PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
October 20, 2011
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Jose R. Rodriguez, CPA, President; Wm. Hunter Cook, CPA, Vice President; Maria M. Lynch, Esq., Secretary-Treasurer; Barton W. Baldwin, CPA; Bucky Glover, CPA (via telephone); Jordan C. Harris, Jr.; and Michael C. Jordan, CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Anna B. Choi, Esq.

GUESTS: Sharon Bryson, COO, NCACPA; and Suzanne Jolicoeur, AICPA.

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

MINUTES: The minutes of the September 19, 2011, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The September 2011 financial statements were accepted as submitted.

LEGISLATIVE AND RULE-MAKING ITEMS: The Board reviewed the rule-making hearing information for the December 19, 2011, rule-making hearing.

NATIONAL ORGANIZATION ITEMS: The Board instructed the Executive Staff to bring the Financial Accounting Foundation's request for comment on Plan to Establish the Private Company Standards Improvement Council to the Board at the November 21, 2011, meeting.

STATE AND LOCAL ORGANIZATION ITEMS: The Executive Director reported on the NCACPA Board of Directors meeting held September 23-24, 2011, in Asheville, NC, that he and the Deputy Director attended.

The Executive Director reported on the October 5, 2011, visit to the Board office by the Executive Director and three staff members of the Virginia Board of Accountancy to review the operations of the Board.
Messrs. Cook and Jordan moved to approve the response by the Board to the NASBA/AICPA Exposure Draft on Statement of Standards for CPE Programs. Motion passed.

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

C2011235 - Close the case without prejudice and with a Letter of Caution.
200502 - 021 - Close the case without prejudice.
200502-021-2 - Close the case without prejudice.
200507-043 - Close the case without prejudice.
200511-064 - Close the case without prejudice.
200608-066 - Close the case without prejudice.
C2007703 - Close the case without prejudice.
C2007809 - Close the case without prejudice.
C20083497-1 - Close the case without prejudice.
2004008-033 - Close the case without prejudice.
C2011172 - A. Amanda Mixon - Accepted the Default Judgment and Injunction as issued by the NC Superior Court of Wake County.
C2011173 - Harold P. Fortner - Accepted the Default Judgment and Injunction as issued by the NC Superior Court of Wake County.
C2011174 - Etim I. Udoh - Messrs. Baldwin and Cook moved to have the Default Judgment and Injunction filed by the Board in the NC Superior Court of Wake County dismissed. Motion passed.

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:

Justine Elizabeth Laurie
Heath Wayne Martin

Original Certificate Applications - The following were approved:

Daniel Oswaldo Acosta-Lopez
Melissa Paige Baird
Allison Flowers Baker
Nicole Elizabeth Benford
Philip Pritchard Bick
Iryna Dmytrivna Bilova
Sharon Davis Boggs
Nicholas Christopher Bradley
David McCoy Briley
Daniela Francesca Cammarota
Michael Devereaux Creech
Melissa Barrow Culbreth
Darin Lee Curtis
Joshua Thomas Downs
Staff reviewed and recommended approval of the original application submitted by Cecilia Marin Thoma. Ms. Thoma failed to disclose pertinent information with her exam application but provided it with her 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:

- Rajju Bajracharya
- Diana Lynn Bakeberg
- Georgia Linda Baransky
- Michael Paul Beland
- Grace Carter Bender
- Amanda Marie Black
- Helen Page Bradick
- Peter L. Chrobak
- Sherine Anthea Cross
- Yikui Deng
- Rene Ryan Dorton
- Kenneth Farr Downer
- Elizabeth Endeshaw
- Michelle Oppie Gist
- Rick Lee Hanebutt
- Joshua William Harmening
- David Troy Harris
- Heidi Ann Ibach
- Bollie Lee Jarratt Jr.
- Amy Nicole Emmons Kapka
- Tarah Lee Kirkpatrick
- Angela Michelle Konkle
- Fred Howard Levine
- Miriam Cohen Levine

James C. Dziedzina Jr.
Aboubakr Eddraa
William Bradford Evans
Jordan Michael Foley
Benjamin Singerman Fulton
Natalya Alexandra Grauer
Charles Bren Hall
Kathryn Beeson Hamm
Katherine Lawson Hampton
Jessica Layne Hardee
Steven Theodore Harriott Jr.
David Brandon Haskins
Christopher Edward Haynes
Megan Turlington Holshouser
Kristina Maureen Klem
Robert Eugene Langdon III
Sharon Hadden Laffeur
Justine Elizabeth Laurie
Yuen Li
Heath Wayne Martin
Jonathan Robert Martin
Christopher Reay McCurdy
David Alexander Mills
Heather Eileen Caldwell Moore
Casey Dallas Morris
Jenna Renee Mullikin
Lee Ann Musselwhite
Matthew Grant Nelson
Tyiesha Agnew Nixon
Kristen Rene Orlasky
Jenna Marie Patkunas
Robert Arnold Ponton III
Daniel Joseph Pozzo
Andrea Kristin Rigby
Allison Elizabeth Scott
Edward Lee Smith
Elizabeth Summerour Sparks
Patrick Merritt Stanton
Kimberly Ann Teague
George Leland Timmons IV
Adam Scott Vermillion
Clarence Eugene Williams III
Michael Emmett Zezefellis
Richard Todd Lich
Dennis Keith O'Shell
Tracey Ann Powell
Jason Robert Ritter
Lisa Kaye Simpson

Abigail Elizabeth Riordan Smith
Bradley Joseph Smith
Megan Elizabeth Wallace
Drew David Westall
Adam Douglas Yoder

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

Anthony Wayne Enlow T6526
Alexandra Duhon T6527
Mary Alice Czmyr Trussell T6528
Regina Marie Palombo T6529
Jennifer Lee Hodgen T6530
Rebecca Gilmore Fay T6531
Kelli Rhymer Horton T6532
Elizabeth Alyce Schmid T6533
John Joseph Guess T6534
Michelle Lynn Hottenstein T6535
Dennis Andrew Disbrow T6542

Milos Daniel Maldonado T6543
Diana Jeannette Thomas T6544
Michele Lee Adams T6545
Frederick Charles Truelove T6546
Oscar Duran T6547
Delbert Wayne Rush T6548
Anita Zsófia Cziraki T6549
Thomas Olof Karlsson T6550
Felicia Amanda Jones T6551
Amanda Lynn Kelley T6552
Andrew James Mezwicki T6553

Reinstatements - The following were approved:

Tracy Ellen Johnson Grocutt #20206
Mitchell Chandler Kane #15755

Thomas John O’Larnc #16321
Shelia Benton Woodall #18373

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

Thomas Dean Bowman #15833
Bogdan Thomas Ewenert #14184
James Earle Hinton #29459

Christopher C. Souther #26872
Kimberly Marie Quinn #30996
Denise Cloyd Sawyer #14613

Reissuance of New Certificate and Consent Agreement - An application for reissuance of new certificate and consent agreement submitted by Teresa Lynn Shaw (#22678) was approved.

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

Barbara H. Fulp, CPA, PFS, PLLC
Gayle G. Lang, CPA, P.A.

Massey & Associates, PLLC
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:

Michael W. Shinn #9975
Marvin Ellis Williams #7245

Firm Renewal and Peer Review Matters - The firm Tim A. Nethery CPA has not submitted a renewal or termination request and more than 120 days have passed after the deadline. Staff recommended referral to the Professional Standards Committee. The Committee approved staff recommendation.

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

Kodjo Akakpovi
Brian Albert
Travonte Aldrich
Joseph Allen
David Almonte
Laura Alvarez Ortega
Carol Alverson
Geoffrey Andersen
Amber Anderson
Hannah Armsby
Ahaz Armstrong
James Askew
Bryan Aust
Lauren Barnes
Lindsey Barrett
Tyrrell Best
Gloria Bidetti
Margaret Bidwell
Peggy Billips
Keisha Booker
Amanda Boothby
Julie Brasfield
Tony Brewer
David Bryant
Chevonne Burns
Thomas Burns, Jr
Richard Byrd
Carlton Cammon

Lauren Casey
Hong Chai
Edwin Cherry
Crystal Clark Long
Crystal Climer
Rebecca Coleman
Hannah Comer
Nicola Cook
Julie Cooper
Julianne Cordon
Jillian Cosentino
Scott Croner
Michael Crose
April Davis
Cedric Davis
Sarah Davis
Ranju Dogra
Melissa Dougher
Jeffry DuPre
Kellie Earnhardt
Catherine Eastwood
Kirk Edwards
Carla Elmore
Thomas Fahey
Kendra Ferguson
Regina Ferguson
Jacob Figg
Darlene Floyd
Jeffery Frick
Patrick Furlong
Crystal Gay
Nicholas Geers
Christy Goodman
Nicholas Granack
Suzanne Graves
Megan Green
Jenna Hall
Kristen Hand
Janice Harbour-Marazza
Terry Harris
Victoria Harris
Kimberly Hawkins
Daniel Higgins
Jonthan Holder
Leslie Holland
William Huffman
Sadaf Hussain
Patricia Hyldburg
Michael Inglut
Carla Jacobs
Jerry Jarrell
George Jauregui
Ashley Jenkins
John Jenkins
Jessica Johannessen
Joel Johnson
Rebecca Johnson
Amanda Jones
Kelli Kiger
Mitchell Kimsey
Diana Kincer
Jennifer Kirts
Danielle Kubinski
Salam Qasim Lakhany
Laura Lane
Ying Ying Lang
Angela Lanier
Jeffrey Lawrence
Cody Lawson
Adam Lee
Cynthia Lee
Timothy Lee
Meng Li
Molly Luzader
Michael Madden
Amanda Magruder
Carroll Mann
Kyle Martin
Griffin Mazur
Judith McKnight
Stephen Messenger
Brandon Miller
Steven Miller
Patrick Mills
Hyun Ok Min
Matthew Morgan
Neal Morgan
Yuliya Morris
Mary Morrison
Jean Murphy
Ryan Musumeci
Jutoria Myers
Jason Newman
Michelle Orndorff
William Ostertag
Candice Otey
Joshua Overman
Jessica Paradis
Jeffrey Parks
Tara Parks
Komal Patel
Stephanie Pflum
Nathan Phillips
Robert Pitino
Marisa Poccia
Gregory Portal
April Presswood
Gerald Prince
Devon Privette
David Proulx, Jr
Joe Purgason, II
Stephanie Ranck
Kathryn Reddick
Samantha Reed
Letters of Warning - Staff received and recommended approval of the request to rescind the letters of warning awarded to the individuals listed below. The Committee approved staff recommendation:

Tracy Brackett #35258
Joshua Goodwin #34971
Rachel Danner Keller #29054

Eric Murphy #35292
F.E.N. Rascoe #26358
CLOSED SESSION: Messrs. Baldwin and Cook moved to enter Closed Session to discuss a real estate lease matter. Motion passed.

PUBLIC SESSION: Messrs. Jordan and Harris moved to re-enter Public Session to continue with the Agenda. Motion passed.

ADJOURNMENT: Ms. Lynch and Mr. Cook moved to adjourn the meeting at 10:58 a.m. Motion passed.

Respectfully submitted:                                    Attested to by:

Robert N. Brooks                                      Jose R. Rodriguez, CPA
Executive Director                                      President