



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES

September 25, 2023

BOARD MEMBERS IN ATTENDANCE: Gary R. Massey, CPA, President; Bernita W. Demery, CPA, Vice President; Jodi K. Kruse, CPA, Secretary-Treasurer; D. Michael (Mickey) Payseur, CPA; Jennifer Van Zant, Esq.; and Arthur M. Winstead, Jr., CPA.

BOARD STAFF IN ATTENDANCE: David R. Nance, CPA, Executive Director; S. Lynne Sanders, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; and Phyllis Elliott, Examinations Specialist.

OTHERS IN ATTENDANCE: Noel L. Allen, Esq., Board Legal Counsel (via phone); Robert Broome, Director of Advocacy, NCACPA; Amy Bibby, CPA, Board of Directors, NCACPA; and numerous faculty and students from Appalachian State University.

CALL TO ORDER: Mr. Massey called the meeting to order at 2:00 p.m.

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

APPROVAL OF AGENDA: Ms. Demery moved, and Ms. Kruse seconded the motion to approve the agenda as presented. The motion passed with six (6) affirmative and zero (0) negative votes.

MINUTES: Mr. Winstead moved, and Ms. Demery seconded the motion to approve the August 21, 2023, meeting minutes as submitted. The motion passed with six (6) affirmative and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Mr. Payseur moved, and Ms. Kruse seconded the motion to approve the August 2023 financial statements as submitted. The motion passed with six (6) affirmative and zero (0) negative votes.

LEGISLATIVE AND RULEMAKING ITEMS: Mr. Nance presented proposed changes to 21 NCAC 08F.0105 and 08F.0401. For 21 NCAC 08F.0105, the proposed change will move the score window from the 18-month window established currently in the rule to the 30-month window previously approved for adoption by the Board.

For 21 NCAC 08F.0401, Board staff proposed reinserting the previous qualifying language that identifies "only that experience that is obtained through direct supervision of a CPA" occurs within one of the U.S. jurisdictions. Language adjustments to this rule through a previous rule change incorrectly implied that "all experience" must be obtained under the direct supervision of a CPA.

Ms. Demery moved, and Mr. Winstead seconded the motion to approve moving forward with the next steps to update 21 NCAC 08F.0105 and 08F.0401. The motion passed with six (6) affirmative and zero (0) negative votes.

NATIONAL ORGANIZATION ITEMS: Mr. Nance presented North Carolina's responses to the Fall 2023 FOCUS questions requested by NASBA. Mr. Winstead moved, and Ms. Kruse seconded the motion to approve the answers to the questions so they could be submitted timely to NASBA representatives. The motion passed with six (6) affirmative and zero (0) negative votes.

Mr. Nance also presented details of NASBA's Credit Relief Initiative for the Board's information. He explained the basic premise of the Credit Relief Initiative. He highlighted efforts of the Board that were implemented during the pandemic to provide candidates with an extension of credit windows to candidates. In addition, he highlighted the results of work currently underway to review the status of candidates in the pipeline who have received credit for some sections of the Exam where score extensions will encourage candidates to continue their journey to pass the CPA Exam. Board staff will present a report for all potentially impacted candidates at the next Board meeting to obtain further direction from the Board regarding the proposed Initiative.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Trainor discussed the consideration of firm ownership by Employee Stock Ownership Plans (ESOPs) or other entities that are not natural persons. Mr. Winstead, Ms. Van Zant, and Mr. Payseur noted that this matter needs to be carefully considered by the Board, and there was general agreement that the Professional Standards Committee will work with Board staff to gather information and consider next steps. Board staff will continue to collect information to provide to the Professional Standards Committee in this area.

PROFESSIONAL STANDARDS COMMITTEE REPORT: The Board approved with six (6) affirmative and zero (0) negative votes the following recommendations of the Committee as presented by Mr. Winstead:

Case No. C2023092 - Kimberly Lynn Sturkey, CPA - Approve the signed Consent Order. (Appendix I)

Case Nos. C2023098-1 and C2023098-2 - Charles Thomas McLeod, Jr., CPA, and C. Thomas McLeod, Jr., CPA - Approve the signed Consent Order. (Appendix II)

Case No. C2023103 - Janet Repke Kahl, CPA - Approve the signed Consent Order. (Appendix III)

Case No. C2023110 - Alesia Nicole Husband, CPA - Approve the signed Consent Order. (Appendix IV)

Case No. C2023117 - Gary Kim Flouhouse - Approve the signed Consent Order. (Appendix V)

Case No. C2023119 - Donald Tyler Wallace, CPA - Approve the signed Consent Order.
(Appendix VI)

Case No. C2023118 - Close the case without prejudice.

Case No. C2023121 - Close the case without prejudice.

Case Nos. C2023145-1 and C2023145-2 - Close the case without prejudice.

Case Nos. C2023156-1 and C2023156-2 - Close the case without prejudice with a Letter of Warning.

Case No. C2023181 - Close the case without prejudice with a Letter of Warning.

Mr. Winstead stated that the Committee provided guidance to Board staff on two other matters.

PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE REPORT: The Board approved with six (6) 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:

Samantha Brink
Avery Grace Queller
Lydia Anne Schwalm

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

Samantha Brink
Jade Sun Brooks
Cooper Allen Burgess
Karen Ninoska Calix
Amanda Sue Casey
Johnny Samuel Christian
Rogers Howell Clark III
Grace Connolly
Scott Patrick Crabbs
Jessica Lauren Crews
Alexander Gregory Dixon
Dennis Tony Dremsizov
Emily Nicole Hay

Victoria Faith Hill
Sadie Catherine Lang
Allison Leigh Lawley
Trevor Edward Leach
Sean Patrick Lynch
Cameron Pierce Millett
Andrew Russell Morton
Jackson Moultrie Nietert
Alicia Renee Papworth
Reed Logan Parris
Declan Patrick Payne
Zuleima Perez
Luke Robert Pfeiffer

Avery Grace Queller
Nathanael James Rouse
Lydia Anne Schwalm
Chelsea Zimmerman Slusher

Dustin Jay Starnes
Glory Yvonne VanOver
Troy Douglas Warren

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

Teresa Ann Hauser
Stephanie Jamie-Lynn Ketron

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

Mary Catherine Glenn, T14022
Olivia Marie Dickman Lutz, T14023
Kimberly Ann Pouilly, T14024
Rachel Ann Simpson, T14061
Virginia Mae McMahan, T14062
Wen Tang, T14063
Sarah Elizabeth Folkers, T14064
Blake A. Ross, T14065
Leydi M. Barbera, T14066
Ann Marie Gregory, T14067

Monique Kozlowski Menezes, T14068
Yelena Moshkovsky, T14069
Stephanie L. Sheipline, T14070
John David Minotti, T14071
Bryan Robert Capelli, T14072
Albert Michael Falzarano, T14073
Zachary Thomas Hazelwood, T14074
Paul Scott Levine, T14075
Kerrie L. Russo, T14076

Reinstatements - Approve the CPA certificate reinstatement application submitted by the following individual:

Tyler McCoy Zamora, #44455

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

Dennis Crawford McGlory Jr., #37611

CPA Firm Registration – Approve the following firm registration for a professional limited liability company approved by the Executive Director:

Juanita Lewis Sedotti, CPA, PLLC

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

Amy Shea Howie Niles, #29910

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

Muhammad Abdul-Alim
Sirish Acharya
Callie Adams
Cassandra Adams
Scott Adams
Riane Allen
Simone Allen
Julio Alvarez
Evan Andert
Kevin Anthony
Laken Appleby
Alexander Arias
Emily Armstrong
Kristoffer Asche
Alejandro Barreto
Parker Beauchamp
Erin Bedenbaugh
Mary Elizabeth Bell
Zachary Berglund
Phillip Betts
Daniel Bidwick
Noah Bilodeau
Dana Blackburn
Rachel Blevins
John Blue
Chithra Bobba
Skyler Bohall
Kristen Bonkowski
Jerry Bowers
Robin Bradley
Hannah Brammer
Sydney Braxton
Amber Briggs
Kerri Brodie
Joel Brookhart

Ashley Brown
Justin Brown
Katrina Brown
Catherine Buchanan
Owen Burden
Shelton Burke
Hallie Burris
Grace Burrus
Sydney Buzard
William Byron
Rachael Cail
Kristin Cain
Amanda Campbell
Bridget Cannon
Alyssa Carey
Trevor Carr
Sydney Carter
Rosa Castaneda Avila
Darby Cayson
Ellen Chambers
Jacob Cherry
Stephen Chilton
Moses Chung
Ellinore Coakley
Kevin Collier
Christopher Cook
Julius Coulter
John Cox
Stephanie Cox
John Craig
Alisa Creel
Robert Cromley
Jasmine David
Grey Davis
William Davis

Brett DeLuca
Raed Dib
Robert Dixon
Mai Doan
Jessica Dowdy
Emilee Drake
Michael Drambel
Paul Early
Koler Ellis
Cody Ellison
Daniel Ellison
Haleigh Ensminger
Melanie Erwin
Kacie Everett
Matthew Field
Carolyn Fields
Gianna Figaro-Sterling
Sean Fladd
Codey Flickinger
Austin Force
Bradley Foulks
Shane Fox
Emily Franchuk
Jordan Gantt
Evan Gassman
Zinayida Golovin
Lucas Gorbing Aver
Emily Gray
Zachary Gray
George Grier
Allison Griffin
Caroline Hale
Sarah Hartigan
Kaitlyn Hayes
Erik Haynie
Zachary Helms
Edward Henderson
Madison Hey
Katelin Hills
Joshua Hincer
Anna Hollin
Daniel Honan
Michael Houlihan

Payton Hudson
Mark Humphrey
Lily Hunt
Jason Iannicelli
Karmen Idol
Jennifer Jacobs
Matthew Jennings
Harrison Johnston
Alicia Jones
Marissa Jones
Nyla Jones
Lakeria Jones-Vereen
Barbara Joyner
Alexis Juarez
Nicholas Kabiri
Elizabeth Kane
Alexis Kapocius
Jacob Kauffman
Ayden Kelley
Jessica Kennedy
Hallie Kent
Karitsa Kerns
Matthew Kerr
Hyun Sil Kim
Melanie Kisting
Ethan Klemons
Shanley Koekemoer
Eli Kovacs
Meike Kratzsch
Thomas Landis
Devin Larson
Katherine Lawless
Natchanon Leecharoen
Hannah Leo
Hannah Leskovec
Whitlee Letchworth
Maia Lew
Mirian Limon Garcia
Cindy Lin
Tanisa Little
Travis Lowman
Julianne Ludwick
Audry Luwungu

Claire Mahoney
Caroline Main
Camryn Maloney
Livia Marsden
Claudia Martin
Mark Mazzone
Roy McDonald
Walter McEachern
Dennis McIntosh
Emma McThenia
Ryan Metts
Matthew Milburn
Noah Milburn
Kellie Miller
Matthew Miller
Stephen Mitchell
David Mittelman
Paul Moberly
Bianca Morales
Cindy Morales
Megan Morrissey
Wuxian Mou
Jared Nadler
Prasanna Nagarajan
Zaynab Nasif
Allison Neal
Elizabeth Neblett
Ranisha Newbold
Taylor Newman
Amber Nichols
Harrison Noblett
Molly Norris
Mohamed Nour Ahmed
Samuel Olivares
Ashley Oliver
Catherine Ouimet
Lauren Parisek
Isaac Parker
Tyler Parker
Tremika Parks
Utsav Patel
Logan Pavlansky
Sarah Pennington

Lauren Perdue
Jacob Pesicka
Jamie Porter
Jenna Porter
Levi Pruett
Amy Ray
Anthony Recinos Argueta
Jeremy Reed
Manuel Reyes
Macy Reynolds
Tyler Richards
Aaron Riggs
Shawna Riggs
Matthew Ritch
Griffin Roberts
Giny Robles
Jack Rockhill
Abigail Ross
Hailey Ross
Angela Rousseau
George Saffo
David Salvato
Kelsey Sampere
Lisbet Sanchez
Lokesh Satyal
Marquis Schieber
Brandon Scott
Ana Sebastian
Auriel Sharpe
Cayla Shinn
Sodiq Shofoluwe
Allison Simpson
Andrew Simpson
Amelia Sisson
Elise Smith
Miles Smith
Lori Stahlberg
Kourtney Stone
Dane Straeter
Andrew Strickland
Deep Suthar
Tiffany Tadlock
Victoria Tanoh

Madison Tarlton
Jessica Taylor
William Taylor
Megan Temple
Joshua Topper
Susanne Turlington
Matthew Turner
Carlos Valencia
Joshua VanWingerden
Jana Vargas Diaz
Laura Vaughan
Sreeranjini Venkatakrishnan
Kayla Vidal
Rodrigo Vieira Campos
Tyler Wade
Sierra Walker
Alexander Walsh
Jacob Walton
Anna Ward
Jason Ward

Kara Ward
Kimberly Ward
Erin Ware
Jack Weber
Autumn Weinig
Leah Wells
Robert Westbrook
Lauryn Wharton
Jerry White
Lucas Whitesides
Mikaila Widener
Emma Williams
Lewis Williams
Matthew Willis
Edgar Woodliff
Austin Young
Kenny Zheng
Mikayla Zucker
Vanessa Zweier

Miscellaneous – Approve the recension of the license forfeiture and second Letter of Warning for Virginia Ann Devine, CPA; however, a Letter of Warning was issued for Ms. DeVine’s failure to apply for a CPE extension timely.

INVESTMENT COMMITTEE REPORT: The Board approved with six (6) affirmative and zero (0) negative votes the report of the Investment Committee as presented by Mr. Payseur. The report provided an update on the investment portfolio of the Board as well as updates to language in the Board’s Cash Management and Investment Policy.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: Mr. Nance and Ms. Sanders discussed the operational metrics and Executive Staff Report. Notably, Mr. Nance shared that Exam applications have increased--a trend the Board may experience through the end of this calendar year with the new Exam starting in January 2024. He also shared that, as previously discussed with the Board when the initial budget was approved for FYE March 31, 2024, the Board staff plans to phase out the distribution of hard copies of the *Activity Review* newsletter. Instead, the newsletter will be distributed electronically, and specific requests must be made for a printed copy. Moving to an electronic-only format will save the Board money on printing and postage expenses. The phase-out will be complete by March 31, 2024.

A tentative schedule of 2024 Board Meeting dates was shared and will be approved at the next meeting of the Board.

PUBLIC COMMENTS: Mr. Broome shared information on the advocacy efforts of the NC Association of CPAs, and Ms. Bibby expressed appreciation for being able to attend the Board meeting on campus at Appalachian State University.

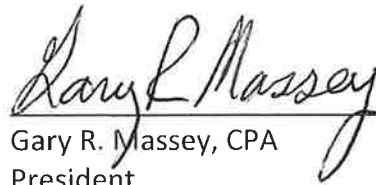
ADJOURNMENT: Mr. Winstead moved, and Mr. Payseur seconded the motion to adjourn the meeting at 3:30 p.m. The motion passed with six (6) affirmative and zero (0) negative votes.

Respectfully submitted:

Attested to by:

A handwritten signature in blue ink, appearing to read "D. R. Nance", written over a horizontal line.

David R. Nance, CPA
Executive Director

A handwritten signature in black ink, appearing to read "Gary R. Massey", written over a horizontal line.

Gary R. Massey, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2023092

IN THE MATTER OF:

Kimberly Lynn Sturkey, CPA, #24942
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. Kimberly Lynn Sturkey, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 24942 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2022-2023 CPA certificate renewal that she had obtained the required CPE for calendar year 2021.
3. Based on the Respondent's representation, the Board accepted her renewal.
4. The Respondent was subject to an audit of her 2021 and 2022 CPE.
5. In response to the Board's audit of her CPE, the Respondent provided adequate documentation to substantiate completion of the Board's annual forty hour (40) CPE requirements for 2021. However, the Respondent was unable to provide documentation to substantiate completion of the required ethics course for that year.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

Consent Order - 2
Kimberly Lynn Sturkey, CPA

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

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

1. The Respondent's CPA certificate is subject to a one-year stayed suspension. Because the suspension is stayed, the Respondent's CPA certificate will remain active. If the Board finds that the Respondent has violated any other Board rules of Professional Conduct during the one-year period, the stay will be lifted, and the Respondent's CPA certificate will be actively suspended.
2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.
3. The Respondent shall complete the NCACPA's eight hour (8) accountancy law course within three months (3) of the date of this order.

CONSENTED TO THIS THE 25 DAY OF August, 2023.
(Day) (Month) (Year)
Kimberly J. Zetwogel
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF September, 2023.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Larry R. Massey
President

NC BOARD OF
AUG 28 2023
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2023098-1/2

IN THE MATTER OF:

Charles Thomas McLeod, Jr., CPA, #23207

C. Thomas McLeod, Jr., CPA, Firm #32817

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 and the Respondent Firm stipulate to the following:

1. Charles Thomas McLeod, Jr., CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 23207 as a Certified Public Accountant.
2. C. Thomas McLeod, Jr., CPA (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. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and is therefore responsible for the Respondent Firm's actions.
4. On May 18, 2023, the Board staff received notification from the AICPA that the Respondent Firm had been dropped from the peer review system.
5. The Respondent Firm was formed by the Respondent in 2012. However, according to the Respondent Firm's annual disclosures, the Respondent Firm did not perform any services subject to peer review until 2021.
6. Following an inquiry from the Board staff, the Respondent confirmed that he had registered the Respondent Firm for the peer review program but never completed the peer review process.
7. The Respondents have indicated that they no longer desire to perform services subject to peer review.
8. The Respondents wish 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 Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

Consent Order - 2
Charles Thomas McLeod, Jr., CPA
C. Thomas McLeod, Jr., CPA

2. By virtue of the facts set forth above, the Respondents violated 21 NCAC 08N .0203(b)(7).
3. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

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

1. The Respondent is hereby censured.
2. The Respondent Firm shall pay a one thousand dollar (\$1,000.00) civil monetary penalty, to be remitted with this signed Consent Order.
3. The Respondents' ability to perform services subject to peer review is revoked until the Respondent Firm is re-enrolled in the peer review program.

CONSENTED TO THIS THE 14th DAY OF August, 2023.
(Day) (Month) (Year)

Charles Thomas McLeod Jr
Respondent

Charles Thomas McLeod Jr
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 25 DAY OF September, 2023.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Sam R. Massey
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2023103

IN THE MATTER OF:

Janet Repke Kahl, CPA, #36920
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. Janet Repke Kahl, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 36920 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2021-2022 CPA certificate renewal that she had obtained the required CPE for calendar year 2021.
3. Based on the Respondent's representation, the Board accepted her renewal.
4. The Respondent was subject to an audit of her 2021 and 2022 CPE.
5. In response to the Board's audit of her CPE, the Respondent was only able to provide documentation for thirty (30) hours of CPE required for 2021. Additionally, the Respondent was unable to provide documentation to substantiate completion of the required ethics course for that year.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent's CPA certificate is subject to a one-year stayed suspension. Because the suspension is stayed, the Respondent's CPA certificate will remain active. If the Board finds that the Respondent has violated any other Board Rules of Professional Conduct during the one-year period, the stay will be lifted, and the Respondent's CPA certificate will be actively suspended.
2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.
3. The Respondent shall make up the ten hour (10) CPE shortfall within 12 months following approval of the Consent Order.
4. The Respondent shall complete the NCACPA's eight hour (8) accountancy law course within three months (3) of the date of this order.

CONSENTED TO THIS THE 12 DAY OF August, 2023.
(Day) (Month) (Year)

Janet R. Kahl
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF September, 2023.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Larry R. Massey
President

NO BOARD

AUG 14 2023

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2023110

IN THE MATTER OF:

Alesia Nicole Husband, CPA, #39215
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. Alesia Nicole Husband, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 39215 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2022-2023 CPA certificate renewal that she had obtained the required CPE for calendar year 2021.
3. Based on the Respondent's representation, the Board accepted her renewal.
4. The Respondent was subject to an audit of her 2021 and 2022 CPE.
5. In response to the Board's audit of her CPE, the Respondent could provide documentation for only thirty seven and a half hours (37.5) of the Board's annual forty hour (40) CPE requirements for 2021.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

Consent Order - 2
Alesia Nicole Husband, CPA

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

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

1. The Respondent's CPA certificate is subject to a one-year stayed suspension. Because the suspension is stayed, the Respondent's CPA certificate will remain active. If the Board finds that the Respondent has violated any other Board Rules of Professional Conduct during the one-year period, the stay will be lifted, and the Respondent's CPA certificate will be actively suspended.
2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.
3. The Respondent shall make up the two point five hour (2.5) CPE shortfall within 12 months following the approval of the Consent Order.

CONSENTED TO THIS THE 7th DAY OF September, 2023.
(Day) (Month) (Year)

Alesia Husband
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF September, 2023.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Darryl R. Massey
President

NC BOARD OF
SEP 11 2023
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2023117

IN THE MATTER OF:
Gary Kim Flouhouse, #15852
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. Gary Kim Flouhouse (hereinafter "Respondent"), is the holder of North Carolina certificate number 15852 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2021-2022 CPA certificate renewal that he had obtained the required CPE for calendar year 2021.
3. Based on the Respondent's representation, the Board accepted his renewal.
4. The Respondent was subject to an audit of his 2021 and 2022 CPE.
5. In response to the Board's audit of his CPE, the Respondent was only able to provide documentation for thirty seven (37) hours of CPE required for 2021.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent's CPA certificate is suspended for one year.
2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. Upon expiration of the suspension period, the Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Payment of a one thousand dollar (\$1,000) civil penalty remitted to the Board,
 - b. Application form,
 - c. Payment of the application fee,
 - d. Three (3) moral character affidavits, and
 - e. Forty three (43) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.

CONSENTED TO THIS THE 7th DAY OF September, 2023.
(Day) (Month) (Year)

Gary K Flouhouse
Respondent

APPROVED BY THE BOARD THIS THE 15 DAY OF September, 2023.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: David P Massey
President

NC BOARD OF

SEP 11 2023

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2023119

IN THE MATTER OF:

Donald Tyler Wallace, CPA, #42035
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. Donald Tyler Wallace, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 42035 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2021-2022 CPA certificate renewal that he had obtained the required CPE for calendar year 2021.
3. Based on the Respondent's representation, the Board accepted his renewal.
4. The Respondent was subject to an audit of his 2021 and 2022 CPE.
5. In response to the Board's audit of his CPE, the Respondent provided adequate documentation to substantiate completion of the Board's annual forty hour (40) CPE requirements for 2021. However, the Respondent was unable to provide documentation to substantiate completion of the required ethics course for that year.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent's CPA certificate is subject to a one-year stayed suspension. Because the suspension is stayed, the Respondent's CPA certificate will remain active. If the Board finds that the Respondent has violated any other Board Rules of Professional Conduct during the one-year period, the stay will be lifted, and the Respondent's CPA certificate will be actively suspended.
2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.
3. The Respondent shall complete the NCACPA's eight hour (8) accountancy law course within three months (3) of the date of this order. This course will count towards the Respondent's 2023 CPE hours.

CONSENTED TO THIS THE 7th DAY OF September, 2023.
(Day) (Month) (Year)

Donald Tyler Wallace
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF September, 2023.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Gary R. Massey
President

NC BOARD OF
SEP 13 2023
CPA EXAMINERS