



## North Carolina State Board of Certified Public Accountant Examiners

### PUBLIC SESSION MINUTES

April 20, 2023

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**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

Jonathan Montes  
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 Skaife  
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

Jesus Alberto Cruz Cortez  
Jordan Robert Coschigano  
Rachel Kaneshia Coulanges  
Lifaver Trujillo Cubillos  
Donald Brown Deeds III  
Dustin Warren Dodson  
Cheryl Lindsey Drogan  
Maxwell Whitfill Duncan  
Krista Noel Edoff  
Khalid Maged Elshaikh  
Stephanie Denise Entrup  
Barbara Joan Entwistle  
Daniel Joseph Feyka  
Weronika Anna Goehring  
Sharon Gladys Gostomski  
Jieling Gui  
Charles Frederick Gund III  
Oxana Sergeyevna Hendrix  
Virginia Shogry Hill  
Meghan Irey Holben  
Tiancheng Huang  
Mark Andrew Jones  
Justin Alan Keller  
Peter Robert Kelly  
Nicholas James Kirkendall  
Beatrice Kalekye Kithandi  
Jessica Rae Klisch  
Christopher James Krebs  
Joanne Kuong

Debra R. Kus  
Dharmesh Maganlal Lakhani  
Kimberly Nicole Lane  
Dean Alexander Lorentzson  
Linda Beatrice Masters  
Tina Louise McKinney  
Kadie Alisha Mennell  
Corey Michael Michocki  
James LeGrand Mohr  
Kevin Kwok-Wei Ng  
Daniel Patrick Nuccio  
Jose Arturo Olivares  
Michelle Ospina  
Taylor Elizabeth Peterson  
Corbin Hope Rice  
Matthew Orion Rolland  
Michele Ann Salisbury  
Mark Thomas Schreiber  
Renee Ann Tessman  
Joel Lucaya Thum  
Tijana Uzelac  
Patric Michael Valentino  
Michael Stuart Walker  
David Z. Wang  
Cecilia Gay Watson  
Susan Paula Wells  
Elizabeth Pepe Wilkerson  
Christopher Thomas Yoo  
Nicholas C. Yzzi

**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  
Kadie 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

Rodney Mudondo T13803  
Melissa Ann Burke T13804  
Witcliff Anthony Cammock T13805  
Katherine J. McIntyre T13806  
Christopher Michael Hurst T13807

Jeffrey Arthur Carlson T13808  
Justin Taylor Hammond T13809  
Haley Elizabeth King T13810  
Joseph Michael Adam T13811

**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

Tyler Counts  
John Cox  
Mary Coyne  
Alexis Credle  
Tanesha Crewes  
Turner Cunningham  
Kathleen Daly  
Sonmi Davis  
Adrien Depace  
Corbin Divita  
Kathryn Doo  
Isabelle Dotlich  
Jackson Dye  
Hayden Edmondson  
Annika Erickson  
Dana Esmail  
Rachel Evatt  
Cole Farnsworth  
Cory Fidurko  
Matthew Finney  
Codey Flickinger  
David Flynn  
Deidre Frazier  
Carson Fulp  
Robert Gaddy  
Tracettia Gaither  
Morgan Garriss  
Richard Gates  
Preston Giles  
Meredith Godwin  
Justin Golle  
Lucas Gorbing Aver  
Giovanni Grajales  
Sarah Green  
George Grier  
Denise Grizzle  
Maitland Gurney  
Kenia Hall  
Lucius Harvin  
Brett Hedrick  
Matthew Helms  
Tracy Helton  
Joshua Hinch  
Marcus Hughes  
Susan Hutchins  
Irma Ibarra

Crystal Irvin  
Theodore Jasmin  
Austin Johnson  
John Johnson  
Daniel Johnston  
Nyla Jones  
Sakura Kagawa-Ferraro  
Elizabeth Kane  
Makayla Kanous  
Alexis Kapocius  
Marian Keim  
Hallie Kent  
Caroline Kirven  
Ethan Klemons  
Darcy Knorr  
Jihe Koo  
Jordan Kota  
Claire Kunkel  
Joshua Lail  
Anna Lattimore  
Trevor Leach  
Andrew Lee  
Caroline Lee  
Gayathri Leelaratne  
Joel Ley  
Jiefang Liang  
Joshua Liggett  
Lyndsay Light  
Sophie Lindner  
Anna Loynes  
Francis Lozzi  
Ryan Macy  
Michael Madigan  
Jon Madsen  
Caroline Main  
Jansen Manley  
Amelia Marsh  
Susana Martinez-Saucedo  
Jennifer Maybee  
Alexandria McCarrick  
Sarah McCarthy  
Ashley McCord  
Matthew McCullers  
John McKee  
Kimball Midgett  
Matthew Milburn

Keegan Mills  
William Missert  
David Mittelman  
Jonathon Moore  
Brandon Morton  
Sydney Mose  
Taylor Mull  
Carson Nance  
Meredith Norris  
Maria Noyola  
Jonah O'Brien  
Carol-Anne Obusek  
Faith Odutola  
Laura O'Neil  
John Osborne  
Cameron Padgett  
Alicia Papworth  
Jordan Parks  
Carolina Pena  
Meghan Perdue  
Amanda Pham  
Gilles Nicolas Johann Piangnee  
Madelyne Powell  
Kenneth Queen  
Gardner Raha  
Randy Ramchal  
Jamie Ramirez  
Diego Ramos  
Benjamin Rathgeb  
Landon Reese  
Vida Reese  
Sloan Reid  
Rafaela Respass  
Erin Ressler  
Taylor Reynolds  
Jason Ringle  
Matthew Ritch  
Jorge Rivero  
Jay'la Rivers  
Shanna Rizzo  
Joseph Robertson  
Giny Robles  
Angela Rousseau  
Paul Rundzieher  
Jackson Russell  
Stephen Sackey

David Salvato  
Evan Schiffko  
Catherine Schwefler  
Lily Shafer  
Max Shakun  
Russell Sherrod  
Dhruvit Sheth  
Dhruva Shivakumar  
Brian Shobert  
Keith Shockley  
Thomas Shover  
Andrew Simpson  
Michael Sinkus  
Kyle Smaw  
Lori Stahlberg  
Ryan Stanaland  
Lacey Steele  
James Stevens  
Nicholas Stewart  
Tyler Strauss  
Teresa Striblin  
Charles Strickland  
Katharine Sullivan  
William Taylor  
Jonathan Teague  
Grace Terrell  
Meagan Toelle  
Charles Tompkins  
Rebecca Trent  
Kendall Tucker  
Ugochukwu Umeofia  
Nathan Jon Uy  
Anna Vincent  
Tyler Wade  
Troy Warren  
Kayla Webb  
Noah Wells  
Robert Westbrook  
Chavon Westmoreland  
Lauryn Wharton  
Thomas Whitesell  
Dotson Wike  
Helena Wilkerson  
Christine Williams  
Khendra Witt  
Austin Young

Carol Yun  
Anna Zhao

Ling Zhu  
Vanessa Zweier

**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. (AppendixV)

**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



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2019183

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 22 DAY OF February, 2023  
(Day) (Month) (Year)  
Stephen H. Locke  
Respondent

APPROVED BY THE BOARD THIS THE 20th DAY OF April, 2023  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: David R. Massey  
President

NC BOARD OF

MAR 10 2023

CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #s C2022285-1/2

IN THE MATTER OF:

David Oliver Hamilton, CPA, #18306  
Hamilton & Company, CPA's, P.A., 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. 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.

Consent Order - 2  
David Oliver Hamilton, CPA  
Hamilton & Hamilton, CPA's, P.A.

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 2<sup>nd</sup> DAY OF April, 2023  
(Day) (Month) (Year)

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

[Signature]  
Respondent

APPROVED BY THE BOARD THIS THE 20<sup>th</sup> DAY OF April, 2023  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

NC BOARD OF  
APR 10 2023  
CPA EXAMINERS



BY: Larry R. Massey  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #s C2022306-1/2

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.



Consent Order - 2

C. Bryan McNeese, CPA

C. Bryan, McNeese, CPA, Firm

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  
(Day) (Month) (Year)

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

C. Bryan McNeese CPA  
Respondent

APPROVED BY THE BOARD THIS THE 20th DAY OF April, 2023  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Darryl R. Massey  
President

NC BOARD OF

MAR 10 2023

CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2023027

IN THE MATTER OF:  
Linda S. Swain, CPA, #32108  
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. 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 28<sup>th</sup> DAY OF March, 2023.  
(Day) (Month) (Year)  
Linda S. Swain  
Respondent

APPROVED BY THE BOARD THIS THE 20<sup>th</sup> DAY OF April, 2023.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Dan R. Morsey  
President

NC BOARD OF  
MAR 30 2023  
CPA 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.