents.”

3. The Respondent firm identified on its firm renewals for the years 2018 through 2021 that it was providing services subject to peer review, including reviews, agreed-upon procedures, and/or compilations.

4. Per the Board’s records, the last peer review provided by the Respondents was as of May 19, 2016. While that peer review resulted in a Pass, the Respondent Firm does not appear to have participated in the peer review program since that result.

5. Board staff requested that the Respondent Firm identify its peer review status and provide an explanation as to why the Board did not have an updated peer review on file.

6. The Respondents confirmed the foregoing facts. The Respondent Firm also correctly asserted that it accurately completed its annual firm renewals by identifying that it was performing services that were subject to peer review during that time period. The Respondents incorrectly assumed that the Board was monitoring the Respondent’s compliance with the peer review rules and was aware of the circumstances.

7. The Respondents point out that they have not had any prior compliance or ethical issues with the Board and would like to take the appropriate steps to address these matters.

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, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent Firm’s failure to timely participate in a peer review program constitutes a violation of 21 NCAC 08N.0203(b)(7) (Discreditable Conduct).

3. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondents’ consent to this order, the Respondents are subject to the discipline set forth below.

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

1. The Respondent, David Oliver Hamilton, CPA, is hereby censured.

2. The Respondent Firm shall pay two one-thousand-dollar civil penalties (one for each missed peer review reporting deadline), to be remitted with this signed Consent Order.

3. The Respondent Firm’s ability to perform services subject to peer review is suspended until such time that the Respondent Firm has re-enrolled in the peer review program.

4. The Respondent firm should request an accelerated peer review upon the re-enrollment into the peer review program. The Respondent Firm shall submit a copy of the peer review report, firm response (if applicable), and other peer review documentation deemed necessary to support the Respondent Firm’s compliance with the Board’s peer review requirements.

CONSENTED TO THIS THE 2nd DAY OF April, 2023.

David O. Hamilton
Individual authorized to sign on behalf of Respondent Firm
Respondent

APPROVED BY THE BOARD THIS THE 10th DAY OF April, 2023.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

HC BOARD OF CPA EXAMINERS

BY: Larry R. Massey
President
IN THE MATTER OF:
C. Bryan McNeese, CPA, #20258
C. Bryan McNeese, CPA, Firm
Respondents

CONSENT ORDER

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

1. C. Bryan McNeese, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 20258 as a Certified Public Accountant.

2. C. Bryan McNeese, CPA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be referred to as the “Respondents.”

3. On his 2018 firm renewal, the Respondent disclosed that he had performed Agreed-Upon Procedures engagements during calendar year 2017. Performance of those engagements required the Respondent to register his firm for peer review within thirty (30) days of the issuance of the first report.

4. The Board staff followed up with the Respondent after the time to complete the peer review had elapsed. The Respondent confirmed that he had performed a review in September 2017.

5. The Respondent had made a phone call to the AICPA in 2017 to enroll in peer review but did not follow up on that phone call and never enrolled.

6. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondents' failure to register his firm for peer review within thirty (30) days of the issuance of the first report constitutes a violation of Board rule 21 NCAC 08N .0203(b)(7).

3. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

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

1. The Respondent, C. Bryan McNeese, CPA, is hereby censured.

2. The Respondent Firm shall pay a one thousand dollar ($1,000) civil penalty to be remitted with this signed Consent Order.

CONSENTED TO THIS THE 5th DAY OF March 2023

C. Bryan McNeese CPA
Individual authorized to sign on behalf of Respondent Firm

C. Bryan McNeese CPA
Respondent

APPROVED BY THE BOARD THIS THE 2nd DAY OF April 2023

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Mary L. Murray
President

NC BOARD OF
MAR 10 2023
CPA EXAMINERS
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. Linda S. Swain, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 32108 as a Certified Public Accountant.

2. The Respondent informed the Board on her 2021-2022 CPA certificate renewal that she had obtained the required CPE for calendar year 2020.

3. Based on the Respondent's representation, the Board accepted her renewal.

4. The Respondent is also a licensee in the state of Alaska. The Alaska Board of Accountancy conducted an audit of the Respondent's CPE. The Alaska Board of Accountancy imposed discipline on the Respondent because she was unable to document her ethics CPE hours for 2020.

5. Upon review of the relevant documentation, the Professional Standards Committee has discovered that the Respondent had taken an ethics course in 2020, but did not submit the final exam documents to the CPE vendor for grading until March 23, 2022.

6. The Professional Standards Committee has determined that the Respondent did not finish the ethics CPE until she received a passing grade in 2022. Therefore, her representation on her renewal was erroneous.

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:

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 disciplinary action taken by the Alaska Board of Accountancy constitutes the basis of a violation of 21 NCAC 08N .0204.

3. When the Respondent made the representation on her 2021-2022 certificate renewal that she had timely completed her ethics CPE requirement, she should have known that representation was incorrect, resulting in a violation of 21 NCAC 08N .0202(b)(4) and .0203(b)(5).

4. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent’s consent to this order, the Respondent is subject to the discipline set forth below.

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 signed Consent Order.

CONSENTED TO THIS THE ___________ DAY OF __________________, 2023.

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE ___________ DAY OF __________________, 2023.

[Signature]
President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
Personnel Committee Charter

Purpose:
The Personnel Committee is responsible for:

Providing Board oversight and guidance to Board staff processes related to personnel policies, performance management, and compensation matters.

Membership:
The Personnel Committee is comprised of three members of the Board as appointed by the President. Members of the Personnel Committee are appointed after the Board President’s election at the Board’s regularly scheduled March meeting. The President, upon consultation of the appointed members, shall identify the Chair of the Personnel Committee.

Responsibilities:
The Personnel Committee provides guidance to Executive Staff on personnel matters, including:

- Board policies related to personnel matters ensuring compliance with applicable State and Federal laws
- Coordinating the Board-conducted performance review for the Executive Director
- Reviews, as necessary, performance assessments for other executive-level staff
- Performs compensation assessment for Executive Director and reviews Executive Director compensation recommendations for Board staff
- Reviews any other items that may come before the Committee related to the Board’s personnel processes

The Personnel Committee reports its actions to the full Board for discussion and approval of the actions/recommendations.

Meetings:
The Personnel Committee shall meet at least annually to address the Board’s personnel matters but can meet more often if necessary. The Personnel Committee’s meetings may be held in person, by telephone, video conference, or other remote meeting technologies. The Personnel Committee will be provided with appropriate materials prior to its meeting such that meeting agenda items can be appropriately addressed.

A majority of the Personnel Committee members shall constitute a quorum. The Personnel Committee Chair will make arrangements to ensure that committee meeting minutes are appropriately taken and maintained. The Personnel Committee Chair may invite any Board
member, staff member, expert, or another advisor who is not a member of the Personnel Committee to attend, but these individuals have no voting power.

This Charter was approved by the Board at its April 20, 2023 regularly scheduled meeting.