PUBLIC SESSION MINUTES
May 22, 2023

MEMBERS ATTENDING: Gary R. Massey, CPA, President; Bernita W. Demery, CPA, Vice President; Jodi K. Kruse, CPA, Secretary-Treasurer; Maria M. Lynch, Esq.; 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; Cammie Emery, Licensing Specialist; Buck Winslow, Licensing Manager; and Noel L. Allen, Esq., Legal Counsel.

GUESTS: Christy Johnson, Veritext; and Sgt. J.D. Rattlelade, Raleigh Police Department.

CALL TO ORDER: Mr. Massey called the meeting to order at 10:01 a.m.

PUBLIC HEARING: Mr. Massey called the Public Hearing to order to hear Case No. 2022281, John Thomas Decker, NC CPA No. 41435. Mr. Decker was not present at the Hearing and was not represented by counsel. Mr. Nance was sworn in and gave testimony. Mr. Winstead moved, and Mr. Payseur seconded the motion to approve the Board Order (Appendix I) permanently revoking the NC CPA certificate issued to John Thomas Decker. The motion passed with seven (7) affirmative and zero (0) negative votes. The Hearing is a matter of public record.

CONFLICTS OF INTEREST: Mr. Winstead stated he recused himself from Item II-H 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 and zero (0) negative votes.

MINUTES: Ms. Demery moved, and Ms. Kruse seconded the motion to approve the April 20, 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 April 2023 financial statements as submitted. The motion passed with seven (7) affirmative and zero (0) negative votes.

Ms. Demery moved, and Ms. Lynch seconded the motion to approve the 2023-2024 budget (Appendix II) as presented by Mr. Nance. The motion passed with seven (7) affirmative and zero (0) negative votes.
LEGISLATIVE AND RULEMAKING ITEMS: Mr. Nance noted that he and Staff Attorney Frank Trainor would attend a meeting with various constituents and Representative Winslow to discuss House Bill 799, which concerns audit practices for local government units.

NATIONAL ORGANIZATION ITEMS: Ms. Demery moved, and Ms. Van Zant seconded the motion to proceed to rulemaking to extend the 18-month Exam credit window to 30 months per the UAA. The motion passed with seven (7) affirmative and zero (0) negative votes. The Board authorized Executive Staff to review current candidates’ Exam history on a case-by-case basis to determine if an Exam transition policy of extending existing credit windows to 30 months would assist candidates in completing their Exam requirements.

Ms. Demery moved, and Ms. Kruse seconded the motion to endorse Mr. Winstead’s request for reappointment as NASBA’s Middle Atlantic Regional Director by sending a letter of support to NASBA (Appendix III). The motion passed with seven (7) affirmative and zero (0) negative votes.

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 Nos. C2022299-1 and C2022299-2 - Pauline F. Flowers and Pauline Flowers, CPA, PC - Approve the signed Consent Order. (Appendix IV)

Case Nos. C2022308-1 and C2022308-2 - Michael E. Westmoreland and Michael E. Westmoreland, CPA - Approve the signed Consent Order. (Appendix V)

Case No. C2022319 - Shelly Devine Lands - Approve the signed Consent Order. (Appendix VI)

Case Nos. C2022010-1 and C2022010-2 - Donald H. Long and Long CPA, PLLC - Approve a Notice of Hearing for October 23, 2023, at 10:00 a.m. (Appendix VII)

Case Nos. C2022316, C2023056-1, and C2023056-2 - Rodney Eugene Smallwood and Rodney E. Smallwood, CPA, P.C. - Approve a Notice of Hearing for October 23, 2023, at 10:00 a.m. (Appendix VIII)

Case Nos. C2023001-1 and C2023001-2 - Elissa Beth Olszewski and Elissa Olszewski, CPA, P.A. - Approve a Notice of Hearing for October 23, 2023, at 10:00 a.m. (Appendix IX)

Case No. C2023007 - Close the case without prejudice. Mr. Winstead recused himself and did not participate in the Committee’s discussion or decision on this case.

Case No. C2023019 - Close the case without prejudice.

Case No. C2023028 - Close the case without prejudice.
Case No. C2023029 - Close the case without prejudice.

Case Nos. C2022157-1 and C2022157-2 - Close the cases without prejudice.

Mr. Winstead stated that the Committee provided guidance to Board staff on several other matters, and he recused himself from Item II-H.

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:

Brenner Louise Appel
Justin Carol Ponder

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

William Kennedy Abington IV  Katherine Elizabeth Field
Brenner Louise Appel  Katherine Elizabeth Hartley
Jonathan Porter Babb Jr.  Anna Kirsten Heintz
Kellie Kaiser Baker  Douglas Andrew Isenhour
Madison Laine Ballard  Sierra Nicole Lowder
Rebecca Cathren Boyd  Kassandra Fay Mangano
Jonathan Roy Calcagne  Shannon Aleese McLeod
Keri Elise Carnes  Hannah Rose Moyles
Jonathan Zachary Connolly  Carol-Anne Rollins Obusek
Colin Kenley Cramer  Daniel O’Dirling
James Allen Cumbo  Ryan Allen Pete
Alisa Diercksen  Justin Carol Ponder
Alicia Rydel Driver  Jeremy Carl Truhel
James Douglas Eldridge

The Committee recommended that the Board defer a decision regarding a license applicant’s appeal of staff review of his experience requirement and instructed the staff to obtain additional information regarding the applicant’s time worked that was not under the direct supervision of a CPA.
Reciprocal CPA Certificate Applications - Approve the following applications for reciprocal CPA certification:

- Bryce Buchinger
- Nicholas McGregory Clark
- Adam Joseph Klaus
- Isaac Robert Lichtenstein
- Steven Barry Savicki

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

- Lori Lynn Toro, T13812
- Joshua Race Borfitz, T13813
- Robert E. Acuna, T13814
- Peyton Marie Gladieux, T13815
- John Patrick Heffron, T13816
- Tebbi Jean Purvis, T13817
- Danielle Nicole Agosta, T13818
- Christopher Ryan Carroll, T13819
- Joshua Nathanael Tyler, T13820
- Lisa Rene Wierer, T13821
- Matthew James Nelson, T13822
- Keith Anthony Clarke, T13823
- Josh Yelen, T13888
- Patricia Elise Sholtis, T13889
- Taylor Caitlin Akindele, T13890
- Bruce Burton Brown, T13891
- Brennan Murphy Peterson, T13892
- Skyler Morgan Faulkner, T13893
- Lindsay Keahikukapulani Facer, T13894

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

- Robert Jerald Floyd Jr., #18400
- Rachel Pointer Groce, #40993
- Leslie Abigail Hamilton, #42906

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

- Samantha Hairston Adams, #40514  4/30/2023
- Jeremy Jon-Charles Lineberger, #42501  1/03/2023
- Margaret Lou Meaher, #31537  6/30/2023
- Amy Wellman Sanders, #19635  6/30/2023
- Kimberly M. Wickre, #21542  6/30/2023

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

- Arthur B. Goss, #25418

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

- Erika Alandt
- Sarah Alexander
AshLyn Allen
Lucy Archer
Canyon Bacon
Caroline Bare
Hannah Bayliff
Mary Elizabeth Bell
Jakob Bennett
Sarah Benoist
Daniel Bidwick
Maureen Binter
Douglas Bittner
Skyler Bohall
Matthew Boyes
Joseph Boyle
Philip Brannen
Robert Brown
Catherine Buchanan
Duncan Bullins
John Burkett
Abigail Butler
Brett Butler
Anna Byrd
Lionel Cabrera
Anna Caldwell
Alyssa Carey
Brooke Carmazzi
Vanessa Castillo Soza
Emma Chacknes
Ellen Chambers
Brian Chandler
Nicholas Chesare
An Thu Chu
Philip Cochrane
Chad Collins
Rachel Combs
Ashley Compton
Manuel Cordi
Amanda Crnic
Samantha Crossen
Jack Curry
Brandon Dean
Mary Deans
Michael Dejulio
Connor Douglass
Kearsten Dozier
Drew Dubauskas

Jackson Dye
Melissa Endicott
Zachary Fry
Andres Fuentes
Amanda Ganci
Diana Gasinski
Jourdan Gayden
Stuart Gentry
Jake George
Michael Girgis
Jordan Gray
Kaylee Green
Ruben Greenstein
Chemerin Gregg
Brigett Griffin
Dylan Grissom
Maitland Gurney
Joseph Hackler
Andrew Hall
Nicolas Hamm
Mary Hansen
Blake Harrington
Avery Harris
DeMario Harris
Rylie Harris
Spencer Harris
Erik Haynie
Hunter Heaton
Emily Hedrick
Mark Hensley
Ruby Higuera
Ethan Hoffman
Kristin Holder
Alara Hollyfield
Megan Horton
Zachary Howell
Meghan Hurley
Morgan Hurst
Crystal Irvin
Mairenn Janssen
Theodore Jasmin
Josiah Johnson
Alicia Jones
Cathryn Jones
Christopher Jones
Kenley Jones
Exam Score Extension Request - Approve a six-month Exam score credit extension for a candidate who experienced a personal hardship beyond their control.

Late Firm Registration Renewal Matters - Approve referring the firms listed below to the Professional Standards Committee because the firms submitted a renewal or termination notice less than 60 days after the deadline.

PWN LLP
Lei Wang, #44866
Renee H. Wolff CPA, PLLC
Renee Halifax Wolff, #42307

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

ADJOURNMENT: Mr. Winstead moved, and Ms. Demery seconded the motion to adjourn the meeting at 11:43 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
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2022281

IN THE MATTER OF:
John Thomas Decker, CPA, #41435
Respondent

BOARD ORDER

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the “Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing (“Hearing”), with a quorum present, the Board finds, based on the evidence presented at the Hearing on May 22, 2023, that:

FINDINGS OF FACT

1. The Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. The Board has jurisdiction over the Respondent and the subject matter of this action.

3. The Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. § 150B-38(c).

4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.

5. The Respondent did not object to any Board Member’s participation in the Hearing of this matter.

6. The Respondent was not present at the Hearing and was not represented by counsel.

7. On June 30, 2022, the Respondent renewed his CPA certificate and confirmed that he had completed his CPE requirement for 2021.

8. The Respondent was subject to the 2020 and 2021 Letter of Warning CPE Audit. The Respondent did not provide documentation to substantiate completion of the Board’s annual forty (40) hour CPE requirement for 2021. Respondent had twenty (20) hours of carry-forward from 2019 and provided documentation for twenty-two (22) additional hours for his 2020 requirement due to his MBA coursework. For 2021, Respondent had two (2) hours of carry-forward from 2020 and twenty (20) additional hours taken in November and December of 2021, leaving him eighteen hours short of the 2021 requirement.

9. The Respondent did not complete the required hours because, per the Board’s rules, he was only able to use a portion of his MBA coursework taken during 2020 for CPE purposes.
Board Order - 2  
John Thomas Decker, CPA

10. The Board staff mailed correspondence to the Respondent on January 24, 2023. That communication had a response date of February 4, 2023. The Board followed up with a certified mailing on February 8, 2023. That communication had a response date of February 22, 2023. Staff also sent email correspondence to the Respondent.

11. The Respondent did not provide a response to those communications.

CONCLUSIONS OF LAW


2. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. § 93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate and to impose civil monetary penalties.

3. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0206.

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to the Respondent, John Thomas Decker, 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.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]  
President
## Operating Budget

### OPERATING REVENUES

<table>
<thead>
<tr>
<th>Description</th>
<th>Prior Year Budget</th>
<th>Prior Year Actual</th>
<th>Approved Budget</th>
<th>Ref</th>
</tr>
</thead>
<tbody>
<tr>
<td>Examination Fees</td>
<td>1,163,925</td>
<td>1,273,024</td>
<td>1,180,625</td>
<td></td>
</tr>
<tr>
<td>Licensing Fees</td>
<td>1,514,800</td>
<td>1,498,895</td>
<td>1,520,200</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>1,000</td>
<td>6,647</td>
<td>6,000</td>
<td></td>
</tr>
<tr>
<td><strong>Total Operating Revenues</strong></td>
<td><strong>$ 2,679,725</strong></td>
<td><strong>$ 2,778,566</strong></td>
<td><strong>$ 2,706,825</strong></td>
<td>A</td>
</tr>
</tbody>
</table>

### OPERATING EXPENSES

<table>
<thead>
<tr>
<th>Description</th>
<th>Prior Year Budget</th>
<th>Prior Year Actual</th>
<th>Approved Budget</th>
<th>Ref</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and Employee Benefits</td>
<td>1,232,278</td>
<td>1,247,398</td>
<td>1,292,581</td>
<td>B</td>
</tr>
<tr>
<td>Examination</td>
<td>800,000</td>
<td>893,711</td>
<td>800,000</td>
<td>C</td>
</tr>
<tr>
<td>Office</td>
<td>134,850</td>
<td>150,081</td>
<td>128,250</td>
<td>D</td>
</tr>
<tr>
<td>Postage and Printing</td>
<td>73,200</td>
<td>75,562</td>
<td>81,400</td>
<td>E</td>
</tr>
<tr>
<td>Travel</td>
<td>98,790</td>
<td>116,865</td>
<td>113,655</td>
<td>F</td>
</tr>
<tr>
<td>Maintenance and Computer Support</td>
<td>142,200</td>
<td>142,106</td>
<td>153,000</td>
<td>G</td>
</tr>
<tr>
<td>Depreciation</td>
<td>45,000</td>
<td>44,032</td>
<td>48,000</td>
<td></td>
</tr>
<tr>
<td>Legal and Investigative Costs</td>
<td>72,000</td>
<td>58,342</td>
<td>75,500</td>
<td>H</td>
</tr>
<tr>
<td>Insurance</td>
<td>26,000</td>
<td>24,212</td>
<td>27,000</td>
<td>I</td>
</tr>
<tr>
<td>Dues and Subscriptions</td>
<td>17,000</td>
<td>17,854</td>
<td>18,000</td>
<td>I</td>
</tr>
<tr>
<td>Building</td>
<td>89,400</td>
<td>72,969</td>
<td>52,200</td>
<td>J</td>
</tr>
<tr>
<td><strong>Total Operating Expenses</strong></td>
<td><strong>$ 2,730,718</strong></td>
<td><strong>$ 2,843,130</strong></td>
<td><strong>$ 2,789,586</strong></td>
<td></td>
</tr>
<tr>
<td>Operating Income (Loss)</td>
<td><strong>$ (50,993)</strong></td>
<td><strong>$ (64,564)</strong></td>
<td><strong>$ (82,761)</strong></td>
<td></td>
</tr>
</tbody>
</table>

### NON-OPERATING REVENUES (EXPENSES)

<table>
<thead>
<tr>
<th>Description</th>
<th>Prior Year Budget</th>
<th>Prior Year Actual</th>
<th>Approved Budget</th>
<th>Ref</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rental Income</td>
<td>48,370</td>
<td>44,579</td>
<td>49,821</td>
<td></td>
</tr>
<tr>
<td>Unrealized Gain (Loss) on Investments</td>
<td>(60,000)</td>
<td>(52,296)</td>
<td>(30,000)</td>
<td></td>
</tr>
<tr>
<td>Interest Income</td>
<td>1,000</td>
<td>25,240</td>
<td>15,000</td>
<td></td>
</tr>
<tr>
<td>Loss on Sale of Assets</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Nonoperating Building Expenses</td>
<td>(22,000)</td>
<td>(35,261)</td>
<td>(22,000)</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td><strong>Total Non-Operating Revenues</strong></td>
<td><strong>$ (32,630)</strong></td>
<td><strong>$ (17,738)</strong></td>
<td><strong>$ 12,821</strong></td>
<td>A</td>
</tr>
<tr>
<td>Estimated Change in Net Assets</td>
<td><strong>$ (83,623)</strong></td>
<td><strong>$ (82,302)</strong></td>
<td><strong>$ (69,940)</strong></td>
<td></td>
</tr>
</tbody>
</table>

## Capital Budget

<table>
<thead>
<tr>
<th>Description</th>
<th>Prior Year Budget</th>
<th>Prior Year Actual</th>
<th>Approved Budget</th>
<th>Ref</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equipment</td>
<td>96,000</td>
<td>61,931</td>
<td>47,000</td>
<td>2</td>
</tr>
<tr>
<td>Building Improvements</td>
<td>95,000</td>
<td>93,991</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Software</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 191,000</strong></td>
<td><strong>$ 155,922</strong></td>
<td><strong>$ 47,000</strong></td>
<td></td>
</tr>
</tbody>
</table>

1 Actual expenditures are allocated between operating and non-operating for presentation
2 Copier $14,000; New Server $5,000; Balance of Furniture $26,000

Approved May 22, 2023
### North Carolina State Board of Certified Public Accountant Examiners

**Approved Revenue Budget**

<table>
<thead>
<tr>
<th></th>
<th>Prior Year Budget 2022-2023</th>
<th>Prior Year Actual 2022-2023</th>
<th>Approved Budget 2023-2024</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Examination Fees</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Initial Admin Fees</td>
<td>$163,300 (710*230)</td>
<td>$177,330 (771*230)</td>
<td>$172,500 (750*230)</td>
</tr>
<tr>
<td>Re-Exam Fees</td>
<td>135,000 (1800*75)</td>
<td>145,500 (1940*75)</td>
<td>142,500 (1900*75)</td>
</tr>
<tr>
<td>Exam Fees Revenue</td>
<td>900,000</td>
<td>985,155</td>
<td>900,000</td>
</tr>
<tr>
<td>Exam Coupon</td>
<td>(34,375)</td>
<td>(35,036)</td>
<td>(34,375)</td>
</tr>
<tr>
<td>Exam Review Fees</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Equivalency Exam Fees</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Grade Transfer Fees</td>
<td>0</td>
<td>75</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Exam Fees</strong></td>
<td>1,163,925</td>
<td>1,273,024</td>
<td>1,180,625</td>
</tr>
<tr>
<td><strong>Certificate Fees</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Initial</td>
<td>52,000 (520*100)</td>
<td>48,500 (485*100)</td>
<td>52,000 (520*100)</td>
</tr>
<tr>
<td>Reciprocal</td>
<td>35,000 (350*100)</td>
<td>33,900 (339*100)</td>
<td>35,000 (350*100)</td>
</tr>
<tr>
<td>Renewals</td>
<td>1,329,000 (22150*60)</td>
<td>1,320,720 (22012*60)</td>
<td>1,338,000 (22300*60)</td>
</tr>
<tr>
<td>Reinstatements</td>
<td>6,500 (65*100)</td>
<td>7,400 (64*100)</td>
<td>7,000 (70*100)</td>
</tr>
<tr>
<td><strong>Total Certificate Fees</strong></td>
<td>1,422,500</td>
<td>1,410,520</td>
<td>1,432,000</td>
</tr>
<tr>
<td><strong>Firm Registrations</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Partnership Renewal</td>
<td>44,000</td>
<td>39,940</td>
<td>40,000</td>
</tr>
<tr>
<td>PC Initial</td>
<td>4,300</td>
<td>4,175</td>
<td>4,200</td>
</tr>
<tr>
<td>PC Renewal</td>
<td>42,000</td>
<td>41,760</td>
<td>42,000</td>
</tr>
<tr>
<td>Partnership Registration</td>
<td>2,000</td>
<td>2,500</td>
<td>2,000</td>
</tr>
<tr>
<td><strong>Total Firm Registrations</strong></td>
<td>92,300</td>
<td>88,375</td>
<td>88,200</td>
</tr>
<tr>
<td>Miscellaneous Income</td>
<td>1,000</td>
<td>1,590</td>
<td>1,000</td>
</tr>
<tr>
<td>Rental Income</td>
<td>48,370</td>
<td>44,579</td>
<td>49,821</td>
</tr>
<tr>
<td>Gain on Fixed Assets</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Interest</td>
<td>1,000</td>
<td>25,240</td>
<td>15,000</td>
</tr>
<tr>
<td>Gift Cards</td>
<td>0</td>
<td>5,058</td>
<td>5,000</td>
</tr>
<tr>
<td>Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$2,729,095</strong></td>
<td><strong>$2,848,385</strong></td>
<td><strong>$2,771,646</strong></td>
</tr>
</tbody>
</table>
## North Carolina State Board of Certified Public Accountant Examiners
### Approved Salaries and Employees Benefits Budget

<table>
<thead>
<tr>
<th></th>
<th>Prior Year Budget</th>
<th>Prior Year Actual</th>
<th>Approved Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2022-2023</td>
<td>2022-2023</td>
<td>2023-2024</td>
</tr>
<tr>
<td>Full Time Staff</td>
<td>$940,000</td>
<td>$958,549</td>
<td>$992,436</td>
</tr>
<tr>
<td>Part Time Staff</td>
<td>7,200</td>
<td>0</td>
<td>7,200</td>
</tr>
<tr>
<td>Taxes - FICA</td>
<td>72,078</td>
<td>70,976</td>
<td>76,151</td>
</tr>
<tr>
<td>Taxes - State Unemployment</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Retirement Contributions</td>
<td>56,100</td>
<td>56,465</td>
<td>59,294</td>
</tr>
<tr>
<td>Retirement - NCLB Admin Fee</td>
<td>2,400</td>
<td>5,619</td>
<td>3,000</td>
</tr>
<tr>
<td>Insurance - Health</td>
<td>154,500</td>
<td>155,789</td>
<td>154,500</td>
</tr>
<tr>
<td><strong>Total Salaries and Employees Benefits</strong></td>
<td>$1,232,278</td>
<td>$1,247,398</td>
<td>$1,292,581</td>
</tr>
</tbody>
</table>
## North Carolina State Board of Certified Public Accountant Examiners

### Approved Examination Budget

<table>
<thead>
<tr>
<th></th>
<th>Prior Year Budget 2022-2023</th>
<th>Prior Year Actual 2022-2023</th>
<th>Approved Budget 2023-2024</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam Sitting &amp; Grading</td>
<td>$800,000</td>
<td>$893,711</td>
<td>$800,000</td>
</tr>
<tr>
<td>Total Examination</td>
<td>$800,000</td>
<td>$893,711</td>
<td>$800,000</td>
</tr>
<tr>
<td>Item</td>
<td>Prior Year Budget 2022-2023</td>
<td>Prior Year Actual 2022-2023</td>
<td>Approved Budget 2023-2024</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>-----------------------------</td>
<td>-----------------------------</td>
<td>---------------------------</td>
</tr>
<tr>
<td>Office Decorations</td>
<td>$200</td>
<td>$348</td>
<td>$200</td>
</tr>
<tr>
<td>Equipment Rental</td>
<td>150</td>
<td>0</td>
<td>150</td>
</tr>
<tr>
<td>Supplies</td>
<td>10,000</td>
<td>12,127</td>
<td>10,000</td>
</tr>
<tr>
<td>Telephone</td>
<td>9,000</td>
<td>7,734</td>
<td>8,500</td>
</tr>
<tr>
<td>Repairs &amp; Maintenance</td>
<td>4,000</td>
<td>5,400</td>
<td>4,500</td>
</tr>
<tr>
<td>Clipping Service</td>
<td>2,000</td>
<td>1,599</td>
<td>2,000</td>
</tr>
<tr>
<td>Miscellaneous Personnel</td>
<td>3,500</td>
<td>4,119</td>
<td>3,500</td>
</tr>
<tr>
<td>Audit Fees</td>
<td>13,000</td>
<td>13,000</td>
<td>15,000</td>
</tr>
<tr>
<td>Credit Card Fees</td>
<td>60,000</td>
<td>61,802</td>
<td>64,000</td>
</tr>
<tr>
<td>Banking Fees</td>
<td>2,100</td>
<td>2,080</td>
<td>2,100</td>
</tr>
<tr>
<td>Payroll Service</td>
<td>1,900</td>
<td>2,008</td>
<td>2,100</td>
</tr>
<tr>
<td>Continuing Education</td>
<td>1,500</td>
<td>2,830</td>
<td>3,000</td>
</tr>
<tr>
<td>Bad Debt Expense</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Expendable Equipment</td>
<td>3,000</td>
<td>10,556</td>
<td>5,000</td>
</tr>
<tr>
<td>Consulting Fees</td>
<td>24,500</td>
<td>26,480</td>
<td>8,200</td>
</tr>
<tr>
<td><strong>Total Office</strong></td>
<td><strong>$134,850</strong></td>
<td><strong>$150,081</strong></td>
<td><strong>$128,250</strong></td>
</tr>
<tr>
<td></td>
<td>Prior Year Budget</td>
<td>Prior Year Actual</td>
<td>Approved Budget</td>
</tr>
<tr>
<td>--------------------------------</td>
<td>-------------------</td>
<td>------------------</td>
<td>-----------------</td>
</tr>
<tr>
<td></td>
<td>2022-2023</td>
<td>2022-2023</td>
<td>2023-2024</td>
</tr>
<tr>
<td>Exam Postage</td>
<td>$ 1,500</td>
<td>$ 1,380</td>
<td>$ 1,500</td>
</tr>
<tr>
<td>Postage - UPS</td>
<td>18,000</td>
<td>19,500</td>
<td>18,000</td>
</tr>
<tr>
<td>Postage - Other</td>
<td>6,000</td>
<td>6,599</td>
<td>7,000</td>
</tr>
<tr>
<td>Postage - Newsletter</td>
<td>6,800</td>
<td>11,088</td>
<td>10,000</td>
</tr>
<tr>
<td>Postage - Business Reply</td>
<td>3,000</td>
<td>2,451</td>
<td>3,000</td>
</tr>
<tr>
<td>Postage - Renewal</td>
<td>2,500</td>
<td>2,070</td>
<td>2,500</td>
</tr>
<tr>
<td>Printing - Other</td>
<td>6,000</td>
<td>3,791</td>
<td>4,000</td>
</tr>
<tr>
<td>Printing - Newsletter</td>
<td>25,200</td>
<td>25,910</td>
<td>31,200</td>
</tr>
<tr>
<td>Printing - Certificates</td>
<td>4,200</td>
<td>2,772</td>
<td>4,200</td>
</tr>
<tr>
<td><strong>Total Postage and Printing</strong></td>
<td><strong>$ 73,200</strong></td>
<td><strong>$ 75,562</strong></td>
<td><strong>$ 81,400</strong></td>
</tr>
</tbody>
</table>
North Carolina State Board of Certified Public Accountant Examiners
Approved Travel Budget

<table>
<thead>
<tr>
<th></th>
<th>Prior Year Budget 2022-2023</th>
<th>Prior Year Actual 2022-2023</th>
<th>Approved Budget 2023-2024</th>
<th>Ref</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff Travel</td>
<td>$ 27,860</td>
<td>$ 45,023</td>
<td>$ 35,535</td>
<td>F1</td>
</tr>
<tr>
<td>Board Travel</td>
<td>47,030</td>
<td>52,743</td>
<td>56,420</td>
<td>F2</td>
</tr>
<tr>
<td>Per Diem</td>
<td>23,900</td>
<td>19,100</td>
<td>21,700</td>
<td>F2</td>
</tr>
<tr>
<td>Total Travel</td>
<td>$ 98,790</td>
<td>$ 116,865</td>
<td>$ 113,655</td>
<td></td>
</tr>
</tbody>
</table>
### North Carolina State Board of Certified Public Accountant Examiners
#### Approved Staff Travel Budget

<table>
<thead>
<tr>
<th></th>
<th>Mtgs</th>
<th>Staff</th>
<th>Days</th>
<th>AirMiles</th>
<th>Reg</th>
<th>Hotel</th>
<th>Meal</th>
<th>2023-2024</th>
<th>Ref</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>NASBA Meetings</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annual</td>
<td>1</td>
<td>3</td>
<td>3</td>
<td>350</td>
<td>795</td>
<td>350</td>
<td>50</td>
<td>$7,035</td>
<td></td>
</tr>
<tr>
<td>Regional</td>
<td>1</td>
<td>3</td>
<td>3</td>
<td>200</td>
<td>795</td>
<td>300</td>
<td>25</td>
<td>5,910</td>
<td></td>
</tr>
<tr>
<td>Executive Director/Legal</td>
<td>1</td>
<td>7</td>
<td>3</td>
<td>450</td>
<td>795</td>
<td>325</td>
<td>50</td>
<td>16,590</td>
<td></td>
</tr>
<tr>
<td><strong>Other Meetings</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Educational Events</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>6,000</td>
<td></td>
</tr>
<tr>
<td><strong>Total Staff Meeting Expense</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$35,535</td>
<td>F</td>
</tr>
</tbody>
</table>
## North Carolina State Board of Certified Public Accountant Examiners
### Approved Board Travel & Per Diem Expense Budget

<table>
<thead>
<tr>
<th>Board Travel</th>
<th>Mtgs</th>
<th>Members</th>
<th>Days</th>
<th>Rate</th>
<th>2023-2024</th>
<th>Ref</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Regular Board Meetings</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hotel</td>
<td>12</td>
<td>4</td>
<td>1</td>
<td>300</td>
<td>$14,400</td>
<td></td>
</tr>
<tr>
<td>Meals</td>
<td>12</td>
<td>4</td>
<td>1</td>
<td>35</td>
<td>1,680</td>
<td></td>
</tr>
<tr>
<td>Travel</td>
<td>12</td>
<td>5</td>
<td>1</td>
<td>150</td>
<td>9,000</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25,080</td>
<td></td>
</tr>
<tr>
<td><strong>NASBA Annual Meeting</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hotel</td>
<td>1</td>
<td>6</td>
<td>3</td>
<td>350</td>
<td>6,300</td>
<td></td>
</tr>
<tr>
<td>Meals</td>
<td>1</td>
<td>6</td>
<td>3</td>
<td>50</td>
<td>900</td>
<td></td>
</tr>
<tr>
<td>Travel</td>
<td>1</td>
<td>6</td>
<td>1</td>
<td>350</td>
<td>2,100</td>
<td></td>
</tr>
<tr>
<td>Registration</td>
<td>1</td>
<td>6</td>
<td>1</td>
<td>795</td>
<td>4,770</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>14,070</td>
<td></td>
</tr>
<tr>
<td><strong>NASBA Regional Meeting</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hotel</td>
<td>1</td>
<td>6</td>
<td>3</td>
<td>300</td>
<td>5,400</td>
<td></td>
</tr>
<tr>
<td>Meals</td>
<td>1</td>
<td>6</td>
<td>3</td>
<td>50</td>
<td>900</td>
<td></td>
</tr>
<tr>
<td>Travel</td>
<td>1</td>
<td>6</td>
<td>1</td>
<td>250</td>
<td>1,500</td>
<td></td>
</tr>
<tr>
<td>Registration</td>
<td>1</td>
<td>6</td>
<td>1</td>
<td>795</td>
<td>4,770</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>12,570</td>
<td></td>
</tr>
<tr>
<td><strong>AICPA Council Meetings</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hotel</td>
<td>1</td>
<td>1</td>
<td>3</td>
<td>350</td>
<td>1,050</td>
<td></td>
</tr>
<tr>
<td>Meals</td>
<td>1</td>
<td>1</td>
<td>3</td>
<td>50</td>
<td>150</td>
<td></td>
</tr>
<tr>
<td>Travel</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>500</td>
<td>500</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1,700</td>
<td></td>
</tr>
<tr>
<td>Outside Legal Costs for Travel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>4,000</td>
<td></td>
</tr>
<tr>
<td>Educational Events</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3,000</td>
<td></td>
</tr>
<tr>
<td><strong>Total Board Meeting Expense</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$56,420</td>
<td>F</td>
</tr>
</tbody>
</table>

### Board Per Diem

<table>
<thead>
<tr>
<th>Board Per Diem</th>
<th>Mtgs</th>
<th>Members</th>
<th>Days</th>
<th>Rate</th>
<th>2023-2024</th>
<th>Ref</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regular Meeting</td>
<td>12</td>
<td>6</td>
<td>2</td>
<td>100</td>
<td>$14,400</td>
<td></td>
</tr>
<tr>
<td>Professional Meetings</td>
<td>25</td>
<td>1</td>
<td>1</td>
<td>100</td>
<td>2,500</td>
<td></td>
</tr>
<tr>
<td><strong>NASBA</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annual Meeting</td>
<td>1</td>
<td>6</td>
<td>4</td>
<td>100</td>
<td>2,400</td>
<td></td>
</tr>
<tr>
<td>Regional Meeting</td>
<td>1</td>
<td>6</td>
<td>4</td>
<td>100</td>
<td>2,400</td>
<td></td>
</tr>
<tr>
<td><strong>Total Board Per Diem Expense</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$21,700</td>
<td>F</td>
</tr>
</tbody>
</table>
## North Carolina State Board of Certified Public Accountant Examiners
**Approved Maintenance and Computer Support Budget**

<table>
<thead>
<tr>
<th></th>
<th>Prior Year Budget 2022-2023</th>
<th>Prior Year Actual 2022-2023</th>
<th>Approved Budget 2023-2024</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internet &amp; Website</td>
<td>$4,000</td>
<td>$3,920</td>
<td>$4,000</td>
</tr>
<tr>
<td>Computer Program/Assistance</td>
<td>1,000</td>
<td>300</td>
<td>1,000</td>
</tr>
<tr>
<td>Interest Expense - GL Software</td>
<td>0</td>
<td>13,269</td>
<td>12,700</td>
</tr>
<tr>
<td>Computer Software Maintenance</td>
<td>137,200</td>
<td>124,616</td>
<td>135,300</td>
</tr>
<tr>
<td><strong>Total Maintenance and Computer Support</strong></td>
<td><strong>$142,200</strong></td>
<td><strong>$142,106</strong></td>
<td><strong>$153,000</strong></td>
</tr>
<tr>
<td></td>
<td>Prior Year Budget 2022-2023</td>
<td>Prior Year Actual 2022-2023</td>
<td>Approved Budget 2023-2024</td>
</tr>
<tr>
<td>--------------------------------</td>
<td>-----------------------------</td>
<td>-----------------------------</td>
<td>--------------------------</td>
</tr>
<tr>
<td>Legal Counsel Fees - Admin/Prof Stds</td>
<td>$58,500</td>
<td>$58,492</td>
<td>$62,000</td>
</tr>
<tr>
<td>Legal Counsel Fees - Litigation</td>
<td>15,000</td>
<td>20,361</td>
<td>15,000</td>
</tr>
<tr>
<td>Investigation Cost</td>
<td>3,500</td>
<td>3,809</td>
<td>3,500</td>
</tr>
<tr>
<td>Hearing Cost</td>
<td>5,000</td>
<td>1,573</td>
<td>5,000</td>
</tr>
<tr>
<td>Reimbursements - Net</td>
<td>(10,000)</td>
<td>(25,892)</td>
<td>(10,000)</td>
</tr>
<tr>
<td>Total Board Legal</td>
<td>$72,000</td>
<td>$58,342</td>
<td>$75,500</td>
</tr>
</tbody>
</table>
### North Carolina State Board of Certified Public Accountant Examiners

#### Approved Other Budget

<table>
<thead>
<tr>
<th></th>
<th>Prior Year Budget 2022-2023</th>
<th>Prior Year Actual 2022-2023</th>
<th>Approved Budget 2023-2024</th>
</tr>
</thead>
<tbody>
<tr>
<td>Insurance</td>
<td>$26,000</td>
<td>$25,763</td>
<td>$27,000</td>
</tr>
<tr>
<td>Dues and Subscriptions</td>
<td>17,000</td>
<td>17,854</td>
<td>18,000</td>
</tr>
<tr>
<td><strong>Total Other</strong></td>
<td><strong>$43,000</strong></td>
<td><strong>$43,617</strong></td>
<td><strong>$45,000</strong></td>
</tr>
</tbody>
</table>
## North Carolina State Board of Certified Public Accountant Examiners
### Approved Building Budget

<table>
<thead>
<tr>
<th></th>
<th>Prior Year Budget 2022-2023</th>
<th>Prior Year Actual 2022-2023</th>
<th>Approved Budget 2023-2024</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building Maintenance</td>
<td>$3,000</td>
<td>$5,942</td>
<td>$3,000</td>
</tr>
<tr>
<td>Electricity</td>
<td>13,000</td>
<td>12,109</td>
<td>13,000</td>
</tr>
<tr>
<td>Grounds Maintenance</td>
<td>6,000</td>
<td>8,050</td>
<td>8,000</td>
</tr>
<tr>
<td>Heat &amp; Air Maintenance</td>
<td>3,200</td>
<td>4,341</td>
<td>3,500</td>
</tr>
<tr>
<td>Improvements</td>
<td>43,000</td>
<td>43,390</td>
<td>2,000</td>
</tr>
<tr>
<td>Janitorial Maintenance</td>
<td>16,000</td>
<td>15,420</td>
<td>16,000</td>
</tr>
<tr>
<td>Trash Collection</td>
<td>1,000</td>
<td>3,202</td>
<td>2,000</td>
</tr>
<tr>
<td>Water &amp; Sewer</td>
<td>1,500</td>
<td>1,495</td>
<td>1,600</td>
</tr>
<tr>
<td>Security</td>
<td>2,100</td>
<td>2,743</td>
<td>2,500</td>
</tr>
<tr>
<td>Pest Control</td>
<td>600</td>
<td>600</td>
<td>600</td>
</tr>
<tr>
<td><strong>Total Building</strong></td>
<td>$89,400</td>
<td>$97,292</td>
<td>$52,200</td>
</tr>
<tr>
<td>Year</td>
<td>Operating Budget</td>
<td>Draft Budget</td>
<td>Approved Budget</td>
</tr>
<tr>
<td>------</td>
<td>------------------</td>
<td>--------------</td>
<td>----------------</td>
</tr>
<tr>
<td>2022-2023</td>
<td>$2,786,985</td>
<td>$2,786,985</td>
<td>$2,786,985</td>
</tr>
<tr>
<td>2023-2024</td>
<td>$2,786,985</td>
<td>$2,786,985</td>
<td>$2,786,985</td>
</tr>
<tr>
<td>2024-2025</td>
<td>$2,786,985</td>
<td>$2,786,985</td>
<td>$2,786,985</td>
</tr>
<tr>
<td>2025-2026</td>
<td>$2,786,985</td>
<td>$2,786,985</td>
<td>$2,786,985</td>
</tr>
<tr>
<td>2026-2027</td>
<td>$2,786,985</td>
<td>$2,786,985</td>
<td>$2,786,985</td>
</tr>
<tr>
<td>2027-2028</td>
<td>$2,786,985</td>
<td>$2,786,985</td>
<td>$2,786,985</td>
</tr>
<tr>
<td>2028-2029</td>
<td>$2,786,985</td>
<td>$2,786,985</td>
<td>$2,786,985</td>
</tr>
<tr>
<td>2029-2030</td>
<td>$2,786,985</td>
<td>$2,786,985</td>
<td>$2,786,985</td>
</tr>
<tr>
<td>2030-2031</td>
<td>$2,786,985</td>
<td>$2,786,985</td>
<td>$2,786,985</td>
</tr>
<tr>
<td>2031-2032</td>
<td>$2,786,985</td>
<td>$2,786,985</td>
<td>$2,786,985</td>
</tr>
<tr>
<td>2032-2033</td>
<td>$2,786,985</td>
<td>$2,786,985</td>
<td>$2,786,985</td>
</tr>
</tbody>
</table>

**Revenues:**
- Salaries and Employee Benefits: $2,786,985
- Other Operating Income: $2,786,985
- Total Operating Income: $2,786,985

**Expenses:**
- Salaries and Employee Benefits: $2,786,985
- Other Operating Expenses: $2,786,985
- Total Operating Expenses: $2,786,985

**Net Change in Net Assets:**
- $0

---

**Footnotes:**
- **Total Operating Income (Loss):** $2,786,985
- **Total Non-Operating Income:** $2,786,985
- **Estimated Change in Net Assets:** $2,786,985

---

**North Carolina State Board of Certified Public Accountant Examiners**

---

**Operating Budget History**

---
May 22, 2023

W. Michael Fritz, CPA  
Nominating Committee Chair  
National Association of State Boards of Accountancy  
150 Fourth Avenue North, Suite 700  
Nashville, Tennessee 37219

Dear Mr. Fritz:

Arthur M. Winstead, Jr., CPA, a member of the North Carolina State Board of CPA Examiners, has expressed interest in serving as NASBA’s 2023-2024 Middle-Atlantic Regional Director. He is currently serving as the 2022-2023 Middle-Atlantic Regional Director.

Mr. Winstead was appointed to our Board in 2003 and served through 2009. In 2017, Governor Cooper appointed Mr. Winstead to another term, and in 2020 appointed him to a term expiring in 2023. Throughout his years of service with our Board, Mr. Winstead has proven to be an unparalleled leader.

He was elected President twice, Vice President three times, and Secretary-Treasurer twice. Mr. Winstead has served on multiple Board committees, including the Audit Committee, Executive Committee, Personnel Committee, Professional Education and Application Committee, and Professional Standards Committee. In addition to his service to our Board, Mr. Winstead has extensive experience with NASBA, the AICPA, the North Carolina Association of CPAs, and the Association of Certified Fraud Examiners.

The past year has been filled with challenges to our profession, and our Board believes Mr. Winstead’s extensive knowledge, skills, and experience will help guide Boards of Accountancy through those challenges and future challenges. Therefore, the Board requests that Arthur M. Winstead, Jr., CPA, be considered a nominee for NASBA’s Middle-Atlantic Regional Director.

Sincerely,

Gary R. Massey  
Gary R. Massey (May 26, 2023 17:42 EDT)  
President
IN THE MATTER OF:
Pauline F. Flowers, CPA, #19403
Pauline Flowers, CPA, PC, 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. Pauline F. Flowers, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 19403 as a Certified Public Accountant.

2. Pauline F. Flowers, 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 referred to as the "Respondents."

3. The Respondent Firm received a fail on its most recent attempted system peer review that was discussed by the AICPA Peer Review Committee on June 18, 2020. However, the Respondent Firm did not complete the peer review process.

4. The Respondent Firm has not performed any engagement subject to peer review since 2019 and has not expressed a desire to perform those services moving forward.

5. There has been no indication that the Respondent has harmed the public. The Respondent has been a licensed CPA in this State since 1991 without incident or disciplinary action.

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 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.

NC BOARD OF CPA EXAMINERS

MAY 1 2023
2. The Respondents' failure to perform attest and assurance services in accordance with standards is a violation of Board rules 21 NCAC 08N .0212 (Competence), .0403 (Auditing Standards).

3. The Respondents' failure to complete the peer review process constitutes a violation of Board rules 21 NCAC 08N .0203(b)(4) and (7).

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, Pauline F. Flowers, 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 __27__ DAY OF __April__, __2023__.

Individual authorized to sign on behalf of Respondent Firm

Respondent

APPROVED BY THE BOARD THIS THE __12__ DAY OF __May__, __2023__.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: __Massey__
   President

NC BOARD OF CPA EXAMINERS

MAY 1, 2023
NORTH CAROLINA  
WAKE COUNTY  
BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2022319  

IN THE MATTER OF:  
Shelly Devine Lands, CPA, #15862  
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. Shelly Devine Lands, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number #15862 as a Certified Public Accountant.

2. The Board received a complaint from a consumer ("Complainant") alleging that the Respondent had utilized a third party to assist with providing his bookkeeping work without written consent.

3. The Respondent asserts that the Complainant knew that a contractor was assisting with the performance of his bookkeeping work. However, the Respondent admits that the Complainant was not provided with a written disclosure that the contractor would be assisting with the bookkeeping work.

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. Per 21 NCAC 08N .0214: A CPA shall provide a written disclosure to the client that he or she is using a third-party provider to assist the CPA in providing any professional services to the client.

3. Bookkeeping constitutes a professional service to the client.

4. An independent contractor constitutes a third-party provider for the purposes of 21 NCAC 08N .0214.

5. The Respondent's failure to provide written disclosure to her client in advance of utilizing the services of a third party constitutes a violation of 21 NCAC 08N .0214.
Consent Order 2
Shelly Devine Lands, CPA

6. 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, Shelly Devine Lands, CPA, is hereby censured.

CONSENTED TO THIS THE 12th DAY OF May 2023.

RESOLVED TO THIS THE 11th DAY OF May 2023.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Signature
    President
IN THE MATTER OF:
Michael E. Westmoreland, CPA, #14909
Michael E. Westmoreland, 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. Michael E. Westmoreland, CPA (hereinafter "Respondent"), is the holder of North
   Carolina certificate number 14909 as a Certified Public Accountant.

2. Michael E. Westmoreland, 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 prepared three
   Agreed-Upon Procedures reports in 2017. He has since left the public practice of
   accountancy and did not complete a peer review.

5. 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, Michael E. Westmoreland, 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 ___ Day of April, 2023.

Individual authorized to sign on behalf of Respondent Firm

Respondent

APPROVED BY THE BOARD THIS THE ___ Day of May, 2023.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President

NC BOARD OF CPA EXAMINERS

APR 17 2023
The North Carolina State Board of Certified Public Accountant Examiners ("Board") has received evidence which, if admitted at hearing would show that:

1. Donald H. Long, CPA (hereinafter "Respondent") is the holder of North Carolina certificate number 23388 as a Certified Public Accountant.

2. Long CPA, PLLC (hereinafter "Respondent Firm") is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and Respondent Firm are collectively referred to as the "Respondents."

3. 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.

4. The Respondent Firm received a fail on its most recent system peer review, with an acceptance letter date of January 21, 2021. The peer review report was for the period ending January 31, 2017.

5. The peer review report noted that, for the Respondent Firm's ERISA engagements, there was insufficient application of practice aids to ensure compliance with all professional standards. The peer review report also noted that the Respondent Firm failed to perform annual internal monitoring as required by the quality control system.

6. The Peer Review Committee required the Respondent Firm to undergo a pre-issuance review of an ERISA engagement for the period ending December 31, 2018. The Respondent Firm successfully completed that pre-issuance review.

7. The Board staff initiated a case against the Respondents in order to investigate potential violations of auditing standards as identified by the peer review. On January 6, 2022, the Board staff sent correspondence to the Respondent and requested further information. The Respondent’s response was requested by January 27, 2022. The Respondent did not provide a response.

8. On February 8, 2022, the Board staff mailed the Respondent a second request letter via certified mail with an enclosed copy of the January 6, 2022, correspondence, with a requested response date of March 1, 2022. USPS tracking information indicates that the correspondence was delivered and signed for on February 10, 2022. The Respondent did not provide a response.
9. On March 9, 2022, the Board staff sent an email to the Respondent and requested that he provide a response to the February 8, 2022, correspondence.

10. On March 16, 2022, the Respondent replied to the Board staff's March 9, 2022, email. He apologized for his delay in responding but did not provide a response.

11. On May 16, 2022, the Board staff sent a follow-up email to the Respondent and requested that he provide a further response. The Respondent did not provide a response.

12. Due to an inability to procure a response from the Respondent, the Board staff placed a block on the Respondent Firm’s 2023 renewal.

13. On January 31, 2023, the Respondent attempted to renew the Respondent Firm’s registration. He then communicated with Board staff and his renewal was unblocked. He provided a response to the Board’s initial inquiry on February 6, 2023.

14. The Board’s Professional Standards Committee reviewed the matter during its February 2023 meeting.

15. On February 22, 2023, the Board staff mailed the Respondent correspondence containing a proposed Consent Order in resolution of the matter. The Respondent’s response was requested by March 15, 2023. The Respondent did not provide a response.

16. On March 17, 2023, the Board staff sent a second request letter to the Respondent via certified mail, with a copy of the February 22, 2023, correspondence enclosed. The Respondent’s response was requested by April 10, 2023. The Respondent has not responded to date.

17. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, the Respondents' actions as set out above constitute violations of 21 NCAC 08N .0206 (Cooperation with Board Inquiry), .0212 (Competence) and .0403 (Auditing Standards).

The discipline which the Board may impose on the Respondents for violation of the aforementioned statutes and rules includes censure, revocation of license for a period of time, or permanent revocation. In addition, the Board may impose civil penalties of up to $1,000 per infraction.

Pursuant to N. C. Gen. Stat. § 150B-38, the Respondents are entitled to a public hearing on this matter. This notice is to advise the Respondents that, unless this matter is resolved by consent, the Board will hear this matter in the Board offices at 1101 Oberlin Road in Raleigh on October 23, 2023. If the Respondents are not present, a decision may be reached in their absence, and the Respondents may be deemed to have waived their right to a hearing.
Notice of Hearing - 3
Donald H. Long, CPA
Long CPA, PLLC

Pursuant to N. C. Gen. Stat. § 150B-40(d), the Respondents may not communicate regarding this matter, directly or indirectly, with any individual member of the Board.

This notice is issued the _____ day of _________, 2023.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
Chairman, Professional Standards Committee
IN THE MATTER OF:
Rodney Eugene Smallwood, CPA, #27821
Rodney E. Smallwood, CPA, P.C., #29402
Respondents

NOTICE OF HEARING

The North Carolina State Board of Certified Public Accountant Examiners ("Board") has received evidence which if admitted at hearing would show that:

1. Rodney Eugene Smallwood, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 27821 as a Certified Public Accountant.

2. Rodney E. Smallwood, CPA, P.C., (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm are collectively referred to as the "Respondents."

3. 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.

Case #C2022316

4. On December 15, 2022, the Board staff received a complaint from one of the Respondent's clients (hereinafter "Complainant"). The complaint alleged that the Respondent was unresponsive to the Complainant and failed to handle an audit by the Employment Security Commission ("ESC"), despite being engaged to do so. The Complainant also asserts that the Respondent did not perform payroll services for which he was engaged.

5. The Board staff sent the Respondent a letter on December 15, 2022. The Staff also emailed the letter to the Respondent on the same day. The letter requested a response to the complaint allegations by January 6, 2023. The Respondent did not provide a response and did not open the encrypted attachment.
6. On January 11, 2023, the Board staff sent a follow-up email to the Respondent with an encrypted attachment of the December 15, 2022, letter and requested his response by February 1, 2023. The Respondent did not provide a response or open the encrypted attachment.

7. On February 3, 2023, the Board staff sent another letter to the Respondent by certified mail with an enclosed copy of the previous correspondence. The Respondent’s response was requested by February 17, 2023. The Respondent did not provide a response.

8. On February 21, 2023, the Board staff sent a follow-up email to the Respondent with an attached encrypted copy of the previous correspondence. The Respondent’s response was requested by March 7, 2023. The Respondent did not provide a response or open the encrypted attachment.

9. On March 3, 2023, the Board staff received the February 3, 2023, certified correspondence back from the US Postal Service due to it being unclaimed by the Respondent.

10. On March 21, 2023, the Board staff mailed correspondence to the Respondent containing a proposed Consent Order in resolution of the matter. The Respondent’s response was requested by April 11, 2023. The Respondent did not provide a response.

   Case #s C2023056-1/2

11. The Respondent indicated on the renewals for the Respondent Firm that he had provided compilation services in 2018 and 2019. Upon information and belief, the Respondent Firm is not currently registered in PRIMA and has not been registered for peer review.

12. The Board staff opened an investigative case file and mailed correspondence to the Respondent on March 27, 2023, requesting his response to the matter by April 17, 2023. The Respondent did not provide a response.

13. On April 19, 2023, the Board staff sent the Respondent a second request letter by certified mail that contained a copy of the March 27, 2023, correspondence. The Respondent’s response was requested by May 10, 2023. The Respondent did not provide a response.
Notice of Hearing - 3
Rodney Eugene Smallwood, CPA
Rodney E. Smallwood, CPA, P.C.

14. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, the Respondent’s actions regarding Case #C2022316 as set out above constitute violations of 21 NCAC 08N .0212 and .0206.

15. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, the Respondents’ actions regarding Case #s C2023056-1/2 as set out above constitute violations of 21 NCAC 08N .0203(b)(7) and .0206.

The discipline which the Board may impose on the Respondents for violation of the aforementioned statutes and rules includes censure, revocation of license for a period of time, or permanent revocation. In addition, the Board may impose civil penalties of up to $1,000 per infraction.

Pursuant to N. C. Gen. Stat. § 150B-38, the Respondents are entitled to a public hearing on this matter. This notice is to advise the Respondents that, unless this matter is resolved by consent, the Board will hear this matter in the Board offices at 1101 Oberlin Road in Raleigh on October 23, 2023. If the Respondents are not present, a decision may be reached in their absence, and the Respondents may be deemed to have waived their right to a hearing.

Pursuant to N. C. Gen. Stat. § 150B-40(d), the Respondents may not communicate regarding this matter, directly or indirectly, with any individual member of the Board.

This notice is issued the ___ day of May, 2023.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]
Chairman, Professional Standards Committee
IN THE MATTER OF:
Elissa Beth Olszewski, CPA, #34930
Elissa Olszewski, CPA, P.A., #925301

Respondents

NOTICE OF HEARING

The North Carolina State Board of Certified Public Accountant Examiners ("Board") has received evidence which if admitted at hearing would show that:

1. Elissa Beth Olszewski, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 34930 as a Certified Public Accountant.

2. Elissa Olszewski, CPA, P.A. (hereinafter "Respondent Firm") is a registered certified public accounting firm in North Carolina.

3. Hereinafter, the Respondent and the Respondent Firm are collectively referred to as the "Respondents."

4. 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.

5. Per the Board’s records, the Respondent Firm’s last peer review was completed via a final letter of acceptance dated May 20, 2021. That letter of acceptance set the due date for the Respondent Firm’s next peer review as December 31, 2022.


8. Per 21 NCAC 08M .0105, a CPA or CPA firm that provides compilations of financial statements shall participate in a peer review program. The CPA or CPA firm shall register with the peer review program within thirty days of the issuance of the first report provided.
9. On December 16, 2022, the Board received a notice from the AICPA that the Respondent Firm had been terminated from the AICPA Peer Review Program as of that date.

10. On January 4, 2023, the Board staff mailed the Respondent correspondence and requested an explanation regarding the basis for the termination of the Respondent Firm from the AICPA Peer Review Program and requested that the Respondent provide copies of any correspondence to or from the AICPA Peer Review Committee related to the matter. The Respondent’s response was requested by January 25, 2023. The Respondent did not provide a response.

11. On March 6, 2023, the Board staff mailed a second request letter to the Respondent, via certified mail, with an enclosed copy of the previously mailed January 4, 2023, correspondence. The Respondent’s response was requested by March 27, 2023. USPS tracking information indicates that the certified letter was received and signed for at the Respondent Firm’s address on March 8, 2023. The Respondent did not provide a response.

12. On March 28, 2023, the Board staff sent an email to the Respondent with an attached copy of the previously mailed correspondence. The Respondent’s response was requested by April 18, 2023. The Respondent did not provide a response.

13. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, the Respondents’ actions as set out above constitute violations of 21 NCAC 08N .0206 and .0203(b)(7).

The discipline which the Board may impose on the Respondents for violation of the aforementioned statutes and rules includes censure, revocation of license for a period of time, or permanent revocation. In addition, the Board may impose civil penalties of up to $1,000 per infraction.

Pursuant to N. C. Gen. Stat. § 150B-38, the Respondents are entitled to a public hearing on this matter. This notice is to advise the Respondents that, unless this matter is resolved by consent, the Board will hear this matter in the Board offices at 1101 Oberlin Road in Raleigh on October 23, 2023. If the Respondents are not present, a decision may be reached in their absence, and the Respondents may be deemed to have waived their right to a hearing.

Pursuant to N. C. Gen. Stat. § 150B-40(d), the Respondents may not communicate regarding this matter, directly or indirectly, with any individual member of the Board.
Notice of Hearing - 3
Elissa Beth Olszewski, CPA
Elissa Olszewski, CPA, P.A.

This notice is issued the ___ day of May, 2023.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
Chairman, Professional Standards Committee