

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
January 14, 2008
1101 Oberlin Road
Raleigh, NC 27605

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	Xiaoxia Feng Larson
Alexander Steven Arndt	Li Ma
Timothy Martin Avent	Teish La'Sha Martin
Aaron Michael Bailey	James Dean Morrison
Susan Denise Balk	Snehal Vinubhai Patel
Leslie Anne Barnes	Misti Leigh Phillips
Jeffrey Palmer Barrows	Kari Lynne Pilbeam
Brandy Nicole Bennett	Jennifer Brooke Pittman
Jonathan Wesley Brady	Joanne A. Rausch
Adam Augustus Brotherton	Rachel Leah Richards
Carolyn L. Brown	Brian Christopher Rose
Brian Barefoot Bunn	Amy Annette Rydzy
Mary Virginia Chilton	Stephen Wayne Salmon
Steven Michael Dunham	Christina Dawn Sanders
Sarah Elizabeth Foster	William Karl Schmitt
Joanna Leigh Garcia	Crystal Ann Skillman
Bethany Ann Gillooly	Jennifer Eileen Spano
Diane K. Grabowski	Christopher Neal Stoessel
Peter A. Greve	Koenraad Vredeveld
Christy Marie Hart	Stephen Paul Warrick
Melissa Britt Hart	Kimberly Shivonne Washington
William J. Houser	Carrie Wehrly
Jessica Gaines Kershner	Jialing Peng Wilson
Stephanie Jean Kiger	Andrew Clayton Witcher
Susan Catherine Koch	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
Karen Lee Bruskin
Joy Renee Butner
Courtney Dunaway Channell
Jong Gu Choi
Frank Del Ciampo
Daniel Nelson Coward
Kelley J. Davis
Robert Scott Day
Tracy Lynn Dickerson
Julie A. Enloe
Maurice Fiorenza
Deborah Nicole Haas
Reem R. Haj
Linda Maynard Harlow
Shelley Brooke Harper
H. Stephen Hurst
D. Lisa Joseph
Thomas Kennedy
Thomas James Kremer
Nathaniel Edward Langstaff

Matthew Stephen Laskovics
Andrea D. Lee
Eric Levy
Anne WeiAn Liang
Eric Clifton Little
Marcus Vollmer Matzke
Kerry Dawn McElroy
Amelia Michalski
Patricia Ann Gregson Miller
Jaime A. Palacio
Deanna M. Pennetta
Kathy Lynn Poirier
Rachel Senter Puckett
Jan Childs Richards
Paul Steven Saltzman
Emily Hayes Smith
Daphna Elizabeth Smith Walls
Michael A. Westervelt
Jennifer Marie Woods
Yeojung Yun

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 Sahnj T4617
Margaret A. Stadtler 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
Susan Bella Mikels #16858

Frank Fay Williams #21834
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 Oluoba
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

Mei Xie
Tiffany Yokeley
Michael Young

Joseph Yusz
Andrey Zubenko

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
Executive Director



Arthur M. Winstead, Jr., CPA
President

NORTH CAROLINA
WAKE COUNTY

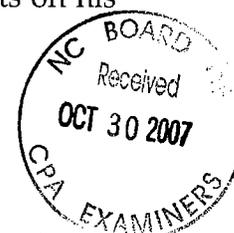
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007628

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.



Consent Order - 3
John P. Ragland

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.

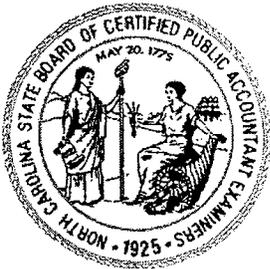
CONSENTED TO THIS THE 28TH DAY OF OCTOBER, 2007.



Respondent

APPROVED BY THE BOARD THIS THE 14th DAY OF January,
~~2007.~~
2008

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 

President

