

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
November 17, 2014
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Miley (Bucky) Glover, CPA, President; Michael H. Womble, CPA, Vice President; Wm. Hunter Cook, CPA, Secretary-Treasurer; Murchison (Bo) Biggs, CPA; George W. Rohe, CPA; and Jeffrey J. Truitt, Esq.

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; Kayla White, Assistant-Professional Standards; Matthew Fearnow, Board Intern; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Andrea Eason, CPA, NCACPA; Amanda Davis, NCACPA staff; Curt Lee, Legislative Liaison, NCSA; Stephen L. Walker, CPA; Peter Anderson, Esq.; and Officer Kee C. Min, Raleigh Police Department.

CALL TO ORDER: President Glover called the meeting to order at 10:00 a.m.

MINUTES: The minutes of the October 29, 2014, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The October 2014 financial statements were accepted as submitted.

LEGISLATIVE AND RULE-MAKING ITEMS: Ms. Bryson from the NCACPA presented a proposal from the NCACPA Professional Development Advisory Committee to amend 21 NCAC 08G .0409(a) and (c) regarding the length of a CPE contact hour. Messrs. Cook and Biggs moved to instruct the Executive Staff to present a proposed amendment of the rule at the December 2014 Board meeting. Motion passed with five (5) affirmative votes and one (1) abstention by Mr. Truitt.

NATIONAL ORGANIZATION ITEMS: President Glover noted the installation of Walter C. Davenport, CPA, of North Carolina as the Chair of NASBA at the 107th Annual Meeting of NASBA in Washington, DC, on November 4, 2014. Mr. Davenport was presented with *The Order of the Long Leaf Pine* by Nathan Garrett, past chair of NASBA, and members of the Board on behalf of Governor Pat McCrory.

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

Case No. C2014246 - Alexander H. Mackintosh - Approve the signed Consent Order (Appendix I).

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

Transfer of Grades Applications - The Committee recommended that the Board approve the following:

Katherine Johnson Hill
William Logan Lewis

Original Certificate Applications - The Committee recommended that the Board approve the following:

Michelle Caroline Abercrombie
Heather Ridlon Adams
Anthony Craig Aliquo
LeAnn Walker Bagasala
Stephen Tyler Baity
Lauren Anderson Bean
Mason Lawrence Bradley
Terrence James Brennan, Jr.
Latesha Marie Byrd
Lauren Christine Cozzarelli
Hannah Blythe Cranford
Christopher Thomas Creekmuir
Katherine Elizabeth Dowdy
Alison Meredith Eisenberg
Megan Christine Ely
Shaun Calvin Greene
Jeremy Wayne Hall
Erena Joy Hepler
Katherine Johnson Hill
Kateryna V. Hollis
Brooke Strider Hunter

William Drake Kane
Rachelle Harder Keelan
Charlotte Elaine Dietrich Keppler
Steven Owen Khoury
Perry Earl King, Jr.
Elena Anastasova Krivinceva
Bronwyn Elizabeth Lawrence
Mazalena LaPortia Lee
William Logan Lewis
Sarah Rose Mazur
Phillipp Alexander O'Neil
Brooke Corcoran Regensburg
Burnis Cleveland Rollinson, Jr.
Joseph Hedrick Simmons, III
Manjeet Singh
Christopher Anthony Singletary
William Alexander Small
Mark Andrew Smith
Henry Stilley II
William Joseph Tharrington
Matthew Taylor Welborn

Reciprocal Certificate Applications - The Committee recommended that the Board approve the following:

Kathy L. Allen
Suzanne Marie Averill
Shu Wei Baird
Antonia Marie Berbrick
Kenneth Scott Doty
Tonya Rae Dozier
Jeremy Grier Dunn
Alison Maria Eddings
Billy James Edwards
Richard Jay Farley
Janet Lynn Fella
Brandon Ronald Gihring
Robert Allen Gindes
Shelley Diane Greene
Anthony Joseph Hoffmaster
David W. Holt
Sara Elizabeth Bryan Hutter
Lisa LeAnn Jones

Stuart Marc Kurtz
Richard William Malinofsky
Michael Patrick Mattimore
Samuel Frederick May
Brandon Scott Miller
Karen J. Mink
Stefan Muecke
Dan Wangendo Ndikwe
Rachel Renee Page
William Herbert Page, III
Ramachandran Sandeep
Brian Edward Schlotter
Margot Gabrielle Schneider
Joshua Michael Schoedler
Christopher Paul Stock
Joseph Patrick Sullivan
Jacqueline L. Weller

Temporary Permits - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Shu Wei Baird, T8173
Joseph Patrick Sullivan, T8174
Rachel Renee Page, T8175
Weixuan Luo, T8176
Ramachandran Sandeep, T8177
Billy James Edwards, T8178
Peter Popo, T8179
Gregory Mark Hookstra, T8180
Brian Edward Schlotter, T8181
Jacqueline L. Weller, T8182
Ryan Robert Koppe, T8183
Linda Jo Montz, T8184

Michelle Ashley Boudreau, T8185
Ana Maria Alvarez, T8186
Jay Allen Anderson, T8195
Harley Lee Will, T8196
Richard Scott Kellner, T8197
Arthur Eugene Cone, T8198
James Shawn McGrath, T8199
Manoj Ashok Pathak, T8200
Jeffrey Scott McDonald, T8201
Jonathan Paul Thompson, T8202
Malav Rajesh Sheth, T8203
James Christopher Burns, T8204

Reinstatements - The Committee recommended that the Board approve the following:

Carolyn Ashley Alford, #36929

Reissuance of New Certificate - The Committee recommended that the Board approve the following applications for reissuance of new certificate:

Sybil Ann Hobgood, #20476
Bradford King Root, #13161

Firm Registrations - The Committee recommended that the Board approve the following professional corporations, professional limited liability companies, and limited liability partnerships that were approved by the Executive Director:

Deane CPA, PLLC
Montz CPA, PLLC
Walters CPA, PLLC

Letter of Warning - The Committee recommended that the Board approve the requests to rescind the Letters of Warning issued to the individuals listed below:

Michael B. Jordan, #18313
Phyllis Sanders, #20385
Jayme Shoop, #32348

Examinations -The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

Sherri Adams
Jeremiah Akinsola
Brandon Allen
Richard Andrews
Thomas Andrews
Kurt Beal
Amanda Beaman
Kristen Beasley
Stacey Bell
Carrie Benton
Ryan Berger
Christopher Berube
Jontai Blanding
Marques Boyce
Hunter Bracy
James Burnette
Zachary Burns
Paul Capriglione
Morgan Carstens

Nyugha Caspa
Maitland Chase
Kimberly Clark
David Coggins
Sarah Collins
Victoria Craft
Cameron Crawford
Lori Curtsinger
Stephen Davidson
Miranda Dillon
Amanda Doiron
Christopher Dunn
Wendy Edwards
Billie Evans
Steffanie Evans
Hannah Fabry
Mengyuan Farley
Joshua Ferrin
Erica Fink

Bradley Fitter
Thomas Fornera
Lauren Frank
Ashton Garcia
Chad Garrison
Brittney Godwin
James Goodman
Bryan Hall
Lincoln Hampshire
Jessica Hampton
LaTeisha Harris
Pamela Harris
Jacy Heeter
Jessica Heflin-Knop
Hayley Henson
Frances Holt
Tracy Hood
Chun Huang
Hilary Hughes
Melony Jackson
Lacie Jacobs
Kevin James
Joyce Jarrett
Jilda Jehu-Appiah
Lisa Johansen
Allison Johnson
Trei Jolly
Andrea Jones
Kwabena Keene
Supriya Khazanie
Aaron King
Kyle Kirby
Jeffrey Kirk
Elizaveta Koneva
Robin Krcelic
Amanda Laffey
Christopher Lamb
Jennifer Lane
Rianne Lang
Angela Lanier
Omega Latta
Edward Lich
Yolanda Lowery

Jeffrey Lucas
Keisha Lyons
Marguerite Marks
Brandon Martin
Corey Marum
John Massey
Timothy Mausolf
Andrea McCullagh
Melonie McCurry
Lisa McFarland
Aiesha McLeod
Andrew McMillan
Sarah McMillan
Clayton Messer
Dale Millns
Adam Mitchell
Katherine Moran
Zulema Moreno
Adam Morris
Leah Moss
Lindsay Nalley
Adam Nicholson
Mohamed Nour Ahmed
Ryan O'Callaghan
Jordan Orlandi
Jovanny Ortiz
Brandon Parks
Sara Parks
Tara Parks
Maddison Paul
Tonette Peace
Simona Peppers
Jacqueline Petrone
Lauren Piucci
Ryan Poage
Diani Popoca
Tyler Powell
Justin Quinn
Amparo Quispe Velasquez
Lauren Rakes
Karen Rasmussen
Jeremy Roberts
Fred Robinson

Donna Rogers
Rebecca Rothrock
Sarah Rouse
Seliseca Royster
Matthew Rymer
Drew Saia
Kyle Salmon
Jamie Sheppard
Leighann Shi
Ashley Shinn
Dakota Shoe
Jake Sigler
Drew Simpson
Benjamin Sinclair
Richard Slate
Allison Smith
Emilee Somers
Daeik Song
Darsen Sowers
Shana Spicer
Kent Stanton
Kelly Stokes
Ann Stringari
Lindsay Talton

Willie Tate
Zachary Thomas
Deana Thorps
Joshua Timms
Luis Trujillo
Evangeline Ujemov
Patricia Villa
Kelli Vollick
Christina Wareham
Shelby Webb
Joshua Wentz
Donald Weymer
Deborah Whaley
Robert Wheeler
Shauna Whitener
David Wieand
Johnathan Williams
Virginia Wilson
Reida Woodward
Farrah Wright
Paul Wright
Shamia Wynn
Jun Xiong

Staff recommended that the committee determine and accept the grades received for the July - August 2014 Exams. Twenty-five (25) files with grade reports were haphazardly selected and available at the meeting for review by a Board member. The Committee recommended that the Board approve staff recommendation.

Miscellaneous - The Committee instructed the Executive Staff to place the information provided to the Committee on the fee structure of the Board on the December Board meeting agenda for discussion.

PUBLIC HEARING: President Glover called the Public Hearing to order hear Case No. C2012331-1 and C2012399 - Stephen L. Walker, NC CPA Certificate No. 16058. Mr. Walker was present at the Hearing and was represented by counsel, Peter Anderson, Esq. Mr. Walker and David R. Nance, CPA, were sworn in and both presented testimony. Messrs. Truitt and Cook moved to enter Closed Session to discuss the case without Executive Staff and Staff Attorney present, but with Legal Counsel present. Motion passed. The Board re-entered the Hearing and Messrs. Womble and Cook moved to approve a Board Order (Appendix II) permanently revoking the North

Carolina CPA certificate issued to Mr. Walker. Motion passed with six (6) affirmative and zero (0) negative votes. The entire Public Hearing is a matter of public record.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: Mr. Trainor introduced new staff member Kayla White, Professional Standards Assistant.

ADJOURNMENT: Messrs. Cook and Rohe moved to adjourn the meeting at 12:30 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Miley W. Glover, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2014246

IN THE MATTER OF:
Alexander H. Mackintosh, #11848
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 Findings:

1. Respondent is the holder of North Carolina certificate number 11848 as a Certified Public Accountant.
2. Respondent informed the Board on his 2013-2014 individual certificate Renewal ("Renewal") that between January 1, 2012, and June 30, 2013, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2012 CPE requirements.
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 2012 and 2013 requirements.
5. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was only able to provide documentation for thirty-nine (39) hours of continuing professional education ("CPE") taken to meet the 2012 CPE requirements.
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
Alexander H. Mackintosh

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 herein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
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 Consent Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order and if Respondent's certificate and the civil penalty required in number five (5) of this Order have been timely 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. Forty-one (41) hours of CPE 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 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 a 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 certificate.

CONSENTED TO THIS THE 4 DAY OF NOVEMBER, 2014

Alexander H. Mackintosh
Respondent

APPROVED BY THE BOARD THIS THE 17 DAY OF NOVEMBER,
2014

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Miley W. Glover
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2012331-1 and C2012399

IN THE MATTER OF:
Stephen L. Walker, #16058
Respondent

BOARD ORDER

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on November 17, 2014, that:

FINDINGS OF FACT

1. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over Respondent and the subject matter of this action.
3. Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. § 150B-38(c).
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. Respondent was present at the Hearing and was represented by counsel.
7. Respondent was, at all relevant times, the supervising CPA for Walker & Associates, CPA, PA (the "Firm"), and had ultimate responsibility for the

Firm's filing and remittance of taxes withheld from the Firm employees' paychecks ("941 taxes").

8. The Firm failed to timely file a return for its 941 taxes for the quarters ending September 2011 and December 2011.
9. The Firm failed to timely remit payment for its 941 taxes for the quarters ending September 2011, December 2011, March 2012, December 2012, March 2013, June 2013, and December 2013.
10. As of the date of the Hearing, the Firm has not remitted full payment for the quarters ending December 2011, December 2012, March 2013, June 2013, and December 2013.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. 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. Pursuant to N.C. Gen. Stat. § 93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate and to impose civil monetary penalties.
3. Respondent was responsible for the Firm's deficiencies per 21 NCAC 08N .0103.
4. Respondent's failures to ensure the timely filing and payment of 941 taxes constitute violations of 21 NCAC 08N .0203(a), and .0207.

BASED ON THE FOREGOING, the Board orders in a vote of 6 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Stephen L. Walker, is hereby permanently revoked.
2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility

Board Order - 3
Stephen L. Walker

provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

This the 17th day of November, 2014.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Miley W. Glomer
President