



North Carolina State Board of Certified Public Accountant Examiners

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
Brenner Louise Appel
Jonathan Porter Babb Jr.
Kellie Kaiser Baker
Madison Laine Ballard
Rebecca Cathren Boyd
Jonathan Roy Calcagne
Keri Elise Carnes
Jonathan Zachary Connolly
Colin Kenley Cramer
James Allen Cumbo
Alisa Diercksen
Alicia Rydel Driver
James Douglas Eldridge

Katherine Elizabeth Field
Katherine Elizabeth Hartley
Anna Kirsten Heintz
Douglas Andrew Isenhour
Sierra Nicole Lowder
Kassandra Fay Mangano
Shannon Aleese McLeod
Hannah Rose Moyles
Carol-Anne Rollins Obusek
Daniel O'Dirling
Ryan Allen Pete
Justin Carol Ponder
Jeremy Carl Truhel

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 Keahikupulani 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
Briggett 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

Patrice Jones
Zoe Kaiser
Sara Karp
Elizabeth Kelly
Hallie Kent
Jerome King
Alexandra Knott
Edward Laiewski
Joshua Lail
Christina Laney
Ryan Larkin
Matthew Laxton
Debbie Lee
Ellen Lefkowitz
Hannah Leo
Regan Lewis
Mirian Limon Garcia
Chang Liu
Adam Lusch
Robert Maholic
Camryn Maloney
Claudia Martin
Marissa Martin
Danny Massry
Kellie Masters
Micheala Mattice
Jacob McCloskey
Ashley McCord
Roy McDonald
Sloman McDurmon
Abby McMullen
Amanda Meadows
Anna Meerovich
Samuel Merriam
Kellie Miller
Liane Moyo
Jared Nadler
Zaynab Nasif
Christopher Neil
Tina Newell
Taylor Newman
Jack Niemer
Harrison Noblett
Taylor Norris
Eamon O'Toole
Ezra Otterburn

Jennifer Palmer
Alexander Pardue
Jocie Parham
Savannah Parker
Zhanna Parker
Chrissie Parsons
Shreya Patel
Connor Pendergrass
Jacob Pesicka
Andrea Picou
Kalejah Pierce
Stacey Poteat
Matthew Power
Brady Proffitt
Sehar Qamar
Yinghan Qiu
Ezmeralda Ramirez Rojas
Alexander Ramsey
Rasheeda Ravenell
Brooke Raziano
Hanna Richards
Jacqueline Riecken
Brian Riley
Melissa Robinson
Lance Rowe
David Salvato
Claire Sawyer
Marquis Schieber
Rachel Schneider
Jenna Self
Auriel Sharpe
Noah Sherrill
Janelle Shipotofsky
Jonah Shouse
Michael Simmons
Drew Simpson
Chelsea Slusher
Connor Smith
Marisa Soterakis
Dylan Spurlin
Erin Staley
Dustin Starnes
William Stillman
Teresa Striblin
Ashley Strickland
Charles Strickland

Caitlyn Sutton
Ty Talbott
Victoria Tanoh
Cole Thompson
Christopher Thorburn
Robert Thorburn
Katelyn Tindal
Melia Tinnin
Sara Tinsley
Rory Trujillo
Angie Tucker
Matthew Turner
Dominick Vaccaro
Glory Vanover
Laura Vaughan
Saraswathy Veeraraghavan
Wendy Ventura
Sanford Vining
Alexander Voigt
Alexander Walsh

Bruce Wang
Kimberly Ward
Carosue Ward Daley
Lynnette Wasilewski
Leah Wells
Elana Williams
Jonathon Williams
Lewis Williams
Robert Williams
Matthew Willis
Matthew Winesette
Joel Winters
Edgar Woodliff
Andrew Worth
Ranxin Xie
Benjamin York
William Youngblood
Yanbing Zhang
Mikayla Zucker
Meghan Zuzolo

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.

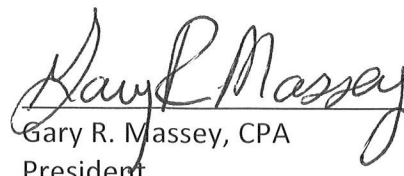
ADJOURNMENT: Mr. Winstead moved, and Ms. Demery seconded the motion to adjourn the meeting at 11:43 a.m. The motion passed with seven (7) affirmative and zero (0) negative votes.

Respectfully submitted:

Attested to by:



David R. Nance, CPA
Executive Director



Gary R. Massey, CPA
President

NORTH CAROLINA
WAKE COUNTY

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.

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.

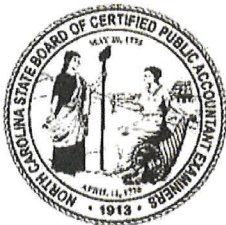
CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.
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: _____
President

Larry R. Massey

North Carolina State Board of Certified Public Accountant Examiners
2023-2024 Approved Budget

<u>Operating Budget</u>	<u>Prior Year Budget 2022-2023</u>	<u>Prior Year Actual 2022-2023</u>	<u>Approved Budget 2023-2024</u>	<u>Ref</u>
OPERATING REVENUES				
Examination Fees	1,163,925	1,273,024	1,180,625	
Licensing Fees	1,514,800	1,498,895	1,520,200	
Miscellaneous	1,000	6,647	6,000	
Total Operating Revenues	\$ 2,679,725	\$ 2,778,566	\$ 2,706,825	A
OPERATING EXPENSES				
Salaries and Employee Benefits	1,232,278	1,247,398	1,292,581	B
Examination	800,000	893,711	800,000	C
Office	134,850	150,081	128,250	D
Postage and Printing	73,200	75,562	81,400	E
Travel	98,790	116,865	113,655	F
Maintenance and Computer Support	142,200	142,106	153,000	G
Depreciation	45,000	44,032	48,000	
Legal and Investigative Costs	72,000	58,342	75,500	H
Insurance	26,000	24,212	27,000	I
Dues and Subscriptions	17,000	17,854	18,000	I
Building	89,400	72,969	52,200	J
Total Operating Expenses	\$ 2,730,718	\$ 2,843,130	\$ 2,789,586	
Operating Income (Loss)	\$ (50,993)	\$ (64,564)	\$ (82,761)	
NON-OPERATING REVENUES (EXPENSES)				
Rental Income	48,370	44,579	49,821	
Unrealized Gain (Loss) on Investments	(60,000)	(52,296)	(30,000)	
Interest Income	1,000	25,240	15,000	
Loss on Sale of Assets	0	0	0	
Nonoperating Building Expenses	(22,000)	(35,261)	(22,000)	
Miscellaneous	0	0	0	
Total Non-Operating Revenues	\$ (32,630)	\$ (17,738)	\$ 12,821	A
Estimated Change in Net Assets	\$ (83,623)	\$ (82,302)	\$ (69,940)	
<u>Capital Budget</u>				
Equipment	\$ 96,000	61,931	\$ 47,000	2
Building Improvements	95,000	93,991	0	
Software	0	0	0	
Total	\$ 191,000	\$ 155,922	\$ 47,000	

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

North Carolina State Board of Certified Public Accountant Examiners
Approved Revenue Budget

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

North Carolina State Board of Certified Public Accountant Examiners
Approved Salaries and Employees Benefits Budget

	<i>Prior Year Budget 2022-2023</i>	<i>Prior Year Actual 2022-2023</i>	<i>Approved Budget 2023-2024</i>	<i>Ref</i>
Full Time Staff	\$ 940,000	\$ 958,549	\$ 992,436	
Part Time Staff	7,200	0	7,200	
Taxes - FICA	72,078	70,976	76,151	
Taxes - State Unemployment	0	0	0	
Retirement Contributions	56,100	56,465	59,294	
Retirement - NCLB Admin Fee	2,400	5,619	3,000	
Insurance - Health	154,500	155,789	154,500	
Total Salaries and Employees Benefits	<u>\$ 1,232,278</u>	<u>\$ 1,247,398</u>	<u>\$ 1,292,581</u>	

***North Carolina State Board of Certified Public Accountant Examiners
Approved Examination Budget***

	<i>Prior Year Budget 2022-2023</i>	<i>Prior Year Actual 2022-2023</i>	<i>Approved Budget 2023-2024</i>
Exam Sitting & Grading	<u>\$ 800,000</u>	<u>\$ 893,711</u>	<u>\$ 800,000</u>
Total Examination	<u><u>\$ 800,000</u></u>	<u><u>\$ 893,711</u></u>	<u><u>\$ 800,000</u></u>

North Carolina State Board of Certified Public Accountant Examiners
Approved Office Budget

	<i>Prior Year Budget 2022-2023</i>	<i>Prior Year Actual 2022-2023</i>	<i>Approved Budget 2023-2024</i>
Office Decorations	\$ 200	\$ 348	\$ 200
Equipment Rental	150	0	150
Supplies	10,000	12,127	10,000
Telephone	9,000	7,734	8,500
Repairs & Maintenance	4,000	5,400	4,500
Clipping Service	2,000	1,599	2,000
Miscellaneous Personnel	3,500	4,119	3,500
Audit Fees	13,000	13,000	15,000
Credit Card Fees	60,000	61,802	64,000
Banking Fees	2,100	2,080	2,100
Payroll Service	1,900	2,008	2,100
Continuing Education	1,500	2,830	3,000
Bad Debt Expense	0	0	0
Expendable Equipment	3,000	10,556	5,000
Consulting Fees	24,500	26,480	8,200
Total Office	<u>\$ 134,850</u>	<u>\$ 150,081</u>	<u>\$ 128,250</u>

North Carolina State Board of Certified Public Accountant Examiners
Approved Postage and Printing Budget

	<i>Prior Year Budget</i>	<i>Prior Year Actual</i>	<i>Approved Budget</i>
	<i>2022-2023</i>	<i>2022-2023</i>	<i>2023-2024</i>
Exam Postage	\$ 1,500	\$ 1,380	\$ 1,500
Postage - UPS	18,000	19,500	18,000
Postage - Other	6,000	6,599	7,000
Postage - Newsletter	6,800	11,088	10,000
Postage - Business Reply	3,000	2,451	3,000
Postage - Renewal	2,500	2,070	2,500
Printing - Other	6,000	3,791	4,000
Printing - Newsletter	25,200	25,910	31,200
Printing - Certificates	4,200	2,772	4,200
Total Postage and Printing	<u>\$ 73,200</u>	<u>\$ 75,562</u>	<u>\$ 81,400</u>

North Carolina State Board of Certified Public Accountant Examiners
Approved Travel Budget

	<i>Prior Year Budget</i> 2022-2023	<i>Prior Year Actual</i> 2022-2023	<i>Approved Budget</i> 2023-2024	Ref
Staff Travel	\$ 27,860	\$ 45,023	\$ 35,535	F1
Board Travel	47,030	52,743	56,420	F2
Per Diem	23,900	19,100	21,700	F2
Total Travel	<u>\$ 98,790</u>	<u>\$ 116,865</u>	<u>\$ 113,655</u>	

North Carolina State Board of Certified Public Accountant Examiners
Approved Staff Travel Budget

								<i>Approved Budget</i>		Ref
								2023-2024		
	<u>Mtgs</u>	<u>Staff</u>	<u>Days</u>	<u>Rate</u>						
				<u>Air/Miles</u>	<u>Reg</u>	<u>Hotel</u>	<u>Meal</u>			
NASBA Meetings										
Annual	1	3	3	350	795	350	50	\$	7,035	
Regional	1	3	3	200	795	300	25		5,910	
Executive Director/Legal	1	7	3	450	795	325	50		16,590	
Other Meetings										
Educational Events									6,000	
Total Staff Meeting Expense								\$	35,535	F

North Carolina State Board of Certified Public Accountant Examiners
Approved Board Travel & Per Diem Expense Budget

					<i>Approved Budget</i>	
<u>Board Travel</u>					2023-2024	Ref
	<u>Mtgs</u>	<u>Members</u>	<u>Days</u>	<u>Rate</u>		
Regular Board Meetings						
Hotel	12	4	1	300	\$ 14,400	
Meals	12	4	1	35	1,680	
Travel	12	5	1	150	9,000	
					<u>25,080</u>	
NASBA Annual Meeting						
Hotel	1	6	3	350	6,300	
Meals	1	6	3	50	900	
Travel	1	6	1	350	2,100	
Registration	1	6	1	795	4,770	
					<u>14,070</u>	
NASBA Regional Meeting						
Hotel	1	6	3	300	5,400	
Meals	1	6	3	50	900	
Travel	1	6	1	250	1,500	
Registration	1	6	1	795	4,770	
					<u>12,570</u>	
AICPA Council Meetings						
Hotel	1	1	3	350	1,050	
Meals	1	1	3	50	150	
Travel	1	1	1	500	500	
					<u>1,700</u>	
Outside Legal Costs for Travel					4,000	
Educational Events					<u>3,000</u>	
Total Board Meeting Expense					<u>\$ 56,420</u>	F
<u>Board Per Diem</u>						
Regular Meeting	12	6	2	100	\$ 14,400	
Professional Meetings	25	1	1	100	2,500	
NASBA						
Annual Meeting	1	6	4	100	2,400	
Regional Meeting	1	6	4	100	2,400	
Total Board Per Diem Expense					<u>\$ 21,700</u>	F

***North Carolina State Board of Certified Public Accountant Examiners
Approved Maintenance and Computer Support Budget***

	<i>Prior Year Budget 2022-2023</i>	<i>Prior Year Actual 2022-2023</i>	<i>Approved Budget 2023-2024</i>
Internet & Website	\$ 4,000	\$ 3,920	\$ 4,000
Computer Program/Assistance	1,000	300	1,000
Interest Expense - GL Software	0	13,269	12,700
Computer Software Maintenance	<u>137,200</u>	<u>124,616</u>	<u>135,300</u>
Total Maintenance and Computer Support	<u>\$ 142,200</u>	<u>\$ 142,106</u>	<u>\$ 153,000</u>

North Carolina State Board of Certified Public Accountant Examiners
Approved Board Legal Budget

	<i>Prior Year Budget 2022-2023</i>	<i>Prior Year Actual 2022-2023</i>	<i>Approved Budget 2023-2024</i>
Legal Counsel Fees - Admin/Prof Stds	\$ 58,500	\$ 58,492	\$ 62,000
Legal Counsel Fees - Litigation	15,000	20,361	15,000
Investigation Cost	3,500	3,809	3,500
Hearing Cost	5,000	1,573	5,000
Reimbursements - Net	(10,000)	(25,892)	(10,000)
Total Board Legal	<u>\$ 72,000</u>	<u>\$ 58,342</u>	<u>\$ 75,500</u>

North Carolina State Board of Certified Public Accountant Examiners
Approved Other Budget

	<i>Prior Year Budget</i> <u>2022-2023</u>	<i>Prior Year Actual</i> <u>2022-2023</u>	<i>Approved Budget</i> <u>2023-2024</u>
Insurance	\$ 26,000	\$ 25,763	\$ 27,000
Dues and Subscriptions	<u>17,000</u>	<u>17,854</u>	<u>18,000</u>
Total Other	<u>\$ 43,000</u>	<u>\$ 43,617</u>	<u>\$ 45,000</u>

North Carolina State Board of Certified Public Accountant Examiners
Approved Building Budget

	<i>Prior Year Budget 2022-2023</i>	<i>Prior Year Actual 2022-2023</i>	<i>Approved Budget 2023-2024</i>
Building Maintenance	\$ 3,000	\$ 5,942	\$ 3,000
Electricity	13,000	12,109	13,000
Grounds Maintenance	6,000	8,050	8,000
Heat & Air Maintenance	3,200	4,341	3,500
Improvements	43,000	43,390	2,000
Janitorial Maintenance	16,000	15,420	16,000
Trash Collection	1,000	3,202	2,000
Water & Sewer	1,500	1,495	1,600
Security	2,100	2,743	2,500
Pest Control	600	600	600
Total Building	<u>\$ 89,400</u>	<u>\$ 97,292</u>	<u>\$ 52,200</u>

*North Carolina State Board of Certified Public Accountant Examiners
Operating Budget History*

Operating Budget		Approved Budget 2023-2024	Approved Budget 2022-2023	Approved Budget 2021-2022	Approved Budget 2020-2021	Approved Budget 2019-2020	Approved Budget 2018-2019	Approved Budget 2017-2018	Approved Budget 2016-2017
Revenues	\$	2,706,825	\$ 2,679,725	\$ 2,684,875	\$ 2,540,375	\$ 2,822,525	\$ 2,784,075	\$ 3,021,840	\$ 3,021,760
Expenses:									
Salaries and Employee Benefits		1,292,581	1,232,278	1,211,855	1,216,943	1,240,026	1,244,201	1,277,711	1,270,514
Examination		800,000	800,000	850,000	775,000	1,000,000	910,000	1,145,000	1,100,000
Office		128,250	134,850	107,550	110,050	110,450	114,125	118,900	109,740
Postage and Printing		81,400	73,200	70,000	75,600	74,100	78,800	74,100	78,800
Travel		113,655	98,790	72,688	76,754	108,139	107,747	131,441	120,627
Maintenance and Computer Support		153,000	142,200	100,000	74,000	74,400	89,200	87,500	65,000
Depreciation		48,000	45,000	45,000	45,000	45,000	45,000	45,000	0
Legal and Investigative Costs		75,500	72,000	112,500	63,000	63,000	67,000	55,000	52,500
Insurance		27,000	26,000	24,500	23,500	23,500	22,500	24,000	21,300
Dues and Subscriptions		18,000	17,000	14,500	14,500	11,500	11,000	10,000	11,200
Building		52,200	89,400	45,300	48,800	48,382	38,800	40,300	38,300
Total		2,789,586	2,730,718	2,653,893	2,520,547	2,799,997	2,723,673	3,098,952	2,967,981
Operating Income	\$	(82,761)	\$ (50,993)	\$ 30,982	\$ 19,828	\$ 22,528	\$ 60,402	\$ (77,112)	\$ 53,779
Total Non-Operating Revenues		12,821	(32,630)	34,961	56,593	98,265	70,976	60,625	55,225
Estimated Change in Net Assets	\$	(69,940)	\$ (83,623)	\$ 65,943	\$ 76,421	\$ 120,793	\$ 131,378	\$ (16,487)	\$ 109,004
Operating Budget	Draft Budget 2023-2024	Approved Budget 2022-2023	Approved Budget 2021-2022	Approved Budget 2020-2021	Approved Budget 2019-2020	Approved Budget 2018-2019	Approved Budget 2017-2018	Approved Budget 2016-2017	2023-2024 \$ Change
Revenues	\$ 2,706,825 1.01%	\$ 2,679,725 -0.19%	\$ 2,684,875 5.69%	\$ 2,540,375 -10.00%	\$ 2,822,525 -6.60%	\$ 2,784,075 -7.87%	\$ 3,021,840 0.00%	\$ 3,021,760	27,100
Expenses:									
Salaries and Employee Benefits	1,292,581 4.89%	1,232,278 1.69%	1,211,855 -0.42%	1,216,943 -1.86%	1,240,026 -2.95%	1,244,201 -2.62%	1,277,711 0.57%	1,270,514	60,303
Examination	800,000 0.00%	800,000 -5.88%	850,000 9.68%	775,000 -22.50%	1,000,000 -12.66%	910,000 -20.52%	1,145,000 4.09%	1,100,000	0
Office	128,250 -4.89%	134,850 25.38%	107,550 -2.27%	110,050 -0.36%	110,450 -7.11%	114,125 -4.02%	118,900 8.35%	109,740	(6,600)
Postage and Printing	81,400 11.20%	73,200 4.57%	70,000 -4.11%	73,000 -3.44%	75,600 -53.93%	74,100 -54.84%	164,100 -8.22%	178,800	8,200
Travel	113,655 15.05%	98,790 35.91%	72,688 -5.30%	76,754 -29.02%	108,139 -17.73%	107,747 -18.03%	131,441 8.96%	120,627	14,865
Maintenance and Computer Support	153,000 7.59%	142,200 42.20%	100,000 35.14%	74,000 -0.54%	74,400 -14.97%	89,200 1.94%	87,500 34.62%	65,000	10,800
Depreciation	48,000 6.67%	45,000 0.00%	45,000 0.00%	45,000 0.00%	45,000 0.00%	45,000 0.00%	45,000 0	0	3,000
Legal and Investigative Costs	75,500 4.86%	72,000 -36.00%	112,500 78.57%	63,000 0.00%	63,000 14.55%	67,000 21.82%	55,000 4.76%	52,500	3,500
Insurance	27,000 3.85%	26,000 6.12%	24,500 4.26%	23,500 0.00%	23,500 -2.08%	22,500 -6.25%	21,300 12.68%	21,300	1,000
Dues and Subscriptions	18,000 5.88%	17,240 17.24%	14,500 0.00%	14,500 26.09%	11,500 15.00%	11,000 10.00%	10,000 -10.71%	11,200	1,000
Building	52,200 -41.61%	89,400 97.35%	45,300 -7.17%	48,800 0.86%	48,382 20.05%	38,800 -3.72%	40,300 5.22%	38,300	(37,200)
Total	2,789,586 2.16%	2,730,718 2.89%	2,653,893 5.29%	2,520,547 -9.98%	2,799,997 -9.65%	2,723,673 -12.11%	3,098,952 4.41%	2,967,981	58,868
Operating Income (Loss)	\$ (82,761) -264.59%	\$ (50,993) -111.99%	\$ 30,982 56.25%	\$ 19,828 -11.99%	\$ 22,528 -129.21%	\$ 60,402 178.33%	\$ (77,112) -243.39%	\$ 53,779	(31,768)
Total Non-Operating Revenues	12,821 139.29%	(32,630) -193.33%	34,961 -38.22%	56,593 -42.41%	98,265 62.09%	70,976 17.07%	60,625 9.78%	55,225	45,451
Estimated Change in Net Assets	\$ (69,940)	\$ (83,623)	\$ 65,943	\$ 76,421	\$ 120,793	\$ 131,378	\$ (16,487)	\$ 109,004	13,683



North Carolina State Board of Certified Public Accountant Examiners

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)

Gary R. Massey, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2022299-1/2

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

MAY - 1 2023

CPA EXAMINERS

Consent Order - 2

Pauline F. Flowers, CPA

Pauline Flowers, CPA, PC

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.
(Day) (Month) (Year)

Pauline Flowers
Individual authorized to sign on behalf of Respondent Firm
Pauline Flowers
Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF May, 2023.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY:

Gary Massey
President

NC BOARD OF

MAY -1 2023

CPA EXAMINERS

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.
(Day) (Month) (Year)
SHELLYLANDS
sSHELLY LANDS (May 12, 2023 12:24 EDT)

APPROVED BY THE BOARD THIS THE 22nd DAY OF May, 2023.
(Day) (Month) (Year)
Respondent

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY:

Darryl Massey
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2022308-1/2

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).

Consent Order - 2

Michael E. Westmoreland, CPA

Michael E. Westmoreland, CPA, Firm

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.

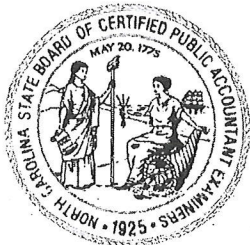
CONSENTED TO THIS THE 13th DAY OF April, 2023.
(Day) (Month) (Year)

Michael E. Westmoreland
Individual authorized to sign on behalf of Respondent Firm

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF May, _____.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Larry R. Mossey
President

NC BOARD OF

APR 17 2023

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2022010-1 and C2022010-2

IN THE MATTER OF:

Donald H. Long, CPA, Certificate #23388
Long CPA, PLLC, Firm #33807
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. 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 22 day of May, 2023.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: *Anthony W. Winters*
Chairman, Professional Standards Committee

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2022316 and C2023056-1/2

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.

Notice of Hearing - 2
Rodney Eugene Smallwood, CPA
Rodney E. Smallwood, CPA, P.C.

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 22 day of May, 2023.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Rodney E. Smallwood
Chairman, Professional Standards Committee

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2023001-1 and C2023001-2

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.
6. On the Respondent Firm's renewal of December 28, 2021, the Respondent disclosed that the Respondent Firm had issued compilation reports in 2021.
7. On the Respondent Firm's renewal of January 3, 2023, the Respondent disclosed that the Respondent Firm had issued compilation reports in 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.

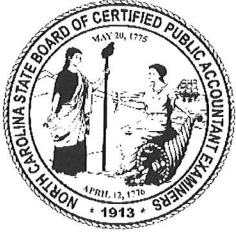
Pursuant to N. C. Gen. Stat. § 150B-38, the Respondents are entitled to a public hearing on this matter. This notice is to advise the Respondents that, unless this matter is resolved by consent, the Board will hear this matter in the Board offices at 1101 Oberlin Road in Raleigh on October 23, 2023. 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 22 day of May, 2023.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: *Arthy Whitfield*
Chairman, Professional Standards Committee