North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES
September 22, 2025

BOARD MEMBERS IN ATTENDANCE: Jodi K. Kruse, CPA, Vice President; D. Michael (Mickey) Payseur, CPA, Secretary-Treasurer; James T. Ahler; Tammy F. Coley, CPA; Maria M. Lynch, Esq.; Ulysses Taylor, CPA, Esq., and Kecia Williams Smith, Ph.D., CPA.

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

OTHERS IN ATTENDANCE: Noel L. Allen, Esq., Allen & Pinnix, PA; Holly Bazemore, Relationship Manager, NCACPA; Bo Biggs, CPA, K. M. Biggs, Inc.; Dr. Dena Breece, CPA, Associate Professor and Chair of the Accounting, Finance and Information Technology Management, UNC-Pembroke; Robert Broome, Vice President of Advocacy & Outreach, NCACPA; Ashlee McLean, Membership & Academic Engagement Coordinator, NCACPA; Conrad Robertson, President, Accounting Student Association, UNC-Pembroke; Dr. Stewart Thomas, Dean, College of Business and Economics, UNC-Pembroke; other students, faculty and staff from UNC-Pembroke.

CALL TO ORDER: Ms. Kruse called the meeting to order at 1:00 p.m.

CONFLICT OF INTEREST: No Board members reported any conflict of interest with items on the agenda.

WELCOME: Dean Thomas opened the meeting by welcoming the Board to UNC-Pembroke. Following his remarks, Ms. Sanders addressed the students, faculty, and guests, providing an overview of the Board's core mission as a regulatory agency. She also highlighted several key topics that would be discussed during the meeting.

APPROVAL OF AGENDA: Mr. Taylor moved, and Mr. Ahler seconded the motion to approve the agenda. The motion was approved with seven votes in favor and none against.

MINUTES: Ms. Lynch moved, and Dr. Smith seconded the motion to approve the minutes of the August 18, 2025, meeting. The motion was approved with seven votes in favor and none against.

FINANCIAL AND BUDGETARY ITEMS: Mr. Payseur moved, and Mr. Ahler seconded the motion to approve the August 2025 financial statements as presented. The motion was approved with seven votes in favor and none against.

ELECTION OF OFFICERS: Ms. Lynch moved, and Ms. Coley seconded the motion to elect Ms. Kruse as President of the Board; Mr. Payseur as Vice President of the Board, and Mr. Taylor as Secretary-Treasurer of the Board for the remainder of the 2025-2026 fiscal year. The motion was approved with seven votes in favor and none against.

LEGISLATIVE AND RULEMAKING ITEMS: Mr. Nance provided the Board with an update on the periodic rules review process. He reported that feedback from the attorney representing the Administrative Office of Hearings had been received, and the Board is currently making the necessary updates and clarifications to the rule language. Additionally, new language is being added where needed to document the content of referenced forms and to clarify fee amounts.

Mr. Nance also informed the Board about its obligation to respond to the Office of the State Auditor regarding reporting requirements related to the implementation of the Division of Accountability, Value, and Efficiency (DAVE) Act. He noted that the required information is due by September 23, 2025, and confirmed that the Board has completed and submitted its report.

NATIONAL ORGANIZATION ITEMS: Mr. Nance shared an update on the recent NASBA Examination Administration Committee meeting, which was held at the Board office in Raleigh. The meeting brought together representatives from NASBA and participants from other jurisdictions. He also provided a brief overview of the agenda for the upcoming NASBA Annual Meeting in Chicago.

STATE AND LOCAL ORGANIZATION ITEMS: The Board reviewed the State Ethics Commission's findings on the Statement of Economic Interest filed by Mr. Ahler (Appendix I) and noted that there was no actual conflict of interest or likelihood of a conflict of interest. Mr. Taylor moved, and Mr. Payseur seconded the motion to approve Mr. Ahler's Statement of Economic Interest. The motion passed with seven affirmative votes and zero negative votes. Ms. Kruse instructed the staff to include the letter in the meeting minutes.

The Board reviewed the State Ethics Commission's findings on the Statement of Economic Interest filed by Ms. Coley (Appendix II) and acknowledged the potential conflict of interest. Ms. Lynch moved, and Dr. Smith seconded the motion to approve Ms. Coley's Statement of Economic Interest. The motion passed with seven affirmative votes and zero negative votes. Ms. Kruse instructed the staff to include the letter in the meeting minutes.

PROFESSIONAL STANDARDS COMMITTEE REPORT: The Board approved, with seven votes in favor and none against, the following recommendations as presented by Mr. Payseur:

Case No. C2024242 - Jammie Lynn Eubanks - Approve the signed Consent Order. (Appendix III)

Case No. C2025075 - Olabisi Ayodele Ofunniyin - Approve the signed Consent Order. (Appendix IV)

Case No. C2025080 - Zoreh Taraz - Approve the signed Consent Order. (Appendix V)

Case No. C2025081 - Peter E. M. Wells - Approve the signed Consent Order. (Appendix VI)

Case No. C2025094 - Andrew Wallace Williams - Approve the signed Consent Order. (Appendix VII)

Case No. C2025134 - Zachary David Thomas - Approve the signed Consent Order. (Appendix VIII)

Case No. C2025119 - Christopher Page Phillips - Approve the signed Order. (Appendix IX)

Case No. C2025128 - Matthew Wood Reinheimer - Approve the signed Order. (Appendix X)

Case No. C2025135 - James Michael Teal - Approve the signed Order. (Appendix XI)

Case No. C2025138 - Jeffrey J. Fako - Approve the signed Order. (Appendix XII)

Case No. C2025142 - Ki-Hyun Chun - Approve the signed Order. (Appendix XIII)

Case No. C2025143 - Kristy Holyfield Lopez - Approve the signed Order. (Appendix XIV)

Case No. C2025144 - Laura Ann Mancini - Approve the signed Order. (Appendix XV)

Case No. C2025147 - Lisa Joy Simpson - Approve the signed Order. (Appendix XVI)

Case No. C2025148 - Lisa Cheryl McFarland - Approve the signed Order. (Appendix XVII)

Case No. C2025149 - Elizabeth Volpe - Approve the signed Order. (Appendix XVIII)

Case No. C2025150 - M. Sadik Khan - Approve the signed Order. (Appendix XIX)

Case No. C2025152 - Philip Yancey Fernandez - Approve the signed Order. (Appendix XX)

Case No. C2025154 - Mazalenia LaPortia Grant - Approve the signed Order. (Appendix XXI)

Case No. C2025155 - Rajan Laljee Kotecha - Approve the signed Order. (Appendix XXII)

Case No. C2025157 - Ragi Youssef Riad - Approve the signed Order. (Appendix XXIII)

Case No. C2025160 - Richard Wade Ragland - Approve the signed Order. (Appendix XXIV)

Case No. C2025161 - Phillip Warren Byrd - Approve the signed Order. (Appendix XXV)

Case No. C2025162 - Shellie Howell Penley - Approve the signed Order. (Appendix XXVI)

Case No. C2025163 - Sherry Elaine Greenstein - Approve the signed Order. (Appendix XXVII)

Case No. C2025167 - Charles Richard Steffenella - Approve the signed Order. (Appendix XXVIII)

Case No. C2025168 - Andrew Daniel Tucker - Approve the signed Order. (Appendix XXIX)

Case No. C2025172 - Wen Wen - Approve the signed Order. (Appendix XXX)

Case No. C2025174 - William Randall Burrell - Approve the signed Order. (Appendix XXXI)

Case No. C2025175 - William Michael Gorman - Approve the signed Order. (Appendix XXXII)

Mr. Payseur reported that the Committee provided guidance to the staff on seven items.

PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE REPORT: The Board approved, with seven votes in favor and none against, the following Committee recommendations as presented by Dr. Smith:

Application for Transfer of Exam Scores - Approve the following applications for transfer of Uniform CPA Exam scores from another jurisdiction:

Cameron Matthew Bock
Phillip Clark Christopher
Steven Michael Giardina
Jack Davis Lorson
Michael Ian McErlean
Andy Huynh Thi Pham
Niasha Antoinette Watt

Application for Original CPA Certificate - Approve the following applications for original North Carolina CPA licensure:

Cameron Matthew Bock
Phillip Clark Christopher
John Mitchell Cox
Alexis Shená Credle
Allyson Nicole Danaher
Mitesh Das
Arysdalia Iris Diaz
Anna Elizabeth Hendrick Dixon
Tyler James Ezzell
Kaitlyn Victoria Foster
Bradley Thomas Foulks
Dan Michael Marfori Gallanosa
Jake Davidson George
Steven Michael Giardina
Chemerin Mame Gregg
Marie Dymkevitch Hague
Katherine Elizabeth Herron
Faith Trivette Hicks
Andrew Christopher Ihle
Harrison Read Johnston
Karitsa Nicole Kerns
Sean Patrick Leahy
Jack Davis Lorson
Michael Ian McErlean
Misty Denise Pallett
Kyle Matthew Parker
Andy Huynh Thi Pham
Laura Jacqueline Powell
Gardner Grace Raha
Robert James Ramseur III
Kali Stallings Ruffin
Brandon William Scott
Niasha Antoinette Watt

Application for Temporary Permit - Approve the following temporary permits approved by the Deputy Director:

Tina Suk Florance T15202
Hugo da Silva Moreira T15203
Emily Paige Hamblen T15204
John Gathaiya Kimani T15205
Brandon R. Barkoff T15206
Susan Nanette McClure T15207

Daniel Jeffrey DeLancey T15208
Edward Brandon Henderson T15209
Adriano Kira T15210
Ciara Devlin T15211
Madeline Helena Oppeltz T15212
Steve Alan Viscarra T15224
Patrick White Galileo T15225
Matthew Thomas White T15226
Justin James Dodds T15227
April Bryson Bahrs T15228
Matthew Dwight Motyka T15229
Marco Gangarossa T15230
Caryn Henniker T15231
Tysheba Lynn Morgan T15232
Catherine Ann Saadat T15233
Diane Lee Roeder T15234
Alexis Alfredo Revelo T15235
Michelle Lee Attreed T15236
René Candice Fonte T15237
Steve Nguyen T15238

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

John Andrew Batson Jr.
Mariam Busola Bello
Samantha Kim Bement
Edward David Beroth
Mihaela Butnaru
Shannon Banks Chiarello
April Celeste Colman
Ellis Aikman Focht
Thomas Ritten Fracchia
Tatiana Geiko
Joseph Mahboub Hashem
Staci Lynn Hathaway
Patrick J. Heise
Sarah Marie Hovest
Katie Ann King
Breanna Lynn Kirk
Robert John Larison Jr.
Jiejun Li
Edward Nicholas Manning IV
Leilani Cermeno Matias
Thomas A. McGovern
Mary Beth Meckel
Michael Christian Mollerus
Madelyn Noelle Page Owens
Ty Stephen Richard
Heather Greig Riddell
Alec Paul Roberts
Margaret Rogers
Melanie Paige Speach
Jordan Jewel Taylor

Application for Reinstatement of CPA Certificate – Approve the following individuals' application for reinstatement of their CPA certificate:

Lauren Elizabeth Baylor, #41907
Tracy Matthew Bower, #28512
Nathaniel Ray Maxwell Jr., #41749
Shelly Schultz McKee, #30999

Application for Reissuance of CPA Certificate - Approve the following individual’s application for reissuance of their CPA certificate:

Marissa Ann Kenn, #42145

CPE Letters of Warning - Approve the requests to rescind the Letter of Warning issued to the following individuals:

Donald L. Crumbley, #3715
Sherry Elaine Greenstein, #24483

Request for CPE Extension - The Committee recommended that the Board approve the request for a retroactive extension for completion of the 2023 CPE requirement submitted by the following individual:

Eric Reeves, #43974

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

Kadin Abbas
Milad Abramov
Stephanie Acevedo-Tenorio
Samantha Addeo
Malarie Alexis
Christopher Allen
Mairenn Allen
Morgan Anderson
Philip Andrews
Gabriella Angiolino
Alpha Bah
Austin Bailey
Bradley Baity
Cameron Bame
Traci Bare
Tyler Barker
Jared Barkley
Mason Beck
Leonardo Benitez
Emily Bennett
Emma Bentley
Jake Bentley
Cole Blake
Cooper Bodford
Anna Bogdan
Sandra Bojar
Aidan Bond
Austin Boone
Ronald Borcky
Aaron Bradshaw
Julia Brooks
Caroline Bryan
Austin Bryant
Lewis Buckland
Charlotte Buckner
Rahul Budhathoki
Gilleyn Bunting
Sydney Buzard
Austen Cagwin
Zachary Callicutt
Blaine Campbell
Christopher Cardwell
Trevor Carr
Justin Carrara
Cale Cates
Dru Chapman
Yanqin Chen
Yu Chen
Xavier Chester
Samuel Childers
Emily Clark
Cara Clippinger
Kody Clontz
Owen Cochran
Logan Coffey
Kevin Coffman
Kaitlin Coleman
Steven Cortes Moran
Wyatt Courts
Meagan Cox

Cami Crammer
Samantha Crocker
Anderson Crosby
Chase Crump
Kevin Cudahy
Matthew Cullen
Brian Dampman
Luke Davidson
Dalton Davis
Minuet Davis
Riley Dean
Wyatt Decanter
Adrien Depace
Nicholas Desmond
Landon Dinkel
Jay Dodge
Ryan Donahue
Olivia Dougherty
Thomas Dufour
Jillian Dunn
William Early
Alec Edens
Scout Esch
Charlene Etters
Anna Evans
Hua Fan
John Fassett
Hannah Fay
Geraliz Felix
Jennyffrer Fernandez
Devyn Figueroa
Ethan Flannery
Virginia Forsyth-Slayton
Stewart Forthofer
Gerald Foxx
Nicholas Frazier
Kaitlyn Frey
Danielle Fuller
Peter Fumero
Shan Gao
Christopher Garnica Lopez
Samuel Geisinger
Emma Gentile
Dominique George
Peter Geratz
Zachary Giles
Meagan Gilman
Jackson Godwin
Joshua Gonzalez
Emmaleigh Goodwin
Zachary Gracyalny
Alexia Green
Jacob Griffin
Justin Grigg
Maggie Grondy
Dixon Guthrie
Taylor Hagaman
Zoe Harmer
Ellen Harris
Hannah Hawks
Madison Helton
Mauro Hernandez
Emily Herne
Emily Hicks
Dylan Holmes
Abigail Houttekier
Keely-Dan Howell
Emma Hughlett
Samuel Humble
Brandon Hunter
Joseph Huynh
Kylee Hynes
Jamil Issa
Keno Ivri Ivri
Joshua James
Christian Jeffries
Matthew Jennings
Ashley Jensen
Casey Johnson
Derrick Johnson
Eleanor Johnson
Lily Johnson
Aaron Jones
Jonathan Jones
Domino Jose
Tyrese Julius
William Jurchak
Abigail Justice
Carson Kania
Kenneth Kellyman

Brandon Kessler
Dainah Kilburn
Daniel Koenigsberger
Jack Kohout
Isabel Kriofske
Edward Laiewski
James Lambert
Eva Larson
Jason Lee
Andrew Lerro
Josiane Levesque
Brandon Lilley
Caterina Linares
Josiah Linton
Cassie Lloyd
Samantha Lockamy
Cora Long
Anyah Luna
Ashley Lunsford
Charlene Mandaza
Juan Pablo Martinez Romero
Austin Mazankowski
Colin McClellan
Lauren McClure
Kristen McConie
Macy McDaniel
Thomas McGowan
Laney McLaurin
Jonathon McLean
Caroline McMullan
Elyse McNeil
Delaney McNew
Cooper McRae
Malik Medley
Allen Meese
Kelly Melton
Christian Miller
Roanin Mock
Robert Montgomery
Danielle Moore
Carter Morgan
Carter Morris
Lauren Morris
Davis Morrison
Patrick Murnane
Caitlin Murphy
Gracie Myers
Grant Myers
Grayson Nichols
Kristin Nix
Samuel Nolan
Ashley Nowak
William Noxon
Maria Noyola
Eli O'Brien
Daniel Oakley
Nkemdi Obi
Samuel Oglesby
Marcus Ouvry
Desi Parker
John Parker
Chrissie Parsons
Elizabeth Paszt
Lutchia Perkins
Madison Peters
Lynsey Plunkett
Rhylee Pope
Neil Porter
Christopher Poston
Blaire Powell
April Purvis
Jacob Putnam
Brayden Pyles
Elizabeth Quinn
David Ramos
Callin Randolph
Samuel Ratterman
Rasheeda Ravenell
Matthew Ritch
Ivana Rivadeneira
Cole Roberts
Dylan Roberts
Philipp Roedl
Meghan Rogers
Hailey Ross
Clare Roti
Vincent Ruggiero
Jose Salinas
Emma Sawtell
Haley Schlicksup

Rachel Schneider
Sarah Schoen
Chloe Schulte
Patrick Schumacher
Lizbeth Serna
William Sharp
Kaytlin Shaver
Joshua Shelton
Alexander Sheppard
Katie Shimaura
Wesley Smith
Juliana Snoke
Ryan Southard
Bailey Spell
Lori Stahlberg
McKenzie Stakely
Natalie Stanley
Jared Stewart
Harrison Stinnett
Ross Strickland
Gemma Suarez Velasquez
Hanna Sukhadolskaya
Leah Sullivan Johnson
Charlotte Surry
Jason Swierc
Allen Taylor
Anthony Terenzetti
Sarunporn Thaingtham
Anassa Thompson
Joseph Tully
Segilola Udofia
Johana Valle Gutierrez
Eric Vanderlaan
Charlene vanHeerden
Jessica Vaughan
Saraswathy Veeraraghavan
Swapna Velichety
Lucas Votaw
Kayla Walter
Jace Ward
Joshua Warner
Carter Waters
Leah Wells
Brianna Whelan
August Wilkerson
Ashlyn Williams
Alison Wood
Bray Woodard
Adam Wright
Fan Yang
Brandon Yarusinsky
Tanner Young
Ting Zhang
Ling Zhu
Sulan Zhu

Application for Firm Registration - Approve the following CPA firm registration application that was approved by the Executive Director:

Hunter T. Bracy, CPA, PLLC

CPA Firm Registration Renewal Matter - Approve referring the firm listed below to the Professional Standards Committee for submitting a registration renewal or termination notice more than 120 days after the deadline:

Darin L. Curtis, CPA, PLLC

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

PRESENTATION BY UNC-PEMBROKE: Dr. Breece presented enrollment trends for the accounting program at UNC-Pembroke and highlighted student involvement in both the Voluntary Income Tax Assistance (VITA) program and the Student Professional Accounting Records Knowledge (SPARK) initiative. Conrad Robertson, a UNC-Pembroke student and President of the Accounting Student Association, shared his personal experience with the SPARK program, emphasizing its positive impact on his personal, professional, and academic development.

PUBLIC COMMENTS: Mr. Broome 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 2:21 p.m. The motion passed with seven votes in favor and none against.

Respectfully submitted:

David R. Nance, CPA
Executive Director

Attested to by:

Jodi K. Kruse

Jodi K. Kruse, CPA
President

STATE ETHICS COMMISSION
POST OFFICE BOX 27685
RALEIGH, NC 27611
PHONE: 919-814-3600

<u>Via Email</u>

July 30, 2025

The Honorable Joshua H. Stein
Governor of North Carolina
20301 Mail Service Center
Raleigh, North Carolina 27699-0301

Re: **<u>Evaluation of Statement of Economic Interest Filed by Mr. James Ahler</u>**
Prospective Appointee to the State Board of Certified Public Accountant Examiners

Dear Governor Stein:

Our office has received **Mr. James Ahler's** 2025 Statement of Economic Interest as a prospective appointee to the **State Board of Certified Public Accountant Examiners (the "Board")**. We have reviewed it for actual and potential conflicts of interest pursuant to Chapter 138A of the North Carolina General Statutes ("N.C.G.S."), also known as the State Government Ethics Act (the "Act").

Compliance with the Act and avoidance of conflicts of interest in the performance of public duties are the responsibilities of every covered person, regardless of this letter's contents. This letter, meanwhile, is not meant to impugn the integrity of the covered person in any way. This letter is required by N.C.G.S. § 138A-28(a) and is designed to educate the covered person as to potential issues that could merit particular attention. Advice on compliance with the Act is available to certain public servants and legislative employees under N.C.G.S. § 138A-13.

We did not find an actual conflict of interest or the likelihood of a conflict of interest.

The North Carolina State Board of Certified Public Accountant Examiners is responsible for the certification of persons engaged as public accountants in North Carolina. The Board has authority to administer certification examinations, issue, renew and revoke certifications, and otherwise regulate certified public accountants.

The Act establishes ethical standards for certain public servants and prohibits public servants from: (1) using their positions for their financial benefit or for the benefit of their extended family or business, N.C.G.S. § 138A-31; and (2) participating in official actions from which they or certain associated persons might receive a reasonably foreseeable financial benefit, N.C.G.S. § 138A-36(a). The Act also requires public servants to take appropriate steps to remove themselves from proceedings in which their impartiality might reasonably be questioned due to a familial, personal, or financial relationship with a participant in those proceedings. N.C.G.S. § 138A-36(c).

Mr. Ahler would fill the role of a public member on the board.

In addition to the conflicts standards noted above, the Act prohibits public servants from accepting gifts from (1) a lobbyist or lobbyist principal, (2) a person or entity that is seeking to do business with the public servant's agency, is regulated or controlled by that agency, or has financial interests that might be affected by their official actions, or (3) anyone in return for being influenced in the discharge of their official responsibilities. N.C.G.S. § 138A-32. Exceptions to the gifts restrictions are set out in N.C.G.S. § 138A-32(e).

When this letter cites an actual or potential conflict of interest under N.C.G.S. § 138A-24(e), the conflict must be recorded in the minutes of the applicable board and brought to the membership's attention by the board's chair as often as necessary to remind all members of the conflict and to help ensure compliance with the Act. N.C.G.S. § 138A-15(c).

Finally, the Act mandates that all public servants attend an ethics and lobbying education presentation. N.C.G.S. § 138A-14. Please review the attached document for additional information concerning this requirement.

Please contact our office if you have any questions concerning our evaluation or the ethical standards governing public servants under the Act.

Sincerely,

Jane Steffens, SEI Unit
State Ethics Commission

cc: James Ahler
Attachment: Ethics Education Guide

STATE ETHICS COMMISSION
POST OFFICE BOX 27685
RALEIGH, NC 27611
PHONE: 919-814-3600

Via Email

July 10, 2025

The Honorable Joshua H. Stein
Governor of North Carolina
20301 Mail Service Center
Raleigh, North Carolina 27699-0301

Re: Evaluation of Statement of Economic Interest Filed by Mrs. Tammie Coley
Prospective Appointee to the State Board of Certified Public Accountant Examiners

Dear Governor Stein:

Our office has received **Mrs. Tammie Coley's** 2025 Statement of Economic Interest as a prospective appointee to the **State Board of Certified Public Accountant Examiners (the "Board")**. We have reviewed it for actual and potential conflicts of interest pursuant to Chapter 138A of the North Carolina General Statutes ("N.C.G.S."), also known as the State Government Ethics Act (the "Act").

Compliance with the Act and avoidance of conflicts of interest in the performance of public duties are the responsibilities of every covered person, regardless of this letter's contents. This letter, meanwhile, is not meant to impugn the integrity of the covered person in any way. This letter is required by N.C.G.S. § 138A-28(a) and is designed to educate the covered person as to potential issues that could merit particular attention. Advice on compliance with the Act is available to certain public servants and legislative employees under N.C.G.S. § 138A-13.

We did not find an actual conflict of interest but found the potential for a conflict of interest. The potential conflict identified does not prohibit service on this entity.

The North Carolina State Board of Certified Public Accountant Examiners is responsible for the certification of persons engaged as public accountants in North Carolina. The Board has authority to administer certification examinations, issue, renew and revoke certifications, and otherwise regulate certified public accountants.

The Act establishes ethical standards for certain public servants and prohibits public servants from: (1) using their positions for their financial benefit or for the benefit of their extended family or business, N.C.G.S. § 138A-31; and (2) participating in official actions from which they or certain associated persons might receive a reasonably foreseeable financial benefit, N.C.G.S. § 138A-36(a). The Act also requires public servants to take appropriate steps to remove themselves from proceedings in which their impartiality might reasonably be questioned due to a familial, personal, or financial relationship with a participant in those proceedings. N.C.G.S. § 138A-36(c).

Mrs. Coley would fill the role of a certified public accountant on the board. She is the Chief Transformation Officer for BlackLine, Inc., that offers numerous software solutions, including finance and accounting, and she owns a financial interest in the company. Her spouse is a partner with Ernst and Young, a public accounting firm. Because she and her spouse are licensed by the Board she has the potential for a conflict of interest. Accordingly, Mrs. Coley should exercise appropriate caution in the performance of her public duties should issues involving her certification, her spouse's certification or the certification of any of their colleagues come before the Board for official action.

In addition to the conflicts standards noted above, the Act prohibits public servants from accepting gifts from (1) a lobbyist or lobbyist principal, (2) a person or entity that is seeking to do business with the public servant's agency, is regulated or controlled by that agency, or has financial interests that might be affected by their official actions, or (3) anyone in return for being influenced in the discharge of their official responsibilities. N.C.G.S. § 138A-32. Exceptions to the gifts restrictions are set out in N.C.G.S. § 138A-32(e).

When this letter cites an actual or potential conflict of interest under N.C.G.S. § 138A-24(e), the conflict must be recorded in the minutes of the applicable board and brought to the membership's attention by the board's chair as often as necessary to remind all members of the conflict and to help ensure compliance with the Act. N.C.G.S. § 138A-15(c).

Finally, the Act mandates that all public servants attend an ethics and lobbying education presentation. N.C.G.S. § 138A-14. Please review the attached document for additional information concerning this requirement.

Please contact our office if you have any questions concerning our evaluation or the ethical standards governing public servants under the Act.

Sincerely,

Jane Steffens, SEI Unit
State Ethics Commission

cc: Tammie Coley
Attachment: Ethics Education Guide

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2024242

IN THE MATTER OF:
Jammie Lynn Eubanks, CPA, #26925
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. Jammie Lynn Eubanks, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number #26925 as a Certified Public Accountant.

2. The Board received a complaint from one of the Respondent's clients ("Complainant") alleging that the Respondent failed to file the Complainant's 2023 tax return and failed to return tax documents.

3. The Respondent failed to respond to communications sent by the Board and admits that he neglected to file an extension for the Complainant's 2023 taxes. As a mitigating circumstance, he points out that his failure to communicate with his client and the Board was due to health issues. The Respondent takes full responsibility and is willing to reimburse the client for his fees as well as penalties and interest.

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 of CPA's firm can expect to complete with professional competence."

NC BOARD OF
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CPA EXAMINERS

3. The Respondent's failure to communicate with the Board constitutes a violation of 21 NCAC 08N .0206, which requires CPAs to "provide full cooperation in connection with any inquiry made by the Board."

4. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent, Jammie Lynn Eubanks, CPA, 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 failed to complete the actions he has undertaken pursuant to paragraph three above 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 two hundred and fifty dollars ($250) in administrative costs, to be remitted to the Board with this Consent Order.

CONSENTED TO THIS THE 5th (Day) DAY OF September (Month), 2025 (Year).

Jammie Lynn Eubanks
Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
MAY 20, 1775
APRIL 12, 1776
• 1913 •

BY: Jodi K. Kruse
President

NC BOARD OF
SEP 11 2025
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025075

IN THE MATTER OF:
Olabisi Ayodele Ofunniyin, CPA, #35088
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. Olabisi Ayodele Ofunniyin, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 35088 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, but some of those hours were taken in 2024.

3. Based on the Respondent's representation, the Board accepted her renewal and placed her in the CPE audit pool.

4. The Respondent was then subjected 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 an ethics course provided by a NASBA-approved sponsor.

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 Ethics and 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 NCACPA's 8-hour accountancy law course as part of her 2025 CPE requirement.

CONSENTED TO THIS THE 22 (Day) DAY OF August (Month), 2025 (Year).

Olabisi A. Ofunniyin
Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Jodi K Kruse
President

NC BOARD OF
AUG 25 2025
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025080

IN THE MATTER OF:
Zohreh Taraz, CPA, #28329
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. Zohreh Taraz, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 28329 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 only able to provide documentation for thirty-four and a half (34.5) 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.

NC BOARD OF
SEP - 8 2025
CPA EXAMINERS

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

1. The Respondent, Zohreh Taraz, 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 Ethics and 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 five and a half (5.5) hour CPE shortfall prior to the end of 2025.

CONSENTED TO THIS THE 5th (Day) DAY OF September (Month), 2025 (Year)

____
Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
MAY 20, 1775
APRIL 12, 1776
• 1913 •

BY: Jodi K. Kruse
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025081

IN THE MATTER OF:
Peter E.M. Wells, CPA, #30193
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. Peter E.M. Wells, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 30193 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 unable to provide documentation to substantiate completion of the required 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.

NC BOARD OF
AUG 15 2025
CPA EXAMINERS

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 NCACPA's 8-hour accountancy law course as part of his 2025 CPE requirement.

CONSENTED TO THIS THE 01 (Day) DAY OF August (Month), 2025 (Year).

Peter Wells Peter Wells
Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Jodi K Kruse
President

NC BOARD OF
AUG 15 2025
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025094

IN THE MATTER OF:
Andrew Wallace Williams, Jr., CPA, #31400
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. Andrew Wallace Williams, Jr., CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 31400 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 unable to provide documentation to substantiate completion of the required 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'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 NCACPA's 8-hour accountancy law course as part of his 2025 CPE requirement.

CONSENTED TO THIS THE 29th (Day) DAY OF August (Month), 2025 (Year).

Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY:
President

NC BOARD OF
SEP - 5 2025
CPA EXAMIN

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025134

IN THE MATTER OF:
Zachary David Thomas, CPA, #42876
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. Zachary David Thomas, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 42876 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 thirty-nine and a half (39.5) 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.

NC BOARD OF
SEP - 5 2025
CPA EXAMINERS

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 Ethics and 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 make up the zero point five (0.5) hour CPE shortfall prior to the end of 2025.

CONSENTED TO THIS THE 1 (Day) DAY OF September (Month), 2025 (Year).

____
Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Jodi K. Kruse
President

NC BOARD OF
SEP - 5 2025
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025119

IN THE MATTER OF:
Christopher Page Phillips, CPA, #24256
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Christopher Page Phillips, CPA (hereinafter "Mr. Phillips"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Phillips failed to timely renew the annual firm registration for Christopher P. Phillips, Certified Public Accountant, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Phillips' infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Mr. Phillips has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Phillips' payment as full resolution of the aforementioned rules violation.

This the 22nd (Day) day of September (Month), 2025 (Year).

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Jodi K. Kruse
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025128

IN THE MATTER OF:
Matthew Wood Reinheimer, CPA, #45686
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Matthew Wood Reinheimer, CPA (hereinafter "Mr. Reinheimer"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Reinheimer failed to timely renew the annual firm registration for DeVine & Reinheimer, CPAs, PC, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Reinheimer's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Mr. Reinheimer has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Reinheimer's payment as full resolution of the aforementioned rules violation.

This the 22 (Day) day of September (Month), 2025 (Year).

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Jodi K. Kruse
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025135

IN THE MATTER OF: James Michael Teal, CPA, #12797 Respondent	ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. James Michael Teal, CPA (hereinafter "Mr. Teal"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Teal failed to timely renew the annual firm registration for James Michael Teal in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Teal's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Mr. Teal has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Teal's payment as full resolution of the aforementioned rules violation.

This the 22nd (Day) day of September (Month), 2025 (Year).

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Jodi K Kruse
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025138

IN THE MATTER OF:
Jeffrey J. Fako, CPA, #23170
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Jeffrey J. Fako, CPA (hereinafter "Mr. Fako"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Fako failed to timely renew the annual firm registration for Jeff Fako, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3 Pursuant to 21 NCAC 08J .0111(1), because Mr. Fako's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Mr. Fako has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Fako's payment as full resolution of the aforementioned rules violation.

This the 22nd (Day) day of September (Month), 2025 (Year).

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
MAY 20, 1775
APRIL 12, 1776
1913

BY Jodi K. Kruse
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025142

IN THE MATTER OF:
Ki-Hyun Chun, CPA, #14075
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Ki-Hyun Chun, CPA (hereinafter "Mr. Chun"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Chun failed to timely renew the annual firm registration for Ki-Hyun Chun, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Chun's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Mr. Chun has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Chun's payment as full resolution of the aforementioned rules violation.

This the 22nd (Day) day of September (Month), 2025 (Year).

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Jodi K. Krause
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025143

IN THE MATTER OF:
Kristy Holyfield Lopez, CPA, #32173
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Kristy Holyfield Lopez, CPA (hereinafter "Ms. Lopez"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Lopez failed to timely renew the annual firm registration for Kristy H. Lopez, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Ms. Lopez's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Ms. Lopez has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5 The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Lopez's payment as full resolution of the aforementioned rules violation.

This the 22nd (Day) day of September (Month), 2025 (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 #C2025144

IN THE MATTER OF:
Laura Ann Mancini, CPA, #31918
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Laura Ann Mancini, CPA (hereinafter "Ms. Mancini"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Mancini failed to timely renew the annual firm registration for Laura A. Mancini, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Ms. Mancini's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Ms. Mancini has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Mancini's payment as full resolution of the aforementioned rules violation.

This the 22nd (Day) day of September (Month), 2025 (Year).

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Jodi K. Kruse
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025147

IN THE MATTER OF:
Lisa Joy Simpson, CPA, #22511
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Lisa Joy Simpson, CPA (hereinafter "Ms. Simpson"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Simpson failed to timely renew the annual firm registration for Lisa J. Simpson, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Ms. Simpson's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Ms. Simpson has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Simpson's payment as full resolution of the aforementioned rules violation.

This the 22nd (Day) day of September (Month), 2025 (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 #C2025148

IN THE MATTER OF:
Lisa Cheryl McFarland, CPA, #21413
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Lisa Cheryl McFarland, CPA (hereinafter "Ms. McFarland"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. McFarland failed to timely renew the annual firm registration for Lisa McFarland, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Ms. McFarland's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Ms. McFarland has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. McFarland's payment as full resolution of the aforementioned rules violation.

This the 22nd (Day) day of September (Month), 2025 (Year).

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Jodi K. Kruse
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025149

IN THE MATTER OF:
Elizabeth Volpe, CPA, #33722
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Elizabeth Volpe, CPA (hereinafter "Ms. Volpe"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Volpe failed to timely renew the annual firm registration for Lisa Volpe, CPA, PLLC, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Ms. Volpe's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Ms. Volpe has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Volpe's payment as full resolution of the aforementioned rules violation.

This the 22nd (Day) day of September (Month), 2025 (Year).

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Jodi K. Kruse
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025150

IN THE MATTER OF:
M. Sadik Khan, CPA, #15297
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. M. Sadik Khan, CPA (hereinafter "Mr. Khan"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Khan failed to timely renew the annual firm registration for M.S. Khan, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Khan's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Mr. Khan has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Khan's payment as full resolution of the aforementioned rules violation.

This the 22nd day of September, 2025.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Jodi K. Kruse
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025152

IN THE MATTER OF:
Philip Yancey Fernandez, CPA, #36885
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Philip Yancey Fernandez, CPA (hereinafter "Mr. Fernandez"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Fernandez failed to timely renew the annual firm registration for P. Yancey Fernandez, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Fernandez's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Mr. Fernandez has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Fernandez's payment as full resolution of the aforementioned rules violation.

This the 22nd (Day) day of September (Month), 2025 (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 #C2025154

IN THE MATTER OF:
Mazalenia LaPortia Grant, CPA, #38923
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Mazalenia LaPortia Grant, CPA (hereinafter "Ms. Grant"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Grant failed to timely renew the annual firm registration for Portia Lee, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Ms. Grant's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Ms. Grant has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Grant's payment as full resolution of the aforementioned rules violation.

This the 22nd (Day) day of September (Month), 2025 (Year).

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Jodi K. Kruse
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025155

IN THE MATTER OF:
Rajan Laljee Kotecha, CPA, #33671
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Rajan Laljee Kotecha, CPA (hereinafter "Mr. Kotecha"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Kotecha failed to timely renew the annual firm registration for Rajan L. Kotecha, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Kotecha's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Mr. Kotecha has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Kotecha's payment as full resolution of the aforementioned rules violation.

This the 22nd (Day) day of September (Month), 2025 (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 #C2025157

IN THE MATTER OF:
Ragi Youssef Riad, CPA, #43011
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Ragi Youssef Riad, CPA (hereinafter "Mr. Riad"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Riad failed to timely renew the annual firm registration for Riad CPA, PC, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Riad's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Mr. Riad has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Riad's payment as full resolution of the aforementioned rules violation.

This the 22nd (Day) day of September (Month), 2025 (Year).

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Jodi K. Kruse
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025160

IN THE MATTER OF:
Richard Wade Ragland, CPA, #17922
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Richard Wade Ragland, CPA (hereinafter "Mr. Ragland"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Ragland failed to timely renew the annual firm registration for Richard W. Ragland, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Ragland's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Mr. Ragland has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Ragland's payment as full resolution of the aforementioned rules violation.

This the 22nd (Day) day of September (Month), 2025 (Year).

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Jodi K. Kruse
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025161

IN THE MATTER OF:
Phillip Warren Byrd, CPA, #24316
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Phillip Warren Byrd, CPA (hereinafter "Mr. Byrd"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Byrd failed to timely renew the annual firm registration for S. Preston Douglas & Associates, LLP, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Byrd's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Mr. Byrd has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Byrd's payment as full resolution of the aforementioned rules violation.

This the 22nd (Day) day of September (Month), 2025 (Year).

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Jodi K. Krause
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025162

IN THE MATTER OF:
Shellie Howell Penley, CPA, #19529
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Shellie Howell Penley, CPA (hereinafter "Ms. Penley"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Penley failed to timely renew the annual firm registration for Shellie H. Penley, CPA, P.A., in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Ms. Penley's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Ms. Penley has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Penley's payment as full resolution of the aforementioned rules violation.

This the 22nd day of September, 2025.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Jodi K. Kruse
President

NORTH CAROLINA WAKE COUNTY	BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS CASE #C2025163

IN THE MATTER OF: Sherry Elaine Greenstein, CPA, #24483 Respondent	ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Sherry Elaine Greenstein, CPA (hereinafter "Ms. Greenstein"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Greenstein failed to timely renew the annual firm registration for Sherry E. Greenstein, C.P.A., in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Ms. Greenstein's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Ms. Greenstein has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Greenstein's payment as full resolution of the aforementioned rules violation.

This the 22nd (Day) day of September (Month), 2025 (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 #C2025167

IN THE MATTER OF:
Charles Richard Steffenella, CPA, #41347
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Charles Richard Steffenella, CPA (hereinafter "Mr. Steffenella"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Steffenella failed to timely renew the annual firm registration for Toth & Steffenella, LLP, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Steffenella's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Mr. Steffenella has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Steffenella's payment as full resolution of the aforementioned rules violation.

This the 22nd (Day) day of September (Month), 2025 (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 #C2025168

IN THE MATTER OF:
Andrew Daniel Tucker, CPA, #40018
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Andrew Daniel Tucker, CPA (hereinafter "Mr. Tucker"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Tucker failed to timely renew the annual firm registration for Tucker CPA PLLC in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Tucker's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Mr. Tucker has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Tucker's payment as full resolution of the aforementioned rules violation.

This the 22nd (Day) day of September (Month), 2025 (Year).

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Jodi K Kruse
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025172

IN THE MATTER OF:
Wen Wen, CPA, #37900
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Wen Wen, CPA (hereinafter "Ms. Wen"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Wen failed to timely renew the annual firm registration for Vivian Wen, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Ms. Wen's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Ms. Wen has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Wen's payment as full resolution of the aforementioned rules violation.

This the 22nd (Day) day of September (Month), 2025 (Year).

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Jodi K. Kruse
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025174

IN THE MATTER OF:
William Randall Burrell, CPA, #10824
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. William Randall Burrell, CPA (hereinafter "Mr. Burrell"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Burrell failed to timely renew the annual firm registration for W. R. Burrell, CPA, P.A., in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Burrell's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Mr. Burrell has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Burrell's payment as full resolution of the aforementioned rules violation.

This the 22nd (Day) day of September (Month), 2025 (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 #C2025175

IN THE MATTER OF:
William Michael Gorman, CPA, #20446
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. William Michael Gorman, CPA (hereinafter "Mr. Gorman"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Gorman failed to timely renew the annual firm registration for Wm. Michael Gorman, CPA, CMA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Gorman's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Mr. Gorman has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Gorman's payment as full resolution of the aforementioned rules violation.

This the 22nd (Day) day of September (Month), 2025 (Year).

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Jodi K. Kruse
President