MEMBERS ATTENDING: Arthur M. Winstead, Jr., CPA, President; Michael C. Jordan, CPA, Vice President; Jordan C. Harris, Jr., Secretary-Treasurer; Jeffrey T. Barber, CPA; Norwood G. Clark, Jr., CPA; Tyrone Y. Cox, CPA; and Maria M. Lynch, Esq.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; and Curt Lee, Legislative Liaison, NCSA.

CALL TO ORDER: President Winstead called the meeting to order at 9:02 a.m.

MINUTES: The minutes of the December 19, 2007, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The December 2007 financial statements were accepted as submitted.

NATIONAL ORGANIZATION ITEMS: Messrs. Winstead and Barber moved to approve the response to the AICPA Professional Ethics Executive Committee (PEEC) Exposure Draft, Proposed Interpretation 501-8 Under Rule 501: Failure to Follow Requirements of Governmental Bodies, Commissions, or Other Regulatory Agencies on Indemnification and Limitation of Liability Agreements With a Client. Motion passed.

Messrs. Jordan and Harris moved to approve the response to the NASBA Exposure Draft of the Uniform Accountancy Act (UAA) Education Rules 5-1 and 5-2. Motion passed.

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

C2007628 – John P. Ragland – Approve the signed Consent Order (Appendix I).
C2007588 – Close the case without prejudice.
C2007600 – Close the case without prejudice.
REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Ms. Lynch moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The following were approved:

Kari Lynne Pilbeam
Stephen Paul Warrick
Andrew Clayton Witcher

Original Certificate Applications - The following were approved:

Teresa Anne Almond
Alexander Steven Arndt
Timothy Martin Avent
Aaron Michael Bailey
Susan Denise Balk
Leslie Anne Barnes
Jeffrey Palmer Barrows
Brandy Nicole Bennett
Jonathan Wesley Brady
Adam Augustus Brotherton
Carolyn L. Brown
Brian Barefoot Bunn
Mary Virginia Chilton
Steven Michael Dunham
Sarah Elizabeth Foster
Joanna Leigh Garcia
Bethany Ann Gillooly
Diane K. Grabowski
Peter A. Greve
Christy Marie Hart
Melissa Britt Hart
William J. Houser
Jessica Gaines Kershner
Stephanie Jean Kiger
Susan Catherine Koch
Xiaoxia Feng Larson
Li Ma
Teish La'Sha Martin
James Dean Morrison
Snehal Vinubhai Patel
Misti Leigh Phillips
Kari Lynne Pilbeam
Jennifer Brooke Pittman
Joanne A. Rausch
Rachel Leah Richards
Brian Christopher Rose
Amy Annette Rydzy
Stephen Wayne Salmon
Christina Dawn Sanders
William Karl Schmitt
Crystal Ann Skillman
Jennifer Eileen Spano
Christopher Neal Stoessel
Koenraad Vredeveld
Stephen Paul Warrick
Kimberly Shivonne Washington
Carrie Wehrly
Jialing Peng Wilson
Andrew Clayton Witcher
Brian Anthony Ziberna

Staff reviewed and recommended approval of the original application submitted by Robert B. Edmiston. Mr. Edmiston failed to disclose a misdemeanor littering charge with his exam application but provided pertinent information with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.
Reciprocal Certificate Applications - The following were approved:

Joe Alan Barnes          Matthew Stephen Laskovics
Karen Lee Bruskin        Andrea D. Lee
Joy Renee Butner         Eric Levy
Courtney Dunaway Channell Anne WeiAn Liang
Jong Gu Choi             Eric Clifton Little
Frank Del Ciampo         Marcus Vollmer Matzke
Daniel Nelson Coward     Kerry Dawn McElroy
Kelley J. Davis          Amelia Michalski
Robert Scott Day         Patricia Ann Gregson Miller
Tracy Lynn Dickerson     Jaime A. Palacio
Julie A. Enloe           Deanna M. Pennetta
Maurice Fiorenza         Kathy Lynn Poirier
Deborah Nicole Haas      Rachel Senter Puckett
Reem R. Haj              Jan Childs Richards
Linda Maynard Harlow     Paul Steven Saltzman
Shelley Brooke Harper    Emily Hayes Smith
H. Stephen Hurst         Daphna Elizabeth Smith Walls
D. Lisa Joseph           Michael A. Westervelt
Thomas Kennedy           Jennifer Marie Woods
Thomas James Kremer      Yeojung Yun
Nathaniel Edward Langstaff

Temporary Permits - The following temporary permits were approved by the Executive Director and ratified by the Board:

Matthew Stephen Laskovics T4607
Marcus Vollmer Matzke T4608
Patricia Ann Gregson Miller T4609
Karen Lee Bruskin T4610
Eric Clifton Little T4611
Deanna M. Pennetta T4612
Anne WeiAn Liang T4613
Jaime A. Palacio T4614
Jon Randolph Green T4615
Thomas Michael Gana T4616
Sanjiv Steven Sahni T4617
Margaret A. Stadtl T4618
Daniel Leon Clemmens T4619
Maria Lynn Rick T4620

Reinstatements - The following were approved:

Edward J. Williams Jr. #9001
Gary Lentz Williams #18092

Reissuance of New Certificate - Applications for reissuance of new certificate submitted by the following were approved.

Bridget Olivia Lee-Young #19517
Frank Fay Williams #21834
Susan Bella Mikels #16858
Joyce Mitchell Williams #19340
Reissuance of New Certificate and Consent Agreement - An application for reissuance of new certificate and consent agreement submitted by the following were approved:

Thomas Dunbar Hurst #7741  
David Michael Miller #17815

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

Diane Alexander PLLC  
Jocelyn G. Brummett, CPA, P.C.  
Lindsay & Gardner, CPAs, LLP  
Joseph E. Maddox, CPA, P.A.  
Ronnie G. Seals, CPA, P.A.  
Thompson & Murphy, PLLC

Reclassifications - The Committee approved the following requests for retired status because the individuals are completely retired and do not receive any earned compensation for current personal services in any job whatsoever:

Aaron Bruce Chastine #13830  
Terence Dean Henson #8790

CPE Matters - The Committee approved the following ethics course:

"Professional Ethics and Conduct" (Update) by Eagle CPE (Board-approved CPE sponsor)

Extension Requests - The Committee approved Debra Ann Green (#30322) for extension for completion of CPE until June 30, 2008.

Letters of Warning - Staff has recommended approval of the requests to rescind the letters of warning awarded to the individuals on listed below. The Committee approved staff recommendation:

Trevor H. C. Bynoe #32423  
Malcolm Parks Johnson #22091

Staff has received a letter and documentation from Mason T. Beaumont (#31759). He did not complete a Board-approved ethics course as part of his 2006 CPE. Staff recommended referral to the Professional Standards Committee for failure to comply with 21 NCAC 8G .0410. The Committee approved staff recommendation.

Examinations – The Committee reviewed and approved the following staff-approved applicants to sit for the Uniform CPA Examination:

Lindsay Adams  
Julianna Allen  
Andrew Bailey  
Christopher Barber  
Jessica Bastedo  
Benjamin Baumer  
Joshua Berry  
Douglas Black
Lee Blackmon
David Bolick
Keisha Booker
Megan Boswell
Jacklyn Braschler
Otimia Brown
Darren Buer
Tiffany Byrd
Stephanie Carter
Laura Clapp
Eddie Clifton
Stephanie Collins
Patrick Craig
Jesse Crawford
Jared Cronk
Marina Daniel
Robert Davis
Angela DePoy
Dharti Desai
Sara Dildy
Tony Douglas
William Dowis
Catherine Eastwood
Heather Farrell
Anneliese Ferry
Martina Fetzer
Stephen Franklin
Erin Garner
Meghan Gasmovic
Nancy Gibson
Kameron Gress
Matthew Groome
Lauren Halvorson
Jennifer Hassler
Emily Haynes
Stephanie Haynes
John Healy
Jessica Hermance
Anderson High
Ann Hobson
Michael Jackyra
Andrew Keasler
Ching Ha Lam
Rachel Landen
Hunter Lane

Erin LaVoie
Sarah Laws
Allison Lee
Jarod Leggett
Justin Lewis
David Long
Howard Lucas
Yan Ma
Mary Marshall
Jennifer McNeilus
Brian Messer
Jamie Miller
Allison Mitchell
Valerie Mitchell
Brian Moore
Lisa Moore
Shantel Moore
William Morgan
Thomas O'Connor
Eugene Offoha
Osasere Ohuoba
Maria Onate
Jeremy Overcash
Kira Parker
Sean Regan
Jason Roland
Charles Safley
Louis Scheibla
Jignasa Shah
Christopher Stehle
Rita Stell
Selina Stewart
James Stubbs
Ashley Sutton
Samantha Swedenberg
Amy Thompson
Terrell Turner
Kim Uteson
Mark Wencel
Jennifer Weurding
Holley White
Misty Wike
Raymond Wiley
Stephen Williams
Sarah Work
Rescind Form of Practice Statement – Melanie Carr Lewallen (#32040) signed a Form of Practice Statement due to her employment. However, due to a change in the licensee’s employment, staff recommended that the statement be rescinded. The Committee approved staff recommendation.

ADJOURNMENT: Messrs. Harris and Jordan moved to adjourn the meeting at 9:31 a.m. Motion passed.

Respectfully submitted: Attested to by:

Robert N. Brooks Arthur M. Winstead, Jr., CPA
Executive Director President
IN THE MATTER OF:
John P. Ragland # 20490
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 20490 as a Certified Public Accountant.

2. Respondent informed the Board on his 2006-2007 individual certificate renewal (renewal) that he had obtained forty-one (41) hours of continuing professional education (CPE) to meet the 2005 CPE requirement. Further, Respondent informed the Board on the renewal that he earned some of said CPE between January 1, 2006, and June 30, 2006.

3. Based on Respondent’s representation that prior to June 30, 2006, he had completed a total of forty-one (41) hours of CPE which included two (2) hours of carryforward from 2004, the Board accepted his renewal and by Board Order placed his certificate on conditional status until April 24, 2008, and fined him a civil penalty of two hundred fifty dollars ($250.00) for his second violation of 21 NCAC 08G .0401(c) within a five year period.

4. Board staff requested, that Respondent provide course listings for the CPE reported to meet his 2005 CPE requirement.

5. Respondent, on his “2005 Report of CPE for CPAs on Conditional Status” provided CPE course listings to the Board indicating forty-four (44) hours of CPE taken between January 1, 2006 and June 30, 2006. However, Respondent had failed to take a North Carolina ethics course in 2005 or before June 30, 2006, as reported that he had complied with the requirements on his renewal.
6. 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. 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. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent’s actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J.0101(b), 08N.0202(a), .0202(b)3, .0202(b)4, and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent’s application for renewal is insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).

2. Respondent must return his certificate to the Board with this signed Consent Order.

3. Respondent may not apply for the reinstatement of his certificate for at least ninety (90) days from the date the Board receives Respondent’s forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.

4. Respondent may apply to return his certificate to active status by submission and approval of a reinstatement application which includes:
   a. Application form,
   b. Payment of the application fee,
   c. 3 moral character affidavits, and
   d. 40 hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study or self-study format.
5. Respondent shall pay a one thousand dollar ($1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.

6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.


[Signature]

Respondent

APPROVED BY THE BOARD THIS THE 14TH DAY OF JANUARY, 2008.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]

President