PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
May 19, 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 Jack Nichols, Legal Counsel.

GUESTS: Jeff Odom, CPA, NCACP; and Greg Allison, CPA, NCACP.

CALL TO ORDER: President Winstead called the meeting to order at 10:02 a.m.

MINUTES: The minutes of the April 22, 2008, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The April 2008 financial statements were accepted as submitted.

Messrs. Cox and Jordan moved to approve the 2008-2009 budget (Appendix I). Motion passed.

LEGISLATIVE AND RULE-MAKING ITEMS: The Executive Staff provided an update on the status of the drafting of the mobility legislation and a possible amendment regarding criminal background checks and fingerprinting of all individuals applying for a certificate.

NATIONAL ORGANIZATION ITEMS: Messrs. Barber and Harris moved to approve the response to the FASB Exposure Draft, “Financial Instruments with Characteristics of Equity.” Motion passed.

Messrs. Jordan and Harris moved to nominate Leonard W. Jones, CPA, for a two-year term of the NASBA Nominating Committee as the Middle Atlantic Region’s representative. Motion passed.

Messrs. Cox and Jordan moved to approve the recommendation of Evangeline Brodie, CPA, for the FAR preparation subcommittee of the AICPA Board of Examiners. Motion passed.
REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Clark moved and the Board approved the following recommendations of the Committee:

C2007543 – Jesse Lynwood Wooten, Jr. – Approve the signed Consent Order (Appendix II).
C200601-007 – Close the case with prejudice.
C2007719 – Close the case without prejudice.
C2007683 – Daniel Eugene Greene – Messrs. Barber and Cox moved to approve the Consent Order for permanent revocation of the North Carolina CPA certificate issued to Daniel Eugene Greene (Appendix III). Motion passed with seven (7) affirmative and zero (0) negative votes.

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

Transfer of Grades Applications - The following were approved:

Mary Elizabeth Cheshire
William James Costigan II

Original Certificate Applications - The following were approved:

Terry Vern Aaseby
Jamie Smith Baker
Matthew T. Banko
Nathaniel John Branscomb
Elizabeth Marie Williams Bright
Mary Elizabeth Cheshire
Jennifer Elizabeth Colby
William James Costigan II
Thomas Fitzgerald Edmunds IV
Jennifer Elizabeth Evans
Timothy W. Flora
Angela Dawn Gangemi
Erin Moretz Garner
Anna A’dele Gibbs
Daniel Patrick Halpin
Emily Drescher Hansen
Alice Bynum Helms
Megan Elizabeth Hennegan
Michael Stuart Ives Jr.
Christopher Lee Jandebeur
James Millard Jones
Michael Ray Jordan

Maryana Leon
Michael A. Leon
Joseph Brenton Lewis
Bradley Scott Loman
Yan Ma
Brian Labhart McCoy
Melissa Jauncey McGehee
Sean C. McKinney
David Simmons Mickey
Jacqlyn Diana Muscente
Kristen Elizabeth Nickle
Jin Liu Niedermuller
Jennifer Childers Norris
Lenora Walker Osborne
Cory Allen Parsons
Roy Ryan Piercy
Suzanne McLamb Plunket
Kristin Rebekah Ritter
Katherine Simpson Rogers
Patrick D. Ryan
Rachel Allene Savo
Martina Christa Schneider
Christopher Cannon Scholten
Thomas Patrick Smith
Yingna Su
Ashley Christian Sutton
Edin Terzic

David Henning Wallin
Summer Rose Williamson
Sarah Jayne Wilson
Fang Zuo

**Reciprocal Certificate Applications** - The following were approved:

Patrick Edward Beaudry
Frank David Davies
Christine Eckloff-Vassos
Erin Mahoney

Therese Louise McGannon
Maria Rica Quial Misra
Heather Leigh Wallace

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

Ryan Patrick Root T4806
Jarrod C. Clayton T4807
Calvin Leslie Hackeman T4808
Gina Marie Devine T4809
Thomas Crawford Pounds T4810
James William Brackens Jr. T4811
D. Yvonne Faircloth T4812
Nancy Adele Cohen T4813
Mario J. Martinez T4814
Robert Anderson Weisenberger T4815
Brian Kelly Gordon T4816

Kelley LeAnn Ely-Poulk T4817
Wayne J. Wichern T4889
Diana Lyn Page T4890
Meghan Kennedy Sullivan T4891
Peter Anthony Torrente Jr. T4892
Meghan Marie Oldis T4893
Jenny Lynn Lanzillotta T4894
Vanessa B. Thorne T4895
Marilyn Rossetti Saunders T4896
Andrew George Parker T4897

**Reinstatements** - The following were approved:

Tammy Kay Bridges #22848
Deborah R. Fox #14935
Melanie C. Gilmore #20308

Robert William Knox #27257
Kimberly Howell Leonard #19418
George Anthony Raftelis #9513

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

Younsgsun Cha #30167
Scott B. Davis #27675
Kristin Keri Lee #32899

Martin A. Lee #29673
Kimberly Suzanne Mattoon #22403
Terray F. Suggs #10133

**Reissuance of New Certificate and Consent Agreement** - An application for reissuance of new certificate and consent agreement submitted by Robert L. Swayze Jr. (#17184) was approved.
Retired Status Applications - 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:

Hugh Garland Becton #9867
Frank C. Bobbitt #9868
Thomas Clark Cogswell #18996

Charles E. Krantz #14951
John Wesley Lewis Sr. #4141
Thomas V. Tinsley Jr. #21713

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:

Alan Arrington #30138
George K. Ennis II #29801
Walter Randall Louis #31424

Firm Renewal and Peer Review Matters - The firms listed below submitted a renewal or termination notice less than 60 days after the deadline. A conditional license until May 19, 2009, is applicable for all firm owners pursuant to 21 NCAC 08J .0111(1). The Committee approved staff recommendation:

Betsy Crouse Anderson CPA #21547
Jolinda Rouse Boelkins CPA #16218
Nancy Powell Bourne CPA #21558
K. Michael Freeland CPA #15983
Charles Bruce Gordon CPA #17163
Christopher Kevin Grissom CPA #22809
Gretchen Ann Hooper CPA #31907
M. Sadik Khan CPA #15297
Barry Lindenman CPA #15424
James Douglas Panton CPA #12391
Edith Ragin Saxton CPA #17554
WARD & WEBB, PLLC
		William Young Webb CPA #8836
	Thurman R. Ward III CPA #25511
	Jeffrey Douglas Smith CPA #11019

The firms listed below submitted a renewal or termination notice more than 60 days but less than 120 days after the deadline. Staff recommended referral to the Professional Standards Committee. The Committee approved staff recommendation:

Beverly Jun Kubota CPA #25194
The firms listed below submitted a renewal notice more than 120 days after the deadline. Staff recommended referral to the Professional Standards Committee. The Committee approved staff recommendation:

Mark L. Carter CPA #21314  
Andy Hudson, CPA, P.A.  
  Andy Hudson CPA # 26813  
Roger M. Jones CPA, PLLC  
  Roger Michael Jones CPA # 20480  
Mathews & Maltby, CPAs, PLLC,  
  Benjamin T. Maltby #31841  
Patricia A. Mayo CPA # 26952  
ROBERT MC EWAN, CPA, PLLC  
  Robert Wayne McEwan CPA # 31872  
Taylor Ovid Teague CPA # 2093

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

Frederick Alexius  
LaToya Allen  
Michael Allen  
Rebecca Allison  
Jerry Anderson  
Snjezana Andrews  
Thomas Arman  
Mary Bailey  
Andrew Barker  
Scott Bearrows  
Seth Beauchamp  
Pooja Bhardwaj  
Summer Biles  
Jason Black  
Andrew Bliss  
Adrienne Blume  
Jill Boger  
Bonnie Bond  
Yahaira Botello  
Erin Bowling  
Andrew Bowman  
Nicole Brabec  
Robert Bradford  
  Melissa Brady  
  Scott Brammer  
  Justin Bregman  
  Michele Brewer  
  Lindsay Bricolo  
  Sandi Brinich  
  Thomas Brown  
  Ryan Bubucis  
  Kevin Buchser  
  Craig Bullins  
  Christina Burnett  
  Roy Bush  
  Tiffany Bussard  
  Gregory Byers  
  Katelin Carnahan  
  Richard Carothers  
  Clifford Carroll  
  James Cartin  
  Kristen Chamberlain  
  Greg Chatelain  
  Dionne Chavis  
  Hong Chen  
  Audra Chilton
Karrah Clay
Jessica Cole
Brady Combs
Evgeniya Comfort
George Consolvo
Michelle Cook
Megan Cupple
Candace Corbett
Ashley Corkery
Paul Cruess
Amanda Cuthbertson
Lynn Daniels
Catherine Davenport
Catherine Davis
Cedric Davis
Elizabeth Davis
Eveelyn Dickson
Matthew Dinkins
David Eckel
Billy Emory
David Faunce
Eric Faust
Gibora Feigenbaum
Mark Ferris
Kellie Fisher
Kyle Flynn
Jennifer Ford
Kevin Franks
Michael Gardner
Philip Garofolo
Robert Gentry
Casey Gessner
Stephanie Gilmer
David Gora
Kameron Gress
Michelle Gunther
Daniel Haddon
Lucy Hagan
Brandon Hales
Kelly Hamilton
Joseph Hamlin
Brittany Harkey
Andrew Harmon
Angela Harris
Amy Harrison
Elizabeth Harvie
Jonathan Hess
John Hillhouse
Bradley Hocking
Emily Holbrook
Michelle Holland
Tameka Holmes
Andrew Hopfinger
LaToya Horton
Justin Hsu
Randall Horton
Michael Hughes
Whitney Hughston
Michael Huzl
Kate Hwang
Kia Ikpe
Tifini Isom
Ashley Ivey
Courtney James
Joyce Jarrett
Kyle Jenkins
Dana Jernigan
David Jewell
Anna Johansson Steele
Cynthia Johnson
Jared Johnson
Ronnie Johnson
Alexander Jones
Arnold Jones
James Jones
Natasha Jordan
Robert Key
Jennifer Kilmartin
Jeffrey Kim
John Kledis
Jacquelin Knize
Edward Koch
William Kroncke
Jody Krueger
Courtney Kueser
Curtis Langley
PUBLIC HEARING: President Winstead moved to convene the Public Hearing scheduled to hear Case No. C20071258 and Case No. C20071321. Carl Player Patterson. Mr. Patterson was not present at the Hearing nor was he represented by Counsel at the Hearing. Mr. Brooks was sworn in and presented testimony. Messrs. Barber and Harris moved to approve a Board Order permanently revoking the North Carolina CPA certificate issued to Carl Player Patterson (Appendix IV). Motion passed with seven (7) affirmative votes and zero (0) negative votes. The entire Public Hearing is a matter of public record.

ADJOURNMENT: Ms. Lynch and Mr. Barber moved to adjourn the meeting at 11:52 a.m. Motion passed.

Respectfully submitted:

Attested to by:

Robert N. Brooks
Executive Director

Arthur M. Winstead, Jr., CPA
President
### 2008-2009 OPERATING BUDGET

<table>
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<tr>
<th></th>
<th>2007-08 BUDGET</th>
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<th>2008-09 APPROVED BUDGET</th>
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<td>1,021,425</td>
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### 2008-2009 CAPITAL BUDGET

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**SERVER UPGRADE**

(Rev 5/08)
### 2008-2009 REVENUE BUDGET

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<td>(34,965)</td>
<td>(19,719)</td>
<td>(34,965)</td>
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<td>70,000 (700/100)</td>
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<td>77,000</td>
<td>83,656</td>
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<td>2,137,579</td>
<td>2,392,112</td>
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### 2008-2009 PERSONNEL EXPENSE

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<th>2007-08 BUDGET</th>
<th>2007-08 ESTIMATED ACTUAL</th>
<th>2008-09 APPROVED BUDGET</th>
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<td>FULL TIME STAFF</td>
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### 2008-2009 STAFF TRAVEL EXPENSE

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<td>4 1845/243/50</td>
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TOTAL MEETING EXPENSE - B 29,463

*Full Time Staff Regular Pay 711,139
Full Time Staff Overtime Pay 29,868
Total Full Time Staff Pay 741,007
### 2008-2009 BOARD & LEGAL EXPENSE

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### 2008-2009 BOARD TRAVEL EXPENSE

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## 2008-2009 Office Expense

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<th>2008-09 Approved Budget</th>
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## 2008-2009 Examination Expense

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<tr>
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<th>2008-09 Approved Budget</th>
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### 2008-2009 BUILDING EXPENSE

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IN THE MATTER OF:
Jesse L. Wooten, Jr., #13278
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 13278 as a Certified Public Accountant.

2. In 1981, Respondent purchased the accounting practice of an accountant who later died before Respondent had completed making all payments toward the purchase of the accounting practice.

3. Over the intervening years and despite numerous agreements between Respondent and the accountant’s widow, Respondent failed to timely repay all monies owed toward the purchase of the accounting practice.

4. In 2007, the accountant’s widow filed a civil suit to collect the funds still owed to her. Respondent represents that said litigation has been resolved and all of the monies owed by Respondent to the accountant’s widow have been paid.

5. 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
Consent Order - 2
Jesse L. Wooten, Jr

Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's repeated failures, despite numerous agreements, to repay all monies owed toward the purchase of the accountant's practice are violations of NCGS 93-12(9)e and 21 NCAC 8N .0201 and 21 NCAC 8N .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 is censured.

CONSENTED TO THIS THE 6_________DAY OF ________, 2008.

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 19th DAY OF ________, 2008.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]
President
IN THE MATTER OF:
Daniel Eugene Greene, #15719
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 15719 as a Certified Public Accountant.

2. In December of 2006, a Second Superseding Bill of Indictment was filed with the United States District Court, Western District of North Carolina, Charlotte Division, against Respondent alleging that Respondent along with others did enter into an agreement to defraud home mortgage lenders through mortgage fraud, mail fraud, bank fraud, and money laundering. (Attachment 1)

3. In September of 2007, Respondent signed and accepted a Plea Agreement in which Respondent entered a “voluntary plea of guilty to Counts One (1), Two (2), and Twenty-Eight (28) as set forth in the Second Superseding Bill of Indictment, and admits to being in fact guilty as charged in those Counts.” (Attachment 2). Said violations constituted federal felonies and dishonesty, deceit or fraud were essential elements of each crime.

4. Respondent failed to disclose on his 2007-2008 individual certificate renewal or in any correspondence with the Board that he had been investigated or charged. (Attachment 3)

5. Despite at least three (3) attempts by Board staff to contact Respondent by first-class mail and certified mail sent to Respondent's last known mailing address, and email sent to the email address provided by Respondent to the Board, Respondent failed to timely respond to the Board’s inquiries regarding the charges filed against him.

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 in finding #2 and #3 above constitute violations of NCGS 93-12 (9) a, b, d, and e and 21 NCAC 8N .0201, .0202, .0203, .0204, .0212, .0301, and .0303.

3. Respondent’s actions as set out in finding #4 above constitute violation of NCGS 93-12 (9) e and 21 NCAC 8N .0206.

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. The Certified Public Accountant certificate issued to Respondent, Daniel Eugene Greene, is hereby permanently revoked.

CONSENTED TO THIS THE 5th DAY OF MAY 2008.

[Signature]

Respondent

APPROVED BY THE BOARD THIS THE 19th DAY OF MAY 2008.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]

President
IN THE MATTER OF:
Carl Player Patterson, #31031  
Respondent

BOARD ORDER

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on May 19, 2008, that:

FINDINGS OF FACT

1. The parties have been properly identified.

2. The Board has jurisdiction over the Respondent and these matters.

3. Respondent received at least fifteen (15) days written Notice of Hearing of these Matters by personal service, certified mail, or other approved personal delivery.

4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.

5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.

6. Respondent was not present at the Hearing and was not represented by counsel.

7. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore 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.
Count 1

8. In March of 1998, Respondent, having pled guilty to two (2) felony counts of mail fraud, was sentenced to thirty-three (33) months of imprisonment and ordered to pay restitution in the amount of $320,791.13.

9. In February of 2004, Respondent completed an application for a North Carolina reciprocal license based on his Georgia CPA license.

10. Despite his prior conviction in Georgia, on said North Carolina licensure application, Respondent failed to affirmatively respond to the Moral Character Data request, “Have you ever been charges, arrest, convicted, found guilty of or pleaded no contest to any criminal offense?”.

11. Subsequent to his licensure, Respondent has failed to provide the Board with any information regarding the Georgia conviction.

Count 2

12. In November of 2007, the Board received a notarized complaint from a Client who alleged that Respondent had embezzled approximately $100,000.00 from the Client and had failed to return client records upon demand.

13. Based on the seriousness of Respondent’s prior conduct and the complaint allegations, as well as evidence of the imminent danger of continued and irreparable harm to the public, on December 19, 2007, the Board issued an Emergency Order for Revocation and Notice temporarily revoking Respondent’s certificate and notifying Respondent of the Board’s Hearing.

CONCLUSIONS OF LAW

1. Respondent’s failures to inform the Board of his Georgia conviction represents violation of NCGS 93-12 (9)(c) and (e), and 21 NCAC 8F .0502 and 8N .0202 (a), and (b)(3).

2. Respondent’s alleged misappropriation of client funds is a violation of NCGS 93-12 (9) and 21 NCAC 8N .0203.

3. Respondent’s alleged failure to return client records upon demand is a violation of NCGS 93-12 (9) and 21 NCAC 8N .0305.
Board Order - 3
Carl Player Patterson

) 

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

1. The Certified Public Accountant certificate issued to Respondent, Carl Player Patterson, is hereby permanently revoked.

This the 19th day of May 2008.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President