



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES

February 17, 2025

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; 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; and Frank Trainor, Esq., Staff Attorney.

OTHERS IN ATTENDANCE: Noel L. Allen, Esq. (by phone); Mark Soticheck, CPA, CEO, NCACPA; Robert Broome, NCACPA Director of Advocacy; Kelly Puryear, CPA, Chair-elect, NCACPA Board of Directors; Jason Poole, CPA, Member, ECU Board of Trustees; Dr. Cal Christian, CPA, Professor of Accounting and Accounting Department Chair; Accounting Department Faculty, and MSA students.

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. Demery moved, and Ms. Van Zant seconded the motion to approve the agenda as presented. The motion passed with seven (7) affirmative and zero (0) negative votes.

MINUTES: Dr. Smith moved, and Ms. Kruse seconded the motion to approve the January 22, 2025, meeting minutes as amended to state that Dr. Smith attended the meeting in person. The motion passed with seven (7) affirmative and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Mr. Payseur moved, and Ms. Lynch seconded the motion to approve the January 2025 financial statements as presented. The motion passed with seven (7) affirmative and zero (0) negative votes.

LEGISLATIVE AND RULEMAKING ITEMS: Mr. Nance informed the Board that the Office of Administrative Hearings approved the Board's schedule for completing the periodic review of rules, with the final deadline established as May 1, 2026.

NATIONAL ORGANIZATION ITEMS: Several Board members summarized the work of various NASBA committees on which they serve.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Massey provided an overview of the work undertaken by the Board/NCACPA Pathways Joint Task Force. He highlighted that the Joint Task Force intends to recommend the consideration of an alternative pathway to licensure. The pathway would allow a candidate with a bachelor's degree, the required accounting education, and two years of relevant experience to qualify for CPA licensure. Implementation of this

proposal will require legislative action, as current Board regulations stipulate the completion of 150 credit hours of education before licensure. Draft legislation is being prepared for review by the Joint Task Force.

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. C2024198 - Chadwick Everitt Rollins - Approve the signed Consent Order (Appendix I).

Case Nos. C2024185-1 and C2024185-2 - Robert Harold Collis and Collis and Associates CPAs, PA - Approve the Notice of Public Hearing for 10:00 a.m. on May 19, 2025. (Appendix II)

Case Nos. C2024181-1 and C2024181- 2 - Rita Sims Brittain and Rita S. Brittain, CPA, PA - Approve the Notice of Public Hearing for 10:00 a.m. on June 23, 2025. (Appendix III)

Ms. Kruse stated that the Committee provided guidance to the staff on six (6) 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 the transfer of CPA Exam scores from another jurisdiction:

Andrew M. Hebeisen
Olivia Lynne Sniatynski
Katharine Paige Surratt

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

Bibiche Mputu Bolobiongo
Jack Crawford Brown
Kimberly Littrell East
Justin Glenn Gardner
Andrew M. Hebeisen
Ayden Edward Kelley
Noah David Koenigsknecht
Jordan Michael Kota
Thomas Jeffery Landis
Alexander John Madormo
Katherine Anne Markow
Abby Jo McMullen
Nathan John Mescher

Carson Bennett Nance
Matthew Galen Pierson
Brooke Raziano
Jacob Alan Richburg
Claire Alexandria Sawyer
Kyle Ericsson Smaw
Olivia Lynne Sniatynski
Abigail Hope Starnes
Katharine Paige Surratt
Sarah LeeAnn Vellines
Zachary John Viola
Caleb Ross Westbrook

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

Jeanne Reid T14904	Bennett Everett Strickland T14949
Yu Keun Min T14905	Lydia Arthur Elsey T14950
Tara Lynn Genstil T14906	Lisa A. Foy T14951
Ashley Marie Russell T14907	Suzanne Zanie Ghannam T14952
Kristin Giebe Bettorf T14908	Jennifer Strain Neale T14953
Paul Brandon Barringer III T14909	Catherine Renee Henderson T14954
Ashley Nicole Woodall T14910	Nickolas Mark Schlaline T14955
William Henry Piccione T14911	Justin A. Kemmerer T14956
Kathleen Bell Pinson T14912	Keyana Amira Langley T14957
Ethan Tichenor Bryant T14913	Rose Georges T14958
Kush Sharma T14914	Kirsten Anne Moore T14959
Daniel Anthony Von Behren T14915	Brianne Marie Tolani T14960
Taly Maya Russell T14916	Jennifer Lynn Bolton T14961
Steven John Johnson T14917	Casey Kirch Tyree T14962
Brendan Patrick Carberry T14918	Yannis Ammoura T14963
Matthew Robert Edwards Guinn T14919	Nadine Galvez T14964
Linda Marie Van Noy T14920	Gerald Patrick Campbell T14965
Jack Edwards Trent T14946	Rosemary K. Meyer T14966
Bradley A. Denzel T14947	Melissa Navarro T14967
Sheryl Ellis Thompson T14948	

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

Ashley Reynolds Maher	Glenn Thomas Townsend
Jeffrey Earl Phillips	Sarah Jolie Vidulich

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

Grace Marie Bishop, #41524
Deborah Quinn Olander, #30401

CPE Extension Requests - Approve two (2) requests to complete the 2024 CPE requirement after December 31, 2024.

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

Brittany Adams	Rachel Blevins
Camden Adams	Sophia Bothof
Sandy Alvarez	Scott Bowen
Alexia Bethea	Sherry Boyd
Jameela Bibi	Kerri Brodie

Ethan Brunelli
Sydney Buzard
Lionel Cabrera
Amanda Campbell
Christopher Cardwell
Jackson Caroway
Elizabeth Chain
Luke Chisholm
Laura Citty
Owen Cochran
Kaitlin Coleman
Thomas Cook
Emma Coram
Ruth Cox
James Croom
Kayla DeGrunchy
Nicole Dickson
Landon Dinkel
Michael Dorio
Olivia Dougherty
Madeline Duggan
Tatiana Dunston
Nicholas Emken
Maxwell Ephron
Melissa Espitia
Charlene Etters
John Fassett
Gerald Felix
John Fisher
Gavin Foley
Kelsey Fontaine
Holly Forsht
Luke Foster
Christopher Garnica Lopez
Cathiana Germain
Zinayida Golovin
Rylan Gumphrey
Adam Gutierrez
William Hackley
Virginia Hawkins
John Hayes
Emily Hedrick
Elizabeth Helweg
Justin Henson
Adam Herdrich
Jack Hospers

Marcus Hughes
Ellis Hunter
Bryan Jarvis
Caleb Johnson
Alicia Jones
William Jurchak
Finn Katz
Amanda Keegan
John Kelley
Ryan Kennedy
Michelle Kozloski
Hannah Leskovec
Evan Maitland
Juanitha Makamwe
Kenia Martinez Soto
Joseph Massaquoi
Sarah McCarthy
Macy McCoy
Erica McDermott
Elyse McNeil
Delaney McNew
Sydney Meacham
Carly Mixon
Ashley Montanez
Jerry Montgomery
Carter Morgan
Mazie Murphy
Ashlyn Odom
Alberto Pacheco
Colette Pampu
Gresham Parrish
Chrissie Parsons
Akash Patel
Maxwell Paz
Dakota Peters
Izabella Pichardo-Leiva
Madelyne Powell
Addysen Rabb
John Ramirez
Vania Ramos Ponce
Callin Randolph
Sophia Reyes
Abby Riddle
Mark Ross
Meagan Rowley
Angela Russo

William Schaible
McKenzie Shail
William Sharp
Darrius Shaw
Katie Shimaura
Keifer Shore
Hunter Simpson
Wendy Sims
Diedre Smith
Mattie Starnes
Michael Steiginga
Christopher Tandy
Anthony Terenzetti
Grace Turner
Julia Turner

Erik Tveidt
Michelle Van
James Vassallo
Daniel Wallace
Joshua Warner
Zachary Watford
Matthew Watson
Patrick Williams
Terrell Williams
Alison Wood
Jaelyn Woods
Basir Wright
Kevin Wrought
Xiaojuan Zhong

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

PUBLIC COMMENTS: Dr. Christian highlighted the positive enrollment trends in ECU's MSA program. Two MSA students, Jordan Anderson and Ashley Jata, shared their experiences in ECU's program.

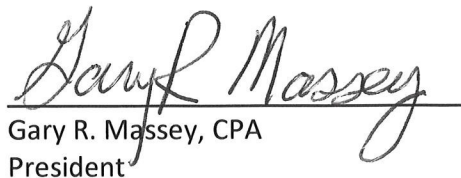
ADJOURNMENT: Ms. Demery moved, and Ms. Lynch seconded the motion to adjourn the meeting at 11:30 a.m. The motion passed with seven (7) affirmative and zero (0) negative votes.

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 #C2024198

IN THE MATTER OF:

Chadwick Everitt Rollins, CPA, #44897
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. Chadwick Everitt Rollins, CPA (hereinafter “Respondent”) is the holder of North Carolina certificate number 44897 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, but those credits were earned in 2023.
3. Based on the Respondent’s representation, the Board accepted his renewal, issued a letter of warning and placed the Respondent in the CPE audit pool.
4. The Respondent was subject to an audit of his 2022 and 2023 CPE.
5. In response to the Board’s audit, the Respondent provided 80 hours of CPE for 2022 and 2023. However, those CPE hours were taken in the latter half of 2023 and not eligible to count towards 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.

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.

CONSENTED TO THIS THE 17 DAY OF January, 2025.
(Day) (Month) (Year)
Chadwick E. Rollins
Respondent

APPROVED BY THE BOARD THIS THE 17 DAY OF February, 2025.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Patricia Massey
President

NC BOARD OF
FEB - 3 2025
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2024185-1/2

IN THE MATTER OF:
Robert Harold Collis, CPA, #14921
Collis and Associates CPAs, P.C.
Respondents

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. Robert Harold Collis, CPA (hereinafter "Respondent") is the holder of North Carolina certificate number 14921 as a Certified Public Accountant.
2. Collis and Associates CPAs, P.C. (hereinafter "Respondent Firm") is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm are collectively known as the "Respondents."
3. 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.
4. The Respondent is an owner of the Respondent Firm and has been designated as the Respondent Firm's supervising CPA. As such, the Respondent is responsible for the conduct of the Respondent Firm's employees.
5. Following a search of lien filings on the North Carolina Secretary of State's website, the Board staff discovered that liens had been placed against the Respondent Firm by the Internal Revenue Service (hereinafter "IRS"). The liens were for non-payment of withholding taxes for five quarters beginning with the last quarter of 2022.
6. The earliest lien discovered by the Board staff was dated September 18, 2023.
7. On December 31, 2023, the Respondent Firm completed its annual online firm registration renewal. As part of that renewal, the Respondent Firm responded "yes" to the following question:

Has your firm or any firm owner had any lien(s) filed by the Internal Revenue Service (IRS) or any state department of revenue regarding the failure to pay or apparent failure to pay for any amounts due for any tax matters since filing your firm's last renewal?
8. The Board staff mailed correspondence to the Respondents on September 25, 2024, requesting further information.
9. On October 28, 2024, the Respondent provided a response, citing a decline in business and inadequate tax flow as the reasons for his inability to meet his payroll tax obligations. He also stated that he would forward the IRS correspondence that had been requested by the Board staff.
10. On November 14, 2024, the Board sent the Respondent an email asking if the IRS correspondence was forthcoming. The Respondent did not respond.

Notice of Hearing - 2
Robert Harold Collis, CPA
Collis and Associates CPAs, P.C.

11. At the behest of the Board's Professional Standards Committee, on December 17, 2024, the Board staff mailed the Respondents a proposed resolution of the matter. The Respondent's response was due by January 7, 2025.
12. On January 7, 2025, the Respondent sent the Board staff a response email with an attached copy of the initial response that he had submitted on October 28, 2024.
13. On January 8, 2025, the Board staff sent an email reply to the Respondent, informing him that he needed to respond to the Professional Standards Committee's proposed resolution.
14. The Board staff received no further communication from the Respondent.
15. Once withheld from employee paychecks, the withheld payroll taxes are funds held in trust for the government. Utilizing those funds for any purpose other than paying them to the government constitutes a violation of that trust. As the supervising CPA for the Respondent Firm, the Respondent is responsible for the timely payment of the Respondent Firm's withholding taxes.
16. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondents' actions as set out above constitute violations of Rules 21 NCAC 08N .0201 (Integrity), .0202 (Deceptive Conduct), .0203 (Discreditable Conduct), .0207 (Violation of Tax Laws), and .0206 (Response to Board Inquiry).

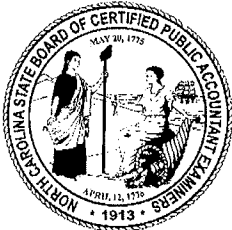
The discipline which the Board may impose on the Respondents for violation of the aforementioned statutes and rules includes censure, revocation of license for a period of time, or permanent revocation. In addition, the Board may impose civil penalties of up to \$1,000 per infraction.

Pursuant to N. C. Gen. Stat. § 150B-38, the Respondents are entitled to a public hearing on this matter. This notice is to advise the Respondents 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 May 19, 2025, at 10:00 a.m. If the Respondents are not present, a decision may be reached in their absence, and the Respondents may be deemed to have waived their right to a hearing.

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

This notice is issued the 17th day of February, 2025.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY:

Jodi K. Kuse
Chair, Professional Standards Committee

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2024181-1/2

IN THE MATTER OF:
Rita Sims Brittain, CPA, #11766
Rita S. Brittain, CPA, PA
Respondents

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. Rita Sims Brittain, CPA (hereinafter "Respondent") is the holder of North Carolina certificate number 11766 as a Certified Public Accountant.
2. Rita S. Brittain, CPA, PA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm are collectively known as the "Respondents."
3. 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.
4. The Respondent is an owner of the Respondent Firm and has been designated as the Respondent Firm's supervising CPA. As such, the Respondent is responsible for the conduct of the Respondent Firm's employees.
5. Following a search of the lien filings on the North Carolina Secretary of State's website, the Board staff discovered that a lien had been placed against the Respondent Firm due to non-payment of withholding taxes for the latter two quarters of 2023.
6. The Board staff opened a case and requested that the Respondent provide further information. The Respondent responded that she was unaware that the withholding taxes had not been paid and that she took action upon finding out.
7. As of October 11, 2024, the Respondent Firm had paid all outstanding tax liabilities, and the lien had been released.
8. Once withheld from employee paychecks, the withheld payroll taxes are funds held in trust for the government. Utilizing those funds for any purpose other than paying them to the government constitutes a violation of that trust. As the supervising CPA for the Respondent Firm, the Respondent is responsible for the Respondent Firm's failure to timely pay the withholding taxes.

Notice of Hearing - 2
Rita Sims Brittain, CPA
Rita S. Brittain, CPA, PA

9. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondents' actions as set out above constitute violations of Rules 21 NCAC 08N .0201 (Integrity), .0203 (Discreditable Conduct), and .0207 (Violation of Tax Laws).

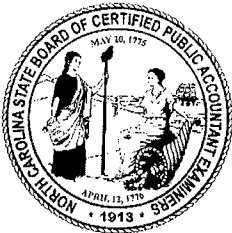
The discipline which the Board may impose on the Respondents for violation of the aforementioned statutes and rules includes censure, revocation of license for a period of time, or permanent revocation. In addition, the Board may impose civil penalties of up to \$1,000 per infraction.

Pursuant to N. C. Gen. Stat. § 150B-38, the Respondents are entitled to a public hearing on this matter. This notice is to advise the Respondents 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 June 23, 2025. If the Respondents are not present, a decision may be reached in their absence, and the Respondents may be deemed to have waived their right to a hearing.

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

This notice is issued the 17th day of February, 2025.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: _____

Jodi K. Kense
Chair, Professional Standards Committee