

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
November 16, 2015
Grandover Conference Center
Greensboro, NC

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; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; and Sue A. Bean, CPA.

CALL TO ORDER: President Womble called the meeting to order at 3:05 p.m.

MINUTES: The minutes of the October 22, 2015, meeting were approved as submitted.

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

Messrs. Truitt and Cook moved to approve a resolution with Wells Fargo Advisors, LLC, to open an account for a certificate of deposit. Motion passed.

STRATEGIC PLANNING SESSION: President Womble provided the Board with an update on the Board's strategic planning session scheduled for January 9, 2016, at the Grandover in Greensboro. President Womble instructed the Executive Staff to sign the contract for the Grandover and to coordinate the use of Ed Barnicott from NASBA as the session facilitator.

NATIONAL ORGANIZATION ITEMS: Messrs. Cook and Biggs moved to approve the draft response to the AICPA Board of Examiners Exposure Draft, *Maintaining the Relevance of the Uniform CPA Examination: Invitation to Comment*. Motion passed.

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

Case No. C2015215 - Dana S. Jones - Approve the signed Consent Order (Appendix I).

Case No. C2015219 - Kevin T. Howard - Approve the signed Consent Order (Appendix II).

Case No. C2015220 - Arthur F. Beamer - Approve the signed Consent Order (Appendix III).

Case No. C2015152 - Kirby Dean Dellinger - Approve the filing on an injunctive suit in Wake County Superior Court against Mr. Dellinger. The motion was approved with seven (7) affirmative and zero (0) negative votes.

Case Nos. C2015192-1 and C2015192-2 - Lolita A. Wynn, CPA, and L.A. Wynn, P.A. - Close the matter without prejudice and with a Letter of Warning.

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:

Danielle Baker
Kelly Moran Hurtik

Deidra Roshaun Jones

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

Chad Benjamin Antley
Zach Francis Aronson
Garland Roosevelt Avent III
Danielle Baker
Benjamin Lane Buckner
Kathleen Alice Button
Christopher John Cox
Morgan Lee Davis
Holly Noel Disbrow
Richard Bryan Duff
Mildrid Numbisie Esua
Mark Alan Fiedler
Patrick Kelley Griffin
Steven Edward Hammell
Jada Latrece Henderson
Kimberly Anne Herrick
Jody Kendall Hice

Kristen Marie Hogan
Jordan Scott Hudson
Mark Stephen Hunike
Kelly Moran Hurtik
Steven William Johnson
Deidra Roshaun Jones
Stephen Matthew Juras
Elizabeth Burton Kennedy
Aaron Mason King
Kristina Klier
Matthew Paul Kushy
Cody Ashton Leach
Meredith Ashley McDonald
Brian Patrick McSorley
Stephanie Louise Nachtrieb
Allison Michelle Newman
Alexander Matthew Putzer

Adam Wade Robinson
Isaac Edward Rowles
Kelsey Anne Shuster-Dutcher
Riley Elaine Smith
Marla Miller Spitler
David Gregory Sullivan

Jennifer Lynn Sullivan
Chrissey Michelle Thomas
Lynn Renee Wimmer
Brad Michael Woodard
Feng Ling Wu

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

David Edmund Amiss
Sara Ashley Strader Bankos
Abbey B. Bearer
Jack Leland Burgess, III
Brendan Corey Byrnside
Krishna Kumar Challagolla
Veronia Jean Curioso
Megan Danielle DeMent
Jonathan Patrick Dugan
Kristen Michelle Dugan
Kelly Ann Filson
Johnathan Gene Gabbard
Elisa Jean Gover
Ved Vrat Gupta

Michael James Huxsol
Anne Mary Kelley
Michael Mahabir
Kyle Andrew Marcum
Tracee Carter McFarland
Renee Catherine Reed
Carola Elisabeth Roland
Cher Connard Savas
Brent Andrew Songer
Lauren Rebecca Stout
Kara Diane Stucky
John Cameron Terry, II
Binbin Weng

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

Kathleen Sue Lewis, T8774
James Lester Anderson, Jr., T8775
Trina Price Alexander, T8776
Kristen Michelle Dugan, T8777
Veronica Jean Curioso, T8778
Kelly Ann Filson, T8779
Matthew Henry Peterson, T8780
Jack Leland Burgess, III, T8781
Kyle Andrew Marcum, T8782
Elisa Jean Gover, T8783
John Cameron Terry, II, T8784
Brendan Corey Byrnside, T8785
Kara Diane Stucky, T8786
Michael Mahabir, T8787

Abbey B. Bearer, T8859
Michael James Huxsol, T8860
Renee Catherine Reed, T8861
Cher Connard Savas, T8862
Anne Mary Kelley, T8863
Tracee Carter McFarland, T8864
Erin Walker Bigham, T8865
Khristopher Brock Conner, T8866
Matthew William Donohue, T8867
Sara Ashley Strader Bankos, T8868
Kristin Cathleen Roland, T8869
Jacob Thompson Wubbenhorst, T8870
Binbin Weng, T8871

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

Charles Brian Bennett, #14838
Stephen Randall Cobb, #21466
Richard Alan Liston, #14636

Michael Eugene Powers, #6623
Emily Gilbert Ransom, #35429
David Benjamin Spencer, #21541

Reissuance of New Certificate - The Committee recommended that the Board approve the following applications for reissuance of new certificate:

Donika Lee Muckler, #33946
Michael Wayne Soistman, Jr., #37430

Jon Thomas Vincent, #17136

Reissuance of New Certificate and Consent Agreement - The Committee recommended that the Board approve the application for reissuance of new certificate and consent agreement submitted by Michael Angel Seda, #27700.

Letters of Warning

The Committee recommended that the Board approve the requests to rescind the letters of warning awarded to the individuals listed below:

Larry Lee Crawford, #22659
David Kuriger, #32759

Alexander Fuentes Tiset, #35544

The Committee recommended that the Board approve the request to rescind the 2013 Letter of Warning awarded to Devon Privette Jefferson, #37690, and instead recommended a Letter of Warning for a first offense pursuant to 21 NCAC 08G .0406(b)(1).

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

Ylora Acosta
Hyen Adrong
Emily Agostinelli
Thomas Arland
Angela Bagley
Mary Beets
Jessica Bentley
Rachel Besnoff
Christie Biddick
Margaret Blanton
Leona Bostic

Michael Brinck
John Brothers
Cassie Bumgarner
Veronica Butler
Tyler Chapman
Mo Chen
Megan Cherry
Rodneisha Clark
Stephen Cobb
David Coggins
Marion Connor

Michael Cosolito
Matthew Creidenberg
Alyssa Daniel
Winston Davenport
Chrissi Davis
Adam Dedie
Bret Denning
Michelle Denning
Terresa Dent
Michael Diaz
Thomas Dowling
Christopher Dusanenko
Oscar Ehivue
Laura El-Baytam
Anna Elzey
Scott Essick
James Evans
Susan Fenwick
James Floyd
Austin Flynn
Michelle Fontenot
Elijah Francois
Russell Froat
John Futrelle
James Galphin
Ryan Garner
Christina Gilbert
Timothy Gilbert
Deidre Hanson
Tiffany Harrington
Joshua Harrington-Smith
William Hawke
Allison Hernandez
Parker Hodges
Ashley Holder
Latanya Holmes
Andrew Hood
Donna Horne
Taylor Horney
Jack Howell
Lindsay Huebler
Brittany Jackson
Kevin James

Kristin Jarvis-DeSouza
Preston Johnson
Trei Jolly
Jennifer Jordan
Gregory Journigan
Carinda Kerr
Catherine Kropp
Jordan Kubinski
Yi Hua Lin
Megan Loeper
Marjorie Loflin
Bethany Long
Travis Lowman
Craig Martin
Raymond McKinney
Dale Millns
Mollie Mitchell
Eric Mont
Jason Morgan
Joseph Morrow
Shirley Morton
Daniel Moyer
Sarah Mulholland
Rosemary Murphey
Duc Nguyen
Linh Nguyen
Mark Nielsen
Edith Onabanjo
Derek Osborne
Matthew Patterson
Amber Permann
Ljiljana Pilipovic
John Poole
Ryan Poser
Brittany Powell
Hillary Roberts
Amanda Robinson
Debra Roque
Drew Saia
Ernesto Sanchez
Michael Saulnier
Timothy Schlesinger
Joel Schram

Courtney Scruggs
Paul Seifert
Shineece Sellars
Meiling Shih
Myranda Sieverding
Alfred Smith
Julie Smith
Samuel Smith
Eric Sommermann
Matthew Spivey
Erynn Stainback
Martrice Terry
Palak Thakore
Lee Thaxton

Douglas Thomsson
Cathy Timmons
Katherine Travan
Grace Uzenski
Kabao Vang
Daniel Wallace
Patricia Weekley
Laurel Whitten
Katherine Williams
Sybil Wood
Edwin Wotortsi
Liudmila Zill
Jessica Zlosel

CLOSED SESSION: Messrs. Biggs and Truitt moved to enter Closed Session as requested by the Personnel Committee to discuss personnel matters without Executive Staff, Staff Attorney, and Legal Counsel present. Motion passed. At a later time, the Board requested that Legal Counsel participate in the Closed Session.

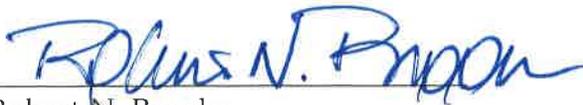
PUBLIC SESSION: Messrs. Womble and Cook moved to re-enter Public Session. Motion passed.

PERSONNEL COMMITTEE: Mr. Biggs and the Board approved the revised succession planning document for the Executive Director position, the job descriptions for the Executive Director and Deputy Director positions, and the evaluation documents for the Executive Director, Deputy Director, and Staff Attorney. Motion passed.

ADJOURNMENT: Messrs. Cook and Womble moved to adjourn the meeting at 4:23 p.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 #C2015215

IN THE MATTER OF:
Dana S. Jones, #35945
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. Dana S. Jones (Hereinafter "Ms. Jones") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Jones failed to timely file the annual firm registration for Dana S. Jones, 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. Jones subsequently renewed her firm registration, which was received by the Board on March 11, 2015, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Jones's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
5. Ms. Jones 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. Jones's payment as full resolution of the aforementioned rules violation.

This the 16 day of NOVEMBER, 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 #C2015219

IN THE MATTER OF:
Kevin Thomas Howard, N356
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. Kevin T. Howard (hereinafter ("Mr. Howard")) is the holder of a valid and unrevoked certificate as a certified public accountant issued by the state of Maryland. Mr. Howard has a principal place of business outside of the state of North Carolina, but has, as set forth below, exercised a practice privilege to perform services in this state. As such, Mr. Howard is subject to the laws, rules, jurisdiction, and disciplinary authority of this Board, per N.C. Gen. Stat. § 93-10(b). Additionally, Mr. Howard has filed a North Carolina "Intent to Practice" number N356 as a Certified Public Accountant.
2. Mr. Howard failed to timely file the annual firm registration for Kevin T. Howard, CPA/PFS, P.A., in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Howard subsequently renewed his firm registration, which was received by the Board on February 23, 2015, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Howard's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
5. Mr. Howard 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. Howard's payment as full resolution of the aforementioned rules violation.

This the 16 day of NOVEMBER, 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 #C2015220

IN THE MATTER OF:
Arthur Franklin Beamer, #8569
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. Arthur Franklin Beamer (hereinafter "Mr. Beamer") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Beamer failed to timely file the annual firm registration for A. F. Beamer, 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. Beamer 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. Beamer's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
5. Mr. Beamer 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. Beamer's payment as full resolution of the aforementioned rules violation.

This the 10 day of NOVEMBER, 2015
(Day) (Month) (Year)



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY:

President