



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES

October 23, 2023

BOARD MEMBERS IN ATTENDANCE: 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.

BOARD STAFF IN ATTENDANCE: David R. Nance, CPA, Executive Director; S. Lynne Sanders, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa Hearne-Bogle, Communications Officer; Buck Winslow, Licensing Manager.

OTHERS IN ATTENDANCE: Noel L. Allen, Esq., Board Legal Counsel (via Webex); Sharon Bryson, CEO, NCACPA; Mark Soticheck, CPA, CEO, NCACPA; Robert Broome, Director of Advocacy, NCACPA; and Sgt. J.D. Rattlelade, Raleigh Police Department.

CALL TO ORDER: Mr. Massey called the meeting to order at 10:00 a.m.

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

APPROVAL OF AGENDA: Ms. Kruse moved, and Mr. Payseur 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 September 25, 2023, meeting minutes as submitted. The motion passed with seven (7) affirmative and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Ms. Demery moved, and Mr. Payseur seconded the motion to approve the September 2023 financial statements as submitted. The motion passed with seven (7) affirmative and zero (0) negative votes.

LEGISLATIVE AND RULEMAKING ITEMS: Mr. Nance informed the Board that the amendments to 21 NCAC 08F .0105 and .0401 were submitted to the Office of Administrative Hearings (OAH) and will be published in the November 1, 2023, *North Carolina Register*. He stated that the Board will conduct the required public hearing on November 20, 2023, and the comment period will end on January 2, 2024.

Mr. Nance told the Board that NCGS 150B-21.3A requires all State agencies to review its rules every ten years to determine whether each rule is necessary or unnecessary, and the Board's review is scheduled for 2024.

NATIONAL ORGANIZATION ITEMS: Mr. Massey said that he had been reappointed to NASBA's Diversity Committee and that Mr. Winstead had been reappointed to the UAA Committee. In addition, Mr. Payseur was appointed to the Enforcement Resources Committee, and Ms. Demery was appointed to the Audit Committee. Mr. Nance told the Board he had been appointed to the Peer Review Committee.

Mr. Massey reminded the Board members that the AICPA is seeking CPA volunteers to participate in the Exam score-setting process; Mr. Payseur said he would like to participate.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Nance, Ms. Sanders, Ms. Bryson, and Mr. Sotichack provided the Board with information about the joint NC CPA Board/NCACPA staff meeting scheduled for November 8, 2023, at the Board office.

PROFESSIONAL STANDARDS COMMITTEE REPORT: The Board approved with seven (7) affirmative and zero (0) negative votes the following recommendations of the Committee as presented by Mr. Winstead:

Case No. C2023120 - Tarynn Nicole Garrett - Approve the signed Consent Order. (Appendix I)

Case Nos. C2022087, C2022152, C2022206, C2022297, C2022310-1, and C2022310-2 - Mildrid Numbisie Esua and Mildrid Esua, CPA, PLLC - Approve the signed Consent Order. Mr. Winstead recused himself from these matters and did not participate in the Committee's deliberations or decision. (Appendix II)

Case No. C2023155 - Kevin Michael Madden - Approve the signed Consent Order. (Appendix III)

Case Nos. C2022316, C2023056-1, and C2023056-2 - Rodney Eugene Smallwood and Rodney E. Smallwood, CPA, P.C. - Approve the signed Consent Order. (Appendix IV)

Case No. C2023149 - Close the case without prejudice.

Case No. C2023163 - Close the case without prejudice.

Case Nos. C2023174-1 and C2023174-2 - Close the cases without prejudice with a Letter of Warning.

Case Nos. C2023176-1 and C2023176-2 - Close the cases without prejudice with a Letter of Warning.

Case No. C2023171 - Close the case without prejudice with a Letter of Warning.

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

PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE REPORT: The Board approved with seven (7) affirmative and zero (0) negative votes the following recommendations of the Committee as presented by Ms. Demery:

Transfer of Uniform CPA Exam Grades - Approve the following applications for the transfer of Uniform CPA Exam grades:

Matthew Robert Bornstein
Hannah Marie Coulling
Kaydee Grace Garrett
Shelain Nicole Lewis
Shannon Maeve Monaghan
Addison Janell Reeves

Rachel Meagan Rixner
Isaiah Eli Rogers
Yanet Salguero
Benjamin Scott Wilcox
Yuanke Zhang

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

Stephanie Lyn Angle
Brianna Hall Barlow
Jessica Frances Barton
Charles Rouse Borden
Matthew Robert Bornstein
Kevin Robert Buccini
Stephanie Ann Burcham
Brett Alexander Butler
Yanfeng Cheng
Drew Alan Coble
Heather Brooke Copeland
Ceara Elizabeth Corbett
Hannah Marie Coulling
Michell Nicole Covey
Amanda Kathleen Crnic
Samantha Dominique Crossen
Isabelle Irene Dotlich
Thomas James Fallon
Thomas Richard Fuccillo
Brett Landon Fuller
Jordan Lealyn Gantt
Kaydee Grace Garrett
Maitland Elizabeth Gurney
Alyssa Joy Hager
Blake Arthur Harrington
Grace Kathryn Harward
Pressley Curtis Hillard
William Edward Hoffmann III
Matthew Tyler Holland

Matthew Teo Hughes
Austin Douglas Johnson
Keri Lynn Kenkel
Yasmine Lansari
Shelain Nicole Lewis
James Michael Lienhardt
Braden Andrew Magee
Kaela Nicole Matthews
Alexandria Jane McCarrick
Daniel Allen Millick
Shannon Maeve Monaghan
Sydney Austin Mose
Laura Kathleen O'Neil
Luke Alton Patterson
Addison Janell Reeves
Rachel Meagan Rixner
Isaiah Eli Rogers
Christopher Jordan Rotan
Stephen Elom Sackey
Yanet Salguero
Amy Thompson Smith
Mark Robert Smith
William Decker Spinetto
Mitchell Bernard Stanek
Ty Anthony Talbott
Jerrell Morris Underwood III
Jacob Michael Vastine
Amanda Elizabeth Waterhouse
Sarah Katherine Weeks

Benjamin Scott Wilcox
Nolan Dozier Wood

Yuanke Zhang

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

Jason James Ashley
Joseph Milton Collier Baker
Olivia Noe Burchett
Dean Andrew Carraway
Emily Robertson Chilton
Marjorie R. Corcoran
Benjamin John Culotta
Evan Zwick Danals
William Ryan Debo
Kyle Jordan Eller
Kristen Taylor Estrada
Samantha Lynn Fouser
Joseph Anthony Giordano
Mary Catherine Glenn
Rachel Bray Griggs
Michelle Turnage Huffman

Emma Nicole Jackson
Deborah Brand Kallman
Odysseus Mathedrial Lanier
Arne Arthur Lebrato
Olivia Marie Dickman Lutz
Ira Wayne McConnell
Matthew Jerome Michels
Kelsey Christine Roman
Jon M. Ryan
Bing Sun
Daniel Anthony Tartarini
Caleb Shawn Thunem
Jacqueline Alyse Weinstein
John Francis Whalen
Jesse Ray Wilde
Kevin Douglas Wrobel

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

Lauren Van Son Nolen, T14077
Zavier Darnell Webb, T14078
Bridget Parker Clarke, T14079
Kaylee Savanna Ruth Spruill, T14080
Kaitlyn Nicole Nolan, T14081
Clayton Getsinger, T14082
Mayu Taylor, T14083
Brenda Jean Kautzer, T14084
Savannah Mae Kresge, T14085
Tedjo SONDYAKO Imardjoko, T14086
Robert William Wyatt, T14087
Marlo Levett Hardiman, T14088
Reed Allen Pickett, T14089
Jaclyn O'Brien Switkes, T14090
Mitchell Alton Lyon, T14091

Kathryn Robertson Kelliher, T14092
Yu-Yun Lin, T14093
Wai Myo Lin, T14094
Rachel Marie Holmberg Strong, T14095
Samantha Jo Shaffer, T14096
Wayne Gerald Brett, T14099
Patrick William Loftus Jr., T14100
Matthew Rich, T14101
Beth Wood Cooley, T14102
Duane Christopher Denn Jr., T14103
Ashley Anne Westerberg, T14104
Shannon J. Marino, T14105
Andrew Izzo, T14106
Hannah Faith Carter, T14107

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

Deborah Greene Casstevens, #18409

Beth Hollingsworth Collins, #21072

Neal Gilchrist Jordan, #26347
Julie Eshleman Nuttle, #23552
Michael Thomas Stevens, #40333

Amanda Carrie Bruce Warren, #38087
Bradley David White, #25018

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

Christopher Neal Parker, #42168

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

David Bradsher, #20685

Amanda Hernandez, #41933

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

Alexander Adams
Jeremiah Akinsola
Malarie Alexis
Mazen Algaradi
Mohammed Algudaihi
Gavin Allen
Brittany Allgood
Miao Allison
Laken Appleby
Lucy Archer
Angel Arellano
Susan Arnold
Kristoffer Asche
Ann Askew
Catherine Austin
Stewart Baker
Audrey Ballard
Cameron Bame
Sahr Bangai
Kaitlyn Baucom
Jakob Bennett
Zachary Berglund
McKenzy Bethune
Daniel Bidwick
Douglas Bittner
Bethany Blanke
Joshua Block
Madison Bonello
Zachary Boone

Victoria Botzis
James Brooks
Justin Brown
Ethan Brunelli
Linda Bruton
Dylan Bryan
Yi Bu
Christopher Burdick
Emily Burke
Ranicka Butler
Sherrie Byrd
Arleny Caballero-Huertas
Madeline Cabe
Silas Cambio
Amanda Campbell
Blaine Campbell
LaTerria Carmon
Heather Carrasco
Courtney Carter
Mary Casey
Yonely Cedillo Flores
Kurt Cerrato
Emma Chacknes
Anderson Chambers
Caroline Chambers
John Chambers
Brian Chandler
Whitnee Cheek
Shiyi Chen

Giovanni Chin-A-Sen
Rosario Chinchay
Francis Chiwanza
Carson Chrismon
Conner Christian
Laura Citty
Crystal Clabo
Paige Cleary
Angelina Coffey
Knakia Cole
William Collis
Travis Cone
David Conrad
Hannah Cook
Tyler Counts
John Cox
Gavin Coyle
Raine Craft
John Craig
Cole Crawford
Brittany Creech
Kevin Crooker
David Curlin
William Curry
Madelyn Dabbs
Allyson Danaher
Hadley Daniel
Jonathan Danko
Delaney Darrow
Andrew Dautel
Darrin Davis
Grace Davis
Matthew Deal
Eden Deanhardt
Luke DeFranco
Anthony DeMarco
Madison Demus
Arysdalia Diaz
Emily Diaz
James Dick
Marilyn Dominguez Regules
Kearsten Dozier
Christina Drum
Jake Drum
Jonathan DuBose
Ryan Durham

Lauren Dziekan
Kimberly East
Paige Ehrman
Melissa Endicott
Tara Essey
Julie Estes
Matthew Eugene
Hua Fan
Joshua Fassett
Andreka Filonowich
Julia Fischesser
Samuel Fleming
James Floyd
Brittany Follett
Tashauna Fontana
Kaitlyn Foster
Danielle Fowler
Ann Francone
Rebecca Frank
George Franklin
Lauren Frazier
Sarah Freeman
Andres Fuentes
Mariah Fuentes
Carson Fulp
Kyle Futterman
Stephanie Gallo
Brandi Geary
Julianna Gentile
John Gibbs
Michael Gibson
Haley Gilmore
Tanner Goodman
Caitlin Gordon
Jonathan Gori
Rachel Gosnell
Trevor Grant
Christa Gray
Melissa Gresham
Justin Grigg
Lily Grissom
Denise Grizzle
Cruz Guerrero Morales
Dixon Guthrie
Raleigh Guthrie
Joseph Hackler

Alexis Haggard
Nicholas Hagopian
Nicolas Hamm
Brad Hammett
Nathan Hardy
Ellen Harris
Lucius Harvin
Sydney Hatcher
Mackenzie Hatchett
Emma Heard
Brett Hedrick
Benjamin Henderson
Mark Hensley
Ethan Hilzinger
Brian Himmel
Joshua Hinchler
Jessi Hines
Tyler Hobson
Stephanie Hofinga
Stephen Hoggard
Kristin Holder
Stuart Holmes
Lisa Hong
Tiana Hooker
Nicole Huguelet
William Humphrey
Kara Hunt
Hong Joon Im
Delaney Jacke
Kevin Jarman
Frank Jennings
Joseph Jensen
Jerry Joby
Charles Johnston
Haley Jones
Davis Judd
Annalise Karle
Finn Katz
Jacob Kauffman
Hunter Kehl
Anna Kemp
Lauren Kern
Dainah Kilburn
Deidre King
Kaitlin King
Weldon King

Nadine Kingston
Blake Kirby
Emily Kluth
Daniel Koenigsberger
Samantha Kofler
Erik Kolvereid
Jihe Koo
Maxine Kooper
Cheryl Kovic
Jeremy Krider
Jessalyn LaFrancis
Edward Laiewski
Breona Lamb Meggett
Sarah Lamm
Sophia Lanham
Rachel Lannamann
Kamryn Large
William Larsen
Rachel Laws
Alexander Idasiak
Austin Leaming
Christopher Leonard
Avery Lewis
Jiefang Liang
Hunter Loftin
Jerrie Lombard
Megan Loussaert
Allie Lovett
Francis Lozzi
Yvette Mammes
Charlene Mandaza
Evoli Manning
Katherine Markow
Christopher Martin
Derek Martin
Laura Martin
Juan Pablo Martinez Romero
Danny Massry
Michael Matthai
Sarah McCarthy
Jacob McCloskey
Nathan McCloskey
Dylan McDonough
Kaitlyn McGoldrick
Meghan McLawhorn
Caroline McMullan

Abigail Meier
Jacob Meier
Jovani Mendez-Sandoval
Noel Menzi
Andre Messier
Alyssa Michalski
Kimball Midgett
Ryan Midkiff
Matthew Milburn
Amanda Minutoli
Paul Moberly
Bilali Mohammed
Brendan Molan
Amber Moore
Chelsea Morgan
Kaitlyn Moss
Taner Moulton
Nicholas Moyer
Sheila Mullinax
Trevor Musgrave
Alexander Nam
Frederick Nelson
Jonah O'Brien
Andrew Obimma
Remilekun Ogedengbe
Lyndsay Orwig
Valeriy Osipov
Ladan Osman
Hans Ostmann
Jessica Outlaw
Jon Owens
Alberto Pacheco
Reginald Parks
Sloane Patterson
Connor Pendergrass
Taylor Penwell
Tisha Perkins
Karla Podolski
Jordan Powell
Madelyne Powell
Riley Prendergast
Landon Price
Taylor Pulyer
Kyle Purcell
Sehar Qamar
Lila Qassem

Robert Ragland
Gardner Raha
Diego Ramos
Rocio Ramos Negron
Callin Randolph
Jackson Raper
Melissa Ratcliff
Rasheeda Ravenell
Grace Rekeweg
Matthew Ridenour
Harrison Rider
Jason Ringle
Lawonder Roberts
Meghan Robinson
Elizabeth Rohlf
Jason Rosales
Melissa Ross
Robert Rushing
Michael Russell
Steven Saavedra
Ahmad Saleem
Evonna Sampedro
Kelsey Sampere
Lokesh Satyal
Robert Savino
Corbett Schaefer
Christopher Schult
Melissa Shenton
Dhruvit Sheth
Cayla Shinn
David Shirley
Keith Shockley
Sodiq Shofoluwe
Nina Sinatra
Rachel Sinclair
Harvir Singh
Ian Skarring
Connor Smith
Elijah Smith
Elise Smith
Harry Smith
Ian Smith
Miles Smith
Shawn Smith
James Snavely
Ashley Spaulding

Matthew Speidel
Justin Spielman
Meghan Spillare
Ryan Stanaland
Nicholas Stewart
Harrison Stinnett
John Stone
Teresa Striblin
Charles Strickland
Hannah Strosnider
Mikaela Stroud
James Suggs
Emily Sullivan
Katharine Sullivan
Thomas Te Groen
Steven Testa
Anna Thomas
Cole Thompson
Nicholas Thompson
Annagrace Toothman
Rebecca Trent
Rory Trujillo
Kendall Tucker
Erik Tveidt
Dominick Vaccaro
John Vestal
Stephanie Vigo Cintron
Lisa Von-Rupp
Lucas Votaw
Natalie Wagner
Alison Walker

Yijie Wang
Kimberly Ward
Richard Warriner
Lanett Washington
Ashlyn Watkins
Brooks Watson
Barbara Webster
Thais Weiss
Caleb Westbrook
Robert Wheeler
Jessica Whelan
Abigail White
Susan Whitlock
Patricia Whitted
Dotson Wike
Wesley Wilder
Ashlyn Williams
Terrell Williams
Matthew Willis
Carrie Wilson
Jeffrey Wilson
Kari Wilson
Olivia Wilson
Khendra Witt
Chandler Woods
Alison Worland
Scott Wright
Ricardo Zaldana
Ling Zhu
Mikayla Zucker

Exam Score Extension Request - Approve one score extension request for 90 days based on an issue beyond the candidate's control.

Prospective Exam Applicant Background Inquiry - Approved that specific background information provided by a prospective Uniform CPA Exam candidate would not preclude the candidate from sitting for the Exam as a North Carolina candidate or becoming a North Carolina CPA if they pass the Exam and meet all other requirements.

CPA Firm Registration - Approve the professional limited liability company CPA firm registration applications submitted by the following firms:

ROB CPA, PLLC

Eric Syfrett, CPA, PLLC

CPA Firm Name - Approve a request for a CPA firm name that includes the CPA designation and the name of a non-CPA owner because another owner in the firm has the same name as the non-CPA owner.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the September 2023 operational metrics, and Mr. Nance noted the metrics show a significant increase in Exam applications. Ms. Kruse asked if there had been much interest in the CPA-retired status and Mr. Nance stated there had been a few inquiries, but not as many as anticipated.

Ms. Sanders summarized the Executive Report and pointed out that the Executive Staff has visited several college campuses this fall and has more visits scheduled through November.

Mr. Payseur moved, and Mr. Winstead seconded the motion to approve the 2024 meeting calendar. (Appendix V) The motion passed with seven (7) affirmative and zero (0) negative votes.

PUBLIC COMMENTS: Ms. Bryson and Mr. Sotichack summarized some of the items discussed at the AICPA Fall Council Meeting. Ms. Bryson stated that several alternate pathways for CPA licensure were discussed.

CLOSED SESSION: Ms. Van Zant moved, and Mr. Winstead seconded the motion to enter Closed Session to discuss a legal matter. The motion passed with seven (7) affirmative and zero (0) negative votes.

PUBLIC SESSION: Ms. Van Zant moved, and Mr. Winstead seconded the motion to hire outside legal counsel to handle a legal matter. The motion passed with seven (7) affirmative and zero (0) negative votes.

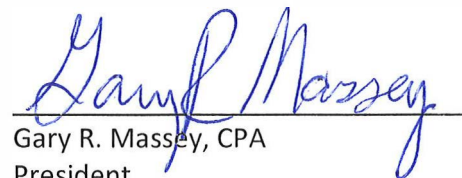
ADJOURNMENT: Mr. Winstead moved, and Ms. Kruse seconded the motion to adjourn the meeting at 10:55 a.m. The motion passed with seven (7) affirmative and zero (0) negative votes.

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 #C2023120

IN THE MATTER OF:

Tarynn Nicole Garrett, #41058
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. Tarynn Nicole Garrett (hereinafter "Respondent") was the holder of North Carolina certificate number 41048 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 was only able to provide documentation for thirty four point four (34.4) 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 subject to a one-year stayed suspension commencing when the Respondent reactivates her certificate. As long as the suspension is stayed, the Respondent's CPA certificate may remain on active status.
2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to reactivation of her certificate.
3. The Respondent shall complete the NCACPA's eight hour (8) accountancy law course prior to reactivation of her certificate.
4. The Respondent shall make up the forty five point six hour (45.6) CPE shortfall prior to reactivation of her certificate. Those hours may also be used for the purposes of reactivation.

CONSENTED TO THIS THE 27 DAY OF September, 2023
(Day) (Month) (Year)

Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF October, 2023
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS




President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2022087, C2022152, C2022206,
C2022297, and C2022310-1/2

IN THE MATTER OF:

Mildrid Numbisie Esua, CPA, #39863

Mildrid Esua, 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 and the Respondents stipulate to the following:

1. Mildrid Numbisie Esua, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 39863 as a Certified Public Accountant.
2. Mildrid Esua, CPA, PLLC (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 Respondent Firm received fails on two consecutive engagement peer reviews.
4. The peer review reports recited a failure to meet all requirements set forth in the Statements on Standards for Accounting and Review Services ("SSARS"). As a result of the peer review, the Coastal Peer Review Committee required the Respondent Firm to have an outside party perform a pre-issuance review of its next engagement.
5. In response, the Respondents have asserted that they do not currently desire to perform services subject to peer review.
6. Over the course of the past year, the Board has received several complaints from the Respondents' clients (Case #s C2022087, C2022152, C2022206, C2022297). Many of the issues raised by the complaints can be traced to staffing and management issues at the Respondent Firm. In an effort to reduce the number of complaints received by the Board, and to place the Respondents in a better position to service their clients, the Board requested that the Respondents implement an action plan to enhance the practice management of the Respondent Firm.
7. The Respondents have implemented an action plan in response to the Board's request.

8. If the Respondents cease performing services subject to peer review, it will reduce the types of services rendered by the Respondent Firm. It will also lessen the Respondents' administrative burdens by removing the necessity of a peer review. It is anticipated that the reduction in types of services offered by the Respondent Firm will enhance the Respondent's ability to adequately manage the Respondent Firm.
9. 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. By virtue of the facts set forth above, the Respondents violated Rules 21 NCAC 08N .0212 (Competence) and .0404 (Accounting and Review Standards).
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 and the Respondent Firm are hereby censured.
2. The Respondents shall not perform further services that require peer review.
3. Should the Respondents wish to perform services subject to peer review in the future, they must notify the Board and receive approval from the Board prior to providing those services. If the Board approves the performance of those services, then:
 - a) All services subject to peer review must be completed in accordance with the Board's Pre-Issuance Review Procedures until the Board, in its discretion, determines that those procedures are no longer necessary.
 - b) All professional staff in the Respondent Firm that work on compilation, review, or agreed-upon procedure engagements shall

Consent Order - 3

Mildrid Numbisie Esua, CPA

Mildrid Esua, CPA, PLLC

participate in at least four (4) hours of continuing professional education in SSARS annually until such time that the Respondent Firm receives a pass or a pass with deficiencies peer review report.

- c) All professional staff in the firm that work on audit engagements shall participate in at least eight (8) hours of continuing professional education in audit documentation processes annually until such time that the Respondent Firm receives a pass or a pass with deficiencies peer review report.
- d) If the Respondent engages in services subject to peer review without first obtaining permission from the Board, her CPA certificate will be subject to immediate permanent revocation.

CONSENTED TO THIS THE 13 DAY OF October, 2023
(Day) (Month) (Year)

MILDRED ESUA CPA PLLC
Respondent

MILDRED N ESUA
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 23 DAY OF October, 2023
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Darryl Massey
President

NC BOARD OF

OCT 16 2023

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2023155

IN THE MATTER OF:

Kevin Michael Madden, CPA #18616
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. Kevin Michael Madden, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 18616 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2023-2024 CPA certificate renewal that he had obtained the required CPE for calendar year 2022.
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 twenty-one (21) hours of CPE required for 2022. He was also unable to provide documentation for an 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.

OCT 11 2023

CPA EXAMINERS

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 nineteen hour (19) CPE shortfall within 12 months following approval of the Consent Order.
4. The Respondent shall complete the NCACPA's eight (8) hour accountancy law course within three (3) months of the date of this order. Those hours may also be utilized to satisfy the Respondent's annual CPE requirement.

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

Kevin Michael Madden
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF October, 2023
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Gary R. Massey
President

THE BOARD OF

OCT 11 2023

CPA EXAMINERS

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.
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. 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."

Case #C2022316

3. The Board received a complaint from one of the Respondent's clients (hereinafter "Client"). The complaint alleged that the Respondent was unresponsive to the Client and failed to handle an audit by the Employment Security Commission ("ESC"), despite being engaged to do so. The Client also asserts that the Respondent did not perform payroll services for which he was engaged.
4. The Board staff sent numerous communications to the Respondent in an attempt to obtain a response to the Client's allegations. Those communications were sent via regular mail, certified mail and email. The communications were sent to the addresses provided by the Respondent on his annual renewal.
5. The Respondent did not provide a response to any of the Board's communications. The Respondent did not open the encrypted attachments to the email communications directed to him by the staff.
6. The Board staff blocked the Respondent's annual license renewal so that he would need to communicate with the staff in order to renew his CPA certificate.
7. The Respondent attempted to renew his CPA certificate on June 30, 2023, and was unable to do so because of the file block. The Respondent called the Board staff and asserted that he was unaware that he had pending cases. Shortly thereafter, the Respondent responded to the Board staff.
8. The Board staff forwarded the Respondent's response to the complaint to the Client. The Client did not provide a reply.

Case #s C2023056-1/2

9. The Respondent indicated on the renewals for the Respondent Firm that he had provided compilation services in 2018 and 2019. The Board staff had not received documentation indicating that the Respondent Firm had completed a peer review of those services.
10. 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.
11. 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.
12. The Respondent finally provided a response to the Board staff regarding this matter after his failed attempt to renew his CPA certificate on June 30, 2023.
13. In his response, the Respondent admitted that the Respondent Firm had not completed the peer review process.
14. 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. By virtue of the facts set forth above regarding Case #C2022316, the Respondent violated 21 NCAC 08N .0212 and .0206.
3. By virtue of the facts set forth above regarding Cases #C203056-1/2, the Respondents violated 21 NCAC 08N .0203(b)(7) and .0206.
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:

Consent Order - 3

Rodney Eugene Smallwood, CPA
Rodney E. Smallwood, CPA, P.C.

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 Respondent's CPA certificate is suspended for three years. The suspension is stayed. The stay shall be lifted upon the Respondent's failure to timely communicate with the Board staff, within the meaning of 21 NCAC 08N .0206, during the suspension period.
4. The Respondents' ability to perform services subject to peer review is permanently revoked.

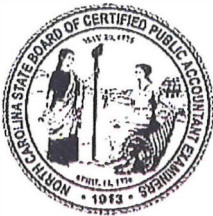
CONSENTED TO THIS THE 20 DAY OF OCTOBER, 2023
(Day) (Month) (Year)

Rodney E. Smallwood CPA
Respondent

Rodney E. Smallwood
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 23 DAY OF October, 2023
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Darryl R. Massey
President



North Carolina State Board of Certified Public Accountant Examiners

2024 Board Meetings

Day of Week	Date	Time	Event	Location
Monday	January 22	10 a.m.	Board Meeting	Raleigh
Monday	February 19	TBD	Board Meeting	UNC Wilmington, Wilmington, NC
Wednesday	March 13	3 p.m.	Board Meeting	Raleigh
Wednesday	April 24	10 a.m.	Board Meeting	Raleigh
Monday	May 20	10 a.m.	Board Meeting	Raleigh
Monday	June 24	10 a.m.	Board Meeting	Raleigh
Monday	July 22	10 a.m.	Board Meeting	Raleigh
Monday	August 19	10 a.m.	Board Meeting	Raleigh
Monday	September 23	TBD	Board Meeting	Lenoir-Rhyne University, Hickory, NC
Monday	October 21	10 a.m.	Board Meeting	Raleigh
Monday	November 18	10 a.m.	Board Meeting	Raleigh
Monday	December 16	10 a.m.	Board Meeting	Raleigh

Changes will be published on the Board's website, nccpaboard.gov.

Approved 10/23/2023