

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
October 22, 2015
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Michael H. Womble, CPA, President; Wm. Hunter Cook, CPA, Vice President; Jeffrey J. Truitt, Esq., Secretary-Treasurer; Murchison (Bo) Biggs, CPA; Cynthia B. Brown, CPA; Justin C. Burgess; and George W. Rohe, CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Manager; Jean Marie Small, Professional Standards Specialist; Buck Winslow, Licensing Manager; and Anna B. Choi, Legal Counsel.

GUESTS: Lanier Cansler, CPA, NCACPA; Amanda Davis, Director of Learning and Development, NCACPA; and Officer Travis Goodman, Raleigh Police Department.

CALL TO ORDER: President Womble called the meeting to order at 10:00 a.m.

PUBLIC RULE-MAKING HEARING: President Womble called the Public Rule-Making Hearing to order to take oral and written comments from the public on the rules as filed with the Office of Administrative Hearings (OAH) and as published in the October 1, 2015, issue of the *North Carolina Register*. No persons present made oral comments on the rules and one written comment was presented to be entered into the public record. President Womble closed the Hearing. The entire Rule-Making Hearing is a matter of public record.

MINUTES: The minutes of the September 21, 2015, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The September 2015 financial statements were accepted as submitted.

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Brooks and Ms. Choi reviewed legislative items of interest to occupational licensing boards.

NATIONAL ORGANIZATION ITEMS: Mr. Cook and Ms. Brown moved to approve the draft response to the NASBA/AICPA Exposure Draft jointly issued on *Statement on Standards for Continuing Professional Education Programs*. Motion passed. Mr. Truitt did not participate in the discussion or vote on this matter.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Cook moved and the Board approved the following recommendations of the Committee:

Case No C2014039-1/2 - David C. Miller and David C. Miller, CPA - Approve the signed Consent Order (Appendix I).

Case No. C2014348-1/2 - John Ashley Pollard and John A. Pollard, CPA, PLLC - Approve the signed Consent Order (Appendix II).

Case No. C2015120 - Goldstein, Zugman, Weinstein & Poole, LLC - Approve the signed Consent Order (Appendix III).

Case No. C2015164 - Rosenbloom & Butler CPAs, P.C. - Approve the signed Consent Order (Appendix IV).

Case No. C2015214 - Hilda J. Bullard - Approve the signed Order (Appendix V).

Case No. C2015217 - Gerald G. Spaugh - Approve the signed Order (Appendix VI).

Case No. C2015218 - Bobby D. Walker - Approve the signed Order (Appendix VII).

Case No. C2014120 and Case No. C2014266-1/2 - Belinda L. Johnson and Belinda L. Johnson, CPA, P.A. - Approve a Notice of Hearing for May 19, 2016, at 10:00 a.m.

Case No. C2014338-1/2 - Oliver W. Bowie and Oliver W. Bowie, CPA, PA - Approve a Notice of Hearing for April 25, 2016, at 10:00 a.m.

Case No. C2014269-1/2 - Close the case without prejudice.

Case No. C2015226 - Close the case without prejudice.

Case No. C2015236 - Close the case without prejudice.

Case No. C2015238 - Close the case without prejudice and with a Letter of Warning.

Case No. C2015177 - Close the case without prejudice.

Case No. C2015231 - Close the case without prejudice.

Case #C2015141 - Etim Jeremiah Udoh - Approve the signed Board Order (Appendix VIII).

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. Rohe moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The Committee recommended that the Board approve the following:

Caroline Marie Flowers
Meghan Elizabeth Graham
Cindy Morales
Giacomo Panizzolo

David William Stone
Thompson Alexander Westerberg
Dimitar Veselinov Yordanov

Original Certificate Applications - The Committee recommended that the Board approve the following:

Catherine Miller Ayers
William Hite Baldwin
Jeffrey Scott Bogle
Danielle Marie Bradshaw
John Dewey Brumbaugh
Andrew William Clementi
Scott Robert Colston
Katie Ellis Cooper
Victoria Brooke Craft
Heather Nicole Creech
Lindsay Amanda Creech
Corey Phillip Dalton
Thomas Allen Dobbins
Ranju Dogra
Stephen Alan Dunn, Jr.
Caroline Marie Flowers
Anthony Neal Fogleman
Staci Doran Ginsburg
Benjamin Ross Goodwin
Meghan Elizabeth Graham
Charles Caldwell Burke Gullette
Rebecca Leigh Hall
Brittany Mary Hamm
Anne Austin Hampshire
Lincoln Hanson Hampshire
Caroline Elizabeth Hodgkin
Michele Ann Houston
Fraleane Holt Hudson

Jon Eric Hudson
Allison Hunt Jackson
Barrett Massey Jenkins
Timothy Paul Lavender
Adam Mark Leonard
Jeffrey Lawrence Lucas
William Dean MacMinn
Irina Sergeyevna Martinson
Ashley Elizabeth Hare Massey
Cheryl Hauser McCormick
Kristen Marie McDonald
Jonathan Robert McGinnis
Andrew John Miles, Jr.
Cindy Morales
Jillian Faith Mueller
Christina Elizabeth Newman
Timothy John Nicodemus
Ryan Christian O'Callaghan
Hilary Hodges Ott
Jordan Kyle Overcash
Shalini Bantwal Pai
Giacomo Panizzolo
Meredith Magyar Paul
Drew Parson Phillips
Jason Lee Redinbo
Justin Phillips Riggs
Jonathan Andrew Robinson
Amy Renee Senogles

Jamie Darlene Sheppard
Corbin Thomas Shive
Benjamin Thomas Sinclair
Jyoti Singh
Gregory Hunter Sprague
Alyssa Marie Starnes
David William Stone
Nicole Lynn Taylor
Brittany Nicole Tippett

Travis Wilson Tucker
Steven Foster Twamley
Andrew Rutherford Wagner
Caroline Leffler Walling
Thompson Alexander Westerberg
Shauna Lee Whitener
Nona Mitchell Workman
Dimitar Veselinov Yordanov
Michael William Zimmerman, Jr.

Reciprocal Certificate Applications - The Committee recommended that the Board approve the following:

Deborah Christie Aboudara
Trina Price Alexander
James Lester Anderson, Jr.
David Robinson Arnold
Christine Lynn Bernschein
Robert Allan Buckenham
Thomas Edward Clancy
Nicole Alayne Clark
Kent Evan Clay
Amanda Star Colgate
Arlen Brent Copenhaver
Teresa Marie Cortese-Danile
Carl David Cronin
Djhoanna Castillo De Guzman
Jennifer Lynn Deal
Brad William DeAngelo
Stephen Lawrence DeMaine
Christopher James Devall
Chinenye Nneamake Dike
Derek Douglas Elenbaas
Kasey Jane Elswick
Brian James Fishback
Travis Patrick Fix
Justin Francis
Rebecca Lynn Golonka
Zhu Gong
Patrick John Gutierrez
John Clark Henson
Joshua Scott Holley
Adam David Kipen

Michael Gregory Kleffner
Jeffrey Ryan Kocan
Aaron Reuben Kolko
Tina Louise Lanciotti
Michael Martin Lemberg
Kathleen Sue Lewis
Ke Li
Joseph Eric Linz
Emily Corine Littlefield
Meredith McCallum Long
Christina Sorensen Mallard
Christopher John Matthews
Margaret Evalayne McGuire
Silvia Hunziker McKenna
Patrick Michael Milburn
James Spurgeon Miller
David Adam Mize
Matthew Davenport Mosby
Samantha Georgiana Mwangi
Albertina Nordh
Robert Patterson
Tracy Marie Peterson
Emily Catherine Plauche
Sarah Catherine Plunkett
Michael Bryant Portis
Linda Ann Quick
Jeffrey Ryan Rabinovich
Jeffrey Norman Rapaglia
Christopher Michael Rezendes
Christopher Shane Rhodes

Brendan John Roberts
Jerome M. Schwartz
Cynthia Dale Spigner
Judith Irene Stanton
Pieter Cornelis Swart, III

Jill Brooke Tankersley
Steven Patrick Thiele
Raul Andrew Villamil-Otero
Wendy Renee Wadsworth
Andrew Blake Williams

Temporary Permits - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Christine Lynn Bernschein, T8744
Wendy Renee Wadsworth, T8745
Michael Gregory Kleffner, T8746
Tracy Marie Peterson, T8747
Rebecca Lynn Golonka, T8748
Judith Irene Stanton, T8749
Ryan Andrew Halbrook, T8750
David Edmund Amiss, T8751
Megan Danielle DeMent, T8752
Brian James Fishback, T8753
Christopher Michael Marsh, T8754
Christopher James Devall, T8755
Robert Allan Buckenham, T8756

Silvia Hunziker McKenna, T8757
James Spurgeon Miller, T8758
Arlen Brent Copenhaver, T8759
Emily Catherine Plauche, T8760
Sonali Asati, T8761
Lauren Rebecca Stout, T8762
Zhu Gong, T8768
Christina Sorensen Mallard, T8769
Amanda Star Colgate, T8770
Cynthia Dale Spigner, T8771
Michael Bryant Portis, T8772
Jonathan Patrick Dugan, T8773

Reinstatements - The Committee recommended that the Board approve the following:

Sharon LaPrade Bailey, #18711
Vincent Sean Cusack, #18393
Judie Young Davidson, #14227
Jonathan Rhett Esser, #10709

Vicie Lynette Moran, #34637
Cynthia Ann Waters, #14874
Eric William Gilbert Zetterholm, #25458

Reissuance of New Certificate - The Committee recommended that the Board approve the application for reissuance of new certificate submitted by Jason Michael Gulak, #36623.

Firm Registrations - The Committee recommended that the Board approve the following professional corporations, professional limited liability companies, and limited liability partnerships that were approved by the Executive Director:

Andrea L. Kniskern CPA PLLC
McConnell CPA, PLLC
Phillips, CPA PLLC

Letters of Warning - Staff received renewals from the following individuals, which list 2014 CPE taken between January 1 and June 30, 2015, without an approved extension. Staff recommended a letter of warning for a first offense pursuant to 21 NCAC 08G .0406(b)(1). The Committee recommended that the Board approve staff recommendation:

James Edward Gilleran, #6546	Larry Lee Crawford, #22659
Larry Wayne Putnam, #11818	Robert Amarante, #22897
Linda Rugh Hoffman, #12725	Scott Glenn Lowery, #23199
William Blaine Allen, #12917	Rachel Raiford Spinarski, #23695
James B. Baker, #13031	Susan Hoffman King, #24243
James Etson Brandenburg, #13119	Barbara P. Shuey, #24376
Vicky Lynn Thaxton, #13735	Ernest K. Leonard, #24431
Mark Andrew Whitaker, #14134	Carl Arthur Senn, #24564
Robert Calcutta, #14485	Donna Isley Staley, #24939
Robert Edward Mallernee, #15095	Meredith Stanley Piatt, #25256
Bruce Thornton Nash, II, #15103	Andrew Lamont Timberlake, #25387
Gail Chapman, #15608	Suzanne Mary Martin, #25527
Tommy Joe Robinson, #15889	Levette Howell Hopkins, #25818
Sonia Ingraham Vizcaino, #16282	Stephanie Ramsey Wilburn, #26015
Diane Ashley Atkinson, #16428	Rebecca Howell Artz, #26018
David Andrew Stern, #16896	Richard M. Romine, #26614
Madeline Davis, #17323	Timothy Dale Saunders, #26615
Joan Davis, #17487	Cleatus Arthur Spacht, #26777
Brenda Larson Canter, #18166	Nicole R. Ishii, #27197
Timothy Edward Mullis, #18432	Deborah E. King, #27592
Drew Whitney Cook, #18577	Gayle M. Rozzelle, #27766
Mary Lucille Foy, #18786	Heba Kamel Botros, #27953
Steven John Townley, #19270	William L. Hayward, #27976
Paul Mark Oakley, #19430	Karl J. Beyer, #28222
Steven Gerard Demboski, #19462	Thomas James Keller, #28567
Phillip Douglas Yoder, #19596	Cynthia Ann Salgado, #28596
Stanley Wayne Belk, #19722	Matthew Lane Willis, #28620
Edward Franklin Darnell, #20383	John Stockton Hobart, #28702
David Alan Weaver, #20436	Christopher Paul Langley, #28859
Lee R. Irvin, #20730	Michael Todd Orlando, #29221
Brenda Williams Farrell, #20879	Lisa Palmer Edwards, #29236
David Ray Vinesv, #20902	Jaime Roberts Daniel, #29258
Ronda Willis Hagaman, #21327	Maureen Virginia Sheehy, #29607
Michael David Bass, #21378	Nicole Kristin Kroner, #29711
John William Sadoff, Jr., #21744	Leah S. Nazworth, #29953
Pernel Clayton Johnson, #22054	Selina Grace Carter, #30283
Carol Jean Pender Stogner, #22498	Andrew Todd Carswell, #30342

Dwaine Edward Eastham, II, #30376
Lisa Carol Wagner, #30411
Wade Edwin Kruse, #30639
James Allen Bullock, Jr., #30658
Cynthia Ellen Tennill, #30774
Evan Andrew Anderson, #30982
Sonia I. Marshall, #31032
Bonnie J. Sames, #31033
Heather Lynn Harjes, #31057
Garrin Glenn Traill, #31081
Katherine Anne Murphree, #31180
Martin J. Halloran, #31477
Scott M. Taylor, #31512
Cassandra Davis Robinson, #32055
Hugo H. Hanson, II, #32222
Robert Andrew Hale, Sr., #32366
Stephanie Grubb Caragher, #32392
Craig Steven Thomas Eastwood, #32469
David Alton Sisk, #32509
Michael J. Raburn, #32648
Jennifer Gredlein Yovanovich, #32653
John Jeffrey Mathewson, #32849
Clyde Landon Cobb, Jr., #32884
Kristi Rose Waters, #32914
Dana Leigh Garrett, #32947
Jeffrey Palmer Barrows, #33353
Dean Richard Gearhart, #33785
Kelley LeAnn Ely-Poulk, #33817
Michael Joseph Haragos, #34024
Luciana Suehara Mullen, #34091
Elizabeth Bemisderfer Phillips, #34219
Jennifer Lynn Andrews, #34272
Gordon Valden Wheeler, #34461
Mark J. Lake-Nestor, #34565
Colleen Anne Colgan, #34594
Rina Kirit Patel, #34847
Anthony Charles Zirilli, #34878
Jennifer Lynn Brown, #35062
Oyin Celeste Omotayo Charles, #35163
Jerry Bernard Anderson, Jr., #35175
Joshua Lee Lassiter, #35296
Sarah Elizabeth Work, #35314
Hollie Key Nelson, #35495

Alexander Fuentes Tiset, #35544
Tracy Waterman Green, #35566
Albert John Mixner, Jr., #35721
Kevin Dion Wyatt, #35769
Joseph R. Bray, #35881
Isaac Torrey Winsor, #35977
Matthew Ryan Chase, #35989
Michael Anthony Tomlinson, #36255
Darin Lee Curtis, #36352
Lyria Vanderboom Sims, #36473
Alexandra Duhon, #36481
Daniel Alexander Wendelborn, #36570
Jonathan David Capps, #36578
James Alexander Colee, #36660
Casey Evans Wentz, #36725
Rachel Diane Meinecke, #36734
Steven John Turk, #36754
Kathryn Rosser Winward, #36775
Alexander Orestes Rodriguez, #36809
Charles Raymond Powell, #36916
Callie Sherard Boyd, #36947
Michelle Lynn Carlo, #37034
David Parker Fento, Jr., #37232
Matthew Hirth Kilian 37275
Cathy Sue Hayes, #37319
Evan Taylor Gentile, #37321
Akilah Yvette Pitt, #37346
Justin Craig Coley, #37351
Jay Sterling Johnson, #37358
William Ross Browning, #37399
Joanna Lynn Demick, #37432
Liang Xu, #37439
Sarika Agarwal, #37503
Rebecca Ashley Jones, #37532
Roger Keith Spivey, #37582
Blake Frawley, #37606
Christine Marie Mast, #37620
Charles Wesley Rogers, #37706
Zeeshan M. Khaliq, #37735
Barbara Jean Sonnenschein, #37789
Harold John Manasa, #37836
Robert Todd Weeks, #37849
Daniel Staten Waters, #37863

Thomas Allen Forrester, III, #37874
Carleton Harold Gallagher, #37887
Simion Cerchez, #37920
John Joseph Bernat, #37950
James Harrison Nichols, #37985
James Alexander McDermott, #38103
Brandon Todd Ausley, #38196
Marcia McCusker Waldron, #38223
Victoria Thatcher Wilkinson, #38229
Rebekah Adair Abben, #38268
Charles Cameron McGoogan, #38270
Abdoulie Sissoho, #38305
Glenny Guzman, #38335
Adam Christopher Valdez, #38354
Daniel James Riebesell, #38356
Leonard S. Refford, #38384
Christian Rose Taylor, #38385

Christopher Lee Eisenzimmer, #38410
Meredith Archerd Miller, #38423
Robert Laurence Hawley, #38434
Lien Marie Bailey, #38466
Shao Dong Wang, #38582
Erin Marie Nelson Wheeler, #38598
Robert Herman Manion, IV, #38631
Cristian Ianos, #38645
Henry Arthur Goodson, II, #38660
Mary Brooke Cecchini, #38750
Indira Sivadasan, #38795
Dustin Andrew Houdyshell, #38821
Katherine Marie Von Achen, #38833
Benjamin Michael Miley, #38883
Christopher Paul Stock, #38970
Thomas Raymond Lenfestey, III, #32239

Examinations -The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

Aya Abe
Suzanne Adams
James Addison
Jeremiah Akinsola
Catherine Albury
Michael Alford
Christa Allen
Omar Alsaïdi
Amber Anderson
Hope Anderson
Pia Andree
Jan Ansley
Carissa Antoniou-Davis
Roscoe Atkinson
Matthew Aulbert
Sahr Bangai
Jeffrey Bardoni
William Barnes
Kristen Barr
Mason Barringer
Stephanie Baubie
Andrew Beamon

Jason Behrens
Tawana Berrier
Christopher Berube
Aleksander Bevensee
Brandon Bishopp
Benjamin Blackmon
Erika Blackston
Jarryd Blaetz
Lauren Bolusky
Brigitte Borucki
Aleksandra Bottolfson
Jeffrey Bouton
Marques Boyce
Matthew Boyer
Chase Branham
Hannah Brown
Lynn Bruggeman
Ashley Bryant
Tracy Bryne
Evan Buckingham
Meghan Burke
Renee Bursley

Matthew Bustamante
James Calvert
Jennifer Cantey
John Capasso
Jacob Capps
Brendan Cei
Henry Chao
Abraham Chen
Ciera Combs
Athina Conklin
Jacob Cooper
Keleigh Coppenger
Michael Corrao
William Cranford
Cameron Crawford
Courtney Crenshaw
Andrew Cullinan
Danielle Dannahower
Susan Darnell
Laura Davenport
Joni Davis
Cheryl De-Castro
Cameron Deese
Terresa Dent
Caroline DeRhodes
Patrick Donahue
Jamie Doom
Ross Drapalski
Jamie Dunlap
Kyle Ebinger
Ashley Echols
Felicia Edwards
Miranda Edwards
Sarah Edwards
Nancy Elliott
Haley Ezzell
Mary Faircloth
Michael Falcone
Olena Fedchenko
Joshua Ferrin
Tina Fesquet
Bradley Fleck
Katlyn Foster

Brennan Fox
Matthew Frawley
George Freeman
James Gambill
Alyxandra Gant
Christopher Ganzon
Wenyu Gao
Dustin Gill
Katlyn Godwin
Mary Goodwin
Dana Gray
Turiya Gray
Emily Griffin
Samantha Griffiths
Karrie Grigg
Monica Gutierrez
Kaitlyn Haake
Gregory Hales
Bradley Hamby
Mallory Hammett
Jessica Hampton
Michael Hancock
Allison Harden
Joshua Harms
Steve Harris
Dustin Harrison
Tyler Hartman
John Haus
Ashley Hawkins
Charles Haynes
Robert Hazard
Alex Helms
Maria Hernandez Gomez
Anna Hill
Danielle Hindt
Andrew Hinnant
Joshua Holbrooks
Haley Horton
Ryan Hoyle
Lindsay Huebler
Walter Hughes
Rebecca Hurst
Fatimatu Ingawa

Michael Irvin
Zana Ismail
Ibreta Jackson
Melony Jackson
Andrew Jarrett
Lisa Johansen
Angela Johnson
Chanet Johnson
Katie Jones
Sandra Joyner
Timothy Kay
Daniel Keef
William Kelly
Spencer Kendle
Jeramee Kerl
Supriya Khazanie
Stephanie Kilmer
Evan Kleiss
Stephen Krouse
Jeremy Kryn
Andrea Lambert
Casey Lammando
Lucas Landon
Ying Ying Lang
Angela Lanier
Crandall Lea
Giovanni Leon
Christian Lincoln
Brooke Lisson
Keisha Lyons
Kent Mackman
Sarah Mali
Christina Martin
Ryann Marzouk
India Mathis
Kathleen McCarthy
Matthew McDowell
Kristen McLamb
Joshua McLaughlin
Diania McRae
Cody Means
Parker Megginson
Bryce Mendes

Jennifer Miller
Stephen Milton
Tevin Milton
Kevin Misenheimer
Edward Monks
Johannes Moolman
Teaqua Moore
Cory Morin
Donna Morris
Eric Murphy
Austin Myers
Curt Myers
Rebecca Nance
Angela Nave
Dustin Never
Clay Nowlin
William O'Donnell
Billiah Onsomu
Trenton Oswalt
Cody Owenby
Alexis Pace
Justin Page
Wesley Parkin
Brandon Parks
Dipali Patel
Hamel Patel
Urvish Patel
Jessica Pemberton
Joshua Peng
Dawn Penland
Michelle Phillips
Morgan Phillips
Whitney Phillips
Maribel Pinol
Hannah Porter
Tyler Powell
Marquis Pullen
Jared Rapoport
Donnell Raye
Matthew Raytick
Ashley Reason
Shaun Respass
Victoria Ritter

Vladimil Roca
Melissa Rood
Liliya Sabaleuskaya
Jonathan Schmidt
Cristy Scholler
Joann Schreiner
Leah Scully
Hogan Sellers
Anthony Serricchio
Yash Shah
Anthony Shank
Stephen Sheller
Dhruvit Sheth
Lonnie Shook
Constance Short
Jordan Shuping
Jake Sigler
John Smith
Rhonda Smith
Waylon Smith
Grady Smyth Gilbert
Erika Sonberg
Brittany Spragins
Dylan Squire
Priscilla Staten
Kerry Steed
Tyler Stephens
Brittanie Stewart
Bennett Strickland
Steven Strickland
Samuel Stroup
Lori Sullivan
Shanique Sumter
Kayla Sykes
Willie Tate
Bradley Taylor

Evgeniya Taylor
Camry Templeton
Christopher Thomas
Jamie Thornburg
Stuart Thornton
Joshua Troxell
Melissa Tse
Erin Tucker
Latonia Tyner
Evangeline Ujemov
James Upton
Shakira Vance
Michael Vazquez
Stephanie Walsh
Richard Warriner
Christina Weaver
Joshua Wentz
Timothy Weston
Brandon Weymouth
Kristin White
Ethel Whitt
Kasey Wiggins
Shannon Wiggins
Tyler Wikse
LaToya Wiley
Taylor Wilk
Jessica Wilkinson
Graham Williams
Lindsey Willis
George Wise
Ruoyu Wu
Brett Wyatt
Mark Wyrick
Andrey Yeremuk
Stephen Yokim
Patricia Young

CLOSED SESSION: Messrs. Biggs and Truitt moved to enter Closed Session as requested by the Personnel Committee to discuss personnel matters. The Executive Staff, Staff Attorney, and Legal Counsel, were not present. Motion passed.

PUBLIC SESSION: Messrs. Womble and Cook moved to re-enter Public Session. Motion passed.

ADJOURNMENT: Messrs. Cook and Rohe moved to adjourn the meeting at 10:58 a.m.
Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Michael H. Womble, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2014039-1 and C2014039-2

IN THE MATTER OF:
David C. Miller, CPA, #13156
David C. Miller, CPA
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 Respondent stipulate to the following:

1. David C. Miller, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 13156 as a Certified Public Accountant.
2. David C. Miller, CPA (hereinafter "Respondent firm"), is a registered certified public accounting firm in North Carolina.
3. At all relevant times, the Respondent was the supervising CPA of the Respondent firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. The Respondent firm had received a peer review for the year ended November 30, 2012. However, it was later discovered that the Respondent firm had conducted an audit of an employee benefit plan. That audit had not been identified by the Respondents to the peer reviewer.
5. Per the peer review rules, if a firm performs an audit of an employee benefit plan during the relevant time period, at least one such plan must be subjected to peer review.
6. At the beginning of the peer review process, firms must complete a questionnaire. The questionnaire specifically requires the firm to review a list of audit engagements, including employee benefit plan audits, and identify whether the firm has performed any of those engagements.

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7. As a result of the failure to identify its employee benefit plan audit engagement(s), the Respondent firm's peer review was recalled. The Respondent firm received a "fail" on its ensuing system peer review report.
8. The peer review report cited that the Respondent Firm's quality control processes were not documented and did not ensure that the Respondent Firm's service engagements were performed in accordance with standards. Specifically noted was the lack of continuing professional education in technical areas, reporting requirements were not met, and audit documentation was not maintained in accordance with professional standards (in regards to ERISA engagement). The Respondent firm did not require annual monitoring of its accounting and auditing practice, resulting in the failure to list the ERISA engagement for its last peer review.
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 Respondent should have known that the Respondent firm conducted an employee benefit plan audit during the relevant peer review period, and further should have known that the audit was required to be disclosed to the peer reviewer. The failure to disclose the employee benefit plan audit to the peer reviewer constitutes a violation of 21 NCAC 08N .0202(a).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent's 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 Respondent agree to the following Order:

1. The Respondent's CPA certificate shall be revoked for one (1) year. However, the revocation is stayed if all requirements of this Consent Order are met and

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the Respondent is not found to have violated the peer review rules during that period.

2. The Respondent firm's registration shall be cancelled for one (1) year. However, the cancellation is stayed if all requirements of this Consent Order are met and the Respondent firm is not found to have violated the peer review rules during that period.
3. The Respondent firm shall pay a one thousand dollar (\$1,000) civil penalty to be remitted with this signed Consent Order.
4. The Respondent firm shall pay a five hundred dollar (\$500) administrative cost to be remitted with this signed Consent Order.
5. Prior to the Respondent firm's next peer review, the Respondent must take four (4) hours of group-study CPE, specifically covering the peer review process and/or getting ready for peer review.
6. The Respondents agree that failure to comply with any terms of this agreement shall be deemed sufficient grounds to lift the stays set forth above.

CONSENTED TO THIS THE 12th DAY OF September, 2015.

David C. Miller, Owner

Individual authorized to sign on behalf of Respondent Firm

David C. Miller

Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF OCTOBER, 2015.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

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NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2014348-1 and C2014348-2

IN THE MATTER OF:

John Ashley Pollard #36705
Respondent

John A. Pollard CPA PLLC
Respondent Firm

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. John A. Pollard (hereinafter "Respondent") is the holder of a North Carolina number 36705 as a Certified Public Accountant
2. John A. Pollard CPA PLLC (hereinafter "Respondent Firm") is a registered certified public accounting firm in North Carolina.
3. At all relevant times Respondent was the owner and supervising CPA of Respondent Firm and was responsible for the audits and other work product produced by Respondent Firm.
4. Respondent Firm was engaged to prepare an audit for the Town of Princeville Volunteer Fire Department.
5. The State and Local Government Finance Division of the Department of State Treasurer ("LGC"), currently overseeing the Town of Princeville finances, noted that the report submitted did not accurately report funding that the Town of Princeville had provided to the Fire Department. The LGC referred the matter to the Board for further review.
6. Board staff determined that the initial, and subsequently prepared, audit reports prepared by Respondent Firm did not use the proper language and failed to include required disclosures.
7. Respondent has asserted that neither he nor Respondent Firm has current plans to enter into further audit engagements.

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CPA EXAMINERS

Consent Order - 2
John Ashley Pollard
John A. Pollard CPA PLLC

8. Respondent and Respondent Firm 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. 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. Respondent and Respondent Firm 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. Respondents' failures to perform audit engagements in accordance with all applicable standards constitute violations of 21 NCAC 08N .0403 and .0409.
3. By virtue of Respondents' consent to this order, they are subject to the discipline set forth below.

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

1. Respondent Pollard is censured.
2. Respondent Pollard shall pay a one thousand dollar (\$1,000) civil monetary penalty due with this signed Consent Order
3. Respondents shall confirm that they are not currently conducting audit services.
4. In the event that Respondent or Respondent Firm decides to engage in audit services in the future, Respondents will:
 - a) Notify the Board of their intent to begin performing audit services prior to performing such services.
 - b) Provide the Board evidence that Respondent and all staff members working on audit engagements have completed eight (8) hours of audit CPE. Such CPE may also count toward the annual forty (40) hour CPE requirement.

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CPA EXAMINERS

Consent Order - 3
John Ashley Pollard
John A. Pollard CPA PLLC

- c) Obtain a pre-issuance review of an audit prior to issuing any further audit reports. The pre-issuance review must be performed by a reviewer approved by the Board. The Board will release Respondents from the pre-issuance review requirement upon receiving and confirming a favorable pre-issuance report.

CONSENTED TO THIS THE 30th DAY OF September, 2015.
(Day) (Month) (Year)

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF OCTOBER, 2015.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
OCT 15 2015
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2015120

IN THE MATTER OF:

Goldstein, Zugman, Weinstein & Poole, LLC,
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. Goldstein, Zugman, Weinstein & Poole, LLC (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm 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. Respondent Firm 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. Respondent Firm 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.

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CPA EXAMINERS

- 2. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
- 3. Respondent Firm's failure to comply with N.C. Gen. Stat. § 93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
- 4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

- 1. Respondent Firm shall remit, with this signed Order, a one thousand dollar (\$1,000) civil penalty.
- 2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

CONSENTED TO THIS THE 17 DAY OF September, 2015.
(Day) (Month) (Year)

George F. Hornath
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 22 DAY OF OCTOBER, 2015.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
SEP 25 2015
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2015164

IN THE MATTER OF:

Rosenbloom & Butler CPAs, P.C.,
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. Rosenbloom & Butler CPAs, P.C. (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm 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. Respondent Firm 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. Respondent Firm 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.

NC BOARD OF

SEP 21 2015

CPA EXAMINERS

Rosenbloom & Butler CPAs, P.C.

2. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. § 93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar (\$1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

CONSENTED TO THIS THE 2nd DAY OF September, 2015.
(Day) (Month) (Year)

David Butler, manager
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 22 DAY OF OCTOBER 2015.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
SEP 21 2015
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2015214

IN THE MATTER OF:
Hilda Joy Bullard, #14843
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. Hilda Joy Bullard (Hereinafter "Ms. Bullard") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Bullard failed to timely file the annual firm registration for H. Joy Bullard, 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. Ms. Bullard subsequently renewed her firm registration, which was received by the Board on February 26, 2015, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Bullard's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
5. Ms. Bullard has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Bullard's payment as full resolution of the aforementioned rules violation.

This the 22 day of OCTOBER, 2015.
(Day) (Month) (Year)



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2015217

IN THE MATTER OF:
Gerald G. Spaugh, #10847
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. Gerald G. Spaugh (Hereinafter "Mr. Spaugh") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Spaugh failed to timely file the annual firm registration for Gerald G. Spaugh, Certified Public Accountant, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Spaugh subsequently renewed his firm registration, which was received by the Board on February 18, 2015, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Spaugh's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
5. Mr. Spaugh has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Spaugh's payment as full resolution of the aforementioned rules violation.

This the 22 day of OCTOBER, 2015.
(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 #C2015218

IN THE MATTER OF:
Bobby Dale Walker, #23865
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. Bobby Dale Walker (Hereinafter "Mr. Walker") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Walker failed to timely file the annual firm registration for Bobby D. Walker, 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. Mr. Walker subsequently renewed his firm registration, which was received by the Board on February 27, 2015, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Walker's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
5. Mr. Walker has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Walker's payment as full resolution of the aforementioned rules violation.

This the 22 day of OCTOBER, 2015.
(Day) (Month) (Year)



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2015141

IN THE MATTER OF:

Etim Jeremiah Udoh, #29680
Applicant

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 September 21, 2015, that:

FINDINGS OF FACT

1. Etim Jeremiah Udoh ("Applicant") was the holder of a certificate as a Certified Public Accountant in North Carolina until that certificate was revoked on April 21, 2009.
2. Five (5) years have elapsed since the Applicant's revocation, and he has requested a Modification of Discipline pursuant to 21 NCAC 08I .0104.
3. The disciplinary action which the Applicant seeks to modify was a Board Order permanently revoking his certificate ("Board Order"). The effective date of the Board Order was April 21, 2009.
4. The Board Order revoking the Applicant's certificate was premised upon the Applicant's guilty pleas to two felony counts of obtaining property under false pretense due to the filing of inaccurate tax returns for himself and his wife.
5. The Board has jurisdiction over the Applicant and the subject matter of this action.
6. The Applicant received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notification of Public Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. § 150B-38(c).

7. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
8. The Applicant did not object to any Board Member's participation in the Hearing of this matter.
9. The Applicant was present at the Hearing and was not represented by counsel.
10. The Applicant stipulated to the admissibility of all documentary evidence.

CONCLUSIONS OF LAW

1. The Hearing was duly noticed pursuant to N. C. Gen. Stat. § 150B-38 (b) and (c) and NCAC 08C .0103 and conducted with a quorum of Board members and all necessary parties present.
2. Pursuant to 21 NCAC 08I .0104, the burden of establishing a justification for modifying the earlier discipline is upon the Applicant.
3. The Applicant, during the Hearing, was unable to demonstrate good cause, as defined by 21 NCAC 08I .0104, for the relief sought, including evidence that he is rehabilitated with respect to the conduct that was the basis of the Board Order. Specifically:
 - a. The Applicant did not demonstrate that he had timely and accurately filed and paid all taxes as required by the 2008 Judgment entered by the Wake County Superior Court, which was the basis of his revocation.
 - b. The Applicant did not provide satisfactory evidence to establish good cause for modification of discipline per 21 NCAC 08I .0104.
 - c. The Applicant did not provide satisfactory evidence to establish rehabilitation as required by 21 NCAC 08I .0104.

Board Order - 3
Etim Jeremiah Udoh

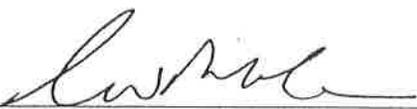
BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. Etim Jeremiah Udoh's Application for Modification of Discipline is not approved.

This the 22 day of OCTOBER 2015.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President