



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES

June 23, 2025

BOARD MEMBERS IN ATTENDANCE: Bernita W. Demery, CPA, President (via Webex); Jodi K. Kruse, CPA, Vice President; D. Michael (Mickey) Payseur, CPA, Secretary-Treasurer; Maria M. Lynch, Esq.; Ulysses Taylor, CPA, Esq., Kecia Williams Smith, Ph.D., CPA; and Jennifer Van Zant, Esq.

BOARD STAFF IN ATTENDANCE: David R. Nance, CPA, Executive Director; S. Lynne Sanders, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; and Alice Grigsby, Licensing Specialist.

OTHERS IN ATTENDANCE: Noel L. Allen, Esq., Allen & Pinnix, PA; Arthur T. High, Sr., CPA; Thomas High, CPA; Erika High; Austin High, Thomas High; Yates Lackey, CPA, Board of Directors, NCACPA; Mark Sotichack, CPA, CEO, NCACPA; and Lt. J.A. Stokes, Raleigh Police Department.

CALL TO ORDER: Ms. Kruse called the meeting to order at 10:00 a.m.

CONFLICT OF INTEREST: Dr. Smith stated she recused herself from one item on the Professional Education and Applications Committee agenda.

APPROVAL OF AGENDA: Ms. Van Zant moved, and Mr. Taylor seconded the motion to approve the agenda. The motion passed with seven affirmative votes and zero negative votes.

MINUTES: Mr. Taylor moved, and Ms. Van Zant seconded the motion to approve the minutes of the May 19, 2025, meeting as presented. The motion passed with seven affirmative votes and zero negative votes.

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

LEGISLATIVE AND RULEMAKING ITEMS: Mr. Nance reported that on May 23, 2025, the Executive staff sent the draft rules to Seth Ascher at the Office of Administrative Hearings for pre-review. Mr. Ascher expects to complete his pre-review by the end of August and will provide feedback to the Board.

NATIONAL ORGANIZATION ITEMS: Ms. Demery and Mr. Payseur provided updates from the NASBA committees on which they serve. Mr. Nance updated the Board on his work related to the Private Equity Task Force.

STATE AND LOCAL ORGANIZATION ITEMS: In addition to providing an update on communication efforts to candidates that were awarded credit extension under the Credit Relief Initiative (CRI), Mr. Nance shared some overall statistics on the candidate pool that was part of the CRI.

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

Case No. C2025032 - Kelley Piner Leach - Approve the signed Order (Appendix I).

Case No. C2025041 - Geoffrey Neil Kirby - Approve the signed Consent Order (Appendix II)

Case No. C2025062 - Catherine Lynn Roberts - Approve the signed Consent Order (Appendix III)

Case No. C2025064 - Brian Christopher Harhai - Approve the signed Consent Order (Appendix IV)

Ms. Van Zant reported that the Committee provided guidance to the staff on 15 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. Lynch:

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

Shannon Banks Chiarello T15121

Leilani Cermenio Matias T15122

Thomas A. McGovern T15123

Ty Stephen Richard T15124

Mary Beth Meckel T15125

Heather Greig Riddell T15126

Jordan Jewel Taylor T15127

Sarah Marie Hovest T15128

Edward Nicholas Manning IV T15129

Thomas Ritten Fracchia T15130

Casey Ryan Anderson T15131

John Andrew Batson Jr. T15132

Ellis Aikman Focht T15133

Joseph Mahboub Hashem T15134

Mihaela Butnaru T15135

April Celeste Colman T15136

Edward David Beroth T15137

Jiejun Li T15138

Patrick J. Heise T15139

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

Kathleen Elizabeth Doughty

Claire Elizabeth Tannehill

CPE Extension Requests (Approval) - Approve a licensee's request for an extension to complete the 2024 CPE requirement.

CPE Extension Requests (Disapproval) - Disapprove a licensee's request for an extension to complete the 2024 CPE requirement.

Review of Forfeiture of CPA Certificate - The Committee recommended that the Board affirm the forfeiture of Joseph Denard Reid's CPA license (No. 36846) for failure to renew his license for the period 7/1/2024-6/30/2025. Dr. Smith recused herself from this matter.

Uniform CPA Exam Applications - Approve the following applications to sit for the Uniform CPA Exam as a North Carolina candidate:

Thomas Adrian
Fernando Alberto
Riane Allen
Simone Allen
Julio Alvarez
Pakita Ames
Jonssen Angbetic
Kevin Anthony
Laken Appleby
Susan Arnold
William Atwell
Hannah Augsbach Lamma
Canyon Bacon
Brendan Bagwell
Sydney Baldwin
Cameron Bame
Allen Barnett
Nancy Barranco
Alejandro Barreto
Brooke Barton
Karen Beasley-Bruce
Sara Beck
Ryan Bellamy
Jake Bentley
Douglas Bittner
Ian Blad
Andrew Bowden
Noah Brabble
Matthew Braley
Corey Bramlett
Hunter Browe
Bryson Brown
Danielle Brown
Dylan Bryan
Kollin Burden
Nathan Burrage
Adam Butlak
Christopher Butz
Mylena Cairrikier
Orin Caldwell
Joseph Caporella
Geoffrey Cardenas-Izazaga
Samuel Carson

Brandon Carter
Christopher Carter
Caroline Cates
Amanda Cauble
Kelsey Caulfield
Sara Cauthen
Yu Chen
Francis Chiwanza
Margaret Clark
Talia Colangelo
Kaitlin Coleman
Amber Collins
Bryan Collins
Emma Coram
John Corbitt
Gabriella Corritore
John Cox
Meagan Cox
Hannah Craigie
Ashlyn Cramer
Miranda Cranford
Alexis Credle
Drake Cronthall
James Croom
Madison Currin
Michael D'Atre
Drew Danner
Amy Davis
Minuet Davis
Brandon Dean
William deAndrade
Jennifer Deets
Luke DeFranco
Kayla DeGruchy
Nicholas Di Filippo
Jacquelyn Dickson
Nicole Dickson
Allison Dobbins
Jay Dodge
Evan Dombek
Marisa Donahue
Anna Donnell
Kristen Doscher

Olivia Dougherty
Amanda Doyle
Christina Drum
Matthew Dubuque
Ryan Durham
Lauren Dziekan
William Early
Erica Earnest
Caitlyn Eckstein
Liam Ellett
Daniel Ellison
Alec Esoda
Tyler Ezzell
Soha Fakhar
Hua Fan
Hannah Fay
Gerald Felix
Sandra Ferrara
Devyn Figueroa
Brian Fisher
Holly Forsht
Kaitlyn Foster
Luke Foster
Kannon Frady
Rachel Francois
Nicholas Frazier
Seth Freeman
Kaitlyn Frey
Bethany Frongner
Danielle Fuller
Corey Fulp
Peter Fumero
Christian Garber
Jesse Garcia
Josmar Garcia Jimenez
Christopher Garnica Lopez
Sean Garvin
Grace Girard
Josue Gomez Chinchilla
Jackson Goodwin
Connor Gordon
Thomas Gornisiewicz
Andrew Gosnell
Trevor Grant
Zachary Gray
Kennedy Green

Chemerin Gregg
Claire Gregorio
Andrea Guenther
Adam Gutierrez
Joseph Hackler
Gregory Hales
Michaelah Hall
Madison Hanan
Keely Hargan
David Harkleroad
Zoe Harmer
Myranda Harper-Penn
Uniqua Harris
A'vaja Harris-Simmons
Hannah Hawks
Kelly Hayes
Carley Hazelton
Emily Hedrick
Jacy Heeter
Annalise Heimes
Elizabeth Heinze
Zachary Helms
Elizabeth Helweg
Edward Henderson
Aliza Hendrix
Alexander Hester
Joshua Hinchler
Alice Hinds
Elizabeth Hittepole
Preston Hoey
John Hoffman
Kristin Holder
Anna Hollin
Olivia Hollingsworth
Ragan Holloman
Nathan Holzhauer
Kelly Hopkins
Erin Host
Christen Howlett
Marcus Hughes
Kylee Hynes
Travis Idol
Hong Joon Im
Artanzia Jackson Yates
Jennifer Jacobs
Zakaryah Jaghman

Bryan Jarvis
Grant Jeffries
Matthew Jennings
Kyler Jessup
Caleb Johnson
Cassandra Johnson
Matthew Johnson
Ryan Johnson
Haley Jones
Anna Kelly
Kathleen Kenney
Blake Kessel
Dainah Kilburn
Isaac King
Daniel Knott
Meike Kratzsch
Erin Krauth
Katherine Kulas
Austin Kunkel
Sophia Kurtz
Nathaniel Kusar
Alexander LaMothe Toland
Savannah Lampley
Kamryn Large
Eva Larson
Matthew Laxton
Sean Leahy
Cameron Ledbetter
Justin Lee
Blair Lefler
Ricardo Leon Salinas
Andrew Lerro
Hannah Leskovec
Oliver Lewis
Spencer Lewisohn
Michael Liebler
Hongji Lin
Alexandra Litgen
Tanner Lloyd
Alessia Lluka
Wilson Lohmann
Jerrie Lombard
Joshua Lowe
Kyle Mabus
Lindsay Macdiarmada
Colin Mackey

Jackson Madonia
Jeronimo Madrid
Katarina Madrid
Evan Maitland
Charlene Mandaza
Keyshla March De Jesus
Joshua Martin
Amanda Matthews
Mason Matthews
Vincent Mazzone
Jayden McAdory
Jennifer McClamroch
Easton McCoy
Jack McCoy
Jonathon McLean
Cooper McRae
Lindsey Meadows
Abigail Meier
Christian Miller
Lauren Miller-Holman
Brianna Milo
Breanna Mirakian
Stephen Mitchell
Carly Mixon
Michelle Mixon
Akeem Moore
Hayley Moore
Abaigal Morales-Ramirez
Carter Morgan
Carter Morris
Joshua Morse
Alexandra Mull
Sheila Mullinax
Turbat Munkhjargal
McLain Murphy
Gracie Myers
Grant Myers
Kajol Nariani
Bethany Neary
Elizabeth Neil
Jameille Nelson
Emily Nhu Nguyen
Jimmy Nguyen
Reese Niccum
Salazaku Nsiambote
William O'Callaghan

Sarah O'Connell
Daniel Oakley
Andrew Obimma
Samuel Olivares
Amelia Olsen
Nicholas Osterhoudt
Ezra Otterburn
Jessica Outlaw
Marcus Ouvry
Aaron Owens
Alberto Pacheco
Misty Pallett
Cameron Palmer
Colette Pampu
Tyler Park
John Parker
Julian Passmore
Ritika Patel
Yami Patel
James Person
Dakota Peters
David Phagan
Emilie Philyaw
Izabella Pichardo-Leiva
Meagan Plant
Karla Posey
Emma Potter
Stephanie Pouliot
Kennlynn Pressley
Jackson Price
April Purvis
Kenneth Queen
Addysen Rabb
John Ramirez
Rasheeda Ravenell
Nandita Rawalpally
Leon Reid
Riley Rekuc
Hanna Respass
Macy Reynolds
Payton Reynolds
Kristen Richardson
Anna Rigg
Nicholas Rinaldi
Bonni Roark
Meghan Rogers

Hailey Ross
Tyler Roten
Sylvia Ruff
Allyson Russell
Marie Saunders
Natalie Sawyer
Corbett Schaefer
Luke Schaefer
Rachel Schneider
Sarah Schoen
Chloe Schulte
Joseph Scollo
Matthew Seaton
Jason Setzer
Shivani Shah
Chetna Sharma
William Sharp
Kaytlin Shaver
Hongyun Shen
Sodiq Shofoluwe
Gabrielle Shrum
Thomas Simmons
Andrew Simpson
Justin Sledge
Elijah Smith
Lauren Spada
Mia Spencer
Teneshia Spencer
Meghan Spillare
Lori Stahlberg
Ella Stahlschmidt
McKenzie Stakely
Mark Steffan
Darren Stillwell
Nathaniel Stowe
Roypim Strait
James Suggs
Hanna Sukhadolskaya
John Summerford
Kendall Swider
Andrew Swope
Christopher Tandy
Madison Tarlton
Ai Lynn Tay
Hudson Taylor
Anthony Terenzetti

Annika Thompson
Meagan Toelle
Brett Tornquist
Hung Tran
Mariaja Travers
Kellen Tucker
Segilola Udofia
Bryce Ulloa
Dominick Vaccaro
Elizabeth VanNote
Jennifer Vargas
Thomas Vaughn
Stephanie Vigo Cintron
Jakie Vong
Addison Wagner
Natalie Wagner
Trent Walker
Joshua Wallace
Kayla Walter
Connor Ward

Kara Ward
Luke Ward
Monica Warner
Cadee Warren
Matthew Watson
Jada Welch
Isabelle White
Grantham Williams
Zachary Williams
Mackenzie Willson
Khendra Witt
Kendel Woods
Lindsey Wright
Brittany Writt
Juliana Yorio
William Youngblood
Minghui Zhao
Jaime Ziegenfuss Whitehead
Kyle Zylowski

Uniform CPA Exam Score Extension Requests - The Committee recommended that the Board disapprove three score extension requests.

CPA Firm Registration - Approve the following limited liability partnership firm application approved by the Executive Director:

BGW CPA Co LLP

CPA Firm Registration Renewal - Approve referring the firms listed below to the Professional Standards Committee for submitting a registration renewal or termination notice less than 60 days past the deadline.

Alan J. Asbury CPA, PLLC
Andrea Daniel CPA, PLLC
Betha Obange, CPA, PLLC
Brad G. Garner, CPA
Brandon Noel Harris, CPA, CFE, P.C.
Bryan Merritt and Associates PLLC
Carolyn M. Elliott, CPA
Charles T. Williford, CPA
Christopher P. Phillips, Certified Public
Accountant
Colmer CPA, PLLC
Cory Bunker, CPA
Crystal L. Cox, CPA

Cynthia Day Collie, CPA
David M. Mulvihill, CPA
Delton R. Holloway, CPA
Denis L. Hayes, CPA
DeVine & Reinheimer, CPAs, PC
Diane Murdock CPA
Flewwelling, CPA, PC
Garland R. Avent, CPA
Greg W. Isley, CPA, PA
Haney, Vann, Bruton & Crawford, LLP
J Hudson CPA PLLC
James Michael Teal
James R. Deaton, C.P.A., P.C.

Jeff Fako, CPA
Johnson, McLean & Company
Jolinda Rouse Boelkins, CPA
Kelly E. Moss, CPA
Ki-hyun Chun, CPA
Kristy H. Lopez, CPA
Laura A. Mancini, CPA
Laura K. Lang, CPA, PA
Lisa J. Simpson, CPA
Lisa McFarland, CPA
Lisa Volpe, CPA, PLLC
M.S. Khan, CPA
Melody S. Song, CPA
P. Yancey Fernandez, CPA
Portia Lee, CPA
Rajan L. Kotecha, CPA

Riad CPA, PC
Richard J. Bowden CPA
Richard W. Ragland, CPA
S. Preston Douglas & Associates, LLP
Shellie H. Penley, CPA, P.A.
Sherry E. Greenstein, C.P.A.
Steven G. Yarbrough, CPA
Sutherland CPA
Toth & Steffenella LLP
Tucker CPA PLLC
Vivian F. Maness, CPA
Vivian Wen, CPA
W. R. Burrell, CPA, P.A.
Wm. Michael Gorman, CPA, CMA
Zach Nichols, CPA, PLLC

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

RECOGNITION OF LICENSURE MILESTONES: Ms. Kruse congratulated Mr. High on achieving 59 years of NC CPA licensure. She presented him with a Certificate of Recognition and thanked him for his commitment to the CPA profession.

Ms. Kruse instructed the staff to send Certificates of Recognition to the following individuals who achieved 50 years of NC CPA licensure in June 2025:

Terry McFetters Ball, #8587
Charles Carlyle Bivens Jr., #8613
Donald Richard Hoover, #8571

Rebecca Phillips Matamoros, #8578
Thomas Lee Watson, #8581

PUBLIC COMMENTS: Mr. Sotichack provided the Board with a summary of the recent actions of the NCACPA.

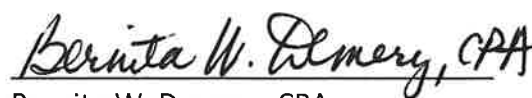
ADJOURNMENT: Dr. Smith moved, and Mr. Taylor seconded the motion to adjourn the meeting at 10:50 a.m. The motion passed with seven affirmative votes and zero negative votes.

Respectfully submitted:



David R. Nance, CPA
Executive Director

Attested to by:



Bernita W. Demery, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025032

IN THE MATTER OF:
Kelley Piner Leach, CPA, #35908
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. Kelley Piner Leach, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number #35908 as a Certified Public Accountant.
2. The Board received a complaint from one of the Respondent’s clients (“Complainant”) alleging that the Respondent mismanaged their financial records and withholding taxes in several states.
3. In response, the Respondent agreed that she had failed to meet the Complainant’s expectations regarding the engagement. However, as a mitigating circumstance, she points out that this was a new engagement that was accepted with trepidation due to the firm’s existing workload. When the Complainant’s business expanded rapidly, she recognized the firm’s inability to meet the Complainant’s needs and disengaged within months of first accepting the engagement.
4. 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 inability to manage the existing workload constitutes a violation of 21 NCAC 08N .0212, which requires CPAs to “undertake only those engagements that the CPA or CPA’s firm can expect to complete with professional competence.”

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, Kelley Piner Leach, CPA, is hereby censured.

CONSENTED TO THIS THE 6 DAY OF May, 2025.
(Day) (Month) (Year)
Kelley P Leach
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF June, 2025.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Bernita W. Demery, CPA
President

NC BOARD OF
MAY 15 2025
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025041

IN THE MATTER OF:
Geoffrey Neil Kirby, #16205
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. Geoffrey Neil Kirby (hereinafter "Respondent"), was the holder of North Carolina certificate number 16205 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2024-2025 CPA certificate renewal that he had obtained the required CPE for calendar year 2023.
3. Based on the Respondent's representation, the Board accepted his renewal.
4. The Respondent was subject to an audit of his 2023 and 2024 CPE.
5. In response to the Board's audit of his CPE, the Respondent was not able to provide documentation to prove completion of the Board's annual forty-hour (40) CPE requirements for 2023 and 2024.
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, Geoffrey Neil Kirby, is hereby censured.
2. The Respondent's CPA certificate is suspended for one year.
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. Upon expiration of the suspension period, the Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Payment of a one thousand dollar (\$1,000) civil penalty remitted to the Board,
 - b. Application form,
 - c. Payment of the application fee,
 - d. Three (3) moral character affidavits, and
 - e. Eighty (80) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.

CONSENTED TO THIS THE 15 DAY OF MAY, 2025.
(Day) (Month) (Year)

Geoffrey Neil Kirby
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF June, 2025.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Bernita W. Demery, CPA
President

NC BOARD OF
MAY 20 2025
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025062

IN THE MATTER OF:
Catherine Lynn Roberts, CPA, #19178
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. Catherine Lynn Roberts, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 19178 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2024-2025 CPA certificate renewal that she had obtained the required CPE for calendar year 2023.
3. Based on the Respondent's representation, the Board accepted her renewal.
4. The Respondent was subject to an audit of her 2023 and 2024 CPE.
5. In response to the Board's audit of her CPE, the Respondent was unable to provide documentation to substantiate completion of the required NASBA-approved ethics course for 2023.
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, Catherine Lynn Roberts, is hereby censured.
2. 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.
3. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.
4. The Respondent shall complete the NCACPA's eight-hour (8) accountancy law course as part of her 2025 CPE requirement.

CONSENTED TO THIS THE 3 DAY OF June, 2025.
(Day) (Month) (Year)

Catherine L. Roberts
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF June, 2025.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Bernita W. Demery, CPA
President

NC BOARD OF
JUN 09 2025
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025064

IN THE MATTER OF:
Brian Christopher Harhai, CPA, #28699
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. Brian Christopher Harhai, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 28699 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2024-2025 CPA certificate renewal that he had obtained the required CPE for calendar year 2023.
3. Based on the Respondent's representation, the Board accepted his renewal.
4. The Respondent was subject to an audit of his 2023 and 2024 CPE.
5. In response to the Board's audit of his CPE, the Respondent was only able to provide documentation for twenty-five (25) hours of CPE required for 2023.
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.

Consent Order - 2
Brian Christopher Harhai, CPA

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

1. The Respondent, Brian Christopher Harhai, is hereby censured.
2. 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.
3. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.
4. The Respondent shall make up the fifteen (15) hour CPE shortfall prior to the end of 2025.

CONSENTED TO THIS THE 30 DAY OF May, 2025.
(Day) (Month) (Year)

Brian Harhai
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF June, 2025.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Bernita W. Demery, CPA
President

NC BOARD OF
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