



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES

April 21, 2022

MEMBERS ATTENDING: Gary R. Massey, CPA, President; Bernita W. Demery, CPA, Vice President; Maria M. Lynch, Esq, Secretary-Treasurer; Barton W. Baldwin, CPA; Jodi K. Kruse, CPA; Jennifer Van Zant, Esq.; and Arthur M. Winstead, Jr., CPA.

STAFF ATTENDING: David R. Nance, CPA, Executive Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Officer; Buck Winslow; Licensing Manager; and Noel L. Allen, Esq., Legal Counsel.

GUESTS: Sharon Bryson, CEO, NCACPA; Arleen Thomas, NCACPA Board of Directors; Beth A. Wood, CPA, North Carolina State Auditor; and Mitch Armbruster, Esq., Smith Anderson. Ms. Thomas and Mr. Armbruster attended via WebEx.

CALL TO ORDER: Mr. Massey called the meeting to order at 10:10 a.m. Ms. Kruse, Ms. Van Zant, and Mr. Winstead identified items on the Professional Standards Committee's agenda from which they recused themselves.

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

MINUTES: Mr. Winstead moved, and Ms. Demery seconded the motion to approve the March 16, 2022, meeting minutes as submitted. The motion passed with seven (7) affirmative votes and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Ms. Van Zant moved, and Ms. Kruse seconded the motion to approve the March 2022 financial statements as submitted. The motion passed with seven (7) affirmative votes and zero (0) negative votes

Mr. Nance stated he is working on the 2022-2023 budget and will present it to the Board at the May 23, 2022, meeting, and he is preparing for the Board's audit in June.

NATIONAL ORGANIZATION ITEMS: Mr. Nance told the Board that he is a presenter at the 40th Annual NASBA Executive Directors Conference. Mr. Trainor is a presenter at the 27th Annual NASBA Legal Counsel Conference. The conferences are April 25-27, 2022, in Clearwater, FL.

Mr. Nance explained that the 2024 infrastructure structure changes to the Exam include removing the written communication tasks, replacing Excel with a more secure spreadsheet program, and assessing critical thinking differently.

Mr. Massey reminded the Board members about the June 27-29, 2022, NASBA Eastern Regional meeting and asked Mr. Nance to provide the Board members with registration information when it is available.

Mr. Nance announced that two North Carolina Exam candidates are recipients of the AICPA's 2021 Elijah Watt Sells Award. To be eligible for the Sells Award, a candidate must obtain a cumulative average score above 95.50 across all four sections of the Exam and pass all four parts of the Exam on their first attempt. The AICPA will likely make a public announcement about the recipients in May.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Nance and Ms. Bryson provided the Board with a list of the Board/NCACPA Joint Education Taskforce members (Appendix I) and told the Board North Carolina State University would host the first Taskforce meeting on May 31, 2022. They proposed that the Taskforce examine the education required to sit for the Exam, including if the Board rules should be prescriptive and require specific courses such as data analytics; the role of community colleges in the Exam and licensure education requirements; and the 2024 Exam changes.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: The Board approved with five (5) affirmative votes and zero (0) negative votes against the following recommendations of the Committee as presented by Mr. Winstead.

Case No. 2021141 - Ernst & Young LLP - Approve the signed Consent Order. Ms. Van Zant and Ms. Kruse abstained from the vote on this matter. (Appendix II)

Case No. 2021142 - James G. Herring, Jr. - Approve the signed Consent Order. Ms. Van Zant and Ms. Kruse abstained from the vote on this matter (Appendix III)

Case No. - 2021143 - James A. Young, Jr. - Approve the signed Consent Order. Ms. Van Zant and Ms. Kruse abstained from the vote on this matter. (Appendix IV)

Case No. - 2021144 - Curt W. Fochtman - Approve the signed Consent Order. Ms. Van Zant and Ms. Kruse abstained from the vote on this matter (Appendix V)

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

Case No. 2021210 - Molly Susan Ryan - Approve the signed Consent Order. (Appendix VI)

Case No. C2022008-1 and Case No. C2022008-2 - David K. McGinnis and McGinnis & McGinnis PLLC - Approve the signed Consent Order. (Appendix VII)

Case No. C2021222 - Craig Robert Jernstrom - Approve a Notice of Hearing for July 25, 2022, at 10 a.m. (Appendix VIII)

Case No. C2021223 - Keith Joseph Keller - Approve a Notice of Hearing for July 25, 2022, at 10 a.m. (Appendix IX)

Case No. C2021226 - Close the case without prejudice and with a Letter of Warning.

Case No. C2021208 - Close the case without prejudice and with a Letter of Warning.

Case No. C2022019 - Close the case without prejudice.

Case No. C20220142 - Close the case without prejudice.

Case No. C2022012-1 and Case No. C2022012-2 - Close the cases without prejudice and with a Letter of Warning.

Case No. - C2022065 - Close the case without prejudice.

The Board approved with six (6) affirmative votes and zero (0) negative votes the following recommendations of the Committee as presented by Ms. Van Zant:

Case No. C2021197-1 and Case No. C2021197-2 - Andrew K. Harris and Andrew K. Harris, CPA, PLLC - Approve a Notice of Hearing for August 29, 2022, at 10 a.m. Mr. Winstead abstained from the vote on this matter. (Appendix X)

Mr. Winstead reported the Committee provided guidance to the staff on eight (8) other cases and approved the Committee Charter.

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

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

John Daniel Barut
Nicholas William DeMaso III
Alexander Jackson Holley

Donald Lee Nalley
William Randall Shields

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

Dayana Alvarez
Amy Madilyn Andrews
Nicholas Tyler Bailey
Julie Gail Baress
John Daniel Barut
Todd Wyatt Brown Jr.
Peter Lawrence Cerquone
Caroline Leigh Clayton
Keleigh Shea Coppenger
Rose Michelle Cossuto
Rebecca Marie Crumpler
Nicholas William DeMaso III
Dylan Patrick Hall
Elissa Maria Harvey
Alexander Jackson Holley

Alexander Kirby Jackson
Jonathan Taylor Kane
Caroline Ruth Kingham
Vibhav Kollu
Sandra Lafontaine
Robert Dillon Little
Samuel Alan Markiewitz
Marcos Jose Melendez
Robert Lewis Morgan III
Donald Lee Nalley
Kerri Ann Nile
Devon Brent Parker
Michael David Guy Patch
John William Pouliot
Emerald Parsley Rammohan

Caroline Catherine Raper
Rachel Elizabeth Regan
Brittany Blackwell Reid
William Phillip Roberts
Kwabena Boateng Sarpong
Sarah Mali Senn
William Randall Shields

James Caleb Swaim
James Robinson Swigart
Christopher Scott Trevathan
Rachel Lyn Wells
Kady Hill Whan
Alexis Vann Whisner
Maheder Demissie Yohannes

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

Karyn Sue Abbott
Shannon LeeAnn Adams
Mohamed Abdelrazig
Russell Clayton Albers Jr.
Tyler Ross Allen
Ernest Jeffrey Allred
Cathy Jo Baggenstoss
Kaila Lareigh Berger
Christopher Allen Boothe
Sebastiano Matteo Calabro
Brooke Taylor Cameron
Sunita Rae Chillarege
Benjamin Harris Coffey
Kristie Lavern Collins
Rachel Ellen Cook
Douglas Cortese
Giancarlo Soprano Cusati
Jana Suzanne Daggert
Rizalinda J. Dayrit
Matthew Paul Dorfmeier
Michael J. Drennan
Alexandra Frances Dunn
Nicholas John Fahrney
Zonglu Fan
Paige Armstrong Frost
Laura Jeanne Gardner
Inna Garnek
Jane Elizabeth Brooks Gaskins
Christina Gong
Shelby Nicole Graham
Kasey A. Greene
Robert Martin Harper
Emory Ellsworth Harshman IV
Tracy Leigh Harvey
Nathaniel Thomas Hathaway
Joshua Bradley Heim
Ryan Christopher Hickey
LaShena Avon Honore

Gina Marie Kelkis
Zachary Kyle Kennedy
Lindsey Rachele Kerns
Jared Daniel Kindy
Joshua Charles Kleveland
David Sean Kratzke
Kerry Patricia Lanigan
Anna M. Lloyd
Migena Lybeshari
James Andrew Manville
Shannon Lamm Maynard
Peter James Milcinovic
Brian Williamson Moore
Charles Fred Mullen
Brandon Gray Myers
Claudy Ocean
Mary Beth Perryman
Ross Alden Pfaff III
Joseph Mahlon Pieper
Andrew Arthur Pizzello
Joseph Richard Popolizio
Sterling Thomas Porter II
Ashley Anne Rabie
Kaitlin Mae Carroll Raver
Allen Clarke Reed
Mackenzie Agnes Rogers
Carly McKenzie Sanderson
Megan Clare Schmidt
Michael Thomas Seaback
Khyati Shah
Kaiyu Shi
Melissa Rae Shultz
Oksana Slobodyanyuk
Amber Virginia Smith
Corbin Andrew Smith
Annika R. Sponring
Jeanne Marie St. Ville
Laurel McKay Stauffer

Oluchi Rebecca Taylor
Alyssa Ruth Thomas
Zhenrong Wen

Justin Hunter Wright
Sara Ariella Wright

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

Ashley Anne Rabie, T13086
Justin Hunter Wright, T13087
Lindsey Rachele Kerns, T13088
Khyati Shah, T13089
Michael J. Drennan, T13090
Helen Kay Rasoul, T13091
Keith Carl Smith, T13092
Colleen Degnan-Daley, T13093
Zachary Kyle Kennedy, T13094
Karyn Sue Abbott, T13095
Sara Ariella Wright, T13096
Gina Marie Kelkis, T13097

Zonglu Fan, T13098
Salem Leinbach Griffin, T13099
Matthew Patrick Raber Jr., T13100
Philip Reagan Barrett, T13108
Richard Warren Wentz III, T13109
Beatriz de Campos Rodrigues, T13110
David Michael Herlocker, T13111
Bridget Reese Graef, T13112
Natasha Alreja Pooler, T13113
Amanda Rice Gibbs, T13114
Natalie Jordan McCord, T13115
Alexander R. Krause, T13116

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

Severino Michael Alvarez, #40650
John Humphreys Gray, #17230
Eric Thomas Gup-ton, #29366
Elena Marie Pisarik Koutouzos, #37254

Michael Anthony Tomlinson, #36255
Joseph Thomas Wood, #38149
Laura Pokojni Young, #36019

Reissuance of New Certificate - Approve the application for reissuance of CPA certificate submitted by Sara Christine Meyer, #41371.

Rescind Letters of Warning - Approve rescinding the Letters of Warning issued to the following individuals:

Jessica Radford Boone, #38150
Derek Richard Bryan, #25092
Mark Henry Goodson, #14091
Denise Maher Green, #21727
Michael Francis Hoose, #34873
Suneela Molagavalli, #44006

Ralph Daniel Polk, #38125
Lauren Marie Spegal, #32650
Haley Grace Streich, #40242
Tracie Lynn Sullivan, #29144
Sheila A. Williams, #23086

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

Dominic Abbate
William Abington
Jeremiah Akinsola
Stephanie Alsay
Jayme Anderson

Emily Armstrong
Jordan Bailey
Parker Ballance
Sahr Bangai
Barbara Barger

Brianna Barlow
Darby Baysden
Brandon Bell
Emily Bennett
Jason Bergeron
Blake Bernard
Christopher Best
Clara Blackstock
Joshua Block
Jerry Bowers
Joseph Boyle
Robin Bradley
Jade Brooks
Ethan Brotherton
Ivy Brucker
Daniel Bundy
William Byron
Diwash Chhetri
Benjamin Chisholm
Johnny Christian
Christian Christophe
Marlon Clair Sharp
Jillian Coffey
Ella Concannon
Anna Concepcion
Pierce Coombs
Ceara Corbett
Tanesha Crewes
Amanda Crnic
Joseph Crump
Eva Cruz Rivera
James Cumbo
Christopher Cummings
Ivory Cunningham
John Day
Derik Dean
Emma DeLatte
Nicholas DeMarco
Donald DeWoody
Julia Dillard
Kearsten Dozier
Rebekah Drum
Allison Ducote
Robyn Edwards
Isaiah Files
John Fischer
Kristin Franklin
Kaitlyn Frey
Thomas Fuccillo

Andres Fuentes
Amanda Gadd
Erica Gales
Yuliya Glasby
Michael Goldfarb
Emily Greer
George Grier
Olivia Griffin
Caroline Haga
Connor Haggarty
Brian Haimen
Stephen Harris
Sarah Hartigan
David Hartley
Lucius Harvin
Joshua Head
Fred Hitti
William Hoffmann
Joshua Holley
Juliana Jordan
Kirsten Jording
Christian Kasai
Meghan Kennedy
Julie King
William Kinnamon
Sunyoung Kong
Christopher Koogler
Ka wai Lam
Camryn Lamm
Amy Lamp
Matthew Langley
Nichole Lapointe
Kamryn Large
Erin Lavelle
Lauren Layton
Joanna Leary
Megan Leasure
Melody Leekley
Alexis Lewis
Jack Lewis
Tanisa Little
Adam Lusch
Christina Mantle
Anna Marion
Colt Martin
Ebony Martin
Marissa Martin
Kristi McGaha
Madison McGee

Jonathon McLean
Liam McMahon
Jessica McNair
Dylan Mennen
Logan Miller-DeBrosky
Amanda Minutoli
William Missert
Jacob Mitchell
Anthony Morales-Gaxiola
Caroline Murphy
Jaleesa Murphy
Taylor Murrmann
Kassidy Muse
Marcus Neal
Elizabeth Neblett
Jackson Nietert
Matthew Norby
Shannon O'Rourke
Benjamin Oliver
Sydney Parker
Taylor Parks
Hemangini Parmar
Vedanti Patel
Anaysia Payton
Jo Penninger
Haley Perry
Samantha Petrelli
Luke Pfeiffer
Kalejah Pierce
Angolia Pinkett
Robert Piscorik
Emerson Porter
Paul Pradetto
Jadyn Quinn
Samantha Raburn
Bryan Raszinski
Shakila Reid
Crystal Renegar

Jonathan Rife
Ryan Rock
Michael Setzler
Noriko Shokita
Allison Simpson
Chelsea Slusher
James Small
Amy Smith
Nathan Smith
Ana Spear
Matthew Speidel
Taylor Spell
Brittany Standifer
Heather Starnes
Jada Staten
Nathan Steger
Teresa Striblin
Karl Strittmatter
Daniel Sullivan
Stephen Svetik
Zorlynn Taylor-Robinson
Jonathan Teague
Christopher Terry
Christopher Thomas
Mercy Towett
Shelby Tracy
Rebecca Trent
Jacob Vastine
Saraswathy Veeraraghavan
Payton Vogelgesang
Alaina Weaver
Jacob Wemyss
Chavon Westmoreland
Michael Wetsel
Kyrsten Whittington
Grantham Williams
Megan Winter
Samuel Young

Firm Renewal Matters - Approve referring the following firms to the Professional Standards Committee because each firm submitted a firm registration renewal or termination notice less than 60 days after the deadline:

Nancy A. Brooks CPA, #13778
Summer L. Cline CPA, #30048
Kim C. Creasy CPA, #44189
Mitzie Isear CPA, MBA, #24741
Carolyn Gordon Parlier CPA, #24087

Betha Obange CPA PLLC
Betha Athiany Obange, #33140
Dredlin Rodriguez CPA, PLLC
Dredlin Rodriguez Ramos, #40802
Jacquelyn Rogers CPA, #22625

Miscellaneous - Ms. Demery reported that the Committee reviewed proposed amendments to 21 NCAC 08N .0307, *CPA Firm Names*, and recommends that the Board proceed to rulemaking. Mr. Nance stated he would provide the Board with information about the rulemaking process and timetable at a future meeting.

Ms. Demery stated the Committee approved the proposed Committee Charter.

REPORT OF THE EXECUTIVE COMMITTEE: Mr. Massey reviewed the 2022-2023 committee assignments. (Appendix IX)

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: Mr. Nance thanked the Board members for submitting their annual Statements of Economic Interest (SEIs) to the North Carolina Ethics Commission by the April 18, 2022, deadline.

Mr. Nance informed the Board that the initial Exam application and the original and reciprocal license applications now include the demographic questionnaire. When GL Solutions updates the database software, the staff members will enter the information in each applicant's record.

He stated that he and Mr. Winslow continue to meet with GL Solutions about developing a Board portal and a way for licensees to enter and track their CPE in the Board's database.

PUBLIC COMMENTS: Ms. Wood stated she had discovered substandard audit work by North Carolina CPAs. Her opinion is that the Board allows CPAs to complete Continuing Professional Education (CPE) which does not improve their professional competence and is not beneficial to their work. Mr. Massey asked Ms. Wood to provide the Board with a formal statement outlining her concerns about audits, peer review, and CPE.

Ms. Bryson expressed her appreciation for the Board's action in collecting demographic information and sharing that information with the NCACPA. She also indicated that the NCACPA looks forward to the work of the Education Taskforce. Finally, she thanked the Board members for their participation at the joint meeting with the NCACPA board held in March on the campus of North Carolina A&T.

CLOSED SESSION: Mr. Baldwin moved, and Ms. Van Zant seconded the motion to enter Closed Session to discuss personnel matters with Mr. Allen without Mr. Nance and Mr. Trainor present. The motion passed with seven (7) affirmative votes and zero (0) negative votes.

PUBLIC SESSION: The Board reentered Public Session to continue with the agenda.

PERSONNEL COMMITTEE REPORT: Mr. Winstead moved that the Board approve the Committee's recommendations regarding Board staff compensation. The motion passed with six (6) votes in favor and one (1) against.

Mr. Winstead moved that the Board approve offering Lynne Sanders, CPA, the Deputy Director position with a June 1, 2022, start date. The motion passed with six (6) votes in favor and one (1) against.

Ms. Lynch encouraged the Board to advertise future employment opportunities with organizations such as the National Association of Black Accountants and the National Society of Black CPAs to promote diversity among applicants.

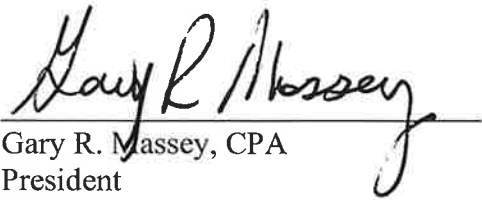
ADJOURNMENT: Mr. Baldwin moved, and Ms. Kruse seconded the motion to adjourn the meeting at 11:26 a.m. The motion passed with seven (7) affirmative votes and zero (0) negative votes.

Respectfully submitted:

Attested to by:



David R. Nance, CPA
Executive Director



Gary R. Massey, CPA
President

APPENDIX I

	Education Task Force		
	Membership and Support Staff		
Name	Affiliation	Role	Company
Jodi Kruse	State Board	Chair	Ernst & Young LLP
Dr. Kevin James	NCACPA	Chair	North Carolina A & T State University
Scott Showalter	North Carolina State University	Member	North Carolina State University
Kristy Grady	Lenoir Community College	Member	Lenoir Community College
Pennie Bagley	Appalachian State University	Member	Appalachian State University
Benjamin R. Ripple	Bernard Robinson & Company	Member	Bernard Robinson & Company
Dr. Dena Breece	UNC Pembroke	Member	UNC Pembroke
Chuck Powell	Wake Tech Community College	Member	Wake Tech Community College
David Mautz	UNCW Department of Accountancy & Business Law	Member	UNC Wilmington
Sharon Bryson	NCACPA	Staff	NCACPA
Mark Sotichcheck	NCACPA	Staff	NCACPA
David Nance	State Board	Staff	NC State Board of CPA Examiners
Dr. Kevin Eller	Appalachian State University	Alternate	Appalachian State University

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2021141

IN THE MATTER OF:

Ernst & Young LLP

Respondent Firm

CONSENT ORDER

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

1. Ernst & Young LLP (hereinafter "Respondent Firm") is a registered certified public accounting firm in North Carolina.
2. The Respondent Firm self-disclosed that it had been subjected to disciplinary action by the Securities and Exchange Commission ("SEC"). The SEC Order found that the Respondent Firm had received and used competitive intelligence and confidential information in order to successfully bid on the audit for a publicly traded company in the State of North Carolina.
3. The SEC found that the relationships and activities leading to the award of the audit to the Respondent Firm violated the SEC's rules that require auditors to maintain independence in both fact and appearance.
4. The SEC also found that EY implemented certain remedial measures, including introducing a new policy and guidance concerning competitive proposal processes and implementing procedures intended to measure compliance with that policy.
5. The SEC imposed a censure, internal remedial actions, and a ten million dollar (\$10,000,000) civil penalty on the Respondent Firm.
6. All or substantially all of the conduct of concern identified in the SEC Order occurred in North Carolina, and concerned certain Respondent Firm personnel licensed as CPAs in the State of North Carolina.
7. The Respondent Firm 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 Firm 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 Firm 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,

Consent Order - 2
Ernst & Young LLP

including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. The Board asserts that the disciplinary action taken by the SEC constitutes a violation of Rule 21 NCAC 08N .0204. The Respondent Firm neither admits nor denies a violation of that rule but has consented to the entry of this Consent Order.
3. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondent Firm's consent to this order, the Respondent Firm is subject to the discipline set forth below.

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

1. The Respondent Firm is censured and shall pay a one-hundred-and-twenty-five thousand dollar (\$125,000) civil monetary penalty to be remitted with this signed Consent Order.

CONSENTED TO THIS THE 13th DAY OF April, 2022
(Day) (Month) (Year)



Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 21st DAY OF April, 2022
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY:


President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2021142

IN THE MATTER OF:

James G. Herring, Jr., CPA, #27039
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 G. Herring, Jr., CPA (hereinafter "Respondent") is the holder of North Carolina certificate number 27039 as a Certified Public Accountant.
2. The Respondent is employed by Ernst & Young LLP (hereinafter "Firm"), a registered certified public accounting firm in North Carolina.
3. The Firm self-disclosed that it had been subjected to disciplinary action by the Securities and Exchange Commission ("SEC"). The SEC Order found that the Firm had received and used competitive intelligence and confidential information in order to successfully bid on the audit for a publicly traded company in the State of North Carolina.
4. The SEC Order made specific findings that the Respondent lacked independence, that Respondent's actions caused the Firm to violate Rule 2-02(b)(1) or Regulation S-X and caused the issuer to violate the Securities Exchange Act of 1934, and found that the Respondent engaged in improper professional conduct in violation of the SEC's Rules of Practice.
5. The SEC imposed a three-year suspension of the Respondent's privilege to appear or practice before the SEC as an accountant and a \$50,000.00 civil penalty for his actions.
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
James G. Herring, Jr., CPA

2. The Board asserts that the disciplinary action taken by the SEC constitutes a violation of Rule 21 NCAC 08N .0204. Respondent neither admits nor denies a violation of that rule, but has consented to the entry of this Consent Order.
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 Certified Public Accountant certificate issued to the Respondent, James G. Herring, Jr., is revoked for a period of three years, however, the revocation is stayed as long as the Respondent does not violate any of the regulations set forth above during the three-year period.
2. The Respondent must remit a \$10,000 civil monetary penalty with this signed Consent Order.

CONSENTED TO THIS THE 16 DAY OF April, 2022.
(Day) (Month) (Year)

James G. Herring, Jr.
Respondent

APPROVED BY THE BOARD THIS THE 16 DAY OF April, 2022.
(Day) (Month) (Year)

**NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS**



BY:

Larry R. Massey
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2021143

IN THE MATTER OF:

James A. Young, Jr., #39204
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 A. Young, Jr. (hereinafter "Respondent"), was the holder of North Carolina certificate number 39204 as a Certified Public Accountant.
2. The Respondent was employed by Ernst & Young LLP (hereinafter "Firm"), a registered certified public accounting firm in North Carolina.
3. The Firm self-disclosed that it had been subjected to disciplinary action by the Securities and Exchange Commission ("SEC"). The SEC Order found that the Firm had received and used competitive intelligence and confidential information in order to successfully bid on the audit for a publicly traded company in the State of North Carolina.
4. The SEC Order made specific findings that the Respondent lacked independence, that Respondent's actions caused the Firm to violate Rule 2-02(b)(1) or Regulation S-X and caused the issuer to violate the Securities Exchange Act of 1934, and found that the Respondent engaged in improper professional conduct in violation of the SEC's Rules of Practice.
5. The SEC imposed a two-year suspension of the Respondent's privilege to appear or practice before the SEC as an accountant and a \$25,000.00 civil penalty for his actions.
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
James A. Young, Jr.

2. The Board asserts that the disciplinary action taken by the SEC constitutes a violation of Rule 21 NCAC 08N .0204. Respondent neither admits nor denies a violation of that rule, but has consented to the entry of this Consent Order.
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 Certified Public Accountant certificate issued to the Respondent, James A. Young, Jr., was placed on forfeit status for a failure to renew on August 11, 2021. As such, the Respondent's ability to reactivate his CPA certificate is hereby revoked for a period of two years following the Board's approval of this Consent Order.
2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. 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 forfeited North Carolina certificate.

CONSENTED TO THIS THE 14th DAY OF April, 2022
(Day) (Month) (Year)

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 21st DAY OF April, 2022
(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 #C2021144

IN THE MATTER OF:
Curt W. Fochtman, #29277
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. Curt W. Fochtman (hereinafter "Respondent") was the holder of North Carolina certificate number 29277 as a Certified Public Accountant.
2. The Respondent was employed by Ernst & Young LLP (hereinafter "Firm"), a registered certified public accounting firm in North Carolina.
3. The Firm self-disclosed that it had been subjected to disciplinary action by the Securities and Exchange Commission ("SEC"). The SEC Order found that the Firm had received and used competitive intelligence and confidential information in order to successfully bid on the audit for a publicly traded company in the State of North Carolina.
4. The SEC Order made specific findings that the Respondent lacked independence, that Respondent's actions caused the Firm to violate Rule 2-02(b)(1) or Regulation S-X and caused the issuer to violate the Securities Exchange Act of 1934, and found that the Respondent engaged in improper professional conduct in violation of the SEC's Rules of Practice.
5. The SEC imposed a one-year suspension of the Respondent's privilege to appear or practice before the SEC as an accountant and a \$15,000.00 civil penalty for his actions.
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 Board asserts that the disciplinary action taken by the SEC constitutes a violation of Rule 21 NCAC 08N .0204. Respondent neither admits or denies a violation of that rule, but has consented to the entry of this Consent Order.

Consent Order - 2
Curt W. Fochtmann

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. On June 22, 2021, the Respondent requested that his CPA certificate be placed on inactive status. As such, the Respondent, Curt W. Fochtmann's ability to reactivate his certificate is hereby revoked for a period of one year following the Board's approval of this Consent Order.
2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. 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 revoked North Carolina certificate.

CONSENTED TO THIS THE 14th DAY OF April, 2022
(Day) (Month) (Year)
Curt W. Fochtmann
Respondent

APPROVED BY THE BOARD THIS THE 21st DAY OF April, 2022
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Gayle R. Mossay
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2021210

IN THE MATTER OF:
Molly Susan Ryan, CPA, #39546
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. Molly Susan Ryan, CPA ("Respondent"), is the holder of North Carolina certificate number 39546 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2020 individual certificate Renewal ("Renewal") that between January 1, 2019, and June 30, 2020, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2019 CPE requirements.
3. Based on the Respondent's representation, the Board accepted her Renewal.
4. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet her 2019 and 2020 CPE requirements.
5. The Respondent was unable to provide documentation for all of the CPE hours that she claimed. She was also missing one hour of ethics.
6. The Respondent states that she had planned in good faith to complete her CPE requirements, but she fell short on her own expectations and standards due to the stressful impact that COVID had on her personal and professional life.
7. Per Section 3.20 of Session Law 2020-97, the North Carolina General Assembly has authorized State agencies to exercise regulatory flexibility during the Coronavirus emergency in order to protect the economic well-being of the citizens and businesses of North Carolina. The Board finds that allowing the Respondent to retain an active CPA certificate, under the facts set forth above, furthers that goal.
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.

Consent Order - 2
Molly Susan Ryan, CPA

2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent's CPA certificate is suspended for one year.
2. In light of the aforementioned State policy to exercise regulatory flexibility, the Respondent's suspension is stayed. The stay shall be lifted if the Board finds that the Respondent has engaged in further violations of the Board's Rules of Professional Ethics and Conduct.
3. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.

2nd
CONSENTED TO THIS THE Wednesday DAY OF March, 2022.
(Day) (Month) (Year)

Molly Ryan
Respondent

APPROVED BY THE BOARD THIS THE 21st DAY OF April, 2022.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: David R. Mosley
President

NC BOARD OF

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CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2022008-1 & C2022008-2

IN THE MATTER OF:

David K. McGinnis, CPA, #24870
McGinnis & McGinnis, PLLC, #32270
Respondents

CONSENT ORDER

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

1. McGinnis & McGinnis, PLLC (hereinafter "Respondent Firm"), is a registered certified public accounting corporation in North Carolina.
2. David K. McGinnis is the holder of certificate number 24870 as a North Carolina certified public accountant.
3. The Respondent Firm received a "fail" on its most recent engagement peer review for the period ending December 31, 2018. Notably, the peer review indicated that the Respondent Firm had failed to perform essential opening balance audit procedures and failed to document monitoring procedures or quality control review in accordance with its quality control policies.
4. The Respondent Firm 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 Firm 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 Firm 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.

NC BOARD OF

MAR 15 2022

Consent Order - 2
David K. McGinnis, CPA
McGinnis & McGinnis, PLLC

2. The Respondent Firm's failure to perform audit procedures in accordance to standards constitutes a violation of 21 NCAC 08N .0212 and .0403.
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent Firm's consent to this order, the Respondent Firm is subject to the discipline set forth below.

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

1. The Respondent Firm is censured.
2. The Respondent Firm's professional staff shall take at least four (4) hours of Accounting and Auditing CPE coursework as part of their annual CPE requirement until such time as the Respondent Firm receives a pass on a system peer review, or a pass or a pass with deficiencies on an engagement peer review.

CONSENTED TO THIS THE 10th DAY OF March, 2022.
(Day) (Month) (Year)

McGinnis & McGinnis PLLC
Respondent

[Signature]
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 21st DAY OF April, 2022.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF

MAR 15 2022

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2021222

IN THE MATTER OF:
Craig Robert Jernstrom
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. Craig Robert Jernstrom (hereinafter "Respondent") was the holder of North Carolina certificate number 40102 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. The Respondent informed the Board on his 2019 individual certificate Renewal ("Renewal") that between January 1, 2019, and June 30, 2020, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2019 CPE requirements.
4. Based on the Respondent's representation, the Board accepted his Renewal.
5. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2019 CPE requirements.
6. The Respondent was initially responsive to the Board's inquiry, but was unable to document at least two (2) hours of ethics from a sponsor registered with NASBA needed to meet his 2019 CPE requirement.
7. The Respondent did not renew his CPA certificate in 2021.
8. The Respondent ceased communicating with the Board and thereafter did not respond to any communications from the Board's Licensing staff or Professional Standards staff.
9. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondent Craig Robert Jernstrom's actions as set out above constitute violations of 21 NCAC 08N .0202(b)(4), .0203(b)(5), and .0206.

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.

Notice of Hearing - 2
Craig Robert Jernstrom

Pursuant to N. C. Gen. Stat. § 150B-38, the Respondent is entitled to a public hearing on this matter. This notice is to advise Respondent Craig Robert Jernstrom 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 July 25, 2022. Per N. C. Gen. Stat. § 166A-19.2(f), the hearing may, at the Board's discretion, be conducted remotely. If the Board members, Respondent, witnesses or other interested individuals are unable to participate in person at the hearing, they will be able to participate remotely via WebEx.

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 21st day of April, 2022.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Anthony Winstead
Chairman, Professional Standards Committee

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2021223

IN THE MATTER OF:
Keith Joseph Keller, CPA, #42280
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. Keith Joseph Keller, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 42280 as a Certified Public Accountant.
2. 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. The Respondent informed the Board on his 2020-2021 CPA certificate renewal and his 2021-2022 CPA certificate renewal that he had obtained the required CPE for calendar years 2019 and 2020, respectively.
4. Based on the Respondent's representation, the Board accepted his renewals.
5. The Respondent was subjected to an audit of his CPE by the Board staff. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2019 and 2020 requirements.
6. Although the Respondent provided a list with CPE courses taken in 2019 and 2020 to the Board's Licensing Section, he failed to provide any supporting documentation for those CPE courses.
7. On December 17, 2021, the Board staff mailed a letter to the Respondent and requested his response within twenty-one days. The Respondent did not provide a response.
8. On January 14, 2022, the Board staff mailed a second request letter to the Respondent, via certified mail, and requested his response within twenty-one days. Tracking indicates that the letter was delivered to the Respondent's address on January 18, 2022, but the Respondent did not provide a response.
9. On February 23, 2022, the Board staff mailed another communication to the Respondent and requested his response within twenty-one days. The Respondent did not provide a response.

Notice of Hearing - 2
Keith Joseph Keller, CPA

10. On March 30, 2022, the Board staff sent an email to the Respondent and requested his response within nine days but did not receive a response.
11. All communications were sent to the mailing address and email address provided by the Respondent to the Board on his annual renewals.

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. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondent Keith Joseph Keller's actions as set out above constitute violations of 21 NCAC 08N .0202(b)(4), .0203(b)(5), and .0206.

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 Respondent Keith Joseph Keller 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 July 25, 2022. Per N. C. Gen. Stat. § 166A-19.2(f), the hearing may, at the Board's discretion, be conducted remotely. If the Board members, Respondent, witnesses or other interested individuals are unable to participate in person at the hearing, they may be able to participate remotely via WebEx.

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 21st day of April, 2022.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: *Ruthy Winstead*
Chairman, Professional Standards Committee

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

CASE #s: C2021197-1 and C2021197-2

IN THE MATTER OF:

Andrew K. Harris, CPA, #27787

Andrew K. Harris, CPA, PLLC, #34593

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. Andrew K. Harris, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 27787 as a Certified Public Accountant.
2. Andrew K. Harris, CPA, PLLC (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.
3. 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.
4. The Board has obtained documentation that the Respondent received two federal tax lien notices from the Internal Revenue Service (hereinafter "IRS") regarding the Respondent Firm's withholding taxes.
5. The first lien was assessed on December 30, 2019, for the tax period ending September 30, 2019. The second lien was assessed on April 12, 2021, for the tax period ending March 31, 2020.
6. The Board staff mailed correspondence to the Respondent on November 12, 2021, which requested an explanation of the events leading to the liens and any correspondence received from the IRS or other documentation showing what had transpired.
7. To date, the Respondent has not provided any further documentation regarding the liens.
8. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, the Respondents' actions as set out above constitute violations of 21 NCAC 08N. 0201, .0203 and .0207.

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.

Notice of Hearing - 2
Andrew K. Harris, CPA
Andrew K. Harris, CPA, PLLC

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 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 August 29, 2022. Per N. C. Gen. Stat. § 166A-19.2(f), the hearing may, at the Board's discretion, be conducted remotely. If the Board members, Respondent, witnesses or other interested individuals are unable to participate in person at the hearing, they will be able to participate remotely via WebEx.

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 21st day of April, 2022.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY:

Barton W. Ballin
Member, Professional Standards Committee