



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES

October 20, 2025

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

BOARD STAFF IN ATTENDANCE: David R. Nance, CPA, Executive Director; Frank Trainor, Esq., Staff Attorney; and Lisa Hearne-Bogle, Communications Officer.

OTHERS IN ATTENDANCE: Noel L. Allen, Esq., Board Legal Counsel; Walter C. Davenport, CPA-retired; Perry E. James, III, CPA; Cynthia James; and Lt. Stokes, Raleigh Police Department.

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

CONFLICT OF INTEREST: No conflicts of interest were reported.

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

MINUTES: Mr. Taylor moved, and Mr. Ahler seconded the motion to approve the minutes of the September 22, 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 September 2025 financial statements as presented. The motion was approved with seven votes in favor and none against.

LEGISLATIVE AND RULEMAKING ITEMS: Mr. Nance and Mr. Allen shared information about a provision in NC Session Law 2025-94, *An Act to Provide Further Regulatory Relief to the Citizens of North Carolina*, that amends NCGS 93B-14, *Information on Applicants for Licensure*, to require all occupational licensing boards to verify the authenticity of an applicant's social security number.

NATIONAL ORGANIZATION ITEMS: Mr. Payseur stated that he has been appointed to NASBA's Continuing Professional Education (CPE) Committee and is no longer serving on the Ethics Committee. Mr. Nance shared that he has been appointed to NASBA's Executive Directors Committee and will continue serving on the Private Equity Task Force; however, he is no longer a member of the Examination Administration Committee.

Mr. Ahler moved, and Mr. Taylor seconded the motion to approve the response to the AICPA Exposure Draft, *Proposed Peer Review Standards Update No.3, Modernizing Peer Review Administration Requirements*. (Appendix I) The motion was approved with seven votes in favor and none against.

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. C2025040 - Lisa Langdon Burgess - Approve the signed Consent Order. (Appendix II)

Case No. C2025169 - Vivian Farrington Maness - Approve the signed Order. (Appendix III)

Case Nos. C2024206-1 and C2024206-2 - Sharon Peele and Brown Dedmond Peele CPAs - Approve the signed Consent Order. (Appendix IV)

Case Nos. C2025192-1 and C2025192-2 - Akilah Sameera Waldrond and Akilah Waldrond CPA PLLC - Approve the signed Consent Order. (Appendix V)

Case Nos. C2025066 and C2025103 - Brian Douglas Henderson – Approve a Notice of Hearing for January 21, 2026, at 10:00 a.m. (Appendix VI)

Mr. Payseur reported that the Committee provided guidance to the staff on six 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:

Christina Marie DeMaio
Mallory Grace Houpert
Caroline Ann McGillivray

Travis Mowbray
Ammon James Thornton

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

Faith Ayotomiwa Adesina
Gavin Patrick Allen
Julio Erasmo Alvarez
Caroline West Borton
Noah Alexander Brabble
Robert Taylor Brown
Moses J. Chung
Christina Marie DeMaio
Mai Doan
Andrew Joseph Farrug
Janay Bailey Frank
Mitchell John Frei
Matthew William Gentry

Nicholas Andrew Golebiowski
Stephen Daniel Griffin
Sydney Marie Hatcher
Grayson Frederick Hearn
Mallory Grace Houpert
Jacqueline Bearman Howells
Lily Bennett Hunt
Jacob Richard Kauffman
Joshua Thomas Lowe
Matthew Stevenson Mabry
Sarah Jane McCarthy
Caroline Ann McGillivray
Travis Mowbray

Samuel Olivares
Jason Matthew Ringle
Giny Patricia Robles
Stephan Taylor Ruppert
Jackson Lee Russell
Daniel Mark Sheitman
Diedre Tiffany Smith
Dylan Jefferson Smith

Ransom Garris Stokes Jr.
Caroline Hendrix Sturgis
Martin Arthur Thomas III
Ammon James Thornton
Matthew Rollins Turner
Kelli R. Turpin
John Raymond Walkowski
Jessica Lee Whelan

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

Garrett Dell Redford T15239
Andrew James Williard T15240
Lauren Elizabeth Hazard T15241
Patrick Michael Sharkey Jr. T15242
Vipin Kumar T15243
William Read Lockett T15244
Victoria Fay Lohn T15245
Elisabeth Lenora Ramsey T15246
Michael Glenn Morgan T15247
Michael Robert Loveland T15248
Arax Keshmeshian T15249
Minori Suzuki T15250
Megan Diane Lewczyk T15251
Katherine Lynne Rincon T15282
Spenser Ryan McGrath T15283
Anthony James Lopez T15284

Alex Taylor Wiley III T15285
Allan Burris Franklin III T15286
Nicole Beasley T15287
Karelsa Rivera-Velez T15288
Cameron Nicolas Arizaga T15289
Lionel Eric Liautaud T15290
Walter Hamm Deyhle T15291
Terrence William Conklin T15292
Christopher Velasco Bragado T15293
Thomas Allen Riddle T15294
Douglas R. Dillman T15295
Kyle Joseph Hayes T15296
Steven Patrick Dale T15297
Call Collins Ford T15298
Nancy Kaye Paustian T15299
Duncan M. Anderson T15300

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

Casey Ryan Anderson
Brandon R. Barkoff
Kathleen Camisa
Don Louis Castellarin
Brendan Conahan
Kari Cai Day
Daniel Jeffrey DeLancey
Sandra Lea Feinsmith
Andrew Arthur Fleetwood
Amy Michelle Fletcher
Tina Suk Florance
Emily Paige Hamblen
Edward Brandon Henderson

Xiaogang Jin
Monique Joannette
Kathleen Marie Kaepplinger
John Gathaiya Kimani
Sanjay Kumar
Meghan Loose
Frank Thomas Mancuso III
Susan Nanette McClure
Emma Lynae Moreira
Hugo da Silva Moreira
Deborah Ann Morton
Martin Enrique Perez
Nithin Raja Racharla

Steven Robert Radus
Sienna Ashley Richert
Kalen Sechler
Adam Daniel Segal
Parveen Kaur Singh

Rebecca Ann Spears
Eric David Vohwinkel
Christopher Paige Wright
Morgan Michelle Wright

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

William Robert Carey II #21182
Mujie Chen #46885

Christopher McRae Crouch #23590
Lana D. Imhof #25550

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

Andrew Hall #47458
Cynthia New #29714
Sean O'Leary #34191

Janice Steed #4276
Sharon Roark Thompson #22212

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

Camden Adams
Matthew Adams
Gillian Allen
Simone Allen
Robert Amaye-Obu
Miguel Andrade-Urioso
Andrew Avery
Julie Ann Bailey
Sydney Baldwin
Maggienella Basile
Lucas Bernet
Ian Best
Devan Bhatia
Thomas Bickel
Jackson Bjork
Cameron Boothby
Chloe Borchers
Anna Bosen
John Brader
Bobbie Bradley
Matthew Braley
Danielle Brown
Kendall Bullock

Michael Burke
Orin Caldwell
Cameron Callahan
Kenneth Campbell
Samuel Carson
Kaitlin Carter
Briauna Catoe
Amanda Cauble
Sanders Cayo
Caroline Chambers
Christopher Chruszcz
Justyn Chu
Brendan Clark
Kevin Coffman
Maili Collett
Bryan Collins
John Covington
Audrey Craven
Shaiajah Dailey
Stephen Dallara
Paul Daniel
Ayman Darwish
Joshua Davies

Walter Davis
Jack Davison
Edwin De Jesús
Jennifer Deets
Alyssa Dendle
Wei Ding
Lucy Dixon
Allison Dobbins
Madeline Duggan
Alicia Dunn
Callahan Dunn
Erica Earnest
Mary Grace Faircloth
Hannah Fay
Daniel Fischer
Gavin Foley
Lyndon Ford
Holly Forsht
Sarah Foster
Gerald Foxx
Rachel Francois
John Franklin
Corey Fulp
Travis Gallup
Carlos Garcia
Peyton Gilbert
Josue Gomez Chinchilla
Daniel Gorodisch
Kylee Greene
Brittany Grenz
Daniel Griffin
Taylor Harkey
Rayquan Harris
Jacy Heeter
Alyse Herburger
Roberto Hernandez
Elizabeth Hittepole
Preston Hoey
Beverly Houie
Alexandria Howard
Noah Hughes
Travis Idol
Marcia Irving
Keno Ivri Ivri
Matthew James

Weili Jin
Jennifer Jinks
Catherine Johnson
Lily Johnson
Brenda Jones
Cameron Jones
Kelci Jones
Nicholas Jones
Adam Juzwick
Kayla Kapp
Caleb Karie
Dylan Kennedy
Nicola Kennell
Amelie Kenney
Timothy Kenobi
John King
Elaine Kluttz
Emily Kneller
Daniel Kobos
Wyatt Kontir
Alicia La Forest
Aaron Lamb
Matthew Lamberth
Alexander LaMothe Toland
Shinae Lee
Blair Lefler
Andrew Legge
Jonathan Leonard
Radiatu Ligbi
Cooper Lohr
Thomas LoSecco
Francis Loyer
Jordan Malik
Clayvert Marjani
Georgia McArdle
Christian McCaffrey
Kristen McCall
Andrew McDonald
Aubrey McKay
Elyse McNeil
Delaney McNew
Abigail Meier
Alexander Mize
Bilali Mohammed
Kellie Monacell

Hailey Moore
Anderson Mwasele
Bethany Neary
Jacob Newman
Nhan Nguyen
Drew Nora
Meghan Norris
Eli O'Brien
Jack O'Sullivan
Henry Ost
Jessica Outlaw
Zhanna Parker
Elizabeth Paszt
Yami Patel
William Patrick
Katelyn Pearson
Justin Penland
Marshall Pile
Anna Pleasant
Jessica Plumb
Rhylee Pope
Jackson Price
Brady Proffitt
Natalie Qamou
Rebecca Rason
Anthony Recinos Argueta
Trevor Reed
Ethan Rehmann
Sophia Reyes
Dylan Ritch
Tucker Roberson
Sydney Roberts
Duncan Robertson
Roshane Rochester
Nicholas Rodulfo
Jingxiu Rong
Brooke Rosen
Meagan Rowley
Toni Anne Russell

Kelsey Sampere
Monica Santiago Javier
Caroline Schollaert
Matthew Seaton
Ana Sebastian
Jade Seets
Shivani Shah
Celina Smith
James Smith
Paul Sposato
Lori Stahlberg
Tyler Strauss
George Streetman
Estefany Suazo
Anna Teets
Laura Thomas
Justin Thompson
Camille Tobey
Mariaja Travers
Abbigail Tucker
Dominick Vaccaro
Faith Vincelette
Ashlyn Vincent
Lucas Votaw
Matthew Wagner
Callum Walker
Sarah Wallace
Kayla Walter
Elle Warshawsky
Zachary Watford
Lacey Way
Alexis Williams
Patrick Williams
Zachary Williams
Kari Wilson
William Youngblood
Molly Zazzaro
Sulan Zhu
Audrey Zuck

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

Ashley E. Hare Massey CPA, PC

INVESTMENT COMMITTEE REPORT: Mr. Payseur reported on the Committee's October 7, 2025, meeting with the Board's financial advisors and noted that the Board's investments continue to comply with its approved investment policy.

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

Mr. Taylor moved, and Mr. Payseur seconded the motion to approve the 2026 Board meeting dates. (Appendix VI) The motion passed with seven votes in favor and none against.

RECOGNITION OF NC CPA LICENSURE MILESTONES: Ms. Kruse congratulated Mr. Davenport and Mr. James on achieving 50 years of NC CPA licensure. She presented them with a Certificate of Recognition and thanked them for their 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 September 2025:

John Francis Darcy, #8812
Gary Leonard German, #8814
Billy Ray Lamm, #8416

Thomas Penn May Jr., #8832
John Burwell Parker, #8834
William Young Webb, #8836

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

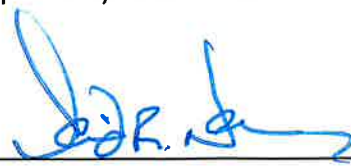
George Bryant Lee, #8955
Garland Vance Newlin Jr., #8939

Jeffrey Vincent Stewart Jr., #8942

PUBLIC COMMENTS: Mr. Davenport, speaking as a former Chair of NASBA, encouraged Board members to engage with NASBA, noting that such involvement benefits them individually, enhances their effectiveness as Board members, and supports the advancement of the CPA profession.

ADJOURNMENT: Ms. Coley moved, and Mr. Taylor seconded the motion to adjourn the meeting at 10:52 a.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, CPA
President



North Carolina State Board of Certified Public Accountant Examiners

October 20, 2025

Brad Coffey, CPA, Technical Manager
American Institute of Certified Public Accountants
AICPA Peer Review Program
220 Leigh Farm Road
Durham, NC 27707-8110

Dear Mr. Coffey:

The North Carolina State Board of CPA Examiners ("Board") has reviewed the Exposure draft entitled *Proposed Peer Review Standards Update No. 3, Modernizing Peer Review Administration Requirements*, prepared by the AICPA and released for comment on September 10, 2025. The AICPA Peer Review Board proposes to centralize the administration of peer reviews for firms with alternative practice structures ("APS").

The Board writes to formally express support for the proposed changes identified in the *Update*. We believe this change is a necessary and proactive measure to address the evolving complexities of firm ownership and ensure that the highest standards of quality and independence are maintained across the profession.

Alternative practice structures often involve complex arrangements between attest and non-attest entities. By moving the administration of these complex reviews to the National Peer Review Committee ("NPRC"), there should be more consistency in the performance of the peer reviews. This consistency is crucial to protect the public interest and maintain trust in financial reporting.

By allowing the NPRC to initially perform centralized oversight of APS reviews, this should enable the development of specialized guidance and training for APS peer reviews, which could later be implemented within the current peer review model. The diverse nature of APS models could challenge current review processes, particularly with respect to independence and quality control systems. The complexity of these arrangements demands specialized attention, and the proposed approach allows regional administrative entities to build the necessary expertise over time without compromising the quality of immediate APS reviews.

The increasing prevalence of private equity investment in accounting firms has raised concerns among stakeholders about auditor independence and potential conflicts of interest. This implementation of new guidelines demonstrates the profession's commitment to self-regulation and mitigates potential risks associated with new ownership models.

Administrative costs for peer review vary by organization but generally include annual fees, firm enrollment fees, and charges for specific review services. Considerations under this model include the process for shifting currently enrolled firms into this centralized model and the impact of any potential

increase in cost for the peer review that could be incurred under this model. As the APS environment now involves CPA firms of varying sizes, processes need to be in place to ensure that enrolled peer review firms can easily transition to the centralized oversight process, if necessary, without the costs being prohibitive.

The exposure draft asks for feedback in three specific areas:

1. Does the Board agree with the proposed revision to paragraph .35 of PR-C section 100; and provide any additional comments if necessary.

The Board agrees with the proposed change. The Board believes that the proposed change is clear and understandable, and that the corresponding explanatory material proposed in paragraph .A50 provides sufficient explanation for users to apply the requirement.

2. Does the Board agree with the proposed revision to paragraph .08 of PR-C section 200; and provide any additional comments if necessary.

The Board agrees with the proposed change and recognizes the value of having a team captain who has been subject to a recent peer review administered by the NRPC. The Board believes that the proposed change is clear and understandable, and that the corresponding explanatory material proposed in paragraph .A13 provides sufficient explanation for users to apply the requirement.

3. Does the Board agree with the proposed effective date for peer review years ending on or after December 31, 2025?

The Board agrees with the proposed effective date for peer reviews ending on or after December 31, 2025. APS structures have been in place for several years, and this proposal aims to provide expertise and resources to address the matter immediately.

This proposal is foundational to protecting the public interest. As new business structures emerge, it is the profession's responsibility to evolve its oversight mechanisms to ensure the consistent application of professional standards. Centralizing APS peer reviews is a proposed solution that upholds the integrity of the profession's quality control framework.

We appreciate the AICPA Peer Review Board's thoughtful consideration of this matter and its proactive stance in addressing the challenges and risks presented by changing business models.

Sincerely,

Jodi K. Kruse

Jodi K. Kruse, CPA
President

Signature: Jodi K. Kruse
Jodi K. Kruse (Oct 20, 2025 14:46:56 EDT)

Email: jodi.kruse@yahoo.com

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #2025040

IN THE MATTER OF:
Lisa Langdon Burgess, CPA, #29629
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. Lisa Langdon Burgess, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 29629 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 CPE.
5. In response to the Board's audit of her CPE, the Respondent did not provide documentation to substantiate the CPE hours required for 2023.
6. On July 2, 2025, the Respondent submitted a request to have her CPA certificate placed on inactive status.
7. 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).

Consent Order - 2
Lisa Langdon Burgess, CPA

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 request to have her CPA certificate place on inactive status is hereby granted. The Respondent shall not seek to reactivate her CPA certificate until one year has elapsed since the finalization of this Consent Order.
2. After one year has passed, the Respondent may apply to return her 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 1st DAY OF October, 2025.
(Day) (Month) (Year)

Lisa Langdon Burgess
Respondent

APPROVED BY THE BOARD THIS THE 20 DAY OF October, 2025.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Jodi K. Kruse

President

NC BOARD OF

OCT - 9 2025

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025169

IN THE MATTER OF:

Vivian Farrington Maness, CPA, #18027
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. Vivian Farrington Maness, CPA (hereinafter "Ms. Maness"), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Maness failed to timely renew the annual firm registration for Vivian F. Maness, 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. Maness's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
4. Ms. Maness 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. Maness's payment as full resolution of the aforementioned rules violation.

This the 20 day of October, 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 #s C2024206-1/2

IN THE MATTER OF:
Sharon Peele, CPA, #16138
Brown Dedmond Peele CPAs, Firm
Respondents

CONSENT ORDER

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

1. Sharon Peele, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 16138 as a Certified Public Accountant.
2. Brown Dedmond Peele CPAs (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm are collectively referred to as the "Respondents."
3. On its renewals for years 2021 through 2024, the Respondents disclosed that the Respondent Firm had issued reviews for those years. As such, the Respondents should have completed a peer review and reported those results to the Board by December 31, 2023.
4. The Respondents did not provide the Board with evidence that the Respondent Firm had completed a peer review engagement. Therefore, in 2024, the Board staff inquired whether the Respondent Firm had completed its review.
5. In response to the Board staff's inquiry, the Respondent Firm confirmed that the Respondent Firm has not been enrolled in peer review. The Respondents no longer perform any services subject to peer review and do not currently anticipate performing services subject to peer review.
6. The Respondents wish 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 Respondents understand and agree 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 Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By virtue of the facts set forth above, the Respondents violated Rule 21 NCAC 08N .0203(b)(7) (failing to participate in a peer review program).

Consent Order - 2
Sharon Peele, CPA
Brown Dedmond Peele CPAs

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

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

1. The Respondent is hereby censured.
2. The Respondent Firm's ability to perform any services subject to peer review is suspended.
3. The Respondent Firm may resume performing services subject to peer review upon providing notice to the Board. At that time, the Respondent Firm would be subject to the Board's Pre-Issuance Review Procedures.
4. The Respondent shall pay a one thousand dollar (\$1,000) civil monetary penalty, to be remitted with this signed Consent Order.

CONSENTED TO THIS THE 25TH DAY OF SEPTEMBER, 2025
(Day) (Month) (Year)

Sharon Peele
Respondent

Sharon Peele, Partner
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 20 DAY OF October, 2025
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Jodi K. Kruse
President

NC BOARD OF
OCT - 2 2025
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2025192-1/2

IN THE MATTER OF:

Akilah Sameera Waldrond, CPA, #40125
Alilah Waldrond CPA PLLC, Firm
Respondents

CONSENT ORDER

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

1. Akilah Sameera Waldrond, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 40125 as a Certified Public Accountant.
2. Akilah Waldrond CPA PLLC (hereinafter “Respondent Firm”) is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be referred to as the “Respondents.”
3. The Respondent Firm received a fail on its most recent engagement peer review, with an acceptance letter date of January 27, 2025. The peer review report was for the period that ended October 31, 2023.
4. Prior to the failed engagement peer review, the Respondent Firm had received a pass on its previous engagement peer review.
5. In August 2025, the Board staff discovered the failed report while reviewing the AICPA Facilitated State Board Access (“FSBA”) website.
6. The Respondent had not disclosed the failed peer review to the Board within sixty (60) days of the date of the Final Letter of Acceptance as required by 21 NCAC 08M .0106(a)(4). The Final Letter of Acceptance was dated January 27, 2025.
7. As part of the peer review, the Respondent Firm was required to undergo pre-issuance review procedures of its next Agreed-Upon-Procedures engagement. In response, the Respondent Firm stated that it did not plan to perform further Agreed-Upon-Procedures engagements and was therefore relieved from that obligation.

8. In response to the Board's inquiry, the Respondent Firm disclosed that it was scheduled to perform an Agreed-Upon-Procedures engagement in 2025.
9. The Respondents wish to resolve this matter by consent and agree 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 Respondents understand and agree 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 Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondents' failure to perform attest and assurance services in accordance with standards is a violation of 21 NCAC 08N .0212 (Competence) and .0404 (Accounting and Review Services Standards).
3. The Respondents' failure to timely report the results of its most recent engagement peer review to the Board constitutes a violation of 21 NCAC 08M .0106 (Compliance).
4. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

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

1. The Respondent, Akilah Sameera Waldrond, CPA, is hereby censured.
2. The Respondent shall pay a one thousand dollar (\$1,000) civil monetary penalty, to be remitted with this signed Consent Order.
3. All professional staff in the firm that work on review or Agreed-Upon Procedures engagements shall participate in at least four (4) hours of continuing professional education covering SSARS/SSAE updates annually until such time that the Respondent Firm receives a pass or a pass with deficiencies peer review report.

4. The Respondents shall submit their 2025 AUP engagement to post-issuance review. The Respondent must identify a reviewer and submit that person or firm to the Board for approval prior to undergoing the post-issuance review. Depending upon the outcome of that post-issuance review, the Respondents may be subject to pre-issuance review of further AUP engagements until the Board determines that pre-issuance review is no longer necessary.

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

Akilah Sameerah Waldron
Individual authorized to sign on behalf of Respondent Firm

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 20 DAY OF October, 2025.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Jodi K. Rouse
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2025066 and C2025103

IN THE MATTER OF:
Brian Douglas Henderson, CPA, #22176
Respondent

NOTICE OF HEARING

The North Carolina State Board of Certified Public Accountant Examiners ("Board") has received evidence which if admitted at hearing would show that:

1. Brian Douglas Henderson, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 22176 as a Certified Public Accountant.
2. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein.
3. In 2025, the Board started receiving complaints against the Respondent. Those complaints generally allege the same issue, namely, that the Respondent had received prepayment from his clients to perform services. The Respondent later was unable to perform those services but did not repay all of his clients for the prepayments that he had received.
4. In response to the first two complaints, the Respondent pointed to circumstances beyond his control as the reason that he was unable to render services to his client. Foremost among those circumstances was that Hurricane Helene had flooded his offices in Asheville and he was forced to relocate to Concord.
5. The Respondent refunded the complainants their money and the Board closed those matters with a letter of warning informing the Respondent that if it receives evidence of similar activity in the future, it could proceed in light of the fact that he had been previously warned.

Case #C2025066

6. One of the Respondent's clients ("C2025066 Complainant") filed a complaint with the Board alleging that the Respondent had been unresponsive in regard to the filing of her 2022 taxes. He did not file her 2023 taxes. She had prepaid the Respondent for the preparation of her 2023 taxes, but the Respondent had not refunded that money.
7. On April 28, 2025, the Board staff mailed a copy of the complaint to the Respondent for a response. The complaint was mailed to the Respondent's new

address in Concord that he had provided to the Board ("Concord Address"). The response was due on May 19, 2025.

8. The Respondent did not reply by the May 19, 2025, due date.
9. On May 30, 2025, the Board staff forwarded the complaint via email to the Respondent. The email address was the one provided by the Respondent to the Board and was an email address through which the Board staff had previously successfully communicated to the Respondent ("Email Address"). The email had a June 13, 2025, due date.
10. The Respondent did not respond by the June 13, 2025, due date. On July 15, 2025, the Board staff sent a follow-up email to the Respondent. On July 18, 2025, the Respondent replied that he would communicate with the C2025066 Complainant and send her a check as soon as she told him the outstanding amount owed.
11. On August 14, 2025, the C2025066 Complainant informed the Board staff that the Respondent had asked about the amount owed, but had never sent payment. On August 15, 2025, the Board staff sent a communication to the Respondent's Email Address, but has not received a response.

Case #C2025103

12. On July 4, 2025, the Board received a complaint from another of the Respondent's clients ("C2025103 Complainant"). The C2025103 Complainant alleged that the Respondent had placed her on a prepayment plan in 2023. She was later informed that the Respondent would not be able to prepare her 2024 taxes and that she should find another accountant. On several occasions, she requested a refund of her prepayment but did not receive a response or a refund.
13. On July 8, 2025, the Board staff mailed a copy of the complaint to the Respondent at his Concord Address and requested a response. The response was due on July 22, 2025.
14. The Respondent did not reply by the July 22, 2025, due date.
15. On July 24, 2025, the Board staff forwarded the complaint to the Respondent's Email Address requesting a response to the complaint. The email had an August 7, 2025, due date.
16. The Respondent did not reply by the August 7, 2025, due date.
17. The Board staff subsequently sent two letters to the Respondent via certified mail to his Concord Address. The Respondent did not respond to those certified letters.
18. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, the Respondent's actions as set out above constitute violations of 21 NCAC .0212 (Competence) and .0206 (Response to Board Inquiry).

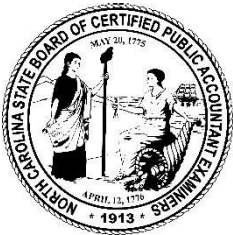
Notice of Hearing - 3
Brian Douglas Henderson, CPA

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

Pursuant to N. C. Gen. Stat. § 150B-38, the Respondent is entitled to a public hearing on this matter. This notice is to advise the Respondent, Brian Douglas Henderson, CPA, that, unless this matter is resolved by consent, the Board will hear this matter in the Board offices at 1101 Oberlin Road in Raleigh on January 21, 2026, at 10:00 a.m. If the Respondent is not present, a decision may be reached in his absence, and the Respondent may be deemed to have waived his right to a hearing.

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

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



D. Michael Payseur, CPA
BY: [D. Michael Payseur, CPA \(Oct 22, 2025 07:40:57 EDT\)](#)

Chair, Professional Standards Committee



North Carolina State Board of Certified Public Accountant Examiners

2026 Board Meetings

Day of Week	Date	Time	Event	Location
Wednesday	January 21	10 a.m.	Board Meeting	Raleigh
Monday	February 16	10 a.m.	Board Meeting	NC A&T State University
Monday	March 16	10 a.m.	Board Meeting	Raleigh
Monday	April 20	10 a.m.	Board Meeting	Raleigh
Monday	May 18	10 a.m.	Board Meeting	Raleigh
Monday	June 15	10 a.m.	Board Meeting	Raleigh
Monday	July 20	10 a.m.	Board Meeting	Raleigh
Monday	August 17	10 a.m.	Board Meeting	Raleigh
Wednesday	September 23	10 a.m.	Board Meeting	Elon University
Monday	October 19	10 a.m.	Board Meeting	Raleigh
Monday	November 16	10 a.m.	Board Meeting	Raleigh
Monday	December 14	10 a.m.	Board Meeting	Raleigh

Changes will be published on the Board's website, nccpaboard.gov.

Approved 10/20/2025