

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 J. 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

James C. Dzedzina 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 Lauffer
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

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

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 Zsofia 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'Larnic #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 Ewendt #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	Lauren Casey
Brian Albert	Hong Chai
Travonte Aldrich	Edwin Cherry
Joseph Allen	Crystal Clark Long
David Almonte	Crystal Climer
Laura Alvarez Ortega	Rebecca Coleman
Carol Alverson	Hannah Comer
Geoffrey Andersen	Nicola Cook
Amber Anderson	Julie Cooper
Hannah Armsby	Julianne Cordon
Ahaz Armstrong	Jillian Cosentino
James Askew	Scott Croner
Bryan Aust	Michael Crose
Lauren Barnes	April Davis
Lindsey Barrett	Cedric Davis
Tyrrell Best	Sarah Davis
Gloria Bidetti	Ranju Dogra
Margaret Bidwell	Melissa Dougher
Peggy Billips	Jeffry DuPre
Keisha Booker	Kellie Earnhardt
Amanda Boothby	Catherine Eastwood
Julie Brasfield	Kirk Edwards
Tony Brewer	Carla Elmore
David Bryant	Thomas Fahey
Chevonne Burns	Kendra Ferguson
Thomas Burns, Jr	Regina Ferguson
Richard Byrd	Jacob Figg
Carlton Cammon	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
Jonathan 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

Kyle Reeves
Joseph Reid
Ashley Reynolds
Kayla Rice
Jennilee Richardson
Michelle Robbins
Molly Robinson
Michael Rockholt
Meridith Rosborough
Susan Ross
Robert Rouse
Matthew Rukasuwan
Tracie Ruther
Noah Ryder
Elizabeth Saylor
Andrew Schwarz
Katherine Scott
Katie Shimshock
Lucas Shook
Daniel Shulman
Michael Shusko
Richard Sincerbeaux, Jr
Stephen Skidmore
Justin Smith
Mark Smith
Althea Sprosta
Tracey Spruill
Heath Stafford
Mollie Stanley
Melissa Stephenson
Allison Stevens
Clark Stevens
Megan Sudnik
Matthew Sykes
Tamara Temple

Robert Thale
Kevin Thompson
Mark Thompson
Andrew Tilley
Robert Tomasula
Linda Torborg
Laura Tosti
George Tutor
Adam Valdez
William Varnedoe, Jr
James Vollbrecht
Stephen Vore
Shanna Waddleton
Robert Waldron
Adrienne Walker
Lin Wang
Liping Wang
Matthew Weston
Ashley White
Randall Whitfield
Maggie Whitman
Patrick Wicker
Milton Williams
Stephen Williams
Laverne Wimbush
Gregory Wintermeier
Jocelyn Woodard
Bradley Worthen
Ruoyu Wu
Lorena Yezer
Margaret Young
James Yu
Wade Zawadzki
Wei Zhang

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

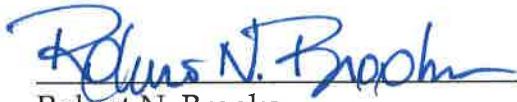
CLOSED SESSION: Messrs. Baldwin and Cook moved to enter Closed Session to discuss a real estate lease matter. Motion passed.

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

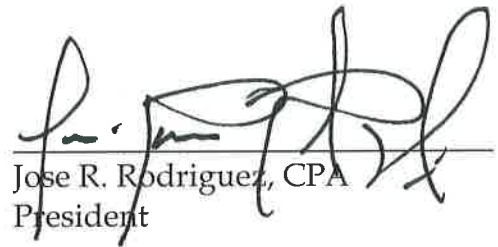
ADJOURNMENT: Ms. Lynch and Mr. Cook moved to adjourn the meeting at 10:58 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Jose R. Rodriguez, CPA
President