



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES November 17, 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.

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

OTHERS IN ATTENDANCE: Noel L. Allen, Esq., Board Legal Counsel; Eddie Strange, CPA; Gail Strange; Phil Stuart, CPA; Marie Stuart; Steve Tinsley, CPA (via Webex); and Lt. J.A. Stokes, Raleigh Police Department.

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

CONFLICT OF INTEREST: 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 Ms. Coley seconded the motion to approve the minutes of the October 20, 2025, meeting. The motion was approved with seven votes in favor and none against.

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

LEGISLATIVE AND RULEMAKING ITEMS: Mr. Nance shared that the Board will hold a public rulemaking hearing on January 21, 2026, to receive comments on the Board's draft rules. The Board will conduct the final review and approval of the rules in February 2026. Approved rules will be forwarded to the Rules Review Commission for review and final approval, with implementation effective May 1, 2026.

NATIONAL ORGANIZATION ITEMS: Board members and Executive staff who participate in various NASBA committees provided updates on their respective committees. It was noted that the Board staff would prepare a response to NASBA's Private Equity Task Force Whitepaper for review and approval at the December 2025 meeting.

STATE AND LOCAL ORGANIZATION ITEMS: Ms. Kruse summarized the first meeting of the Joint Task Force on CPE Matters.

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. C2025021 - Jeffery Bruce Baker - Approve the signed Consent Order. (Appendix I)

Case No. C2025098 - Lacy M. Drummond - Approve the signed Consent Order. (Appendix II)

Case No. C2025164 - Robert Gerard Merz - Approve the Notice of Hearing for January 21, 2026, at 10:00 a.m. (Appendix III)

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

Riley Lee Benitez
Emily Paige Gaskins
Vay Chan Ly

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

Brittany Ann Adams
Auma Asiyo
Riley Lee Benitez
Christopher Matthew Bone
Patrick Joseph Bradford
Arianne S. M. Brown-Stephenson
Violette Dawn Bruchon
Bruce Almont Yeh Campos
Margaret Isabelle Cauley
Shiyi Chen
Louisa Victoria Coates
William Bryce Davis
Matthew Evan Deal
Madison Jade Demus
Nicole Kelly Dickson
Ann Marie Francone
Robert Lee Gaddy
Emily Paige Gaskins
Denise M. Grizzle
Nathan Maxwell Hardy

Kelly Elizabeth Hayes
Mark William Humphrey
Savannah Pierce Lampley
Emily Lauren Loudon
Vay Chan Ly
Samuel Andrew Makarov
Lauren Elizabeth Manns
Walter Henry Hutaff McEachern
Ciara Antoinette McFadden
Jack Alexander Niemer
James Robert Olpin
Amit Vasant Patel
James Anthony Petrolle
Cameron Blake Pierce
Vania Ramos Ponce
Stacey Phillips Poteat
Taylor Anne Pulyer
Jamie Nicole Ramirez
Melissa Christine Ratcliff
Patrick John Ray

Blake Caroline Reynolds
Macy Kalynn Reynolds
Harrison John Rider
Maddisen Renee Robinson
Oscar Rene Roque Jr.
Lacey Ellen Ross
Lance Norwood Rowe
Hongyun Shen

Marisa Abbie Soterakis
Molly Caroline Sytz
Isabella Marie Tarlton
Patrick Michael Uhlman
John Bryce Vestal
Ella Margaret Webster
Corban Bryan Wirl

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

Erica Mirella Kowalski T15301
Bryce Patrick Healy T15302
Byoungwoo Choi T15303
Matthew Daniel Mollerus T15304
Garrison Scott Smith T15305
Thomas Luke Whitwell T15306
Sarah Elizabeth Griffin T15307
Thomas Michael Bridgett T15308
Sara Louise Schemmel T15344
Rockford James Coble T15345
Casey Banks Lucas Howell T15346

Yoshikuni Ide T15347
Randall Glenn Heideman T15348
John David Zygmuntowicz T15349
Natalie Paige Noble T15350
Hunter Alexander Russell T15351
Mindy Minkyung Houts T15352
Cassandra Elizabeth Rupel T15353
Truptiben Vikas Patel T15354
Matthew Donald Brickle T15355
Jessica Marie Kane T15356
Kasey Frances Finnigan T15357

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

Cameron Nicolas Arizaga
Michelle Lee Attreed
April Bryson Bahrs
Nicole Beasley
Christopher Velasco Bragado
Thomas Michael Bridgett
Latrice Nichole Clark
Rockford James Coble
Terrence William Conklin
Steven Patrick Dale
Ciara Devlin
Walter Hamm Deyhle
Douglas R. Dillman
Justin James Dodds
Martin David Fish
René Candice Fonte
Call Collins Ford
Allan Burris Franklin III
Patrick White Galileo

Marco Gangarossa
Sarah Elizabeth Griffin
Kyle Joseph Hayes
Lauren Elizabeth Hazard
Bryce Patrick Healy
Randall Glenn Heideman
Caryn Henniker
Casey Banks Lucas Howell
Yoshikuni Ide
Arax Keshmeshian
Adriano Kira
Erica Mirella Kowalski
Vipin Kumar
Megan Diane Lewczyk
Lionel Eric Liautaud
William Read Lockett
Victoria Fay Lohn
Anthony James Lopez
Spenser Ryan McGrath

Matthew Daniel Mollerus
Michael Glenn Morgan
Tysheba Lynn Morgan
Matthew Dwight Motyka
Steve Nguyen
Madeline Helena Oppeltz
Nancy Kaye Paustian
Elisabeth Lenora Ramsey
Garrett Dell Redford
Thomas Allen Riddle
Katherine Lynne Rincon

Karelsa Rivera-Velez
Diane Lee Roeder
Catherine Ann Saadat
Sara Louise Schemmel
Patrick Michael Sharkey Jr.
Garrison Scott Smith
Minori Suzuki
Steve Alan Viscarra
Matthew Thomas White
Andrew James Williard
John David Zygmuntowicz

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

Karl H. Graf, #42581
Kimberly Boone Miner, #25551
Lee Ann Musselwhite, #36309

Mariellen Nelis, #26729
Joseph Richard Popolizio, #45648
John Edward Wilks, #26296

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

William Kelly Bailey II, #30653

Application for Reissuance of CPA Certificate with Consent Order - Approve the following individual's application for reissuance of their CPA certificate with a Consent Order:

Brian Lanier Mattison, #27797

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

Jack B. Bruns #44993
Leslie Blackwell Donathan #37725

Benjamin Chaim Koenigsberg #45131
Mackenzie Reller #43532

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

Camden Adams
Thomas Adrian
Christopher Alesso
Dayelin Anuel
Laken Appleby
Phu Aung
Andrew Baker
Porter Baldwin

Garrison Bare
Meghan Barrett
Ajenae Barrier
Emma Bentley
Henry Blake
Victoria Boon
Francesco Brassesco
Hunter Browe

Barton Brown
Allison Broz
Gilley Bunting
Landon Burr
Gregory Burrows
Justin Byrd
Rachael Cail
Adam Calhoun
Amanda Campbell
Blaine Campbell
Nicole Carpenter
Tyler Cherry
Xavier Chester
Luke Chisholm
Audrey Ciccarelli
Caroline Clevenger
Owen Cochran
Logan Coffey
John Coleman
Zachary Cramer
James Croom
Justin Cunningham
Madison Currin
Cailin Daigle
Alida Dayton
William DeMore
Chloe Deschamps
Olivia Dezelan
Richard DiAugustine
Jacquelyn Dickson
Brenden Dillingham
Benjamin Doby
Gabriela Donaire
Jacob Donald
Jake Drum
Tatiana Dunston
Ainsley Earhart
Devin Eason
Nikeya Elmore
Denisha Emerson
Hua Fan
Shannon Feltz
Daniel Fischer
Ethan Flannery
Antonio Florence
Forrest Forshey

Holly Forsht
Jared Foshee
Nicholas Frazier
Shanaya Fribbley
Peter Fumero
Tracettia Gaither
Elizabeth Garcia
Jesse Garcia
Ryan Garstang
Andrew Garver
Sean Garvin
Faith Gaster
Brett Gibson
Stephen Gilbert
Levi Gillespie
Aleah Godwin
Joshua Gonzalez
Zachary Gracyalny
Hannah Grady
Charles Green
Nathanael Grubb
Adam Gutierrez
Casey Hagaman
Caroline Haller
Heidi Harlan
Rayquan Harris
Hunter Hartung
Abbey Haugh
Josef Hefe
Cameron Hellmann
Roberto Hernandez
Emily Herne
Emily Hicks
Lucas Hicks
Elizabeth Hittepole
Camden Hollar
Kelly Hopkins
Alexandria Howard
Emily Huddleston
Marcus Hughes
Monica Hughes
Mason Hutchinson
Travis Idol
Keno Ivri Ivri
Sachin Iyengar
Chariti Jackson

Zachary Jagielski
Xingjian Jiang
Lily Johnson
Alicia Jones
Haley Jones
Jonathan Jones
Hunter Kaelin
Matthew Kalaf
Daniel Kelly
Abigail Kennedy
Nicola Kennell
Hyun Sil Kim
Min Jeong Kim
Isaac King
Noah King
Yasmin Kirkwood
Alexander Koester
Iliana Koutsouris
Edward Laiewski
Abigale Larson
Debbie Lee
William Lee
Maxwell Leftwich
Andrew Lerro
John Lewis
Caterina Linares
Chang Liu
Matthew Looney
Megan Loussaert
Cole Lucas
Takako Lynn
Faith Lyons
Evan Maitland
Joshua Martin
Timothy May
Vincent Mazzone
Chebem Mbonu
Joshua McCown
Dylan McDonough
Brady McElheny
Nathan McGhee
Michael McKiernan
Elyse McNeil
Ashley Meacham
Lindsey Meadows
Karla Mendiola

Ismail Mohamed
Jonathan Moore
Jordan Morehead
Lauren Morris
Wuxian Mou
Sallie Mueller
Taylor Mull
Allison Mullinax
Rachel Nard
Kajol Nariani
Ranisha Newbold
Jimmy Nguyen
Rachel Nguyen
Samuel Nolan
Jeremy Norville
Eli O'Brien
Jessica O'Neill
Daniel Ogbamichael
Amelia Olsen
Tina Osborne
Hope Page
Katherine Pair
John Parker
Nicholas Parker
Chrissie Parsons
Elizabeth Paszt
James Pate
Akash Patel
Dristi Patel
Khushi Patel
Sheev Patel
Utsav Patel
Maliyah Paynter
Maxwell Paz
Crystal Perry
Joshua Perry
John Phillips
Izabella Pichardo-Leiva
Abigail Pierce
Jamie Porter
Katherine Potter
Cassandra Pratt
Carly Purgason
Casmir Ramaswamy
Andrew Rampaul-Pino
Ravshan Rasuli

Mary Reed
Westin Reeder
Vida Reese
Ashley Rhoades
Dawson Richards
Jesse Riehm
Brian Riley
Matthew Ritch
Isaac Roberts
Madelyn Robertson
Austin Rogers
Antonia Romann
Hope Rosander
Eitan Rothman
Gracie Ruff
Lemuel Russ
Nicholas Sanfilippo
Lokesh Satyal
Andrew Schwetz
Daniel Seekins
Rachel Seran
ReQuan Sessoms
Aidan Shaffer
Asia Shahbin
Parker Shahdad
Amy Sheline
Dhruvit Sheth
Lauren Spada
Bailey Spell
Teneshia Spencer
Thomas Spentzas
Philip Spotts
Marc Stallknecht
Mark Steffan
Gwyneth Stewart
Leah Sullivan Johnson
Deborah Sweeney
Megan Sytsma
Carson Talboys

Madison Tarlton
Lyle Teijen
Bradley Tepper
Mariaja Travers
Valerie Troxler
Julia Turner
Katie Turner
Dominick Vaccaro
Jovanni Vargas Alvarez
Rodrigo Vieira Campos
James Vitt
Nhung Vu
Callum Walker
Sydney Wall
Angela Wallis
Kayla Walter
Erica Walters
Jace Ward
Cadee Warren
Lanett Washington
Zachary Watford
Celeste Waugh
Abigail West
Jack Wharton
Brianna Whitaker
Abigail White
Grantham Williams
Reese Willie
Christie Wilson
Julia Wilson
Kari Wilson
Kendel Woods
McKinley Wyrick
Ashlyn Yarbrough
Trevor Yoash
Robert Young
Xiaojuan Zhong
Sulan Zhu
Kyle Zylowski

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

Best Practices, PLLC
Elizabeth M Downer, CPA PLLC

PERSONNEL COMMITTEE REPORT: The Board approved, with seven votes in favor and none against, the Personnel Committee's recommendations regarding health insurance premiums for Board staff and revisions to the Board's Personnel Policies and Procedures Manual.

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

Mr. Trainor and Mr. Allen discussed the North Carolina Supreme Court's recent ruling in *Alvin Mitchell v. University of North Carolina Board of Governors*, which ended judicial deference to state agencies by noting that a "state agency's interpretation of its own rules or regulations can inform a court's judgment and aid in ascertaining the meaning of the law," but "the agency's interpretation is never binding."

RECOGNITION OF NC CPA LICENSURE MILESTONES: Ms. Kruse congratulated Mr. Strange, Mr. Stuart, and Mr. Tinsley on reaching 55 years of NC CPA licensure. She thanked them for their dedication to the CPA profession and presented Mr. Strange and Mr. Stuart with a Certificate of Recognition. Ms. Kruse informed Mr. Tinsley, who was participating in the meeting via Webex, that the Board staff would mail him his Certificate of Recognition.

Ms. Kruse instructed the staff to send a Certificate of Recognition to Stephen Loren Lucas, #8985, who achieved 50 years of NC CPA licensure in November 2025.

Ms. Kruse instructed the staff to send Certificates of Recognition to the following individuals who achieved 55 years of NC CPA licensure earlier in 2025 but had not been previously recognized by the Board:

Name	License Issued
Trent Ramsey Wilson, #3687	2/1970
William Glenn McNairy, #3704	3/1970
Donald Larry Crumbley, #3715	4/1970
David Husslar Cline III, #3728	6/1970


ADJOURNMENT: Mr. Taylor moved, and Mr. Ahler seconded the motion to adjourn the meeting at 11:00 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
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025021

IN THE MATTER OF:
Jeffery Bruce Baker, CPA, #32566
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. Jeffery Bruce Baker, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number #32566 as a Certified Public Accountant.
2. The Respondent is currently the supervising CPA for James F. Baker, CPA, PA ("Respondent Firm").
3. The Board received a complaint from one of the Respondent Firm's clients ("Complainant") alleging that the Respondent had not included taxable income on the Complainant's 2022 tax returns. The Complainant further alleged that the Respondent Firm was not responsive to her inquiries.
4. The Respondent asserts that the underlying income information had not been provided by the Complainant to the Respondent Firm. The Complainant refutes that assertion.
5. The Respondent asserts that, in any event, an amended tax return had been mailed to the IRS by the Respondent Firm.
6. The Board staff requested a copy of the amended return and proof of mailing. The Respondent did not provide a copy of that return or an explanation of why it could not be provided. The Respondent did not provide any verification that the return had been filed or mailed.
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.

Consent Order 2
Jeffery Bruce Baker, CPA

2. Per 21 NCAC 08N .0103, CPAs are responsible for the actions taken by their partners, fellow shareholders and employees.
3. The Respondent Firm's inability to provide information substantiating completion of the engagement constitutes a violation of 21 NCAC 08N .0212, which requires CPAs to "undertake only those engagements that the CPA or CPA's firm can expect to complete with professional competence."
4. The Respondent's failure to timely respond to Board inquiries constitutes a violation of 21 NCAC 08N .0206, which requires CPAs to "provide full cooperation with any inquiry made by the Board."
5. 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, Jeffery Bruce Baker, CPA, is hereby censured.
2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.

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

Jeffery Baker
Respondent

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



Jodi K. Kruse

Jodi K. Kruse (Nov 19, 2025 14:44:43 EST)

BY:

President

NC BOARD OF

NOV 18 2025

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025098

IN THE MATTER OF:
Lacy M. Drummond, CPA, #31273
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. Lacy M. Drummond, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number #31273 as a Certified Public Accountant.
2. The Board received a complaint from an individual ("Complainant") alleging that she had hired the Respondent to prepare her tax return. The tax return had been filed prior to the Complainant providing her written authorization.
3. Per the IRS, tax preparers must receive written authorization from the taxpayer prior to filing that taxpayer's returns.
4. In response, the Respondent asserted she did not prepare the Complainant's tax return and only had brief contact with her after an initial consultation. The Respondent states that the Complainant's tax return was prepared and filed by a non-CPA.
5. The Respondent further asserts that she was not engaged by the Complainant. Rather, the Complainant hired the Respondent's employer, Tall Oak Tax. However, the Respondent recognized that there was no signed engagement letter for the Complainant.
6. The Board finds that the relationship between the Respondent, the Complainant and Tall Oak Tax is ambiguous. The parties agree that the tax returns were not prepared by the Respondent, but rather by another employee of Tall Oak Tax, Christina Bilgrav. The signature line on the Form 8879 reflects Jackson Hewitt Tax Service as the tax preparer. The payment made by the Complainant was made to Tall Oak Tax.
7. In contrast to the foregoing facts, there is evidence that the Complainant could believe that the Respondent was responsible, at least in part, for the Complainant's tax returns. The invoice for services rendered was issued in the name of "Lacy Drummond, CPA." The invoice was sent via email from "Lacy Drummond on behalf of Lacy Drummond, CPA <notifications@taxdome.com>." However, the software program that generated the invoice was set up by the Respondent's employer, Tall Oak Tax Services, LLC d/b/a/ Jackson Hewitt Tax Services and the Respondent was unaware that she was so designated on the invoice.

Consent Order 2
Lacy M. Drummond, CPA

8. The Complainant has provided an IRS tax account transcript showing that her taxes were filed on April 22, 2025. She was contemporaneously sent Form 8879 requesting her written authorization to file. Only one of the two taxpayers signed. On May 1, 2025, an email request for authorization was resent was from “Christina Bilgrav on behalf of Lacy Drummond, CPA <notifications@taxdome.com>.”
9. In response to inquiries from the Complainant, Tall Oak Tax employees assured her that, “You did hire professionals. Lacy and her team, including myself, are all tax accountants with well over 100 years combined experience...”
10. Based on the foregoing, there is sufficient evidence showing that a reasonable client under those circumstances would believe that they had engaged the Respondent or, at the least, received work that was supervised by the Respondent.
11. 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. If the Respondent had filed the Complainant’s tax returns prior to receipt of the signed Form 8879, it would constitute a violation of 21 NCAC 08N .0207 and 0212.
3. In this case, it does not appear that the Respondent directly violated those rules. However, per 21 NCAC 08N .0103:

A CPA and CPA firm shall be responsible for assuring compliance with the rules in this Subchapter by anyone who is the CPA's partner, fellow shareholder, member, officer, director, licensed employee, unlicensed employee or agent or unlicensed principal, or by anyone whom the CPA supervises. A CPA or CPA firm shall not permit others (including affiliated entities) to carry out on the CPA's behalf, with or without compensation, acts that if carried out by the CPA would be a violation of these Rules.

4. The Board concludes that the facts set forth above establish that the Respondent allowed herself to be held out in a way that a reasonable client would believe that their taxes were being prepared under the supervision of a licensed CPA.

Consent Order 3
Lacy M. Drummond, CPA

5. 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.

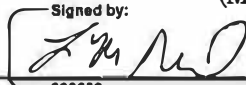
BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent, Lacy M. Drummond, CPA, is hereby censured.
2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.

11/5/2025

CONSENTED TO THIS THE _____ DAY OF _____, _____
(Day) (Month) (Year)

Signed by:



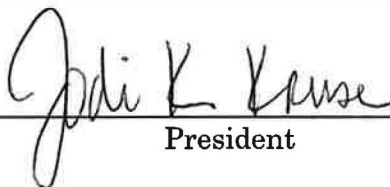
Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: _____



President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2025164

IN THE MATTER OF:
Robert Gerard Merz, CPA, #30268
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. Robert Gerard Merz, CPA (hereinafter “Respondent”) is the holder of North Carolina certificate number 30268 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. On August 6, 2025, the Board received a complaint against the Respondent from one of his tax clients (“Complainant”).
4. The Complainant alleges that the Respondent made numerous errors handling his business payroll. The Respondent has become unresponsive to requests to provide quarterly payroll tax reports to the Complainant.
5. The Respondent has failed to respond to Board correspondence sent via United States Postal Service, email, and USPS Certified mail.
6. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondent’s actions as set out above constitute violations of 21 NCAC 08N .0206, and 21 NCAC 08N .0212.

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

Pursuant to N. C. Gen. Stat. § 150B-38, the Respondent is entitled to a public hearing on this matter. This notice is to advise Respondent 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.

Notice of Hearing - 2
Robert Gerard Merz, CPA

If the Respondent is not present, a decision may be reached in his absence, and the Respondent may be deemed to have waived his right to a hearing.

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

This notice is issued the 17 day of November, 2025.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: _____

Michael Tupper
Chair, Professional Standards Committee