MEMBERS ATTENDING: Jose R. Rodriguez, CPA, President; Bucky Glover, CPA, Vice President; Maria M. Lynch, Esq., Secretary-Treasurer; Tawannah G. Allen, Ed.D.; Barton W. Baldwin, CPA; John M. Kledis, CPA; and Michael H. Womble, CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Josh Goldman, Director of Professional Development, NCACPA; Mary Kelly, Staff Liaison to Peer Review Committee (PRC), NCACPA; Cindy Brown, CPA, NCACPA; Victoria Martin, CPA, NCACPA; Scott Hughes, CPA, PRC, NCACPA; Bruce Kingshill, CPA, PRC, NCACPA; Bill Stark, CPA, PRC, NCACPA; Henry White, CPA, PRC, NCACPA; John Graham, CPA, PRC, NCACPA; Connie Laster, CPA, PRC, NCACPA; and Anthony Sessoms, CPA, PRC, NCACPA.

CALL TO ORDER: President Rodriguez called the meeting to order at 10:09 a.m.

MINUTES: The minutes of the May 23, 2013, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The May 2013 financial statements were accepted as submitted.

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Brooks presented the revised staff-proposed draft rule changes to be considered by the Board for rule-making in 2013.

Mr. Brooks presented a brief legislative update.

NATIONAL ORGANIZATION ITEMS: The Board discussed the recently released non-public sections of an annual review by the PCAOB of a CPA firm and the concerns the Board may have regarding the information.

STATE AND LOCAL ORGANIZATION ITEMS: Scott Hughes, Chair of the NCACPA Peer Review Committee (PRC) made a presentation to the Board regarding the “Who, What, When, Where and Why” of the administration of the peer review program. The Board members and the PRC members had a beneficial discussion following the presentation.
REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Baldwin moved and the Board approved the following recommendations of the Committee:

Case No. C2012367 - Robert S. Greisman - Approve the signed Consent Order (Appendix I).

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

Reciprocal Certificate Applications - The following were approved:

Michael Brian Biglin  Michael Levy

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

Sophie Ridings Avent T7392  Maria Victoria Colon T7399
Billie Jo Rice T7393  Greig Scott Davis T7400
Carlos Guillermo Santiago-Orria T7394  Brandi Nicole Christina T7406
Kirkland Caldwell Allen T7395  Alexandra Ecke T7407
Laurie Port Rogers T7396  Rachel Bozard Hutson T7408
Douglas Robert Smith T7397  Harold John Manasa T7409
John Anthony Sterbling T7398

Firm Registrations - The Committee approved the following firm registrations:

Deborah M. Brown, CPA, PLLC  Jane M. Huband CPA PLLC

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

Nathaniel Adams  Patricia Barker
Patrick Adkisson  Nicolas Barnes
Jennifer Aguirre  Andre Barnett
Nicholas Alexander  Megan Bassett
James Allred  Brandon Becker
Donald Alm, III  Isaac Bell
Taylor Anderson  Kory Bliss
Lori Aveni  Michael Braddock
Meghan Ayscue  Melanie Caprara
Luisa Babich  Kelley Carter
Catherine Baker  Robert Cartisano
Kyle Clark
Christina Clarke
Rachael Constable
Shernelia Cooper
Ryan Cote
Jonathan Cothran
Hannah Cranford
Taylor Creedon
Madison Crum
John Davenport
Amanda Dehler
Valerie Derrick
Ghassan Dib
Elizabeth Dinndorf
Ranju Dogra
Katherine Dowdy
Kelsey Duncan
Kelsey Dunn
Jessica Earles
Johna Edmonds
Enajevwe Eruotor
Nicole Evanger
Byron Eways
Joshua Ferrin
Jacob Figg
Anthony Fogleman
Justin Foley
Justin Freed
George Freeman
Virginia Fritz
Vedhas Gandhi
Ashton Garcia
Osbelia Garcia
Nancy Gemma
Bonnie Gillespie
Nicole Girard
Allan Godinez
Humberto Gonzalez
Kevin Greats
Kameron Gress
William Haithcock
Ashley Hare Massey
Elizabeth Harris
Nicholas Harris
Phillip Hathcock
Dorothy Hayworth
Brad Headley
Alyssa Helms
Matthew Hess
Coletia Hinton
Kristen Hogan
Ashley Holder
Bentley Hollifield
Alina Horvath
Tiffany Howard
Julia Howe
Lindsay Huebler
Karsten Huff
Noah Huffstetler
Lucinda Hunt
William Hutchins
Shan Ijaz
Patrick Illig
Loren Jackson
Nabil Jizi
Jessica Johannessen
Colt Johnson
Steven Johnson
Stephanie Jordan
Karthik Kasala
Jordan Kay
Nicole Keating
Evelyn Kelley
Zeeshan Khan
Adam King
Nicole King
Ryan Kose
Jill Kravitz
Joseph Kurtz
Bronwyn Lawrence
Rachel Leaptrot
Sarah Leggat
Corey LeMoine
He Li
Andrew Linville
Russell Liston
Staff reviewed and recommended approval for the extension of the 18-month Exam window due to a scoring error related to an Examination section and the lengthy lag time between when the error was discovered and subsequently reported as a pass rather than the previously reported fail. The Board was informed on January 3, 2013, that Candidate X had an Exam section previously reported as a fail rescored that resulted in a pass. Candidate X was scheduled for one of two sections needed to complete the CPA Exam; however, he was not able to schedule a time for or to study for the last required section prior to January 27, 2013, the date that the rescored section of the Exam credit expired. Subsequent to the issuance of the rescoring, Candidate X scheduled, sat, and passed the last two required sections (last passed as of April 6, 2013). Candidate X requested that the original 18-month Exam window that was set to expire on January 27, 2013, be extended to April 6, 2013, due to the unusual circumstances related to the rescoring section. Staff recommended that such extension be granted with Candidate X being made aware that the extension of the window may not be recognized by all boards of accountancy in applying for a reciprocal certificate. The Committee approved the request.

**ADJOURNMENT:** Messrs. Glover and Baldwin moved to adjourn the meeting at 11:48 a.m. Motion passed.

Respectfully submitted:

[Signature]
Robert N. Brooks
Executive Director

Attested to by:

[Signature]
Jose R. Rodriguez, CPA
President
IN THE MATTER OF:
Robert S. Greisman, #28052
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. Robert S. Greisman (hereinafter "Respondent") was the holder of North Carolina certificate number 28052 as a Certified Public Accountant from 2000 through 2006. Respondent's North Carolina certificate is currently forfeited based on his failure to renew.

2. Respondent was indicted by the United States Department of Justice and pled guilty to criminal charges related to tax shelters sold by BDO USA, LLP, previously BDO Seidman, LLP ("BDO").

3. The charges alleged conspiracy to defraud the Internal Revenue Service ("IRS") and tax evasion, and were based on actions taken by Respondent from 1999 through 2003. During most of this time period, Respondent held an active North Carolina certificate even though he worked out of BDO's Chicago office.

4. As a result of the criminal convictions, Respondent's law license in the State of Illinois was revoked.

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 and Title 21, Chapter 08 of the North Carolina
Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's conviction on counts of (1) conspiracy to defraud the IRS and (2) tax evasion constitute violations of 21 NCAC 08N .0201, 0203, and .0207.

3. Respondent's disbarment by the Supreme Court of Illinois constitutes a violation of 21 NCAC 08N .0204.

4. 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 voluntarily surrenders his North Carolina CPA certificate without the ability to apply for reissuance, reinstatement, or modification of discipline. As such, Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this State whether through CPA mobility provisions or substantial equivalency practice privileges or in any other manner.

2. Respondent waives any rights, privileges, or protections that may be afforded by 21 NCAC 08J .0106, 08J .0104, or N.C. Gen. Stat. § 93-10.

CONSENTED TO THIS THE 9th DAY OF MAY, 2013.

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 20th DAY OF JUNE, 2013.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]
President