



## North Carolina State Board of Certified Public Accountant Examiners

### PUBLIC SESSION MINUTES

January 21, 2026

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**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, CAE; 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; Lisa Hearne-Bogle, Communications Officer; and Cammie Emery, Licensing Specialist.

**OTHERS IN ATTENDANCE:** Noel L. Allen, Esq., Board Legal Counsel; Robert Broome, Vice President of Advocacy & Outreach, NCACPA; Will Edmondson, Coordinator, Advocacy & Outreach, NCACPA; Sgt. J.D. Rattelade, Raleigh Police Department; Mark Soticheck, CPA, CEO, NCACPA; and Herbert W. Wakeford, CPA, Wakeford PLLC.

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

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

**PUBLIC HEARING:** Ms. Kruse called the Public Hearing for Case Nos. C2025066 and C2025103, Brian Douglas Henderson, CPA No. 22176, to order at 10:01 a.m. Neither Mr. Henderson nor a representative appeared. Mr. Nance was sworn in and provided testimony. Ms. Coley moved to enter Closed Session to discuss legal matters related to the Hearing with Mr. Allen, and Mr. Ahler seconded. The motion passed unanimously, with seven votes in favor and none against.

Upon returning to the Hearing, Ms. Lynch moved to approve a Board Order permanently revoking the North Carolina CPA certificate issued to Mr. Henderson, and Dr. Smith seconded. The motion was approved unanimously at 10:26 a.m., with seven votes in favor and none opposed. (Appendix I)

**RULEMAKING HEARING:** Ms. Kruse called the Public Hearing for the proposed amendments to 21 NCAC 08, *Certified Public Accountants*, to order at 10:27 a.m. to receive oral and written testimony. No oral or written testimony was presented. Ms. Coley moved to adjourn the Hearing at 10:29 a.m., and Mr. Ahler seconded. The motion was approved unanimously with seven votes in favor and none opposed.

**PUBLIC SESSION:** The Board re-entered Public Session at 10:32 a.m. to continue with the agenda.

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

**MINUTES:** Dr. Smith moved to approve the December 15, 2025, meeting minutes, and Ms. Coley seconded. The motion was approved unanimously, with seven votes in favor and none opposed.

**FINANCIAL AND BUDGETARY ITEMS:** Mr. Payseur moved to approve the December 2025 financial statements, and Mr. Ahler seconded. The motion was approved unanimously, with seven votes in favor and none opposed.

**LEGISLATIVE AND RULEMAKING ITEMS:** Mr. Nance provided an update on the Board's work to pursue options for verifying Social Security numbers, as required by House Bill 926, enacted in October 2025. In addition, Mr. Nance updated the Board on comment letters that had been received regarding current CPE requirements and experience requirements for CPAs. It was noted that the Board is an active participant in any discussions around these matters with an emphasis that the CPA profession be held to the highest standards.

**NATIONAL ORGANIZATION ITEMS:** Mr. Nance led a discussion among Board members regarding the AICPA Exposure Draft, *Proposed Revisions Related to Alternative Practice Structures*. He invited members to share their feedback with him so that he can prepare a draft response for the Board's consideration and vote at the March meeting.

Mr. Payseur presented an update on recent actions taken by NASBA's CPE Committee, and Ms. Sanders provided a report on the activities of the CPE Standards Working Group.

**STATE AND LOCAL ORGANIZATION ITEMS:** Mr. Nance reported that on January 15, 2026, the Office of the State Auditor released its first Division of Accountability, Value, and Efficiency (DAVE) Act report. He noted that since the Board was included in the report, he wanted Board members to be aware.

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

Case Nos. C2025198-1 and C2025198-2 - Ginger Tolley Levinson and Ginger T. Levinson, CPA, PA - Approve the signed Consent Order. (Appendix II)

Case No. C2025213 - Dana S. Jones - Approve the signed Consent Order. (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 unanimously, with six votes in favor and none opposed 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:

Bailey Jack Callander  
Haley Jade Erickson  
Sei Kondo  
Cameron Patrick Kreps

Andre Ricardo Martin  
Benjamin Alan McQuillin  
Wenqing Song  
Frances Shayli Vazquez Souchet

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

Cameron William David Bame	Andre Joseph Messier
Sydney Elena Berrey	Matthew Graeme Morrison
Douglas Edward Bittner	Robert Foard Naumann
Jessica Marie Boyer	Jimmy Lee Nguyen
Bryson Whitmal Brown	Amber Kelley Nichols
Bailey Jack Callander	Samuel Lee Oglesby
Blaine Lawson Campbell	Alberto J. Pacheco
Sydney Dare Carter	Reginald Delmarreo Parks
Kelsey Megan Caulfield	Anne Elise Pillow
Austin Michael Cummings	Jamie Lynn Porter
Nicholas John DeMarco	Jason Odir Rosales
Haley Jade Erickson	Tyler Graham Roten
Sandra Anne Ferrera	John Michael Sammons
Sierra Evelyn Foster	Andrew Robert Schroeder Jr.
Emil Jude Gonsalvez	Gabrielle Elizabeth Shannon
Gregory Eric Gutch	Stephanie Anne Shewhart
Tyler Cannon Hardy	Noriko Shokita
Jonah Pearson Hatley	Amelia Marie Sisson
Alara Ann Hollyfield	Wenqing Song
Travis Wesley Idol	Frances Shayli Vazquez Souchet
Sarah Elizabeth Inge	Sarah Stewart
Sei Kondo	Andrew Clifton Strickland
Wyatt M. Kontir	Jessica Elizabeth Taylor
Cameron Patrick Kreps	Kellen McKee Tucker
Claire Elizabeth Mahoney	Madeline Ann Valle
Charlene Rutendo Mandaza	Elizabeth Anne VanNote
Andre Ricardo Martin	Joshua Caleb Vincent
Adam William Mayes	Jonathan Edward Walsh
Benjamin Alan McQuillin	Otto Pearce Benson Wolin

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

Eric Lansinger Wells T15430	Lisa Jean Harrison T15440
Marie Musacchio Johnson T15431	Jonathon Harris Drury T15441
Stephen Wayne Panaro T15432	Ryan Edward Munz T15442
Angela Lynn Panaro T15433	Alicia Bethany Nelson T15443
Dustin Michael Jacober T15434	Matthew James Thayer T15444
Christopher Steven Matthews T15435	Matthew Harry Erb T15463
Matthew Jeffrey Arovas T15436	Alexis Amber Grethen T15464
Jennifer Jean Engle T15437	Hunter Michael Johnston T15465
Zachary Francis Nieport T15438	Neacole Leigh Murray T15466
Bernadette Degnan T15439	Stephanie Jo Anderson T15467

Aaron Goldstein T15468  
William Tyler Thornton T15469  
Anne Villere Lagarde T15470  
Therrell E. Woods Jr. T15471

Christina Marie White T15472  
Jonathan Warren Walls T15473  
Jamie K. Burgess T15474

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

Stephanie Jo Anderson  
Matthew Jeffrey Arovas  
Jamie K. Burgess  
Jennifer Jean Engle  
Matthew Harry Erb  
Aaron Goldstein  
Alexis Amber Grethen  
Lisa Jean Harrison  
Dustin Michael Jacober  
Hunter Michael Johnson  
Marie Musacchio Johnson  
Anne Villere Lagarde

Nicholas James Leger  
Ricardo Martinez  
Christopher Steven Matthews  
Neacole Leigh Murray  
Alicia Bethany Nelson  
Zachary Francis Nieport  
Natalie Paige Noble  
Angela Lynn Panaro  
Stephen Wayne Panaro  
William Tyler Thornton  
Eric Lensinger Wells

**Application for Reinstatement of CPA Certificate** - Approve the following applications for certificate CPA reinstatement:

Christopher Richard Berube, #40366  
Kayla Grant Corbett, #44479  
Sydney Jordan Lee Davis, #42810  
Jessica Leigh Flynn, #29316

Paul Kirby Hamlin Jr., #4331  
Bryan P. McGrath, #24624  
Nasreen Fathima Mohammed, #25354  
Pamela Jones Wortham, #16876

**CPE Extension Requests (Approval)** - Approve seven requests for an extension to complete the 2025 CPE requirement before June 30, 2026, without penalty.

**CPE Extension Requests (Disapproval)** - Disapprove two requests for an extension to complete the 2025 CPE requirement before June 30, 2026, without penalty.

**CPE Letter of Warning** - Approve issuing a Letter of Warning to Mackenzie Reller, #43532. On the 2025–2026 CPA certificate renewal, Ms. Reller reported 2024 CPE completed between January 1 and June 30, 2025, without an approved extension. The Letter of Warning is issued pursuant to 21 NCAC 08G .0406(b)(1).

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

Hebatullah Abdallah  
Noah Abernethy  
Samantha Addeo

Justin Ah You  
Olivia Allen  
Laura Alvarez Aguilar

Courtney Anderson  
Philip Andrews  
Gabriella Angiolino  
Mae Angus  
Dayelin Anuel  
Ansel Arnot  
Eric Atilano-Garcia  
Natallia Auramenka  
Bradley Baity  
Alan Baldwin  
Sydney Baldwin  
Meghan Barefoot  
Landon Barnes  
Allen Barnett  
Meghan Barrett  
Jason Bauer  
Abigail Beckham  
Ryan Bellamy  
Philip Benke  
Katherine Berthiaume  
Laina Beshgetoorian  
Gavin Blackburn  
Henry Blake  
Rachel Blevins  
Keifer Boyd  
Jennifer Bradley  
Julia Brooks  
Jacqueline Brown  
Constance Buck  
Madison Bunch  
Katherine Bunschoten  
Peter Butcher  
Lionel Cabrera  
Trenton Cade  
Jonah Carlson  
Phillycia Carmon  
Jonathan Carpenter  
Hannah Carte  
Beatrice Carter  
Catherine Cason  
Yu Chen  
Tyler Cherry  
Elliot Cho  
Nathan Clark  
Cara Clippinger  
John Coleman  
Kaitlin Coleman  
Amber Collins  
Daniel Cooper  
Steven Cortes Moran  
Ruth Cox  
Ashlyn Cramer  
Ruth Crawford  
Alexandra Davis  
Darrin Davis  
Jack Davison  
Joshua Dawson  
Grace De Noia  
Riley Dean  
Luke DeFranco  
Adrien Depace  
Jacquelyn Dickson  
Marisa Donahue  
Gabriela Donaire  
Jacob Donald  
Connor Dorflinger  
Olivia Dougherty  
Thomas Dufour  
Devin Eason  
Courtney Farishian  
Tyler Fausnaught  
Fernanda Ferreira de Almeida Barboza  
Kannon Frady  
Sarah Freeman  
Tracettia Gaither  
Robert Garbarz  
Faith Gaster  
Samuel Geisinger  
Dominique George  
Peter Geratz  
Peyton Gilbert  
Camilo Gomez  
Joshua Gonzalez  
Annika Grace  
Andrew Gray  
Katie Green  
Troy Greene  
Daniel Griffin  
Cynthia Grose  
Seth Guge  
Owen Gulledge  
David Harkleroad

Howard Harrell  
Austin Harris  
Taylor Harris  
A'vaja Harris-Simmons  
Michaela Hauber  
Hannah Hawks  
Charles Haynes  
Zachary Helms  
Alexander Hester  
Elizabeth Heverly  
Christina Hicks  
Emily Hicks  
Elizabeth Hittepole  
Heather Holbrook  
Katie Holding  
Nathan Holzhauer  
Lacey Hudson  
Emily Huey  
Zachary Hui  
Mason Hutchinson  
Joseph Huynh  
Tarila Iduma  
David Jackson  
Artanzia Jackson Yates  
Ryan James  
Ayesha Johnson  
Matthew Johnson  
Ryan Johnson  
Alicia Jones  
Carson Jones  
Abigail Justice  
Jack Kambeseles  
Caleb Karie  
Jordan King  
Noah King  
Gillian Kitchings  
Jack Kline  
Emily Kneller  
Daniel Kobos  
Samantha Kofler  
Iliana Koutsouris  
Benjamin Kralowetz  
Nathaniel Kusar  
Alexander LaMothe Toland  
Eva Larson  
William Lavasque  
Camie Le  
Davonte Lee  
Jonathan Leonard  
Sarah Leonard  
Christian Liebert  
Radiatu Ligbi  
Caterina Linares  
Matthew Line  
Morgan Littrell  
Alessia Lluka  
Matthew Looney  
Fengqi Luo  
Joshua Maas  
Samuel Macy  
Jordan Malik  
Katherine Martin  
Jessica Maya  
Georgia McArdle  
Lauren McClure  
Easton McCoy  
Thomas McGowan  
Elyse McNeil  
Madison McPherson  
Sydney Meacham  
Abigail Meier  
Chase Mindy  
Collin Montgomery  
Ebony Montgomery  
Khalif Muhammad  
Patrick Murnane  
David Murphy  
Virginia Newton  
David Neyland  
Davis Noe  
Jack O'Sullivan  
Maryna Onyshchenko  
Luis Ortiz-Gonzalez  
Ezra Otterburn  
Jessica Outlaw  
Corey Oxendine  
Adrian Palamaru  
Holden Parker  
Dristi Patel  
Cristina Paz Rodriguez  
Melissa Peaks  
Izabella Pichardo-Leiva

Abigail Pierce  
Marshall Pile  
Luke Pirnung  
Lynsey Plunkett  
Jack Potier  
Brady Proffitt  
Emma Puckett  
Jackson Purcell  
Carly Purgason  
Jacob Putnam  
Benjamin Qualls  
Robert Ragland  
Samuel Ratterman  
Ashlea Ray  
Anthony Recinos Argueta  
Leon Reid  
Riley Rekuc  
Hanna Respass  
Amber Richards  
Nicholas Rinaldi  
Matthew Ritch  
Ty Ritchie  
Kaitlyn Roman  
Jingxiu Rong  
Caroline Rose  
Caroline Rueckel  
Gabriel Salinas  
Ben Salmen  
Kelsey Sampere  
Jasmine Saucedo  
Emma Sawtell  
Chloe Schulte  
Jade Seets  
Kushal Shah  
Shivani Shah  
Parker Shahdad  
Kaytlin Shaver  
James Snavely  
Emma Spanvill  
Paul Sposato  
Ross Strickland  
James Suggs  
Leah Sullivan Johnson  
John Summerford  
Skylar Sustek  
Matthew Sutton  
Paul Swails  
David Swearngan  
Nicholas Thompson  
Grant Timmerwilke  
Brett Tornquist  
Mariaja Travers  
Julia Turner  
Kassia Tuura  
Bryce Ulloa  
Evan Vance  
Maura VandeWiele  
Jennifer Vargas  
Connor Vestal  
Luis Villarreal Cantu  
Samantha Villegas Mancilla  
Trent Walker  
Erin Walsh  
Jace Ward  
Cadee Warren  
Lanett Washington  
Allison Waters  
Carter Waters  
Zachary Watford  
Celeste Waugh  
Lacey Way  
James Weaver  
Logan Webb  
Ashley Weekes  
Joshua West  
Brianna Whelan  
Meghan Willard  
Kari Wilson  
Lindsey Wright  
Brittany Writt  
Katharine Yang  
Ashlyn Yarbrough  
Maddox Yegge  
Jessica Zajac

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

Blue Haven CPA PLLC  
Ketron CPA, PLLC

Matthew J. Shustack, CPA, PLLC

**INVESTMENT COMMITTEE:** The Board approved unanimously, with seven votes in favor and none opposed, the Committee report as presented by Mr. Payseur. Board staff will move funds from maturing certificates of deposit into the Board's investment account.

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

The Board recognized Cammie Emery, Licensing Specialist, for completing 18 years of service with the Board in January 2026. The Board also recognized Mr. Trainor for completing 15 years of service with the Board as of January 2026.

Ms. Kruse and other Board members congratulated Dr. Smith on her appointment as Dean of the Willie A. Deese College of Business and Economics at North Carolina A&T State University.

Dr. Smith provided an overview of the location and schedule of events for the Board's February 16, 2026, meeting, which will be held on the North Carolina A&T State University campus.

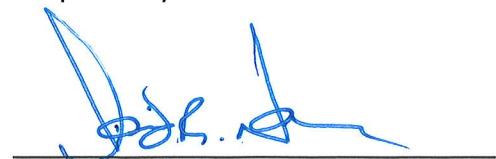
**RECOGNITION OF NC CPA LICENSURE MILESTONES:** Ms. Kruse instructed the staff to send a Certificate of Recognition to the following individuals who achieved 50 or more years of North Carolina CPA licensure in January 2026:

Name	Years	Name	Years
Harold Dean Brashear, #9005	50	William Norfleet Alexander Jr., #7568	52
Mitchell Ray Crisp, #9013	50	Robert Leighton Buck, #7569	52
Raymond Wardell Edwards, #7559	52	John Michael Schwarz, #7571	52
Danny Ray Newcomb, #7564	52	John Nelson Spencer Jr., #7078	53
John A. Purdie Jr., #7565	52	William Blaine Hawkins, #5073	54

**PUBLIC COMMENTS:** Mr. Soticheck provided a summary of the NCAPA's recent and upcoming activities.

**ADJOURNMENT:** Mr. Taylor moved to adjourn the meeting at 11:21 a.m. and Dr. Smith seconded. The motion passed unanimously, 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 #s: C2025066 and C2025103

IN THE MATTER OF:

Brian Douglas Henderson, CPA, #22176  
Respondent

BOARD ORDER

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the “Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing (“Hearing”), with a quorum present, the Board finds, based on the evidence presented at the Hearing on January 21, 2026, that:

FINDINGS OF FACT

1. The Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over the Respondent and the subject matter of this action.
3. The Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service.
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. The Respondent did not object to any Board Member’s participation in the Hearing of this matter.
6. The Respondent was not present at the Hearing and was not represented by counsel.
7. 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.
8. 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.
9. 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.
10. Subsequent to the initial complaints that resulted in letters of warning, the Board received two new complaints from clients who experienced similar circumstances. Those complaints were designated as C2025066 and C2025103.

Board Order - 2  
Brian Douglas Henderson, CPA

11. The Respondent became unresponsive to the Board staff's communications during the course of those two cases despite repeated attempts to contact him through email, regular mail, certified mail and telephone.
12. The Respondent never addressed the allegations set forth by the Complainants on the new complaints.

#### CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. § 93-12(9), the Board has the authority to impose discipline upon the Respondent and the Respondent's certificate and to impose civil monetary penalties.
3. The Respondent's failure to perform his engagements with his clients, despite having received payment for those engagements constitutes a violation of 21 NCAC 08N .0212 (Competence).
4. The Respondent's failure to timely respond to the Board's inquiries constitutes a violation of Rules 21 NCAC 08N .0206 (Cooperation with Board Inquiry).

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to the Respondent, Brian Douglas Henderson, is hereby permanently revoked.
2. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

This the 21<sup>st</sup> day of January, 2026.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:

President

*Jodi F. Kruse*

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #s C2025198-1/2

IN THE MATTER OF:

Ginger Tolley Levinson, CPA, #22396  
Ginger T. Levinson, CPA, PA  
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. Ginger Tolley Levinson, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 22396 as a Certified Public Accountant.
2. Ginger T. Levinson, CPA, PA (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 December 23, 2024. The peer review report was for the period ended November 30, 2023.
4. The peer review report noted that for a review engagement, the Respondent Firm did not document materiality as required by professional standards, and for a compilation engagement, the Respondent Firm did not present the statements of cash flow or functional expenses, and the accountant’s report did not report on the omissions.
5. The Respondent Firm completed corrective actions suggested by the North Carolina Peer Review Committee.
6. In August 2025, the Board staff discovered the failed report while reviewing the AICPA Facilitated State Board Access (“FSBA”) website.
7. The Respondent Firm had not provided the Board with a package that included the Peer Review Report, Letter of Response, and Final Letter of Acceptance for all failed and second passed with deficiencies reports issued by a peer review program within sixty (60) days of the date of the Final

Consent Order - 2  
Ginger Tolley Levinson, CPA  
Ginger T. Levinson, CPA, PA

Acceptance Letter as required by 21 NCAC 08M .0106(a)(4) for all failed peer reviews.

8. 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 constitutes a violation of 21 NCAC 08N .0212 (Competence), .0404 (Accounting and Review Services Standards), and .0406 (Standards for Attest Engagements).
3. The Respondent's failure to timely report the results of the Respondent Firm's 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, Ginger Tolley Levinson, CPA, is hereby censured.
2. The Respondents shall pay a one thousand dollar (\$1,000) civil monetary penalty, to be remitted with this Consent Order.
3. All professional staff in the Respondent Firm that work on review engagements shall participate in at least four (4) hours of continuing professional education covering SSARS engagements annually until the

Consent Order - 3  
Ginger Tolley Levinson, CPA  
Ginger T. Levinson, CPA, PA

Respondent Firm receives a pass or pass with deficiencies peer review report.

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

Ginger Tolley Levinson  
Individual authorized to sign on behalf of Respondent Firm  
Ginger Tolley Levinson  
Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF JANUARY, 2026.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Jodi K. Krause  
President

NC BOARD OF  
JAN 2 2026  
CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2025213

IN THE MATTER OF:  
Dana S. Jones, CPA, #35945  
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. Dana S. Jones, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 35945 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 2024.
3. Based on the Respondent’s representation, the Board accepted her renewal.
4. Subsequently, at the Respondent’s request, the Board reviewed the Respondent’s CPE certificates for 2024.
5. The Respondent was unable to provide documentation to substantiate completion of the required ethics course for that year. She mistakenly believed that there was an ethics component in a week-long seminar that she had attended.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent’s actions as set out above constitute violations of 21 NCAC 08N .0202(b)(4) and .0203(b)(5).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent’s consent to this order, the Respondent is subject to the discipline set forth below.

Consent Order - 2  
Dana S. Jones, CPA

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

1. The Respondent, Dana S. Jones, 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 violated any other Board Rules of Professional Conduct during the one-year period, the stay will be lifted, and the Respondent's CPA certificate will be actively suspended.
3. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.
4. The Respondent shall complete the NCACPA's eight hour (8) accountancy law course prior to June 30, 2026. The course may be used to satisfy the Respondent's obligation under this Consent Order and also may be counted towards her annual CPE obligations.

CONSENTED TO THIS THE 17<sup>th</sup> DAY OF December, 2025  
(Day) (Month) (Year)  
Dana S. Jones  
Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF JANUARY, 2026.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Jodi K. Krause  
President

NC BOARD OF  
DEC 22 2025  
CPA EXAMINERS