



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES

August 19, 2024

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; Buck Winslow, Licensing Manager, and other staff members.

OTHERS IN ATTENDANCE: Noel Allen, Esq., Board Legal Counsel; Mark Soticheck, CPA, CEO, NCACPA; Robert Broome, NCACPA Director of Advocacy; Dr. Courtney Knoll, CPA, Chair, NCACPA Board of Directors; Dr. Kecia Williams Smith, CPA; Mike Barham; Bo Biggs, CPA; Hunter Cook, CPA; Bobby Isaacs, Mindy Isaac, Michael Rodden; Tim Smith, CPA, Linda Speary; Sammy Williams, CPA; and Sgt. J.D. Rattelade.

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

PUBLIC HEARING: Mr. Massey called the Public Hearing to order at 10:01 a.m. to hear Case No. C2024013 - Carlton Timothy Smith. Mr. Smith was present for the Hearing but was not represented by counsel. Mr. Smith, Mr. Isaac, and Mr. Nance were sworn in and gave testimony. Ms. Van Zant moved, and Mr. Winstead seconded the motion to enter a Closed Session to discuss legal matters with Mr. Allen. The Board returned to Public Session, and Ms. Van Zant moved, and Ms. Demery seconded the motion to permanently revoke the North Carolina CPA certificate issued to Mr. Smith. The motion passed with seven (7) affirmative and zero (0) negative votes. (Appendix I)

PUBLIC HEARING: Mr. Massey called the Public Hearing to order at 11:25 a.m. to hear Case No. C2023167 - Andre James. Mr. Nance was sworn in and gave testimony. Mr. Winstead moved, and Mr. Payseur seconded the motion to permanently revoke the North Carolina CPA certificate issued to Mr. James. The motion passed with seven (7) affirmative and zero (0) negative votes. (Appendix II)

APPROVAL OF AGENDA: Ms. Demery moved, and Ms. Kruse seconded the motion to approve the agenda. 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 July 22, 2024, meeting minutes as submitted. The motion passed with seven (7) affirmative and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Mr. Payseur moved, and Mr. Winstead seconded the motion to approve the July 2024 financial statements as submitted. The motion passed with seven (7) affirmative and zero (0) negative votes.

LEGISLATIVE AND RULEMAKING ITEMS: Mr. Nance reported that the Office of Administrative Hearings (OAH) will meet on August 28, 2024, to review and approve the periodic review report of the Board's rules. The OAH attorney assigned to the Board does not anticipate any issues with the Board's submission. Executive staff will attend the meeting virtually and answer questions from the Rules Review Commission.

NATIONAL ORGANIZATION ITEMS: Ms. Demery reported that she will attend the September 23, 2024, meeting of NASBA's Audit Committee. Mr. Winstead reported that NASBA's UAA Committee has held numerous meetings, with more scheduled in the fall, as the Committee considers modifying language regarding alternative pathway options. Mr. Payseur provided a report from the most recent meeting of NASBA's Enforcement Resources Committee.

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. C2024017 - Jason Paul Robinson - Approve the signed Consent Order. (Appendix III)

Case No. C2024027 - Paul Lawrence Erickson - Approve the signed Consent Order. (Appendix IV)

Case No. C2024051 - Mark S. Ring - Approve the signed Consent Order. (Appendix V)

Case No. C2024056 - James Kelly McClellan - Approve the signed Consent Order. (Appendix VI)

Case No. C2024057 - Karla Kay Shepard - Approve the signed Consent Order. (Appendix VII)

Case No. C2023228 - Robert Henry Silvers - Approve a Notice of Hearing for 10:00 a.m. on September 23, 2024, at Lenoir-Rhyne University, Hickory, NC. (Appendix VIII)

Case No. C2024077 - Close the case without prejudice.

Case No. C2024095 - Close the case without prejudice.

Case No. C2024106 - Close the case without prejudice.

Case No. C2023222-1 and C2023222-2 - Close the cases without prejudice.

Case No. C2024108 - Close the case with a Letter of Warning.

Mr. Winstead stated that the Committee provided staff with guidance on one case.

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 transfer of Uniform CPA Exam grades:

Blake Allen Hicks
Julia Isabelle Stocklin

Xinyue Zhang

The Committee recommended that the Board approve the grade transfer request from an applicant who sat for the Exam as a Delaware candidate. The candidate's passing scores exceeded by two days North Carolina's 18-month window in effect when the candidate sat for the Exam. However, the scores met the Delaware score window requirements.

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

Gardner McLean Atkinson
Matthew Thomas Boyes
Blake Evan Buffaloe
Grace Isabel Castaneda
Darby Baysden Cayson
Alyssa Jane Core
Hadley Blake Daniel
Timothy Brevard Dillon
Jackson S. Dye
Matthew Wayne Finney
Allison Marie Griffin
Rachel Catherine Grote
Andrew Terry Hall
Matthew Lee Helms
Blake Allen Hicks
Michael Jonathan Jara
Ryan Lee Macy
Merilee Ann Newman
Jonah Michael O'Brien

Kevin Oluoba
Jordan Paige Parks
Levi Brady Pruett
Matthew James Raynor
Allie Michelle Richards
Melissa Lowery Ross
Jamison Lauderdale Russ
Ahmad Saleem
Bruce Edward Sawyer Jr.
William Thomas Speight
Julia Isabelle Stocklin
Christopher Powell Thornton
Jack Andrew Weber
Kody Ray Wilder
Jessica Catherine Woolfe
William Jarrett Yerkes IV
Xinyue Zhang
Meghan Lindsay Zuzolo

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

Peter Michael Minutolo T14567
Amanda Leigh White T14568
John Crittenden T14569
Sisilia Tansri Halim T14570
Matthew Adam Auerbach T14571
Matthew Thomas Hynes T14572
Harrison Deal Pow T14573
Courtney Goodrich Daal T14574
Jessma Elsa Thomas T14575
Zachary Hall Theodore Stevens T14576

Adam Wesley Dormuth T14612
Frank Robert Mrozowski Jr. T14613
Andrew Robert Lopane T14614
Cabin Gold Kim T14615
Tony Lawrence T14616
Alexander John Schmetzer T14617
Michael Anthony Casale T14618
Peter David Mann T14619
Ricardo Benjamin Mena T14620
Madeline Victoria Becker T14621

Graham Harris Myers T14622
Abby Madison King T14623
Ashraf Moustafa Elkotaney T14624
Alec Robert Buckner T14625
Nicholas Castillo Egger T14626
Jonathan Casa Tesoro T14627
Stacey Elizabeth Zeller T14628

Brian Douglas Grierson T14629
Anne Niemiec Basta T14630
Emma Lea Francisco T14631
Christopher Garrett Jackson T14632
Kyle Mitchell Roberts T14633
Jean Victoria Chick T14634

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

Apeksha Agrawal
Julie L. Armel
Manuel Alexander Carreno
Aaron Benjamin Choi
George Montgomery Cleland V
Christian Stone Douglas
Ronald J. Eager
Abigail Elizabeth Gration
Mary Joy Houghton
Thomas Mitchell Hudson
Ndidi Ayesha Israel
Claire Kathleen Jackson
Dawn Marie Johnson
Anil Kumar
Steven Joseph Mack
John Joseph Nadaskay Jr.
Chad Daniel Nagel
Meghan Marie Nelson

Luke Hunter Newquist
Howard Lars Nilson III
Anna Rose Pickard
Teresa K. Posey-Kazaglis
Herbert Ellwood Pray V
Sara Raza
Kevin Tyler Reid
Jonathan David Sharon
Norbert Sporbeck
Paola Christian Arbulu Stewart
Jeffrey Martin Streyle
Fakhar E Haider Syed
Sarah Rose Tierney
Suzanne Renee Trainor
Vanessa Rose Versandi
Margaret Reae Sargeant Wolpert
Matthew Ryan Yatovitz
Roger Lee Yost II

Reinstatement of CPA Certificate - Approve the following CPA certificate reinstatement applications:

Michael Thomas Briers, #27187
Stephen James Cole, #45178

James Barry Sargeant, #26968

CPE Letter of Warning (First Offense) - Approve issuing a Letter of Warning pursuant to 21 NCAC 08G .0406(b)(1) to each of the following individuals who listed 2023 CPE taken between January 1 and June 30, 2024, without an approved CPE extension:

Hyen Adrong, #42276
Roger Alfred Ahlquist Jr., #43454
Anastassia Aleman, #43130
Jonathan David Allen, #39370
Brent Matthew Allison, #43015
Nicholas Samuel Anderson, #42308
Emily Williams Arledge, #31214

Scott Foster Armstrong, #44034
Austin Michael Atkinson, #46223
William K. Bailey II, #30653
Douglas William Bazley, #32667
Kaitlyn Elizabeth Bell, #40480
Lisa Marie Bergemann, #34892
Juliana Mia Bertocci, #43033

Alexander Ryan Black, #45099
Christopher George Bleakley, #41104
Jonathan Delbert Bordeau, #28081
Courtney Kueser Boyette, #35327
John Brijeski, #46217
Preston Layne Brittain, #22558
Ted Reid Bryant, #8431
Andrew Riley Bryson, #42189
Michael Anthony Buckner, #23283
Raymond Mark Buff, #20539
Orvis Bartlett Buie, #7718
Connor Scott Buker, #44919
Lisa Langdon Burgess, #29629
Julia Paige Cahoon, #33437
Jenna Louise Cameron, #40780
Edith Ann Cannady, #17320
Blair Elizabeth Cannon, #33445
Roger Lee Caroway, #18685
Brent Owen Carroll, #30282
Justin Alan Carte, #41811
Gwendolyn Carter, #20283
Michael Scott Cassidy, #24052
Aubrey P. Castor, #44135
William Charles Chaisson, #24411
Catherine Porter Chambliss, #41820
Mujie Chen, #46885
Nicholas Kirk Chilcutt, #45718
Suzanne E. Clark, #35181
Jason Motley Clarke, #31372
Bradford James Coffey, #37130
Dion M. Coleman, #39587
Julia P. Collins, #33905
Kayla Grant Corbett, #44479
Paul William Cruess, #34931
Tina McDonald Cullen, #16502
John James Daly Sr., #40555
Molly Frances Davis, #44505
James Clifton Dedmond, #10706
Sterling Poole Dibb, #33941
Beverly Shore Dinkins, #23769
Anthony DiSantostefano, #36721
Jessica Therese Dohman, #45803
Deborah Nyra Eason, #42350
Susan Williams Eldridge, #15469
Nicole N. Fasulka, #26307
Tiffany Marie Flack, #42776
Leah Marie Ford, #46535
Tanya Hinesley Freeman, #26112
Whitney Nicole Gagon, #46544
Jody Michael Garison, #27036
Krzysztof Garnek, #46551
Johnathon Wade Garwood, #44879
Jacob Henry Gilbert, #46560
Susan Gilles, #25082
Maria Gabrielle Grant, #44523
Corbin A. Graves, #33170
Nathan Joel Greer, #45873
Aaron David Greiner, #39026
Tracy Ellen Johnson Grocott, #20206
Edwin McNeely Guest V, #46248
Brian Joseph Haimes, #45730
Bradley Steven Hamby, #40022
Paul Kirby Hamlin Jr., #4331
Brian Christopher Harhai, #28699
Sharon Dunbar Harms, #20161
Stephen Capps Harris, #46402
James Edward Harrison, #19145
Norman Dwight Hash, #29422
Lauren Leigh Hatch, #39566
Daniel Alexander Hathcock, #42700
Elizabeth Lillian Hazelton, #42957
Diana Chilton Heard, #45228
Tamara Rene Henderson, #38186
Jeffrey Allen Hirth, #41366
Allie Michelle Hobgood, #42837
Antoinette Hrabanek Holloman, #20047
Bethany Jean Hong, #35838
Tara Janelle Howard, #45716
Jordan Nicole Hunter, #44552
Susan Whitescarver Ingram, #23831
Cameron Michael Jacques, #44657
Maria Jayoussi, #37427
Amy Thomas Johnson, #37821
Christopher Thomas Jones, #28268
J. Kim Jones, #30182
Lisa Lewis Jordan, #34114
Donald Dahl Joyner, #12717
Andrew James Kaczala, #41827
Stephanie Ann Kale Morris, #32722
Stephan Michael Kearney, #12576
Erin Michelle Kelley, #37623
Cindy Kay Kelly, #33840
Marissa Ann Kenn, #42145
Ashley Cooper Keogh, #34983

Jessica Ard Kiggins, #41728
Jennette Johnson King, #16879
Steven Fredric King, #9262
Geoffrey Neil Kirby, #16205
Lauren Catherine Kirkpatrick, #46564
Sunyoung Kong, #46573
Eric Reynolds Langdon, #28572
Hannah Mueller Leahy, #42893
Marsha Moore Lederer, #29287
Jackson Louis Lee, #46002
Xianyuan Liao, #45932
Christopher Scott Lovitt, #40715
Amy A. Mallory, #30898
Jon A. Manning, #38989
Stephen Anthony Marek, #44518
Anna Elizabeth Marion, #46877
Nathaniel Ray Maxwell Jr., #41749
Emma Louise May, #38561
Barbara R. McConnell, #22608
Glenn Edward McCormack, #32200
Edward Graham McGoogan Jr., #10757
Christopher Tague McKittrick, #14056
Patrick Joseph McLaughlin, #46417
Jason Reid McMillin, #33715
Michelle Mauney McNally, #25829
Andrew Alton Medlin, #34680
Sara Christine Meyer, #41371
Charity Annette Miller, #31001
Kathryn King Miller, #41777
Thomas Gerald Mills, #21982
Ashley Turnmire Miranda, #37648
Jeffrey Allen Moore Jr., #45504
Melissa Ann Morauer, #31601
Matthew Thomas Morefield, #44850
Austin James Morgan, #41550
Holly Fisher Morgan, #43496
Kathryn Morrow, #22300
Daniela Maria Muns Nevaes, #45911
Jeremy Wilkes Musgrave, #39160
Aastha Jitendriya Naik, #38045
Charise Marissa Neal, #44066
Ashley Marie Jones Newcomb, #37639
Dustin Tyler Newton, #42012
Zachary Montgomery Nichols, #40986
Timothy Andrew Nicolosi, #43355
Thomas H. Norton, #21108
Sean Patrick O'Leary, #34191
John Thomas Opalenick, #43246
Teresa Cothran Orange, #20546
Eloho Isimeme Ovgori, #44311
Kyle David Owens, #44973
Rachel Renee Page, #38957
Anne Christine Patefield, #36544
Jessica Louise Pearson, #39466
Sharon Peele, #16138
David Wayne Perry, #26059
Natalie Erin Peterson, #45072
Richie Darnell Phillips, #27640
Ashley Kristiansen Pierce, #34505
Mark Ramirez, #37121
Lisa Starling Randel, #19545
Ashley Mason Raymer, #23449
Harold Claude Reid, #10154
Davian O'neil Rhodes, #45995
Eric Dean Robbins, #19637
Lynsey Dawn Roberts, #46677
Katharine Leigh Robertson, #46247
John William Robinson III, #16146
Stewart Dale Robinson, #24632
Timothy Patrick Rogers, #22766
Bruce A. Rosenberg, #15508
Theresa Miller Rouse, #43382
Pamela Sue Rowe, #22236
Nicole Silura Ruth, #36806
Michele Ann Salisbury, #46436
Stephen Holman Saunders, #41977
Jacob H. Schemper, #43572
Megan Clare Schmidt, #45677
Jacob Mikkal Scott, #46702
L. Scott Shaver Jr., #26281
Hannah Blair Simmons, #36791
Marion McLean Sims, #37228
Gurkirat Singh, #47040
Jennifer Lynette Sloan, #27108
Amber Virginia Smith, #45655
Corbin Andrew Smith, #45673
Elizabeth Pauley Smith, #29198
Patria Ruth Smith, #23855
Shantavius O'Neal Speaks, #46173
Wendell Chester Spruill III, #19689
Ashley Layne Stamper, #34761
Benjamin Patrick Stewart, #37320
Miranda Lynn Stiffler, #40505
Michelle Bettin Stoler, #33283

Eric Leigh Syfrett, #46585
 Wen Tang, #46943
 Zohreh Taraz, #28329
 Zachary David Thomas, #42876
 Peter L. Tomkie, #40610
 Joel Cameron Townsend, #42214
 Susan Shirley Triana, #37702
 Charlotte A. Tucker, #26890
 Kaleb Edward Tucker, #40588
 Onur Uman, #42296
 Barbara Peterson Uricchio, #27428
 Kimberly Langdon Van Metre, #21092
 Elizabeth Del Carmen Ventura, #37110
 Stephanie Marie Vorwig, #29310
 Laura Isabell Collonia Wagoner, #38759
 Paul Anthony Wagoner, #46385
 Lisa Thomas Ward, #22507
 Evan James Wardrop, #42183
 Carter Watson, #45071

Andrew William When, #37585
 Michelle Price Weisbrod, #46329
 Patricia Simmons Welfare, #23870
 Peter E. M. Wells, #30193
 Jacob Coleman Wemyss, #45948
 Mary Jane Wensley-Price, #27733
 Christopher Wayne West, #31514
 Jacqueline Renee Westmoreland, #20817
 Chenae L. White, #34305
 Peter James Wilkinson, #27709
 Andrew Patrick Willetts, #44742
 Andrew Wallace Williams Jr., #31400
 Lewis Edwin Williams, #30954
 Samantha Lynn Winogron, #41788
 Benjamin James Wojnar, #44939
 Benjamin Ross Wood, #42267
 Susan L. Wozena, #22369
 Megan Yaroma, #46129
 Joseph John Yglesias Jr., #43153

CPE Letter of Warning: Recension – Approve the recension of the Letter of Warning previously issued to the following individuals:

Ryan Bourg, #40988

C'Ara Kisha McCrea, #45015

Uniform CPA Exam Applications - Approve the following applications for the Uniform CPA Exam:

Brittany Adams
 Scott Adams
 Christopher Alesso
 Riane Allen
 Ginger Anderson
 Christopher Ange
 Lucy Archer
 Marquis Archibald
 Dana Atwell
 Joseph Badalamenti
 Deanna Bagwell
 Austin Bailey
 Alejandro Barreto
 Meghan Barrett
 Kaitlyn Baucom
 Nancy Benson
 Chithra Bobba
 Robert Bordiere
 Ian Brain
 Oliver Brooks

Bryson Brown
 Robert Brown
 Dylan Bryan
 Kendall Bullock
 Gilley Bunting
 Shelton Burke
 Alexandra Burnham
 Adam Burroughs
 Andrew Butterfield
 Christopher Butz
 Gabriella Carlino
 Bernard Carothers
 Macy Carp
 Christopher Carter
 Rosa Castaneda Avila
 Leonardo Chavez
 Francis Chiwanza
 Caleb Cofield
 Alonzo Cole
 Kylie Conlon

David Conrad
Ryan Conrad
Erica Cook
Tyler Counts
John Cox
Peyton Cox
Ruth Cox
James Croom
Grace Pearl Crowe
Ian Cummings
David Curlin
Delaney Darrow
Andrew Dautel
Peter Davis
Alida Dayton
Brandon Dean
Luke DeFranco
Wellington Deno-Mena
Emily Diaz
Anna Dixon
Mai Doan
Benjamin Doby
Jessica Dowdy
Riley Dowling
Matthew Dubuque
Shania Duncombe
Sydney Eaker
Laura Earnhardt
Liam Ellett
Koler Ellis
Kristin English
Tara Essey
Kacie Everett
Josiah Fahey
Angela Farman
Yaa Fokuo
Robert Fontana
Jared Foshee
Brittany Foster
Maddalyn Franks
Robert Gaddy
Tracettia Gaither
Amanda Ganci
Jesse Garcia
Justin Gardner
Nicholas Gitter
Stephanie Glasson

Julia Goldsmith
Deon Goode Gaither
Caitlin Gordon
Connor Gordon
Connor Gorlesky
Mary Graham
Emily Gray
Lily Grissom
Denise Grizzle
Vivian Guyton
Joseph Hackler
Alexis Haggard
Allison Hamby
Michael Hannah
Zayd Hannini
Nathan Hardy
Hunter Hartung
Kristen Hausman
Virginia Hawkins
Kelly Hayes
Emma Heard
Zachary Helms
Aliza Hendrix
Emily Hicks
Faith Hicks
Brian Himmel
Joshua Hinchler
Jordan Hofmeister
Olivia Hollingsworth
Jordan Holt
Michael Houlihan
Alexandria Howard
Lily Hunt
Andrew Ihle
Keno Ivri Ivri
Theodore Jasmin
Michael Johnson
Charles Johnston
Everette Jordan
Jade Jotcham
Nicholas Kabiri
Thomas Kahila
Jordan Keller
Karitsa Kerns
Dainah Kilburn
Taylor King
Melanie Kisting

Elaine Kluttz
Daniel Knott
Noah Koenigsknecht
Erik Kolvereid
Cheryl Kovic
Benjamin Kralowetz
Erin Krauth
Mackenzie Kuzy
Riley Lagenor
Marlene Lane
Greyson LaSpaluto
Mia Latine
John Laton
Katherine Lawless
Aaron Lee
Avery Lewis
Sophie Lindner
Stephen Livingston
Tanner Lloyd
Matthew Looney
Olivia Luks
Wyatt Manus
Livia Marsden
Christopher Martin
Rachael Martin
Jessica Mastor
Mitchell Maurer
Jennifer Maybee
Emma McThenia
Adam Measimer
Jovani Mendez-Sandoval
Kimball Midgett
Kellie Miller
Andrew Milton
Michelle Mixon
Magdalyn Mockbee
Mohamed Ali Mohareb
Jonathon Moore
Gracie Myers
Ha Nguyen
Jack Niemer
Kristin Nix
Meredith Norris
Jeremy Norville
Salazaku Nsiambote
Ansley O'Keefe
Nathaniel O'Shields

Kayla OGrady
Lyndsay Orwig
Daniel Osborne
Paul Owen
Taylor Pagan
Misty Pallett
Hemangini Parmar
Chrissie Parsons
James Pate
Sharla Payton
Hannah Peele
David Phagan
Kalejah Pierce
Ryan Pisch
Stephanie Pouliot
Blaire Powell
Riley Prendergast
Warren Proper
Taylor Pulyer
Yinghan Qiu
Casmir Ramaswamy
David Ramos
Samuel Ratterman
Patrick Ray
Riley Rekuc
Alexander Retamar
Christine Riley
Nicholas Rinaldi
Jason Ringle
Faith Rives
Jason Rosales
Quin Ruschill
Lemuel Russ
Bailey Ryan
Gregory Ryan
Rateel Saleh
Corey Saunders
Marie Saunders
Luke Schaefer
Olivia Schwager
Madison Schwartz
Andrew Schwetz
Chetna Sharma
Kaytlin Shaver
Joshua Shelton
Melissa Shenton
Stephanie Shewhart

Sodiq Shofoluwe
Cassandra Shue
Harvir Singh
Virginia Smith
Thomas Spentzas
Dylan Spurlin
Lori Stahlberg
Ransom Stokes
Kourtney Stone
Dane Straeter
Tyler Strauss
Caitlyn Sutton
Molly Sytz
Jessica Taylor
Logan Taylor
William Taylor
Thomas Te Groen
Carter Terrell
Nathaniel Thomas
Justin Tuckmantel
Petra Tyndall
Robert Tyson
Segilola Udofia
Elizabeth VanNote
Jennifer Vargas
Dylan Vaughn
Justin Vaughn

Walter Vozzo
Robert Vrana
Kiara Wade
Jonathan Walsh
Connor Ware
KiYana Watts
Leah Wells
Robert Westbrook
Shelby White
Tara White
Lucas Whitesides
Kaylah Wigglesworth
Helena Wilkerson
Caroline Willard
Matthew Willis
Alisia Wilson
Kari Wilson
Olivia Wilson
Edgar Woodliff
Ricardo Zaldana
Thomas Zambrano
Linda Zhang
Xiaojuan Zhong
Yanxi Zhuo
Joshua Zimmer
Mia Zou
Mikayla Zucker

The Committee recommended that the Board approve the pre-determination of eligibility for an applicant to sit for the CPA Exam, given the criminal history reported by the applicant.

The Committee recommended that the Board disapprove a request to waive the statutory bachelor's degree requirement to sit for the Exam.

CPA Firm Registration – Approve the CPA firm registration applications submitted by the following firms:

Nathan A Caldwell CPA, P.C.
Harrington CPA PLLC

Jennings Smith, CPA, PLLC

PERSONNEL COMMITTEE REPORT: Ms. Lynch reported that the Personnel Committee approved a methodology for Executive staff to calculate retirement bonuses for long-term Board staff members.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the July 2024 operational metrics and the August 2024 Executive Staff Report.

PUBLIC COMMENTS: Mr. Soticheck discussed the Association's efforts in alternate pathways and thanked the Board for its willingness to consider the options being discussed.

RESOLUTIONS: Mr. Massey read a Resolution (Appendix IX) honoring Mr. Winstead for his years of service to the Board and CPA profession. He presented him with a framed copy of the Resolution and other tokens of appreciation. Mr. Massey instructed the staff to include a copy of the Resolution in the meeting minutes.

Mr. Massey read a Resolution (Appendix X) thanking Mr. Winslow for his 38 years of service to the Board and presented him with a framed reproduction of the US Postal Service's CPA stamp. Mr. Massey instructed the staff to include a copy of the Resolution in the meeting minutes.

OATH OF OFFICE: Kecia Williams Smith, Ph.D., was sworn the Oath of Office by Mr. Massey.

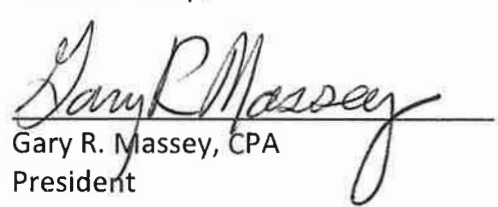
ADJOURNMENT: Mr. Payseur moved, and Ms. Demery seconded the motion to adjourn the meeting at 12:47 p.m. The motion passed with seven (7) affirmative and zero (0) negative votes.

Respectfully submitted:



David R. Nance, CPA
Executive Director

Attested to by:



Gary R. Massey, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2024013

IN THE MATTER OF:
Carlton Timothy Smith, CPA, #22208
Respondent

BOARD ORDER

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on August 19, 2024, that:

FINDINGS OF FACT

1. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over Respondent and the subject matter of this action.
3. Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service as authorized by N.C. Gen. Stat. § 150B-38(c).
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. Respondent was present at the Hearing and was not represented by counsel.
7. On February 8, 2024, the Board received a complaint against the Respondent from one of his tax clients ("Complainant").
8. The Complainant provided testimony that the Respondent failed to complete his tax returns or otherwise complete their engagement.
9. The Complainant provided testimony that the Respondent became unresponsive to the Complainant's communications.
10. The Complainant requested his records from the Respondent. The Respondent did not provide those records within the time prescribed by the Board's rules.
11. Following receipt of the complaint, the Board staff issued numerous communications to the Respondent. The Respondent did not respond to all of those communications within the time prescribed by the Board's rules.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. § 93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate and to impose civil monetary penalties.
3. The Respondent's failure to complete the Complainant's tax returns or otherwise fulfill their engagement constitutes a violation of 21 NCAC 08N .0212.
4. The Respondent's failure to communicate with the Complainant constitutes a violation of 21 NCAC 08N .0203.
5. The Respondent's failure to timely provide records to the Complainant constitutes a violation of 21 NCAC 08N .0305.
6. The Respondent's failure to timely respond to all Board inquiries constitutes a violation of 21 NCAC 08N .0206.

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Carlton Timothy Smith, is hereby permanently revoked.
2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

This the 19th day of August 2024.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: _____
President

Sam R. Massey

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2023167

IN THE MATTER OF:
Andre James, CPA, #28888
Respondent

BOARD ORDER

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on August 19, 2024, that:

FINDINGS OF FACT

1. At all times relevant to the facts leading to this matter, Andre James, CPA (hereinafter "Respondent"), was the holder of North Carolina certificate number 28888 as a Certified Public Accountant.
2. The Board has jurisdiction over the Respondent and the subject matter of this action.
3. The Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing via a method of delivery authorized by N.C. Gen. Stat. § 150B-38(c).
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. The Respondent was not present at the Hearing and was not represented by counsel.
6. The Respondent did not object to any Board Member's participation in the Hearing of this matter.
7. On April 17, 2023, the Internal Revenue Service (hereinafter "IRS") suspended the Respondent from practicing before the IRS following a default decision. The Order for Indefinite Suspension was sent by the IRS to the Respondent on April 18, 2023.
8. The Order for Indefinite Suspension was based upon an IRS Order to Show Cause, dated November 22, 2022. The Order to Show Cause recited that the Respondent had not filed individual income tax returns for the periods of 2016 through 2020.

9. On June 25, 2023, the Respondent renewed his North Carolina CPA certificate. The certificate renewal, among other pertinent questions, asked:

Have you been investigated, charged, or disciplined since filing your last renewal, or are you currently under investigation by a governing or licensing board or professional organization or by a state or federal agency?

The Respondent responded to the foregoing question in the negative.

10. As a result, the Board staff opened a case against the Respondent. On August 28, 2023, the Board staff mailed a letter of inquiry to the Respondent and requested that he provide a copy of the IRS order and any other documents or communications from the IRS pertaining to the matter. The staff also provided the Respondent with the opportunity to provide an explanation or mitigating circumstances.
11. On February 7, 2024, the Respondent provided the Board staff with a letter detailing mitigating circumstances regarding his health and employment. The Board considered those circumstances when making a determination in this matter.
12. In that letter, the Respondent also confirmed that he had failed to timely file or pay his income taxes. He asserted that in 2024 he was able to file his 2017 through 2022 taxes, but they remained unpaid and no repayment plan had been put into place. He also asserted that the 2016 taxes remained unfiled. He further confirmed his understanding that "... not to file my tax returns is a violation of the law..."
13. 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.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. § 93-12(9), the Board has the authority to impose discipline upon the Respondent.

Board Order - 3
Andre James, CPA

3. By virtue of the facts set forth above, the Respondent violated Rules 21 NCAC 08N .0204 (Discipline by Federal Authorities), .0207 (Violation of Tax Laws), and .0202 (Deceptive Conduct).

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to the Respondent, Andre James, is hereby permanently revoked.
2. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

This the 19th day of August, 2024.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: _____
President

David Massey

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2024017

IN THE MATTER OF:

Jason Paul Robinson, CPA, #28155
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (“Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and the Respondent stipulate to the following:

1. Jason Paul Robinson, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number #28155 as a Certified Public Accountant.
2. The Board received a complaint from one of the Respondent’s clients (“Complainant”) alleging, among other things, that the Respondent had not timely returned client-provided records.
3. The Complainant requested a return of her original documents on January 17, 2024. It appears that the Complainant’s request was not sent to the correct address. The Complainant renewed her request in her complaint to the Board. That request was forwarded to the Respondent by the Board on February 17, 2024.
4. The Respondent fulfilled that request on June 11, 2024.
5. 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 original documents provided by the Complainant are considered to be “client-provided” records as that term is used in 21 NCAC 08N .0305(a).
3. Per 21 NCAC 08N .0305(a), a “CPA shall return client-provided records in the CPA’s custody or control to the client at the client’s request.”
4. Per 21 NCAC 08N .0305(h), a “CPA who is required to return or provide records to the client shall comply with the client’s request as soon as practicable, but no later than 45 days after the request is made.”

NO BOARD OF

JUL 23 2024

CPA EXAMINERS

Consent Order 2
Jason Paul Robinson, CPA

- 5. The Respondent's failure to provide the Complainant's client-provided records within 45 days after February 17, 2024, constitutes a violation of 21 NCAC 08N .0305.
- 6. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

- 1. The Respondent, Jason Paul Robinson, CPA, is hereby censured.
- 2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.

CONSENTED TO THIS THE 19 DAY OF June, 2024.
(Day) (Month) (Year)

Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF August, 2024.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President

NO BOARD OF
JUL 23 2024
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2024027

IN THE MATTER OF:
Paul Lawrence Erickson, #23991
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. Paul Lawrence Erickson (hereinafter “Respondent”) was the holder of North Carolina certificate number 23991 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 years 2021-2022.
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 2021 CPE, the Respondent was unable to provide documentation to substantiate completion of the required CPE mandated to meet his 2021 and 2022 CPE requirements.
6. On July 1, 2024, the Respondent opted to place his certificate on inactive status.
7. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

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 .2022(b)(4) and .0203(b)(5).

NC BOARD OF

AUG -1 2024

CPA EXAMINERS

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 may apply to reactivate his CPA certificate at any time upon:
- a. Completion of an application package pursuant to 21 NCAC 08J .0105(c); and
 - b. Payment of a one thousand dollar (\$1,000) civil monetary penalty.

CONSENTED TO THIS THE 26th DAY OF July, 2024.
(Day) (Month) (Year)
ML
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF August, 2024.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: *Gayle Rossey*
President

NC BOARD OF
AUG - 1 2024
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2024051

IN THE MATTER OF:
Mark S. Ring, CPA
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (“Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and the Respondent stipulate to the following:

1. Mark S. Ring, CPA (hereinafter “Respondent”), is the holder of a Certified Public Accountant certificate in the State of Florida.
2. The Respondent maintains a principal place of business in the State of Florida and is allowed to practice in the State of North Carolina under a practice privilege pursuant to N.C. Gen. Stat. § 93-10.
3. The Respondent is a member of a HOA in the State of North Carolina. He was a member of the Board of the HOA and acted as its treasurer until June 6, 2020.
4. The Respondent and the Respondent’s firm subsequently conducted audits of the HOA. One of the audits was for the fiscal year ended March 31, 2021.
5. One of the other members of the HOA filed a complaint with the Board. The complaint primarily alleged deficiencies in the Respondent’s audit of the HOA for fiscal year ended March 31, 2023. The complaint contained other allegations as well.
6. Upon review of the arguments and documentation submitted by both parties, the Board discerns no deficiencies based upon the allegations contained in the complaint.
7. However, the Board notes that the Respondent performed an audit for a time period when he was both a member of the HOA board and acted as the Board’s treasurer.

8. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

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

2. Per 21 NCAC 08N .0402(a) (Independence):

A CPA, or the CPA's firm, who is performing an engagement in which the CPA, or the CPA's firm, will issue a report on financial statements of any client (other than a report in which lack of independence is disclosed) shall be independent with respect to the client in fact and appearance.

3. Further, 21 NCAC 08N .0402(d) provides that:

(d) Independence is impaired if, during the period covered by the financial statements, or during the period of the professional engagement, a shareholder, a member, a partner, or professional employee of the firm was simultaneously associated with the client as a:

(1) director, officer, employee, or in any capacity equivalent to that of a member of management...

4. Because the Respondent was a member of the HOA board and acted as the HOA treasurer for a period of time that overlapped the time period audited by the Respondent's firm, the Respondent has violated 21 NCAC 08N .0402.
5. Per N.C. Gen. Stat. §§ 93-10 and 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 practice privilege is hereby censured.

Consent Order - 3
Mark S. Ring, CPA

- The Respondent shall reimburse the Board for its administrative costs in the amount of two thousand dollars (\$2,000), which is due with this signed Consent Order.

Mark S. Ring
Mark S. Ring (Jul 19, 2024 11:03 EDT)

CONSENTED TO BY RESPONDENT:

Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF August, 2024.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Darryl Massey
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2024056

IN THE MATTER OF:
James Kelly McClellan, CPA, #26599
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (“Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and the Respondent stipulate to the following:

1. James Kelly McClellan, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number #26599 as a Certified Public Accountant.
2. The Board received a complaint from one of the Respondent’s clients (“Complainant”) alleging, among other things, that the Respondent ceased communicating with her.
3. The Complainant requested a copy of her file on March 14, 2023.
4. The Respondent did not fulfill that request until March 28, 2024.
5. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Per 21 NCAC 08N .0305(h), a “CPA who is required to return or provide records to the client shall comply with the client’s request as soon as practicable, but no later than 45 days after the request is made.”
3. The Respondent’s failure to provide the Complainant’s records within 45 days after March 14, 2023, constitutes a violation of 21 NCAC 08N .0305.
4. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondent’s consent to this order, the Respondent is subject to the discipline set forth below.

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

NC BOARD OF

AUG - 8 2024

CPA EXAMINERS

Consent Order 2
James Kelly McClellan, CPA

1. The Respondent, James Kelly McClellan, CPA, is hereby censured.
2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.

CONSENTED TO THIS THE 5 DAY OF August, 2024.
(Day) (Month) (Year)
James K McClellan [Signature]
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF August, 2024.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2024057

IN THE MATTER OF:
Karla Kay Shepard, CPA, #28614
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. Karla Kay Shepard, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 28614 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2023-2024 CPA certificate renewal that she had obtained the required CPE for calendar year 2022.
3. Based on the Respondent's representation, the Board accepted her renewal.
4. The Respondent was subject to an audit of her 2022 and 2023 CPE.
5. In response to the Board's audit of her CPE, the Respondent was unable to provide documentation to substantiate completion of the required ethics course for 2022.
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(b)(4), and .0203(b)(5).
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.

NC BOARD OF
JUL 24 2024
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 complete the NCACPA's eight hour (8) accountancy law course by the end of 2024. That course may be applied to the Respondent's 2024 CPE requirement.

CONSENTED TO THIS THE 17 DAY OF July, 2024.
(Day) (Month) (Year)
Karla Kay Shepard
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF August, 2024.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Gary Massey
President

NC BOARD OF
JUL 24 2024
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2023228

IN THE MATTER OF:
Robert Henry Silvers, #39498
Respondent

NOTICE OF HEARING

At the request of Robert Henry Silvers (“Respondent”), the North Carolina State Board of Certified Public Accountant Examiners (“Board”) has determined to schedule a hearing based upon the following facts to be shown:

1. Robert Henry Silvers (hereinafter “Respondent”) was the holder of North Carolina certificate number 39498 as a Certified Public Accountant.
2. In 2022, the Respondent was subject to an audit of his continuing education credits.
3. In lieu of completing the Board’s audit and enforcement processes, the Respondent requested to relinquish his CPA certificate due to his impending retirement.
4. The Board granted the Respondent’s request, and a Consent Order was issued on March 16, 2022, permanently revoking the Respondent’s CPA certificate.
5. On December 14, 2023, the Respondent requested that the Board consider reissuing him a license, notwithstanding the 5-year waiting period that is normally imposed upon individuals who have been permanently revoked.
6. On January 25, 2024, the Board granted the Respondent’s request. The Board informed the Respondent that he did not need to wait 5 years or have a hearing to modify his discipline. Instead, he was provided with a reissuance application and told that the Board would accept his completed application package.
7. The Respondent completed the reissuance application package, except that he did not have three moral character affidavits signed by CPAs as mandated by the Board’s rules. The Respondent requested that the moral character affidavit requirement be waived by the Board.
8. The Board denied the Respondent’s request to waive the moral character affidavit requirement for reissuance.
9. Following denial of the Respondent’s request, the Respondent asked for an administrative hearing to present his case in person to the Board.
10. The Board has granted that request and has issued this Notice of Hearing to determine whether it desires to waive the requirement found at 21 NCAC 08J

Notice of Hearing - 2
Robert Henry Silvers

.0106(b)(2) which causes reissuance applicants to provide “three certificates of moral character provided by the Board and completed by CPAs.”

Pursuant to N. C. Gen. Stat. § 150B-38, the Respondent has requested a public hearing on this matter. This notice is to advise Respondent Robert Henry Silvers that, unless this matter is resolved by consent, the Board will hear this matter at Lenoir-Rhyne University in Hickory, North Carolina, on September 23, 2024, at 1:00 p.m. The location of the meeting will be the Belk Centrum Auditorium, located in the Rhyne Building on the Lenoir-Rhyne University campus. If the Respondent is not present, a decision may be reached in his absence, and the Respondent may be deemed to have waived his right to a hearing.

Pursuant to N. C. Gen. Stat. § 150B-40(d), the Respondent may not communicate regarding this matter, directly or indirectly, with any individual member of the Board.

This notice is issued the 19th day of August, 2024.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Arthur J. Wilkins
Chair, Professional Standards Committee

***North Carolina State Board of
Certified Public Accountant Examiners***



Resolution Honoring Arthur M. Winstead, Jr., CPA

WHEREAS Arthur M. Winstead, Jr., CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2017;

WHEREAS during his tenure he served as President and Secretary-Treasurer;

WHEREAS during his tenure he served on the Executive Committee, the Audit Committee, the Personnel Committee, the Professional Standards Committee, and the Joint Task Force on CPE Rules;

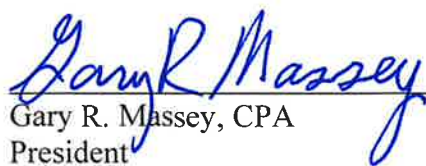
WHEREAS during his tenure he served as NASBA Middle Atlantic Regional Director and as a member of the NASBA Board of Directors, the Relations with Member Boards Committee, and the Uniform Accountancy Act Committee;

WHEREAS during his tenure he faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interests of the public and the profession;

NOW, THEREFORE BE IT RESOLVED, the members of the North Carolina State Board of Certified Public Accountant Examiners honor Arthur M. Winstead, Jr., CPA, and thank him for his tireless, dedicated commitment to protecting the public interest through the regulation of the CPA title in North Carolina.

BE IT FURTHER RESOLVED this Resolution is entered into the minutes of the North Carolina State Board of Certified Public Accountant Examiners and a copy is presented to Arthur M. Winstead, Jr., CPA.

As adopted on the 19th day of August 2024 by the North Carolina State Board of Certified Public Accountant Examiners.



Gary R. Massey, CPA
President

North Carolina State Board of Certified Public Accountant Examiners



Resolution Honoring Cecil E. (Buck) Winslow, Jr.

WHEREAS Cecil E. (Buck) Winslow, Jr., joined the North Carolina State Board of Certified Public Accountant Examiners staff as Licensing Coordinator in September 1986;

WHEREAS his job title was later changed to Licensing Manager;

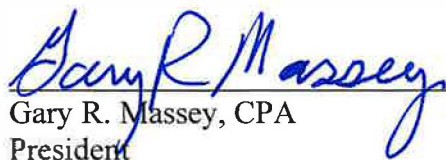
WHEREAS Cecil E. (Buck) Winslow, Jr., has served as a valuable employee of the Board, a mentor to other Board employees, and other Boards of Accountancy;

WHEREAS he has served as a strong advocate for the protection of the public and the best interests of the CPA profession;

NOW, THEREFORE BE IT RESOLVED, the members of the North Carolina State Board of Certified Public Accountant Examiners thank Cecil E. (Buck) Winslow, Jr., for service to the Board and offer best wishes to him on his September 20, 2024, retirement from the Board.

BE IT FURTHER RESOLVED this Resolution is entered into the minutes of the North Carolina State Board of Certified Public Accountant Examiners, and a copy is presented to Cecil E. (Buck) Winslow, Jr.

As adopted on the 19th day of August 2024 by the North Carolina State Board of Certified Public Accountant Examiners.



Gary R. Massey, CPA
President