



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES

March 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; Frank Trainor, Esq., Staff Attorney; Cammie Emery, Licensing Specialist; Alice Grigsby, Licensing Specialist; and Lisa Hearne-Bogle, Communications Officer.

OTHERS IN ATTENDANCE: Noel L. Allen, Esq., Allen & Pinnix, PA; Mark Sotichack, CPA, CEO, NCACPA; Robert Broome, NCACPA Director of Advocacy; Dr. Courtney Koll, CPA, Chair, NCACPA Board of Directors; Glen Cannon, CPA, Retired Partner, Cannon & Company, L.L.P.; Ann Cannon; Martha Marshall, CPA, Associate Professor Emeritus of Accounting, UNC Asheville; Tom Gatewood, Jr., CPA, Gatewood, Bagley & Huffman, CPAs, PC; Elizabeth Gatewood; and Sgt. J.D. Rattelade, Raleigh Police Department.

PUBLIC HEARING: Mr. Massey called the Public Hearing to order at 10:09 a.m. to hear Case No. C2024234, Stephen Len Walker. Mr. Walker was present for the Hearing but was not represented by counsel. Mr. Walker was sworn in and gave testimony. Dr. Smith moved, and Ms. Demery seconded the motion to enter a Closed Session to discuss legal matters with Mr. Allen. Upon returning to the Public Session, Ms. Van Zant moved, and Ms. Lynch seconded the motion to approve Mr. Walker's request for modification of discipline. (Appendix I) The motion passed with seven affirmative votes and zero negative votes.

CALL TO ORDER: Mr. Massey called the meeting to order at 10:39 a.m.

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

APPROVAL OF AGENDA: Dr. Smith moved, and Ms. Demery seconded the motion to approve the revised agenda. The motion passed with seven affirmative votes and zero negative votes.

MINUTES: Ms. Lynch moved, and Ms. Kruse seconded the motion to approve the minutes of the February 17, 2025, meeting as presented. The motion passed with seven affirmative votes and zero negative votes.

FINANCIAL AND BUDGETARY ITEMS: Mr. Payseur moved, and Ms. Demery seconded the motion to approve the February 2025 financial statements as presented. The motion passed with seven affirmative votes and zero negative votes.

ELECTION OF OFFICERS: Ms. Van Zant moved, and Ms. Lynch seconded the motion to elect Ms. Demery, President; Ms. Kruse, Vice President; and Mr. Payseur, Secretary-Treasurer for 2025-2026. The motion passed with seven affirmative votes and zero negative votes.

LEGISLATIVE AND RULEMAKING ITEMS: Mr. Nance presented the draft rules to the Board and requested that members review them prior to the Board's April 21, 2025, meeting.

NATIONAL ORGANIZATION ITEMS: Mr. Nance summarized the NASBA/AICPA Exposure Draft on proposed changes to the Uniform Accountancy Act and stated he would provide a draft response to the Board at the April 21, 2025, meeting.

Dr. Smith requested that the Board review and respond to the AICPA Professional Ethics Executive Committee (PEEC) Exposure Draft on alternative practice structures. Mr. Nance said alternative practice structures would be discussed at the NASBA conferences in late March, and the Executive Staff and Staff Attorney will share information from the conferences with the Board.

Mr. Trainor informed the Board that he will lead a training session for new legal counsel at the NASBA Legal Conference, scheduled for March 25-27, 2025.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Broome informed the Board that Senator Danny Britt will introduce legislation on alternative pathways to CPA licensure, known as the Accounting Workforce Development Act. Mr. Broome said the bill will likely be referred to the Senate Committee on Rules and Operations.

Mr. Massey reminded Board members that their Statements of Economic Interest for the State Ethics Commission must be completed by April 15, 2025.

Ms. Sanders stated that the staff had provided legislative authorities with the required information on the Board's response to the 2024 natural disasters, including Hurricane Helene and the Nash County tornado.

PROFESSIONAL STANDARDS COMMITTEE REPORT: The Board approved with seven affirmative and zero negative votes the following recommendations of the Committee as presented by Ms. Kruse:

Case No. C2024234 - Kevin Michael Maxwell - Approve the signed Consent Order (Appendix II).

Ms. Kruse reported that the Committee provided guidance to the staff on 11 items.

PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE REPORT: The Board approved with seven affirmative and zero 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:

C'Angelio Banton
Christopher Scott Bollman
Xinyu Cui
Angel Aurelio Fernandez
Ashley Renee Garcia

Bingchao Liu
Blake Michael Reynolds
Haley Cherea Rhodes
Chad Parrish Wells

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

Callie Nicole Adams
Scott Willard Adams
Daniel Craig Anderson
Rachel Justine Anstett
Lucy Amber Archer

C'Angelio Banton
Christopher Scott Bollman
William Alexander Byron
Carson Garrett Chrismon
Xinyu Cui

Christopher Patrick Cummings
Ian Joseph Cummings
James Scott Dick
Josue Dominguez
Sophia Dubrovsky
Charles Clinton Eggers III
Josiah Anthony Fahey
Angel Aurelio Fernandez
Tashauna Lea Fontana
Lacy Claire Galloway
Ashley Renee Garcia
Stephanie Renee Glasson
Julia Barefoot Goldsmith
Zachary Dylan Howell
Kevin Alexis Jarman II
Theodore Crawford Jasmin
Alexa Michele Kallesten
Lija Kornivska
Caroline Elizabeth Lee
Osvani Joel Ley
Bingchao Liu
Anna Marie Loynes

Rachel Jane Marthinsen
Colin Patrick McKenna
James William McOwen
Samuel Christopher Merriam
Logan Michael Miller
Hannah Lynn Mitchell
Kaitlyn Grace Moss
Matthew Jeffrey Power
Diego Alexander Ramos
Blake Michael Reynolds
Haley Cherea Rhodes
Austin Glenn Russell
Natalie Salgado
Corey Michael Saunders
Cayla Denver Shinn
Jada Shanice Staten
Kourtney Lynn Stone
Nicholas James Tauber
Chad Parrish Wells
Judson Reeves Williams
Chandler Grace Woods
Alison O'Brien Worland

The Committee recommended that the Board approve a license applicant's education qualifications.

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

Erin Lea Tashjy T14972
Courtney Allen Cowley T14973
Shondae P. LeGrand T14974
Alex Preston Richey T14975
Leigh Striplin Hayes T14976
Matthew Louis Bradvica T14977
Shiman Batra T14978
Alexis Catherine Troxell T14979
Jessica Leigh Sullivan T14980

Lawrence Steven Burke T14981
Patrick James Brady T14982
Jinyan Zhang T14983
Kishore Kumar Chintala T14984
Fadekemi Temilade Ohakim T14985
Francis Gerard Parisi T14986
Gayle M. Schutte T14987
Isaac Larson T14988
Christina Lynn Anderson T14989

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

Kishore Kumar Chintala
Judith Caroline Francis
Christopher Peter Kelly
Monika Delice McCormick
Scarlett Gisel Morales

Shyama Aravindakshan Nair
Anthony Joseph Rosati
Morgan Sumner
Jeffrey Taraboulos
Noah Matthew Velazquez

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

Kyle Robert Burkey #31832
William Preston Ellis #24955

Laurelle Amy Gonzalez #39312
Thomas Brian Gutierrez #24996

Susan Nicole Hamilton #37147
Scott Thomas Mathis #26726

Jordan John Raniszkeski #30693

Reissuance of CPA Certificate – Approve the following CPA certificate reissuance application:

Dylan Michael McNiff #41388

CPE Extension Requests - Approve four (4) requests to complete the 2024 CPE requirement after December 31, 2024.

CPE Audit Letters of Warning - The Committee recommended that the Board approve the requests to rescind the Letter of Warning issued to the following individuals:

Carly Renee Batchelor #46065
Juliana Mia Bertocci #43033
Aubrey P. Castor #44135

Lauren Leigh Hatch #39566
Jeffrey A. Hirth #41366

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

Alexander Abernathy
Cassandra Adams
Jalen Adams
Thomas Adrian
David Alexander
Malarie Alexis
Riane Allen
Julio Alvarez
Dylan Anderson
Philip Andrews
Gabriella Angiolino
Kara Arnold
Dana Atwell
William Atwell
Brendan Bagwell
Christin Baker
Jonathan Ball
Sahr Bangai
Maggienella Basile
Sara Beaman
Elizabeth Beard
Angelica Beltran Reyes
John Bonfiglio
Braxton Bostick
Ethan Boyer
Bobbie Bradley
Luke Bradley
Ian Brain
Brenna Braswell
Brooks Briggs
John Brightman

Barton Brown
Robert Brown
Mark Bruce
Austin Bryant
Kendall Bullock
Christopher Burdick
Brenden Burns
Gregory Burrows
Andrew Butterfield
Mylena Cairrikier
Orin Caldwell
Zachary Callicutt
Geoffrey Cardenas-Izazaga
Sydney Carter
Melissa Carver
Amanda Cauble
Kelsey Caulfield
Natasha Charles
Yanqin Chen
Xavier Chester
Francis Chiwanza
Justyn Chu
Kara Cline
Logan Coffey
Cody Collins
David Conrad
Janell Cooper
Andrea Copeland
Gabriella Corritore
John Covington
John Cox

Jordan Cox
Zuleyka Cox
Josiah Coyer
Hannah Craigie
Savannah Crawford
Drake Cronthall
Kevin Cudahy
Paul Daniel
Grace Danon
Jasmine David
William Davis
James Dennison
Wellington Deno-Mena
Adrien Depace
Nicholas Desmond
Landon Dinkel
Mai Doan
Allison Dobbins
Evan Dombek
Olivia Dougherty
Riley Dowling
Daniel Dyson
Abasiakan Emmanuel
Haleigh Ensminger
Catherine Farinella
Angela Farman
Blake Fasciolo
John Folck
Kaitlyn Foster
Danielle Fowler
Janay Frank
Morgan French
Kaitlyn Frey
Shanaya Fribbley
Hailey Frick
Andres Fuentes
Carson Fulp
Kyle Futterman
Amanda Ganci
Staci Garrick
Morgan Garriss
Matthew Gentry
Jonathan Gertler
Ayren Dina Geryes
Peyton Gilbert
Levi Gillespie
Grace Girard
Ronald Godley
Aoha Godo
Joy Goodluck

Chemerin Gregg
Stephen Griffin
Maggie Grundy
Jack Hannah
Michael Hannah
Luke Hanson
Rayquan Harris
Chase Hartman
Hannah Hawks
Charles Haynes
Ryan Hendricks
Mark Hensley
Michael Hetzel
Laura Hiers
Joshua Hinchey
Anna Hollin
Erin Host
Abigail Houttekier
Victoria Howard
Jacqueline Howells
Hanna Hulevich
Jason Iannicelli
Travis Idol
Timothy Inman
Keno Ivri Ivri
Delaney Jacke
Artanzia Jackson Yates
Zakaryah Jaghman
Cassandra Johnson
Derrick Johnson
Alicia Jones
Keyana Jordan
Thomas Kahila
Karitsa Kerns
Blake Kessel
Min Jeong Kim
Yasmin Kirkwood
Grace Kleman
Elaine Kluttz
Daniel Koenigsberger
Isabel Kriofske
Sophia Kurtz
Sophia Lanham
Nisansala Lathpandura
Erin Lavelle
Blair Lefler
Sarah Leonard
John Lewis
Jiefang Liang
Radiatu Ligbi

Alexandra Litgen
Tanner Lloyd
Hunter Loftin
William Love
Michael Lowder
Julianne Ludwick
Hunter Lutz
Audry Luwungu
Juan Mancinas-Montelongo
Charlene Mandaza
Lauren Manns
Christopher Martin
Marissa Martin
Timothy May
Kaitlyn McGoldrick
Jackson McJunkin
Susan Medellin
Kellie Miller
Christopher Minneci
Bilali Mohammed
Danielle Moore
Sallie Mueller
Alexandra Mull
Katherine Mullins
Machaela Murrell Murrell
Kaylan Nelson
Samantha Nelson
Jacob Newman
Adam Nichols
Amber Nichols
Jack Niemer
Meredith Norris
Jeremy Norville
Cassia OBrien
Samuel Oglesby
Meryl Olson
Kelly Orlando
Henry Ost
Jessica Outlaw
Misty Pallett
John Parker
Taylor Parks
Hemangini Parmar
Dristi Patel
Nicole Patty
Anaysia Payton
James Person
Rebecca Petersen
Sarah Petersen
Lindsey Piurowski

Meagan Plant
Joshua Pope
Rhylee Pope
Stephanie Pouliot
Brittany Powell
Caleb Prado
Taylor Pulyer
Ilan Reznikov
Matthew Ritch
Tucker Roberson
Philipp Roedl
Oscar Roque
Hailey Ross
Meagan Rowley
Tom Rubinacci
Kali Ruffin
Stephan Ruppert
Quin Ruschill
George Saffo
Rhiannon Salem
Evonna Sampedro
Kelsey Sampere
Joy Sanders
Mark Sarfo
Alexander Sargen
Haley Schlicksup
Andrew Schwetz
Allen Severson
Parker Shahdad
Gabrielle Shannon
Amy Sheline
Joshua Shelton
Sodiq Shofoluwe
Noriko Shokita
Stephanie Sierra
Allison Silvernale
Amelia Sisson
Colin Smith
Diedre Smith
Elijah Smith
Elliott Smith
Laura Smith
Meghan Spillare
Tyler Stanton
William Steele
Michael Steinginga
Dylan Stinman
Ransom Stokes
Faires Stutts
Katharine Sullivan

Leah Sullivan Johnson
Grace Swanson
Lewis Tatham
Allen Taylor
Logan Taylor
William Taylor
Jacob Thomas
Seth Tomalis
Brett Tornquist
Mariaja Travers
Kelli Turpin
Wade Tuttle
Robert Tyson
Dominick Vaccaro
Matthew Vaden
Madeline Valle
Ray Rose Velazco

Kelsey Walker
Jace Ward
Julie Ward
Richard Warriner
Rae Watson
Lacey Way
Joseph Wells
Jerry White
Brandon Williams
Gary Williams
Kimberly Williams
Mackenzie Willson
Kari Wilson
Rohahn Wolde-Georgis
Adam Wright
William Youngblood
Audrey Zuck

FIRM REGISTRATIONS: - The Committee recommended that the Board approve the following professional limited liability companies that the Executive Director approved:

Johnson Accounting PLLC

Webb CPA & Tax Associates, PLLC

INVESTMENT COMMITTEE REPORT: The Board approved the Committee's recommendation to exclude alternative investments from its portfolio, with seven affirmative votes and zero negative votes. Mr. Payseur informed the Board that a matured treasury note and a matured CD were reinvested.

CLOSED SESSION: Ms. Lynch moved, and Ms. Kruse seconded the motion to enter a Closed Session to discuss personnel matters without Mr. Nance, Ms. Sanders, Mr. Trainor, or Mr. Allen present. The motion passed with seven affirmative votes and zero negative votes.

PERSONNEL COMMITTEE REPORT: The Board approved with seven affirmative and zero negative votes the following recommendations of the Committee as presented by Ms. Lynch:

- approve the Executive Director's recommendations on staff salaries and bonuses, and
- approve the Committee's recommendation to approve a salary increase for the Executive Director.

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

RECOGNITION OF LICENSURE MILESTONES: Mr. Massey congratulated Mr. Cannon, Ms. Marshall and Mr. Gatewood for achieving 50 years of NC CPA licensure. He presented each with a Certificate of Recognition and thanked them for their commitment to the CPA profession.

Mr. Massey instructed the staff to send Certificates of Recognition to the following individuals who achieved 50 or more years of NC CPA licensure in February 2025:

Ted Reid Bryant
William Teddy Currie

Jerry Clifton Flood Jr.
Donald Jackson

Heinz Walter Little

Kenneth Joseph Shahbaz

Mr. Massey instructed the staff to send Certificates of Recognition to the following individuals who achieved 50 or more years of NC CPA licensure in March 2025:

William Marvin Rogers
Deborah Bost

Harold Lee Councilman
James Bruce Pierce

PUBLIC COMMENTS: Mr. Cannon, Ms. Marsh, and Mr. Gatewood each shared insights from their experiences in the field of accounting, providing a glimpse into their individual journeys as CPAs

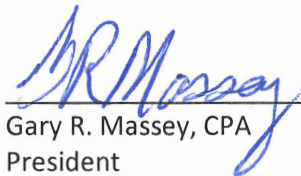
ADJOURNMENT: Dr. Smith moved, and Ms. Kruse seconded the motion to adjourn the meeting at 11:29 a.m. The motion passed with seven affirmative votes and zero negative votes.

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 #: C2025008

IN THE MATTER OF:
Stephen Len Walker, #16058
Applicant

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 March 17, 2025, that:

FINDINGS OF FACT

1. The Applicant was the holder of a certificate as a Certified Public Accountant in North Carolina until that certificate was revoked on November 17, 2014.
2. Five (5) years have elapsed since the Applicant’s revocation, and he has requested a Modification of Discipline pursuant to 21 NCAC 08I .0104.
3. The disciplinary action that the Applicant seeks to modify was a Board Order revoking his certificate (“Board Order”). The effective date of the Board Order was November 17, 2014.
4. The Board has jurisdiction over the Applicant and the subject matter of this action.
5. The Applicant received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. § 150B-38(c).
6. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
7. The Applicant did not object to any Board Member’s participation in the Hearing of this matter.
8. The Applicant was present at the Hearing and was not represented by counsel.
9. This matter is before the Board upon application by the Applicant for Modification of Discipline pursuant to 21 NCAC 08I .0104.

CONCLUSIONS OF LAW

1. The Hearing was duly noticed pursuant to N. C. Gen. Stat. § 150B-38(b)(c) and was conducted with a quorum of Board members and all necessary parties present.
2. Because the discipline in this case imposed by a Board Order was permanent revocation, pursuant to 21 NCAC 08I .0104, the burden of establishing a justification for modifying the earlier discipline is upon the Applicant.
3. The Applicant, during the Hearing, was able to demonstrate good cause for the relief sought, including evidence that he is rehabilitated with respect to the conduct that was the basis of the Board Order.

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

1. Stephen Len Walker's Application for Modification of Discipline is approved. The Board will accept an application for reissuance of Mr. Walker's CPA certificate.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY

President

Harry Massey

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2024234

IN THE MATTER OF:
Kevin Michael Maxwell, CPA, #37924
Respondent

CONSENT ORDER

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

1. Kevin Michael Maxwell, CPA (hereinafter "Respondent") is the holder of North Carolina certificate number 37924 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, including the required ethics course. The Respondent disclosed that some of his 2022 hours were taken in the first half of 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 84.5 hours of CPE for 2022 and 2023. However, the ethics CPE hours were taken in the latter half of 2023 and were 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.
3. The Respondent shall complete the NCAPCA's eight hour (8) accountancy law course in the calendar year 2025. That course may be counted towards the Respondent's annual CPE requirements.

CONSENTED TO THIS THE 7th DAY OF March, 2025.
(Day) (Month) (Year)

Kevin Maxwell
Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Dan R Massey
President

NC BOARD OF
MAR 13 2025
CPA EXAMINERS