



# North Carolina State Board of Certified Public Accountant Examiners

## PUBLIC SESSION MINUTES January 22, 2025

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**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 (via Webex); Kecia Williams Smith, Ph.D., CPA; and Jennifer Van Zant, Esq.

**BOARD STAFF IN ATTENDANCE:** David R. Nance, CPA, Executive Director; S. Lynne Sanders, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; and Lisa Hearne-Bogle, Communications Officer (via Webex).

**OTHERS IN ATTENDANCE:** Noel L. Allen, Esq., Allen & Pinnix, PA; Mark Soticheck, CPA, CEO, NCACPA (via Webex); Robert Broome, NCACPA Director of Advocacy (via Webex); Jonathan Kraftchick, CPA, NCACPA Board of Directors (via Webex); Craven Page, CPA (via Webex); and Avery Thomas, CPA (via Webex).

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

**CONFLICT OF INTEREST:** No Board members reported a conflict of interest.

**APPROVAL OF AGENDA:** Ms. Kruse moved, and Ms. Demery seconded the motion to approve the agenda as presented. The motion passed with seven (7) affirmative and zero (0) negative votes.

**MINUTES:** Ms. Demery moved, and Ms. Lynch seconded the motion to approve the December 16, 2024, meeting minutes as presented. The motion passed with seven (7) affirmative and zero (0) negative votes.

**FINANCIAL AND BUDGETARY ITEMS:** Ms. Kruse moved, and Ms. Van Zant seconded the motion to approve the December 2024 financial statements as presented. The motion passed with seven (7) affirmative and zero (0) negative votes.

Mr. Nance said he had renewed a Board treasury investment at favorable terms.

**LEGISLATIVE AND RULEMAKING ITEMS:** Mr. Nance reported that the Rules Review Commission of the Office of Administrative Hearings reviewed the Board's proposed schedule for completing the Periodic Review of Rules and established a May 1, 2026, effective date.

Mr. Nance informed the Board that many jurisdictions have introduced, or plan to introduce, legislation creating an additional CPA licensure pathway. The pathway would allow candidates who have passed the CPA Exam to be licensed with a bachelor's degree and two years of relevant

At Mr. Massey's request, Mr. Sotichack shared that the North Carolina Association of Certified Public Accountants (NCACPA) Board of Directors would like to work with the State Board to explore new pathways for CPA licensure in North Carolina.

Mr. Massey suggested that the State Board form a Joint Task Force with the NCACPA to review additional pathways to NC CPA licensure and make recommendations. Ms. Kruse moved, and Dr. Smith seconded the motion to create the Pathways Joint Task Force. The motion passed with seven (7) affirmative and zero (0) negative votes. Mr. Massey named himself, Ms. Kruse, and Dr. Smith as the State Board's representatives on the Task Force. Mr. Massey instructed the Executive Staff to set up the first meeting for the Joint Task Force as soon as possible.

**NATIONAL ORGANIZATION ITEMS:** Mr. Nance summarized the outcomes of the Board's CPA Exam Credit Extension Program and CPA Exam Credit Relief Initiative (CRI). He explained that NASBA identified 498 potential candidates, of which 444 qualified for the Board's credit relief efforts. Of those, 366 candidates received CRI assistance through the restoration of their expired credits, and 88 candidates were granted retroactive extensions to the score credit window (from 18 to 30 months). A total of 163 candidates passed at least two parts of the Exam. He noted that the Board staff contacted each affected candidate directly when credit relief was provided. A targeted email was also sent to the 163 candidates in the best position to complete the CPA Exam. Board staff have also planned communication campaigns over the next few months to encourage candidates to finish the CPA Exam.

Ms. Demery reported that NASBA's Audit Committee had met on January 9, 2025. Additionally, Mr. Massey provided an update from NASBA's Inclusion Committee, and Mr. Payseur shared an update from NASBA's Enforcement 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 Ms. Kruse:

Case No. C2024132 - Michael D. McCall - Approve the signed Consent Order (Appendix I).

Case No. C2024180 - Clay Blue - Approve the signed Consent Order (Appendix II).

Case No. C2024050 - Harold Allen Surratt III - Approve the Notice of Public Hearing for 10:00 a.m. on March 17, 2025. (Appendix III)

Case No. C2025008 - Stephen Len Walker - Approve the Notice of Public Hearing for 10:00 a.m. on March 17, 2025. (Appendix IV)

Ms. Kruse stated that the Committee provided guidance to the staff on seven (7) items.

**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 CPA Exam Scores** - Approve the following requests for transfer of CPA Exam scores from another jurisdiction:

Mallory Lynn Blake

Whitney Danielle Price Gillen

Lauren Glass

Eva Alice Robbins

Zachary Michael Sawicki

Jared Collin Wood

Michael Aaron Wynne

Taylor Maria Wulforst

Claire Jingjing Ye

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

Ginger Dee Johnson Anderson

Kristoffer Asche

Isaac Lane Bell

Kevin Michael Bell

Zachary Lane Berglund

Mallory Lynn Blake

Kylee Margaret Bogumill

John Alphonse Boyar

Hannah Elizabeth Brammer

Sydney Carter Braxton

Elise Marie Burger

Emma Katherine Chacknes

Giovanni G. Chin-A-Sen

Taylor Alexis Coleman

John Michael Conley

Michelle Briana Council

Jack Curry

Drew Thomas Dubauskas

Kelly Allen Eddins

Rachel Harper Evatt

Matthew Stephen Field

Linsey Nicole Garrett

Whitney Danielle Price Gillen

Lauren Glass

Finley Bryant Gough

Azri Shaqir Amir Hakim

Lindsay Austin Harrell

Megan Frances Hurley

Drew Nelson Isenock

Sargis Mais Ivanov

William Grant Johnston

Grant Nicholas Kallam

Hallie Ann Kent

Emily Margaret Kluth

Austin O'Dell Leaming

Demi Abernathy Lachman

Whitlee Ellen Letchworth

Sophie Margareta Lindner

Rebekah LeAnn Lippard

Emily Sue Loehrke

Aaron Kent Lowry

Mario Emerson Massarelli

Luke Ashby Miller

Thomas Carraway Newman

Daniel George O'Brien

Jennifer Anne Palma

Tysinger Vance Palmer

Sierra Christine Puryear

Jeremy Taylor Reed

Eva Alice Robbins

Zachary Michael Sawicki

Evan Michael Schifko

Keith Jordan Shockley

Miles Hiro Smith

Dane Andrew Straeter

Tyrese Darnell Washington

Autumn Leigh Weinig

Mikaila Denae Widener

Emma Rose Williams  
Matthew Jonathan Willis  
Olivia Dawn Wilson  
Morgan Rikki Winogradoff  
Jared Collin Wood  
Edgar Guy Woodliff V

Taylor Maria Wulforst  
Michael Aaron Wynne  
Claire Jingjing Ye  
David Hai-en Zhang  
Linda Zhang

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

Kyle Matthew Hickox T14884  
Joseph R. Janus T14885  
Devin Moss Gilbert T14886  
Sarah Jolie Vidulich T14887  
Glenn Thomas Townsend T14888  
Kollin Ray Baer T14889  
Kyle Andrew Dragunat T14890  
Ashley Reynolds Maher T14891  
Mary Beth Coots T14892  
Haley Marie Newman T14893

Jeffrey Earl Phillips T14894  
Elizabeth Anne Keane T14895  
Yichu Constance Cox T14896  
Keaton Blaise Trager T14897  
Alfonso Bourghol T14898  
Kelsey Rebecca Scott-Avery T14899  
Matthew James Bayer T14900  
Melissa Ann Halbleib T14901  
Lindsey N. Baker T14902  
Joshua Douglas Means T14903

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

Eileen Cooper Adams  
Kollin Ray Baer  
Lindsay Godwin Bennett  
Ian Thomas Bruce  
Mary Beth Coots  
Devin Moss Gilbert  
Kyle Matthew Hickox  
Gallion Taylor Hudgins  
Christopher Garrett Jackson  
Joseph R. Janus  
Margaret Joanne Lust  
Hannah Louise McCutchen

Ricardo Benjamin Mena  
Haley Marie Newman  
Alexandra Nicole Runeberg  
Michael Thomas Ruth  
Anthony James Scamuffa Jr.  
Jerry Dale Smith  
Matthew Howard Smith  
Andrew Thomas Taffurelli  
Manish M. Thakkar  
Yen My Tran  
Jessie Lynn Weintz  
David F. Wottitz

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

Courtney Renee Gleason, #36879  
Rhonda Mills Sawyer, #27384

Stephen James Swanick, #41970  
An Yan, #37375

**Reissuance of CPA Certificate** - Approve the following CPA certificate reissuance application:

Jonathan Nicholas Keller #42114

**CPE Extension Requests** - Approve 17 requests, conditionally approve one request, and disapprove one request.

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

Mason Adamof	Brandon Cain
Callie Adams	Blaine Campbell
Cassandra Adams	Jeriel Canales Perez
Malarie Alexis	Brandon Carter
Christopher Allen	Vanessa Castillo Soza
Zachary Ambrose	Elaina Chen
Jordan Anderson	Courtney Childers
Christopher Ange	Francis Chiwanza
Gabriella Angiolino	Vanessa Clemmer
Hollie Ardoin	Kara Cline
Emily Armstrong	Lydia Cline
Ann Askew	Addison Collins
Phu Aung	Tyler Counts
Kenneth Ayers	Meagan Cox
Canyon Bacon	Hannah Craigie
Blake Baker	Alexis Credle
Robert Baldwin	Sheridan Crissman
Jared Barkley	Chase Crump
Landon Barnes	Ian Cummings
Alejandro Barreto	Justin Cunningham
Meghan Barrett	Ryan D'Costa
Mazin Basher	Stephen Dallara
Carla Batchelor	Collin Davis
Javier Bautista	Brandon Dean
Abigail Beckham	Luke DeFranco
Ava Berry	Phyllis Delk
Braxton Bostick	Jacquelyn Dickson
Ethan Boyer	Asandy Dominguez Regules
Matthew Braley	Megan Duhig
Rachel Brann	Shania Duncombe
Charles Phillip Anthony Brioso	Sheyanne Eldridge
Harrison Brogden	Daniel Ellison
Hunter Browe	Nicholas Emken
Robert Brown	Tyler Ezzell
Noah Buck	Caleb Fallon
Charlotte Buckner	Nolan Farabaugh
Michael Burke	Catherine Farinella
Emily Burroughs	Hannah Fay
Arleny Caballero-Huertas	Daniel Figueroa
Rachael Cail	Ashley Fleming

John Folck  
Katherine Fonseca  
Brittany Foster  
Nicholas Fox  
Ann Francone  
John Franklin  
Bethany Frongner  
Peter Fumero  
Tracettia Gaither  
Amanda Ganci  
Bryson Garvey  
Richard Gates  
Robert Godwin  
Emil Gonsalvez  
Joshua Gonzalez  
Connor Gordon  
George Grier  
Taylor Hagaman  
Kenia Hall  
Uniqua Harris  
Elizabeth Heinze  
Rekekah Helmer  
Esbeydy Hernandez Cortes  
Bryce Herring  
Katherine Herron  
Tuyen Ho  
Jordan Hofmeister  
Kendall Hollifield  
Benjamin Howard  
Mason Hudnall  
Joseph Huynh  
Keno Ivri Ivri  
Delaney Jacke  
Hannah Jackson  
Lutchia Johnson  
Harrison Johnston  
Carson Jones  
Wilson Kalinoski  
Jacob Kauffman  
Ryan Kavanagh  
Leland Keech  
Anna Kelly  
Savannah Kilmartin  
Weldon King  
Liana Kolodich

Thomas Lagois  
Alexander LaMothe Toland  
Sophia Lanham  
Eva Larson  
Erin Lavelle  
Maxwell Leftwich  
Joseph Mabry  
Benjamin Markell  
Kendall Martin  
Danny Massry  
Amanda Matthews  
Jennifer Maybee  
Lucy McCardle  
Macy McDaniel  
Dylan McDonough  
Brianna McGeorge  
Caroline McMullan  
Malik Medley  
Logan Miller  
Christopher Minneci  
Ryan Monk  
Aiden Moody  
Parisa Motee  
Jaleesa Murphy  
Kendall Murray  
Gracie Myers  
Grayson Nichols  
Matthew Norby  
Emily O'Connor  
Brian O'Connor  
Ansley O'Keefe  
Daniel Oakley  
Daniel Osborne  
Nicholas Osterhoudt  
Jessica Outlaw  
Sabryn Owens  
Sheev Patel  
Tyler Peacock  
Hannah Peele  
James Person  
David Phagan  
Andrea Picou  
Kalejah Pierce  
Marshall Pile  
Rhylee Pope

Heather Proctor  
Brady Proffitt  
Warren Proper  
Chloe Pruett  
Casmar Ramaswamy  
Jamie Ramirez  
Rafaela Respass  
Blake Reynolds  
Dylan Ritch  
Nicholas Rodulfo  
Allyson Russell  
Kelsey Sampere  
Luke Schaefer  
Haley Schlicksup  
Halle Schmidt  
Patrick Schumacher  
Andrew Schwetz  
Nathan Scoggins  
James Scott  
Shivani Shah  
Amanda Shaughnessy  
Kaytlin Shaver  
Noriko Shokita  
Tyra Singleton  
Laura Smith  
Ryan Smith  
Nicole Sobczak  
Bailey Spell  
Caspin Spruill  
Dylan Spurlin  
Hannah Stafford  
Lori Stahlberg  
Jada Staten  
Margaret Stichter

Caroline Stoltz  
John Summerford  
Gongtao Sun  
Megan Sytsma  
Willie Tate  
Anna Teets  
Carter Terrell  
Jeremy Tharpe  
Grant Thiede  
Anna Thomas  
Annika Thompson  
Nicholas Thompson  
Duy Tran  
Abbigail Tucker  
Robert Tyson  
Jeremy Urso  
John Van Coutren  
Elizabeth VanNote  
Brantley Vernon  
Binh Vo  
Tyler Wade  
Natalie Wagner  
Connor Ward  
Luke Ward  
Lydia Ward  
Cadee Warren  
Ashley Weekes  
Jason Wellington  
Joseph Wells  
Brianna Whelan  
Andrew Whitaker  
Shelby White  
Lucas Whitesides  
Joshua Zimmer

**CPA Firm Registrations:** The Committee recommended approval of the following firm registrations approved by the Executive Director:

Arvesta, PLLC  
Foley CPA, PLLC

Mueller Ventures, Inc.

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** The Board reviewed the December 2024 operational metrics and the January 2025 Executive Staff Report.

Mr. Nance noted that Board staff had contacted the NC Law Board to discuss how it tracks CPE credits. It was pointed out that the Law Board's process included significant costs in implementing the initial tracking system and ongoing operational costs related to the annual CPE tracking process. The Board staff plans to continue looking at other CPE tracking options.

**RECOGNITION OF LICENSURE MILESTONES:** Mr. Massey introduced the Board's expanded initiative to recognize CPAs with 50 or more years of NC CPA licensure. In addition to being listed in the *Activity Review*, the CPAs will be invited to attend a Board meeting where the Board will acknowledge their years of NC CPA licensure and present them with a Certificate of Recognition. Mr. Massey recognized Mr. Thomas, who was licensed in 1961, and Mr. Page, who was licensed in 1962, and thanked them for their commitment to the CPA profession.

Mr. Massey instructed the staff to send Certificates of Recognition to Mr. Thomas and Mr. Page along with the following individuals who have achieved 50 or more years of NC CPA licensure as of January 2025:

Harold Leon Collis, #2099  
Thomas H. Connelly, #1236  
Lester Hill, #1824  
Harry George Kledaras, #2088

Robert Henry Orrell III, #8227  
Mason Lowell Spruill, #8411  
Robert Franklin Warwick, #1771  
Carl Patrick Williford Sr., #1892

**ADJOURNMENT:** Ms. Kruse moved, and Ms. Demery seconded the motion to adjourn the meeting at 10:59 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 #C2024132

IN THE MATTER OF:  
Michael D. McCall, CPA, #44331  
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. Michael D. McCall, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number #44331 as a Certified Public Accountant.
2. The Board received a complaint from one of the Respondent’s clients (“Complainant”). The Respondent had been engaged to prepare the Complainant’s 2023 state and federal income taxes.
3. The parties agree that the Respondent’s firm committed an error that caused a delay in the receipt of most of the Complainant’s tax refund.
4. Upon discovering the error, the Respondent’s personnel amended the Complainant’s tax return and sent it to the IRS. Although the Respondent had obtained a signed Form 8879 prior to filing the initial tax return, the Complainant was not asked to sign a new Form 8879 prior to the filing of the amended tax return. The Complainant asserts that he never provided any approval prior to the filing of those amended tax returns.
5. The Complainant later received an IRS Tax Notice requesting additional information related to his tax return. The Complainant was unable to procure assistance from the Respondent in order to respond to the IRS’ request. Upon review of the IRS Tax Notice, it is likely that the Notice was unrelated to any error made by the Respondent.
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.

Consent Order 2  
Michael D. McCall, CPA

2. The facts set forth above constitute aggravating and mitigating factors in the Board's determination.
3. Per 21 NCAC 08N .0103, a "CPA and CPA firm shall be responsible for assuring compliance with the rules on this Subchapter by anyone who is the CPA's partner, fellow shareholder, member, officer, director, licensed employee, unlicensed employee or agent or unlicensed principal, or by anyone whom the CPA supervises."
4. In this matter, the Respondent's employees failed to appropriately obtain a signed Form 8879 prior to filing an amended return, in violation of 21 NCAC 08N .0212 and .0207.
5. 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, Michael D. McCall, CPA, is hereby censured.

CONSENTED TO THIS THE 9 DAY OF December, 2024.  
(Day) (Month) (Year)  
  
Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF January, 2025.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:   
President

NC BOARD OF  
DEC 16 2024  
CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2024180

IN THE MATTER OF:  
Clay Blue, CPA, #26571  
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. Clay Blue, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number #26571 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 her client records.
3. The Complainant requested a return of her records on September 11, 2024.
4. The Respondent fulfilled that request on November 14, 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 September 11, 2024, constitutes a violation of 21 NCAC 08N .0305.

Consent Order 2  
Clay Blue, CPA

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:

1. The Respondent, Clay Blue, 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 3 DAY OF January, 2025.  
(Day) (Month) (Year)

Clay Blue  
Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF January, 2025.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Larry Massey  
President

NC BOARD OF  
JAN -7 2025  
CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2024050

IN THE MATTER OF:  
Harold Allen Surratt, III, CPA, #25718  
Respondent

NOTICE OF HEARING

The North Carolina State Board of Certified Public Accountant Examiners (“Board”) has received evidence which if admitted at hearing would show that:

1. Harold Allen Surratt, III, CPA (hereinafter “Respondent”) is the holder of North Carolina certificate number 25718 as a Certified Public Accountant.
2. 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.
3. On April 5, 2024, the Board received a complaint against the Respondent from one of his tax clients (“Complainant”).
4. The Complainant alleges that the Respondent did not complete the tax returns needed to settle the Complainant’s parents’ estates or otherwise complete the engagement. The Respondent has become unresponsive to requests to complete the engagement.
5. The Respondent initially responded to the complaint by admitting that he has not been able to complete the tax returns requested by the Complainant. The Respondent asserted that he would fulfill the Complainant’s request to complete the tax returns.
6. The Board informed the Respondent that he should bring the engagement to a resolution by either finalizing the returns or returning the Complainant’s records so that the engagement can be completed by somebody else.
7. To date, the Respondent has not finalized the engagement or returned the Complainant’s records. The Respondent has not responded to all communications from the Board or the Complainant.
8. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondent’s actions as set out above constitute violations of 21 NCAC 08N .0206, 21 NCAC 08N .0212, and 21 NCAC 08N .0305.

Notice of Hearing - 2  
Harold Allen Surratt, III, CPA

The discipline which the Board may impose on the Respondent for violation of the aforementioned statutes and rules includes censure, revocation of license for a period of time, or permanent revocation. In addition, the Board may impose civil penalties of up to \$1,000 per infraction.

Pursuant to N. C. Gen. Stat. § 150B-38, the Respondent is entitled to a public hearing on this matter. This notice is to advise the Respondent that, unless this matter is resolved by consent, the Board will hear this matter in the Board offices at 1101 Oberlin Road in Raleigh on April 21, 2025.

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 22<sup>nd</sup> day of January, 2025.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Jodi K. Kense  
Chair, Professional Standards Committee



## North Carolina State Board of Certified Public Accountant Examiners

January 23, 2025

Mr. Stephen Len Walker  
8830 Hadco Lane  
Matthews, North Carolina 28105

### NOTIFICATION OF PUBLIC HEARING

RE: Case #C2025008

Dear Mr. Walker:

We have received your request for modification of discipline. A Public Hearing has been scheduled for March 17, 2025, at 10:00 a.m. concerning the above-cited case matter. There may, however, be a number of hearings scheduled for this day. The hearings will be called in an order to be determined by the Board, and each hearing will be called as soon as possible after 10:00 a.m.

If you do not already have one, you may hire an attorney to represent you at the hearing. You also may bring witnesses to testify on your behalf.

In advance of the hearing, the Board staff may number and send copies of documents it plans to introduce as evidence to the Board members. You will also be provided with copies of any such documents. If you wish to have documents distributed to the Board members prior to the hearing, please forward to the Board office a copy of those documents, which must be received by the Board office on or before 5:00 p.m. on February 25, 2025. We request that you mark each document with "Exhibit," the letter "R," the document number, and the page number for each page of the document. Example: "Exhibit R-1-3", which would indicate that the document is Respondent's exhibit number 1, page number 3. If you provide those documents in a timely manner, then it is possible that the Board staff could stipulate to their admission.

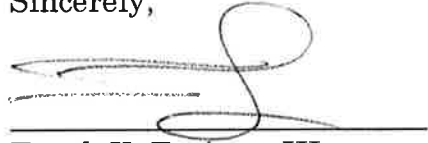
Both the Board staff and you may offer additional exhibits into evidence at the hearing. However, you would need to bring sixteen (16) copies of each document not previously provided to the Board that you plan to enter into evidence at the hearing, and mark each document as noted above.

Stephen Len Walker - 2

In lieu of exchanging exhibits, the parties may enter into stipulations admitting evidence and resolving other issues prior to the hearing. The Board staff will contact you with some proposed stipulations prior to the hearing.

If you have any questions regarding this hearing, please contact me at (919) 715-9185, or [fttrainor@nccpaboard.gov](mailto:fttrainor@nccpaboard.gov).

Sincerely,

A handwritten signature in black ink, appearing to read "Frank X. Trainor, III", written over a horizontal line.

Frank X. Trainor, III  
Board Staff Attorney

Enclosure