



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES

August 21, 2023

BOARD MEMBERS ATTENDING: Bernita W. Demery, CPA, Vice President; Jodi K. Kruse, CPA, Secretary-Treasurer; Maria M. Lynch, Esq.; D. Michael (Mickey) Payseur, CPA; and Arthur M. Winstead, Jr., CPA.

BOARD STAFF ATTENDING: David R. Nance, CPA, Executive Director; S. Lynne Sanders, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa Hearne-Bogle, Communications Officer; Julia Mayo, Professional Standards Specialist; and Buck Winslow, Licensing Manager.

OTHERS ATTENDING: Noel L. Allen, Esq., Legal Counsel; Mark Sotichack, CPA, CEO, NCACPA; Robert Broome, Director of Advocacy, NCACPA; and Sgt. J.D. Rattlelade, Raleigh Police Department.

CALL TO ORDER: Ms. Demery called the meeting to order at 10:00 a.m.

CONFLICTS OF INTEREST: Mr. Winstead stated he recused himself from one item on the Professional Standards Committee agenda.

APPROVAL OF AGENDA: Ms. Lynch moved, and Mr. Payseur seconded the motion to approve the agenda as presented. The motion passed with five (5) affirmative and zero (0) negative votes.

MINUTES: Ms. Kruse moved, and Ms. Lynch seconded the motion to approve the July 24, 2023, meeting minutes as submitted. The motion passed with five (5) affirmative and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Mr. Payseur moved, and Mr. Winstead seconded the motion to approve the July 2023 financial statements as submitted. The motion passed with five (5) affirmative and zero (0) negative votes.

LEGISLATIVE AND RULEMAKING ITEMS: Mr. Nance informed the Board that the Rules Review Commission approved the Board's rules at its August 17, 2023, meeting. The rules are effective September 1, 2023.

NATIONAL ORGANIZATION ITEMS: Mr. Nance and Mr. Winstead provided information on the selection of the Tulane School of Professional Advancement for the AICPA/NASBA Experience, Learn, and Earn (ELE) program.

The Board discussed the increase in CPA Exam candidates, the BEC application deadline, and the potential for candidates to be unable to test due to limited seating at Prometric testing centers.

STATE AND LOCAL ORGANIZATION ITEMS: Ms. Kruse summarized the July 24, 2023, meeting of the Education Task Force. The meeting included presentations from Colleen Conrad, COO, NASBA; Jan Taylor, Academic in Residence, AICPA; and Mark Sotichack, CPA, COO, NCACPA. Ms. Kruse stated that the Task Force discussed the Board's international education acceptance policy, the *NC CPA Exam Candidate Bulletin*, the Board's education and awareness program, and several other items.

PROFESSIONAL STANDARDS COMMITTEE REPORT: The Board approved with five (5) affirmative and zero (0) negative votes the following recommendations of the Committee as presented by Mr. Winstead:

Case Nos. C2022010-1 and C2022010-2 - Donald H. Long and Long CPA, PLLC - Approve the signed Consent Order. (Appendix I)

Case No. C2023048 - Dermody, Burke & Brown, CPAs, LLC - Approve the signed Consent Order. (Appendix II)

Case No. C2023078 - Smith & Howard PC - Approve the signed Consent Order. (Appendix III)

Case No. C2023077 - Pease & Associates, LLC - Approve the signed Consent Order. (Appendix IV)
Mr. Winstead recused himself from this matter and did not participate in the Committee's deliberations or its decision.

Case No. C2023101 - Close the case without prejudice with a Letter of Warning.

Case Nos. C2023009-1 and C2023009-2 - Close the cases without prejudice.

Mr. Winstead stated that the Committee provided guidance to Board staff on several cases.

PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE REPORT: The Board approved with five (5) 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:

Ross Michael Davis
Lynsey Dawn Roberts
Mitchell David Weaver

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

Ayesha Fahmeeda Alexander
Brandon Christopher Anderson
Nicholas Barnes Aycok
Sarah Margaret Benoist
Peter Joseph Birdsong
Joshua Allen Brady
Daniel Richard Bundy
Alina Brooke Cardwell
James Miller Clark
Ella Kate Concannon
Ross Michael Davis
Ethan Scott Edelson
Natalie Erin Ellis

Marcela Florez
Zachary Alan Gemmell
Amanda RaeJean Hamil
Joshua Kevin Head
Pablo Federico Hernandez III
Hannah Katherine Houston
William Keith Huffman
Clay Matthew Johnson
Benjamin Daniel Johnson
Lorraine Danasia Johnson
Ronald Frederick Keller
Christian Alexander Keoleian
Joshua Andrew Lail

Nikko Alexander Lairtoo
Andrew Brennan Lee
Kellie Sue Masters
Marley Brown Nelson
Stevie Jean Niccum
Tyler Fowlkes Pellarin
Sydney DeFranco Pickard
Jason Tyler Pomerantz
Allison Leigh Powell
Brandie Lee Ragsdale
Ethan Caleb Raub
Rebecca Michelle Reisberg
Lynsey Dawn Roberts

Melissa Purcell Robinson
Ryan Charles Rock
Sarah Grace Rossi
Andrew Paul Rothfuss
Regina Louise Ryan
Jacob Mikkal Scott
Denver Holt Stone
Mitchell David Weaver
Chavon Monique Westmoreland
Austin Patterson Williams
Adrian Elizabeth Wilmsen
Lawson Rogers Wimmer
Lucas Stephen Younts

Disapprove an original CPA license applicant's appeal of the denial of their application because they had not earned a total of 150 semester hours as required by NCGS 93-12(5)(a).

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

Nicholas Ruzicka Alexander
Samuel Banks Allen
Alexander James Brennan
Dee Ann Brower
Joy Ann Casterton
Elizabeth Ann Davis
Lindsay Keahikukapulani Facer
Semetra Teiona Leiquan Garden
James Joseph Goodall
Connor James Gordon
Xinyan Guo
Samuel Wakefield Hamrick
Lakin Elizabeth Hawkins
Aaron Michael Henry
Brian Jeffrey Jenkins
Roeleen Jooste
John Vincent Juron
Zachary Alan Kiser

Mary-Martha Lauren Krull
Jessica Marie Lang
Mackenzie Elizabeth Maring
Courtney Ruth McKenzie
Atenas Altagracia Mendez
Ian Garret Mesoznik
Cameron Robert Overton
Michael Christopher Popiela
Matthew Thomas Preston
Kevin Michael Randall
Christopher Michael Quinn
Rebecca McKay Richardson
James Matthew Robertson
Matthew David Roland
Jonathan Rucker
David Trent Smith
Cara Michelle Stevens
Nathan Wade Turner

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

Rachel Bray Griggs, T13966
Dean Andrew Carraway, T13967
John Francis Whalen, T13968
William Ryan Debo, T13969
Craig Kevin O'Toole, T13970
Ira Wayne McConnell, T13971

Evan Zwick Danals, T14012
Joseph Anthony Giordano, T14013
Kyle Jordan Eller, T14014
Bing Sun, T14015
Olivie Noe Burchett, T14016
Emma Nicole Jackson, T14017

Jacqueline Alyse Weinstein, T14018
Kevin Douglas Wrobel, T14019

Kerrin Danielle Santalessa, T14020
Nicholas Xavier Sanders, T14021

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

Rebecca Lynn Hoover, #27449
Jonathan David Swart, #36578

Reissuance - Approve the CPA certificate reissuance application submitted by the following individual:

Michele Belue Fogleman, #42428

Letters of Warning: Approve the Letters of Warning issued to the following individuals who indicated they completed the 2022 CPE requirement between January 1 and June 30, 2023, without an approved extension [21 NCAC 08G .0406(b)(1)]:

Michelle Caroline Abercrombie, #38938
Danielle Perry Abernathy, #38679
Aradhana Aggarwal, #42322
Shoaib Ahmed, #44556
Karen Rae Allen, #23347
Rodney Tyler Allison, #35859
Abdullah M. Alnwairi, #38068
Christopher Nicholas Alvarez, #39535
Archana Sekhri Anand, #25088
Kirsten Astrid Anderberg, #23397
Jacqueline Colburn Andreson, #38369
John Charles Anthony Jr., #11290
Joseph John Antonelli, #41959
Januarius Munachim Anyanwu, #45771
Michael Wade Apple II, #35285
Brent McNeill Ashburn, #38570
Bereket Ezra Baissa, #37794
Hekmat M. Barahmeh, #32340
Michael Alexander Barclift, #45878
Michael Richard Bass, #41320
Carly Renee Batchelor, #46065
Adam Richard Bearhalter, #36933
Barry Shayne Beasley, #32929
Seth Joseph Beaver, #40742
Hans Trulock Beier, #23630
Deneal Hicks Bennett, #17506
Terry Deems Best, #26196
Kara Joy Birolidi, #42858
William Edward Black, #40044
Meaghan Heather Bleakley, #44689

David McLeod Boggs, #30573
Mark Daniel Boland, #16705
Natalie Rae Bolick, #44536
Ryan Christopher Bourg, #40988
Randy Glenn Boyd, #14493
David Edward Bradsher, #20685
Donald George Braun Jr., #19727
Kellan Henry Brien, #45402
Kristin Marie Brigman, #42847
Brittney Lynn Brock, #38262
Brittany Janae Brown, #44787
Randolph Edward Brown, #44165
Taylor Lauren Brown, #44830
David Benjamin Bryant, #37039
Mark Buchheim, #37695
Jennifer Lynn Buller, #30171
Teresa Farmer Burgess, #19559
Melanie Marie Burke, #44719
Emily Kathleen Burr, #41333
Ann Campbell, #45343
Lauren Nowak Campbell, #37660
Jacob Calvin Capps, #41445
Larry E. Carpenter, #25467
Matthew Conrad Carpenter, #45093
Daniel Davis Carter, #39378
Karin Marie Cavanaugh, #22346
Kristen Elizabeth Chambers, #44999
Chad Barton Chandler, #42271
Maribeth Elias Christensen, #20691
Tyler Louis Cima, #39467

Amy Katherine Claflin, #41655
Shelly Marie Clark, #34813
Nadia Dolores Clevenger, #37205
Amy Joyce Coble, #44931
Stephen James Cole, #45178
Kevin James Conlon, #44798
Zachary Wayne Cope, #41230
Kermit Cameron Copley, 9903
Dudley Ross Coppage II, #14079
Helen Beach Couch, #17787
Christy Freeman Cox, #33288
Kim Cherie Creasey, #44189
Treva Ratcliff Cross, #24783
Leslie Ann Cunnane, #45302
Richard Nicholas Dawson, #43019
William Thomas DeLeo II, #45696
Emily New Dellinger, #37261
Jennifer Bacon Deutsch, #32837
Trent Jarrett Deyton, #33111
Michael James Dillon, #43401
Ryan Edward Dixon, #40807
Charles P. Doughert Sr., #25241
Ginger Riggs Draper #30586
Carl Dunne #42719
Eliza Savage Durfee, #43565
Thomas David Eiselt, #26305
Christopher Lee Eisenzimmer, #38410
Amanda Rosser Elder, #35418
William Preston Ellis, #24955
Rebekah Jo Embry, #43680
John Gabriel Esposito, #42082
Jonathan Rhett Esser, #34425
Andrew David Evans, #39482
Paul Walton Feisal, #44275
Michael Charles Felcher Jr., #43297
Kiala L. Felder, #32441
Jennifer Payden George, #40334
Frances F. Goldman, #16094
Carlos Manuel Gomez, #20195
Richard Robert Grace, #15342
John Winfield Graham III, #11759
Harry Edwin Gray, #9876
Trent Anderson Green, #25569
Bradley McDonald Greer, #31234
Caroline Cound Griffin, #28896
Jason W. Grooters, #31448
Susan Mary Groover, #29976

Benjamin Maxcey Gupton, #40572
Eric Thomas Gupton, #29366
Brittany Braun Guy, #44579
Ryan David Haas, #30751
Jennifer Handschumacher, #26589
Robert Martin Harper, #45676
Suzette Marie Harrison, #43703
Jeremy Craig Hartle, #24157
Tracy Leigh Harvey, #45672
Brian James Haun, #42657
Sally Jane Hawkins, #44128
Tyler Hawley, #46093
Neville Thomas Hayes, #39711
Codey Wayne Hendren, #30857
Amanda Marie Hernandez, #41933
Devin Weiss Holden, #45428
Shelby Lauren Holkeboer, #40201
Steven Rawles Holland, #21263
Elizabeth Briggs Holt, #35156
Alyssa Denise Horne, #45113
Emilie M. Houston, #43601
Brandon Andrew Howes, #43258
Marlene Kay Huneycutt, #33791
Mary Prewitt Huneycutt, #28916
Kenya Ndidika Iloka, #42223
Rhett Henry Inabinet, #10121
Andrew Brian Jackel, #42944
Kevin Thomas Jette, #45464
Rebecca Lynn Johns, #36808
Jennifer Christin Johnson, #43068
Megan Reanna Johnson, #37831
Alfred Jones, #16875
Janet Lee Joyner, #23042
Alex W. Kau, #37009
Gurpreet Kaur, #41351
Jonathan Nicholas Keller, #42114
Sara Kenn, #41130
Emma Jane Kenney, #43237
Michelle Phillips Keough, #41612
Jaime René Kilby, #33171
Phillip Earl King, #13508
Rebecca Howell Kolb, #26018
Sharon Ann La Roux, #44679
Jennifer Nicole Lane, #40824
Jared Dean Lashley, #35286
Benjamin Zachary Levin, #35790
Wade William Lewis, #41969

Reinafe Anne Pam Lipscomb, #43277
Nadine Lillie Lloyd, #40699
Jillian Layne Logan, #44861
Evan Scott Lucas, #44841
Terresa LaVern Lucas, #40435
Steven Neil Lund, #23543
Kevin Michael Madden, #18616
Fahad Nabeel Majeed, #38060
Alison Leigh Malloy, #24897
Allison Jean Malone, #41082
Douglas Keith Martin, #15488
James Thomas Massey, #13847
Kevin Michael Maxwell, #37924
Erin McCarthy, #24833
James McCorkle III, #17050
Charles McClayton McCoy, #36140
Ricky Rishod McCoy, #43167
Michael Scott McCrary, #32246
C'Ara Kisha McCrea, #45015
Patrick Daniel McFarland, #42529
Maryann McGarity, #15489
Seth Patrick McGroder, #44927
Elizabeth Joy McQuaig, #43768
Michelle Finney Miller, #26110
Stephen Michael Miller, #4342
Joshua Paige Minor, #39031
Allison Kent Moore, #41396
Carrie Morrison, #33359
Elizabeth Jones Morrow, #31004
Patricia F. Mueller, #27154
Connor William Murdock, #41504
Patrick Ambayi Mutongi, #31736
Andrew Logan Myers, #33935
Kelly Ann Necessary, #24147
Amy Shea Niles, #29910
Holly Berry Norvell, #37997
Victoria Ford Novak, #42115
David Johnson O'Donnell, #43426
Eric Parrish, #46014
Matthew Peter Parsells, #39243
Jay G. Patel, #43729
Puja Dev Patel, #38203
Rishi Narendra Patel, #33882
Neal Edward Pawsat, #41645
Chelsea Marie Peterson, #38493
Richard Steven Pfeffer Jr., #35688
Susan Scott Pierce, #30815

Glen Paul Pinkston, #13751
M. Lee Piver Jr., #15884
James Richard Pokorny, #43999
Jessep Michael Polk, #45801
Austin Phillip Powell, #42848
Kristen Pearson Pugliese, #44571
Marquis James Pullen, #40811
Helen Kay Rasoul, #45909
Allison Canner Ray, #29069
Eric Reeves, #43974
Christian Tyler Reighard, #41395
Laura Jean Reynolds, #43667
Jeffrey Glenn Richek, #31975
Yasmeen Rose Richie, #45390
Julian David Rojas, #43334
Kristin Cathleen Roland, #40176
Chadwick Everitt Rollins, #44897
Lisa Beeman Romeo, #19814
Jack Norman Rose, #28963
Lisa E. Rower, #33647
Karen L. Russell, #22491
Peter Rutkowski, #45022
Daniel Shane Ryan, #37068
Maitri Sagar Saraiya, #42547
Steven Patrick Sasser, #45054
Eleni Sugar Saunders, #18635
Sophia C. Schell, #23760
Jonathan David Schmidt, #41770
Megan Patricia Schmitt, #44496
Max Nathan Schulman, #43673
Courtney Michelle Scurry, #41153
Pamela Rasor Seagroves, #22771
Mark Roger Sears, #44886
Osei Sencherey, #42748
Catherine M. Sharpe, #31469
Jenna Rainsford Shaw, #43560
Charles Alan Shelton II, #42476
Karla Kay Shepard, #28614
Jessica Anne Sheridan, #40395
Heather Stone Sherron, #30772
Andrew Raymond Sherwood, #43484
Olanrewa Olaiya Shofoluwe, #36540
Jon Britt Sholar, #34533
Muhammad Atir Siddique, #44673
Elizabeth Tucker Sigafos, #44124
James Mallacha Simons, #43189
Lisa Kaye Simpson, #36377

Whitney Loraine Simpson, #30246
Andrew Ryan Smith, #39965
Derek Ross Smith, #39509
Teresa Tilley Smith, #25011
Kathryn Ann Sommese, #21993
Louise Marie Sperry, #26028
Jonathan Gibson Stark, #38567
Kristen Marie Steffen, #33642
Rebecca Sherrod Stenstrom, #37465
Deborah Jane Stewart, #34781
Michael E. Stoll, #16687
Elizabeth Claire Stollbrink, #38182
Gregory Ryan Strunk, #44241
Edward Steven Sullivan, #45369
Michael Robert Sullivan, #21868
Susan Leslie Swanger, #26781
Lana Kaye Szczepanski, #43377
Jeffery Blane Taylor, #17434
Todd Allen Taylor, #26290
Carl Samuel Thompson III, #22503
William Alexander Thompson, #44856
Lynsey Nicole Thornburg, #42494
Richard Trang, #46207
Nicholas Alan Vance, #40809
Lee Vang, #40359

Stephanie Elizabeth Vaughn, #39940
Dane Vincent, #14204
Lori L. von Gretener, #33439
Sarah Rebecca von Stein, #38695
Gregory Thomas Walter, #39660
Paul Kaplan Wapner, #35400
Jonathan Thomas Warren Jr., #45370
Lauren Susan Watkins, #36763
John Robert Weatherford, #45806
Gabbriel Elizabeth Webb, #40181
Todd Anthony Webb, #29079
Tanner Henderson West, #44844
Jillian Grace Whittaker, #44908
Ian Eugene Wickline, #44217
Rachel Ayers Wiles, #32208
David Brian Williams, #41234
Katherine Marie Witte, #38625
John Hutchins Wood Jr., #22004
John P. Wood, #19291
Daniel Alan Yarborough, #33032
Rebecca Ashley Yarnall, #44708
Danny Ray Yelton, #22005
Maheder Demissie Yohannes, #45563
Liudmila Logina Zill, #45112

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

Kassaundra Abbate
Larry Adams
Alexander Ade
Faith Adesina
Joseph Aiello
Jeremiah Akinsola
Tara Alderman
Christopher Alesso
Riane Allen
Brittany Allgood
Dwayne Altman-Leach
Julio Alvarez
Michael Ament
Cole Anderson
Emelia Anderson
Herleesha Anderson
Emily Armstrong
Gardner Atkinson

Natallia Auramenka
Austin Bailey
Christopher Baker
Stewart Baker
Josie Baldwin
Porter Baldwin
Sydney Baldwin
Andrew Ball
Jessica Banda
Caroline Bare
Holden Barham
Meghan Barrett
Adam Bateman
Peter Beam
Kevin Bell
Ian Best
McKenzy Bethune
Daniel Bidwick

Noah Bilodeau
Parker Bishop
Spencer Blackmore
Ian Blad
Joshua Block
Skyler Bohall
Ashley Bornkamp
Jessica Boyer
Matthew Boyes
Alan Brandon
Blaire Brookreson
Robert Brown
Dylan Bryan
Quionte Bryant
Riley Burke
Grace Burrus
Zackery Busby
Brett Butler
Jillian Caffey
Andrew Callihan
Regina Cameron
Candice Canino
William Cartrette
Margaret Cauley
Kelsey Caulfield
Matthew Celeste
Destiny Chafin
Miranda Chambers
Andrew Chang
Kayla Clark
Drew Coble
Jillian Coffey
Kevin Collier
Bryan Collins
Dylan Coltrane
Rachel Combs
Ashley Compton
Danielle Coney
David Conrad
Janell Cooper
Alyssa Core
Katherine Corn
Lexi Couch
Tyler Counts
Michell Covey
Savannah Crawford
Alexis Credle

Tanesha Crewes
Samantha Crossen
Erin Crotty
Ian Cummings
Charles Cunningham
William Curry
Hadley Daniel
Andrew Dautel
Sonmi Davis
Eden Deanhardt
Samantha DeBonis
Emily Deskins
Anna Dixon
Josue Dominguez
Asandy Dominguez Regules
Connor Douglass
Kearsten Dozier
Sophia Dubrovsky
Alex Duer
Sabrina Dunkle
Annie Edmonston
Noah Ehreth
Joe El Saikali
Natalie Erwin
Hua Fan
Joshua Fassett
Hannah Fay
Ashley Fleming
Brittany Foster
Katlyn Foster
Deidre Frazier
Lauren Frazier
Zachary Fry
Andres Fuentes
Carson Fulp
Erica Gales
Madeline Gentry
Stuart Gentry
Peyton Gilbert
Michael Giles
Levi Gillespie
Michael Girgis
Deon Goode Gaither
Michelle Goodwin
Jonathan Gori
Finley Gough
Ruben Greenstein

Robert Grubbs
William Hackley
Alondo Hagans
Michael Hannah
Christopher Harborth
Tanikya Harmon
Jonathan Hartbarger
Lucius Harvin
Syun Hasebe
Mackenzie Hatchett
Brett Hedrick
Annalise Helms
Mark Hensley
Alyse Herburger
Alexander Hester
Destinee Hile
Brian Himmel
Anna Hodge
Chassidy Hodge
Olivia Hollingsworth
Sadie Holt
Angela House
Alexandria Howard
Alexis Howell
Joseph Huynh
Crystal Irvin
Keno Ivri Ivri
Artanzia Jackson Yates
Kevin Jarman
Frank Jennings
Lorena Jiang
Cassandra Johnson
Josiah Johnson
Alicia Jones
Brandon Jones
Cathryn Jones
Patrick Jones
Veronica Jones
Sindhuja Kajjam
Dillon Keane
Hannah Keller
Jordan Keller
William Keller
Anna Kemp
Hallie Kent
Amy Kidder
John King

Breanna Kirk
Erin Kissling
Emily Kluth
Daniel Koenigsberger
Noah Koenigsnecht
Virginia Kohake
Hannah Kondratik
Lija Kornivska
Edward Laiewski
Shayne Lamb
Savannah Lampley Lampley
Matthew Laxton
Melody Leekley
Ellen Lefkowitz
Maia Lew
Jonathan Lewis
Osvani Ley
Tanner Lloyd
Candace Locklear
Josue Lomeli-Garcia
Edith Lopez
Travis Lowman
Kacie Loye
Julie Macialek
Jackson Madonia
Alexander Madormo
Robert Maholic
Juanitha Makamwe
Bailey Maltba
Jansen Manley
Amanda Matthews
Reuben Maxwell
Jennifer Maybee
Olivia McCarthy
Erica McDermott
Sloman McDurmon
Ciara McFadden
Shaneen McKie
Eric McLaughlin
Samuel Merriam
Joseph Merriman
Thomas Messenheimer
Adam Midyette
Rebecca Miller
Jacob Mitchell
Natalie Mitchell
Bilali Mohammed

David Mooney
Jordan Morgan
James Morrison
Catherine Motsinger
Taner Moulton
Tiaria Mulbah
John Murphy
Meredith Norris
Anne Nutter
Daniel O'Brien
Ryan O'Keeffe
Erica O'Rourke
Remilekun Ogedengbe
Kelly Orlando
Taylor Pagan
Jennifer Palma
Christina Palmer
Tysinger Palmer
Alicia Papworth
Jordan Parks
Adam Parsons
Rachel Parsons
Aishni Patel
Amit Patel
Jacob Pearson
Carolina Pena
Elizabeth Pena
Crystal Perry
Allison Petro
Joshua Pfister
Matthew Pierson
Olivia Pleasant
Jamie Porter
Kyle Prestidge
April Purvis
Casmir Ramaswamy
Robert Ramseur
Amy Ray
Matthew Raynor
Taylor Redman
Payton Reynolds
Taylor Reynolds
Matthew Ridenour
Nicholas Rinaldi
Jason Ringle
Faith Rives
Samuel Roberts

Maddisen Robinson
Giny Robles
Jason Rosales
Lacey Ross
Natalie Royal
Anthony Rucki
Ahmad Saleem
David Salvato
Corey Saunders
Megan Schuette
Andrew Schwetz
Gabrielle Shannon
Hongyun Shen
Janelle Shipotofsky
Thomas Shover
Stephanie Sierra
Thomas Simmons
Allison Simpson
Michael Sinkus
Kyle Smaw
Connor Smith
Kierra Smith
Mahogany Smith
Mitchell Smith
Mariela Sosa Sosa
Samuel Sosnowski
Teneshia Spencer
Lori Stahlberg
Sean Stewart
Ransom Stokes
Mark Storey
Tyler Strauss
Teresa Striblin
Zachary Styons
Alexander Szigedi
Sheryar Tahirkheli
Ty Talbott
Isabella Tarlton
Willie Tate
Marcy Taylor
Christopher Thorburn
Sara Tinsley
Charles Tompkins
Peyton Tyler
Nathan Jon Uy
Michelle Van
Thomas Vaughn

Leslie Vazquez-Herrera
Saraswathy Veeraraghavan
Sarah Vellines
Micah Vera
Francis Vicere
James Vitt
Kayla Walter
Dylan Ward
Jace Ward
Erin Ware
Lauren Warr
Tyrese Washington
Lacey Way
Ashley Weatherston
Robert Wheeler
Dotson Wike
Wesley Wilder
Christopher Williams
Elana Williams

Lisa Williams
Omar Williams
Terrell Williams
Matthew Willis
Morgan Winogradoff
Jacob Woodard
Kiersten Woodring
Chandler Woods
Carly Wright
James Wyatt
Benjamin York
William Youngblood
David Zhang
Linda Zhang
Anna Zhao
Yanxi Zhuo
Joshua Zimmer
Mikayla Zucker
Matthew Zweier

CPA Firm Registrations - Approve the CPA firm registration applications submitted by the following firms:

Bruce B. Brown CPA, PLLC
James Wax CPA, PLLC

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the operational metrics and Executive Staff Report. Mr. Nance and Ms. Sanders updated the Board on the status of the self-service portal for applicants and licensees and presented the Board with a preview of the new Board website that will launch later this year.

Ms. Demery thanked Mr. Nance and Ms. Mayo for their years of service to the Board.

PUBLIC COMMENTS: Mr. Broome shared information on federal Beneficial Ownership Reporting legislation that may impact CPAs. Mr. Sotichet updated the Board on the NCACPA's activities and expressed appreciation for the Board's student and educator outreach.

ADJOURNMENT: Mr. Winstead moved, and Ms. Lynch seconded the motion to adjourn the meeting at 10:43 a.m. The motion passed with five (5) affirmative and zero (0) negative votes.

Respectfully submitted:

Attested to by:



David R. Nance, CPA
Executive Director



Bernita W. Demery, CPA
Vice President

NORTH CAROLINA
WAKE COUNTY

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

IN THE MATTER OF:
Donald H. Long, CPA, #23388
Long CPA, PLLC
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. 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 the Respondent Firm shall collectively be referred to as the "Respondents."
3. 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.
4. 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.
5. 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 and the reviewer noted that the audit documentation had improved significantly and that only minor issues needed to be corrected.
6. The Respondent was not immediately responsive to the Board's inquiries for information related to the peer review. It was only after several communications from the Board staff that the Respondent finally provided adequate information.
7. 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 perform attest and assurance services in accordance with generally accepted auditing standards constitutes a violation of 21 NCAC 08N .0212 (Competence) and .0403 (Auditing Standards).
3. The Respondents' failure to timely respond to the Board's inquiries constitutes a violation of 21 NCAC 08N .0206 (Cooperation with Board Inquiry).
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, Donald H. Long, CPA, is censured.
2. The Respondents shall pay a one thousand dollar (\$1,000) civil monetary penalty, to be remitted with this signed Consent Order.
3. For the Respondent Firm, each staff member participating in engagements subject to peer review must complete four (4) hours of pension plan A&A CPE annually until the firm receives a pass on a system review or a pass or a pass with deficiencies on an engagement review.

CONSENTED TO THIS THE 2nd DAY OF August, 2023.
(Day) (Month) (Year)

[Signature]
Individual authorized to sign on behalf of Respondent Firm

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF August, 2023.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Larry L. Massey
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2023048

IN THE MATTER OF:

Dermody, Burke & Brown, CPAs, LLC
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. Dermody, Burke & Brown, CPAs, LLC (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. The Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. The Respondent Firm performed an audit of a retirement plan sponsored in North Carolina ("ERISA audit").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. The Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audit.
5. There is no indication that the audit performed by the Respondent Firm was otherwise deficient.
6. The Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act, the Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.

JUL 24 2023

CPA EXAMINERS

3. The Respondent Firm's failure to comply with N.C. Gen. Stat. § 93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, the Respondent Firm is subject to the discipline set forth below.

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

1. The Respondent Firm shall remit, with this signed Order, a \$1,000.00 civil penalty.

CONSENTED TO THIS THE 19 DAY OF July, 2023.
(Day) (Month) (Year)
Lori A. Ciarla, CPA
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 21 DAY OF August, 2023.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Gary R. Massey
President

NC BOARD OF
JUL 24 2023
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2023078

IN THE MATTER OF:
Smith & Howard PC
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. Smith & Howard PC (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. The Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. The Respondent Firm performed audits of retirement plans sponsored in North Carolina ("ERISA audit") for four separate clients.
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. The Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audit.
5. There is no indication that the audits performed by the Respondent Firm were otherwise deficient.
6. The Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act, the Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.

AUG 10 2023

Consent Order - 2
Smith & Howard PC

3. The Respondent Firm's failure to comply with N.C. Gen. Stat. § 93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, the Respondent Firm is subject to the discipline set forth below.

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

1. The Respondent Firm shall remit, with this signed Order, a \$4,000.00 civil penalty.

CONSENTED TO THIS THE 10 DAY OF August, 2023.
(Day) (Month) (Year)

JS Sp
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 21 DAY OF August, 2023.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Larry R Massey
President

NC BOARD OF
AUG 10 2023
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2023077

IN THE MATTER OF:
Pease & Associates, LLC
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. Pease & Associates, LLC (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. The Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. The Respondent Firm performed an audit of a retirement plan sponsored in North Carolina ("ERISA audit").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. The Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audit.
5. There is no indication that the audit performed by the Respondent Firm was otherwise deficient.
6. The Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act, the Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.

JUL 24 2023

CPA EXAMINERS

3. The Respondent Firm's failure to comply with N.C. Gen. Stat. § 93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, the Respondent Firm is subject to the discipline set forth below.

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

1. The Respondent Firm shall remit, with this signed Order, a \$1,000.00 civil penalty.

CONSENTED TO THIS THE 18th DAY OF JULY, 2023.
(Day) (Month) (Year)

Christopher Juch
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 21 DAY OF August, 2023.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Gary L Massey
President

THE BOARD OF
JUL 24 2023
CPA EXAMINERS