

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**March 21, 2012**  
**1101 Oberlin Road**  
**Raleigh, NC 27605**

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**MEMBERS ATTENDING:** Jose R. Rodriguez, CPA, President (via telephone); Wm. Hunter Cook, CPA, Vice President; Maria M. Lynch, Esq., Secretary-Treasurer; Barton W. Baldwin, CPA; Bucky Glover, CPA; 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 Choi, Esq., Legal Counsel.

**GUESTS:** James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Debbie Lambert, CPA, NCACPA; Ben Hamrick, CPA, NCACPA; Jason Poole, CPA, NCACPA; Suzanne Jolicoeur, State Regulatory Outreach Manager, AICPA; and Curt Lee, Legislative Liaison, NCSA.

**CALL TO ORDER:** Vice President Cook called the meeting to order at 1p.m.

**MINUTES:** The minutes of the February 20, 2012, meeting were approved as submitted.

**FINANCIAL AND BUDGETARY ITEMS:** The February 2012 financial statements were accepted as submitted.

**ELECTION OF 2012-2013 OFFICERS:** Messrs. Harris and Jordan moved to nominate Mr. Rodriguez for President; Mr. Cook for Vice President, and Ms. Lynch for Secretary-Treasurer. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

**NATIONAL ORGANIZATION ITEMS:** Messrs. Baldwin and Rodriguez moved to nominate Bucky Glover for NASBA Middle Atlantic Regional Director. Motion passed.

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

Case No. C2011071 - Robert William Martin - Approve the signed Consent Order (Appendix I).

Case No. C2011178 - Thomas G. Sheaffer - Approve the signed Consent Order (Appendix II).

Case No. C2011180 - M. Dwayne Peeler - Approve the signed Consent Order (Appendix III).

Case No. C2011179 - Close the case without prejudice.

Case No. C2011288 - Close the case without prejudice.

Case No. C2011291 - Close the case without prejudice and with a Letter of Warning.

Case No. C2012019 - 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:

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

James Keith Askew  
Benjamin Mark Campsey  
Hong Chai  
Brittany Ann Drees  
Brittany Shepherd Emery  
Julie Catherine Esposito  
Misko Filiposki  
Brian Franklin Gantt  
Robert Sterling Gentry  
Junko Gilbert  
Diane Elizabeth Hardy  
Laura Wade Hartley  
Michael Scott Inglut  
Timothy Paul Isom  
Justin Earl Layton

Lisa Renae McClinton  
Rachel Diane Meinecke  
Robert Howard Mitchell, Jr.  
Meghan Elise Myers  
Leah Michelle Nichols  
Ryan Patrick Nicollerat  
Marion Wooten Peebles, IV  
Jake Carl Rau  
Manda Brittany Ritch  
Daniel Kenneth Saint, Jr.  
Jessica Marie Sanford  
Jacob Lee Shortt  
Season Loflin West  
Christopher Burleson Woolley

Staff reviewed and recommended approval of the original application submitted by Chuan Lin. Mr. Lin failed to disclose pertinent information with his exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Peter Frederick Zwerneman. Mr. Zwerneman failed to disclose pertinent information with his exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Staff reviewed and requested guidance regarding the original application submitted by Casey Evans Wentz. Mr. Wentz submitted accounting experience completed at his mother's firm after he graduated from high school and during the first two years of college with only two principles courses. Staff requested guidance. The Committee approved staff recommendation.

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

Elizabeth Rebecca Anthony  
Theresa Selig Berens  
Steven John Turk

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

Susan Mary Mann T6750  
Laura Kathleen Johnson T6751  
Gary Spencer Giovanini T6752  
Geoffrey Jason Bremer T6753  
David Lane Fred T6754  
Richard Douglas Hofrichter T6755  
Ryan Matthew Levy T6756  
Paul David Musgrave T6757  
Karen Gregory Blalock T6758  
Kimberly Lynn Nenni T6759  
Michael James McGory T6760  
Peggy A. Upton T6761  
John Peter Schefke T6762

Susanna Buechi Turner T6763  
Thomas Graham Turner Sr. T6764  
Leslie Mark Coval T6765  
Courtney Marie Lee T6766  
Francisco Javier Urios Rodriguez T6767  
Alexander Orestes Rodriguez T6768  
Kevin James McHugh T6769  
Rebecca Lynn Johns T6770  
Candace Marie Casey T6771  
Sheryl Honigbaum Schuff T6782  
Kari E. Patton-Motluck T6783  
James Leland Washburn T6784  
Adam Rafael Pakledinaz T6785

**Reinstatements** - The following were approved:

Paul Christian Brown #31269  
William Taylor Campbell III #30211  
Robin DeRae Fairchild #25346

Bradley Stephen Hanover #28787  
Headen Bynum Thomas #13616

**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:

Katie Blackmon, CPA, PLLC  
Brumley CPA PLLC  
Linda Coad CPA, PA  
Les M. Coval CPA LTD  
Fredrick M. Gipson, PC  
Patricia A Gorman CPA PA  
Green-Kist, CPA PLLC  
Cal Hackeman PLLC  
S. Andrew Hong, CPA, PLLC  
Greg W. Isley, CPA, PA

Perry A. James, CPA, PC  
S. D. Johnson, CPA, P.A.  
Christine Kar, CPA, PLLC  
J. Thomas Laskey, PLLC  
Mashburn & Burmester, P.C.  
McArthur Wood CPAs, LLP  
J. Lewis McKnight, Jr., CPA, Inc.  
Cheryl A. Smith CPA PLLC  
Donna L. Young CPA PLLC

**CPE Matters** - The Committee reviewed the CPE Sponsor application submitted by the Executive Director of the NC State Board of CPA Examiners for the NC State Board of CPA Examiners. The Committee approved the application.

The Committee reviewed an Independent Assessment Report for the course "Privacy Law Update: Strategies for Handling Personal Information."

**Extension Requests** - The Committee disapproved Thomas P. Gawarecki (#36107) for an extension for completion of CPE.

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

Camilla Adams	Donna Davidson
Kodjo Akakpovi	Alicia DeAbreu
Sahirah Al-Uqdah	Andrew Deal
Travonte Aldrich	Katie Deal
William Alexander	Emily Dean
Ahmad Altaher	Sonya Dean
Catherine Ambler	Ghassan Dib
Brian Antoszyk	Elizabeth Dinndorf
Kevin Archer	Matthew Dodson
Megan Bailey	Marissa Dotson
Lauren Barnes	Grant Dover
Daniel Bennett	Melissa Duong
John Bernat	Kellie Earnhardt
Anthonio Black	Joshua Eberle
Joshua Boos	Charles Elliott
William Bourbonnais	Karen Ellis
Lorenzo Bravo	Holly Embt
Kevin Brodie	Deborah Epperson
Kirsten Bruenning	Bobbie Faircloth
Brad Bullis	Ashley Farrish
Carol Burton	Kelly Ferrell
Elizabeth Byrd	Ellis Freeman
Shaun Callahan	Megan Gabel
Robert Carpenter	Jie Gao
Margaret Carter	Alexa Gilbert
Andrew Chaney	Bria Gilchrist
Hannah Comer	Humberto Gonzalez
Ryan Cote	Cynthia Goodwin
Scott Croner	Suzanne Graves
Lauren Daughtry	Walter Gray

Kevin Greats  
Rachel Groce  
Robert Hamilton  
Brad Hammett  
Ashley Hare  
Jennifer Hargette  
George Hendrix  
Erena Hepler  
Elizabeth Hernandez-Soriano  
Lindsey Hoch  
Kory Holland  
Lisa Holmes  
Jennifer Horne  
Qing Huang  
Abner Hunter, III  
John Jenkins  
Garrett Jernigan  
Jessica Johannessen  
Anna Johansson Steele  
Amy Johnson  
Amanda Jones  
Patricia Jordan  
Gregory Journigan  
Eric Kagen  
Tamara Kenney  
Charlotte Keppler  
Johnathan Kildosher  
Euna Kim  
Perry King  
Erin Kupec  
Pamela Lauchengco  
Sidonie Lawrence  
Joshua Lawson  
Cynthia Lee  
Faye Levy  
Kelly Lew  
Ka Ying Li  
Ying Li  
Paige Littlejohn  
Sahvanna Locklear  
Kari Luna  
Timothy Manton  
Timothy Marangola

Zachary Marzo  
Susanne Matthews  
Katie Mazzeo  
John McGurrin  
Jennifer McKithen  
Moniqua McLean  
Kathleen McMillan  
Thomas Medlin  
Syreeta Mills  
Priyanka Modi  
Brooke Molineux  
Lawrence Moye  
Heather Muldowney  
David Mulvihill  
Carly Murph  
Aastha Naik  
Caitlin Neal  
Holley Nelson  
Mercy Njenga  
Phillipp O'Neil  
Michelle Orndorff  
Shalini Pai  
Tayebe Pajooch  
John Payne  
Charise Peebles  
Dawn Penland  
Armand Perez  
William Perrault  
Nathan Phillips  
Adam Pierson  
Bradley Price  
Jessica Price  
Devon Privette  
Ellen Quinby  
Christina Rabon  
Charles Rasmussen  
Catharina Ray  
Ashlyne Reid  
Andrea Ridgely  
Jason Roberts  
Molly Robinson  
Patti Roebuck  
Amy Romero

Lidiya Ropalo  
Karrah Ruffin  
Tracie Ruther  
Jeffrey Sanders  
Rachael Savage  
Kathryn Scarabelli  
Andrew Schwarz  
Harrison Scott  
Geraldine Sidberry  
Kimberley Simmons  
Richard Sincerbeaux, Jr  
Cortney Slater  
Julie Smith  
Rebecca Smith  
Susan Smitherman  
Barrett Spearman  
Michael Spivey  
Stacey Stafford  
Hannah Stamey  
Teresa Striblin  
Luis Terron  
Robert Thale  
Lee Thaxton  
Samone Thomas

Kevin Thompson  
Phong Tran  
Onur Uman  
Caitlin Upperman  
Melissa Vachon  
Maya Viknius  
Jennifer Walton  
Rachel Werner  
Ashley White  
Kyle White  
Elizabeth Wicker  
James Willcox  
Shannon Williams  
Stephen Williams  
Gary Wize  
Chad Wriggelsworth  
Jeshua Wright  
Ruoyu Wu  
Jun Xiong  
Heping Yao  
Matthew Yap  
Alan Zambrano  
Wei Zhang

Ms. Lynch presented a petition from Douglas M. Holmes, Attorney, CPA, requesting an amendment to 21 NCAC 08G .0401 to allow active CPAs age 65 and older who are not serving clients to be exempt from the annual CPE requirement of 40 hours, but remain on active status. NCGS 93-12(8b)b gives the Board the authority to only exempt persons who are on retired or inactive status from the annual CPE requirement. The Board is not allowed to promulgate rules that are contrary to North Carolina General Statutes. Therefore, Messrs. Baldwin and Rodriguez moved to deny the petition. Motion passed with seven (7) affirmative and zero (0) negative votes.

**CLOSED SESSION:** Messrs. Baldwin and Jordan moved to enter Closed Session without the Executive Staff, Staff Attorney, or Ms. Choi present to discuss the report of the Personnel Committee. Motion passed.

**PUBLIC SESSION:** The Board re-entered Public Session to continue with the agenda.

**REPORT OF THE PERSONNEL COMMITTEE:** Ms. Lynch moved and the Board approved the report of the Personnel Committee. Motion passed.

**ADJOURNMENT:** Messrs. Cook and Glover moved to adjourn the meeting at 2:13 p.m.  
Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks  
Executive Director



Wm. Hunter Cook, CPA  
Vice President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2011071

IN THE MATTER OF:  
Robert Martin, # 17528  
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 N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent was the holder of North Carolina certificate number 17528 as a Certified Public Accountant.
2. Respondent informed the Board on his 2009-2010 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE), had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2008 year's CPE requirement. Respondent chose not to renew his certificate for the 2010-2011 renewal period.
3. Based on Respondent's representation, the Board accepted his renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2008 year's CPE requirement.
5. Respondent did not provide any CPE certificates of completion for 2008 as the Board requested.
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:





Consent Order - 2

Robert Martin

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 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 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 contested case proceedings, the Board and Respondent agree to the following:

1. By virtue of Respondent's failure to provide CPE documentation for 2008 and also due to his failure to renew his certificate for the 2010-2011 renewal period, Respondent's certificate is automatically forfeited pursuant to N.C. Gen. Stat. § 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Eighty (80) hours of CPE in the twelve (12) months preceding the application. Forty (40) hours of those hours of CPE must be in a group-study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty, to be remitted to the Board prior to submitting any reissuance application.
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.



Consent Order - 3  
Robert Martin

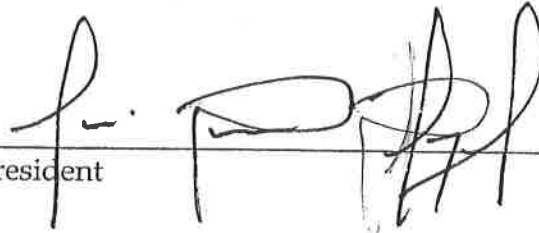
CONSENTED TO THIS THE 24 DAY OF February, 2012.

  
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Respondent

APPROVED BY THE BOARD THIS THE 21st DAY OF March, 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:   
\_\_\_\_\_  
President



NORTH CAROLINA  
WAKE COUNTY

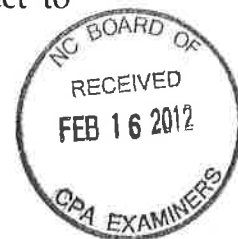
BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2011178

IN THE MATTER OF:  
Thomas G. Sheaffer, #23566  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 23566 as a Certified Public Accountant.
2. Respondent informed the Board on his 2010-11 individual certificate renewal (renewal) that he had obtained forty-two and one-half (42.5) hours of continuing professional education (CPE) including four and one-half (4.5) hours of carryforward, had completed the annual ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirement.
3. Based on Respondent's representation, the Board accepted his renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2009 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificate or certificates of completion needed to document any of the CPE hours that he claimed between January 1, 2009, and December 31, 2009, as was reported 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 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 21 NCAC 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is deemed insufficient and untimely under N.C. Gen. Stat. § 150B-3(a). Hence, his certificate is automatically forfeited pursuant to N.C. Gen. Stat. § 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reissuance of his certificate for at least one (1) year 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 reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Eighty (80) hours of CPE, of which forty (40) of these hours shall be in the group-study format, in the twelve (12) months preceding the application, including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a self-study format.



5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) 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 13 DAY OF February, 2012

  
Respondent

APPROVED BY THE BOARD THIS THE 21st DAY OF MARCH, 2012

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:   
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2011180

IN THE MATTER OF:  
M. Dwayne Peeler, #26487  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 26487 as a Certified Public Accountant.
2. Respondent informed the Board on his 2010-2011 individual certificate renewal (renewal) that he had obtained forty-eight (48) hours of continuing professional education (CPE), had completed the annual ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirement.
3. Based on Respondent's representation, the Board accepted his renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2009 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent could not provide the certificate or certificates of completion needed to document the completion of thirteen (13) hours of the forty-eight (48) hours of CPE that Respondent claimed he earned between January 1, 2009, and June 30, 2010, as was reported 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 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 21 NCAC 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is deemed insufficient and untimely under N.C. Gen. Stat. § 150B-3(a). Hence, his certificate is automatically forfeited pursuant to N.C. Gen. Stat. § 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reissuance of his certificate for at least one (1) year 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 reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Fifty-three (53) hours of CPE, of which thirteen (13) of these hours shall be in the group-study format, in the twelve (12) months preceding the application.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.

Consent Order - 3  
M. Dwayne Peeler

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 14<sup>th</sup> DAY OF FEBRUARY, 2011.

  
Respondent

APPROVED BY THE BOARD THIS THE 2<sup>nd</sup> DAY OF MARCH, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:   
President