PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
October 22, 2015
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Michael H. Womble, CPA, President; Wm. Hunter Cook, CPA, Vice President; Jeffrey J. Truitt, Esq., Secretary-Treasurer; Murchison (Bo) Biggs, CPA; Cynthia B. Brown, CPA; Justin C. Burgess; and George W. Rohe, CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Manager; Jean Marie Small, Professional Standards Specialist; Buck Winslow, Licensing Manager; and Anna B. Choi, Legal Counsel.

GUESTS: Lanier Cansler, CPA, NCACPA; Amanda Davis, Director of Learning and Development, NCACPA; and Officer Travis Goodman, Raleigh Police Department.

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

PUBLIC RULE-MAKING HEARING: President Womble called the Public Rule-Making Hearing to order to take oral and written comments from the public on the rules as filed with the Office of Administrative Hearings (OAH) and as published in the October 1, 2015, issue of the North Carolina Register. No persons present made oral comments on the rules and one written comment was presented to be entered into the public record. President Womble closed the Hearing. The entire Rule-Making Hearing is a matter of public record.

MINUTES: The minutes of the September 21, 2015, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The September 2015 financial statements were accepted as submitted.

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Brooks and Ms. Choi reviewed legislative items of interest to occupational licensing boards.

NATIONAL ORGANIZATION ITEMS: Mr. Cook and Ms. Brown moved to approve the draft response to the NASBA/AICPA Exposure Draft jointly issued on Statement on Standards for Continuing Professional Education Programs. Motion passed. Mr. Truitt did not participate in the discussion or vote on this matter.
REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Cook moved and the Board approved the following recommendations of the Committee:

Case No. C2014039-1/2 - David C. Miller and David C. Miller, CPA - Approve the signed Consent Order (Appendix I).

Case No. C2014348-1/2 - John Ashley Pollard and John A. Pollard, CPA, PLLC - Approve the signed Consent Order (Appendix II).

Case No. C2015120 - Goldstein, Zugman, Weinstein & Poole, LLC - Approve the signed Consent Order (Appendix III).

Case No. C2015164 - Rosenbloom & Butler CPAs, P.C. - Approve the signed Consent Order (Appendix IV).

Case No. C2015214 - Hilda J. Bullard - Approve the signed Order (Appendix V).

Case No. C2015217 - Gerald G. Spaugh - Approve the signed Order (Appendix VI).

Case No. C2015218 - Bobby D. Walker - Approve the signed Order (Appendix VII).

Case No. C2014120 and Case No. C2014266-1/2 - Belinda L. Johnson and Belinda L. Johnson, CPA, P.A. - Approve a Notice of Hearing for May 19, 2016, at 10:00 a.m.

Case No. C2014338-1/2 - Oliver W. Bowie and Oliver W. Bowie, CPA, PA - Approve a Notice of Hearing for April 25, 2016, at 10:00 a.m.

Case No. C2014269-1/2 - Close the case without prejudice.

Case No. C2015226 - Close the case without prejudice.

Case No. C2015236 - Close the case without prejudice.

Case No. C2015238 - Close the case without prejudice and with a Letter of Warning.

Case No. C2015177 - Close the case without prejudice.

Case No. C2015231 - Close the case without prejudice.

Case #C2015141 - Etim Jeremiah Udoh - Approve the signed Board Order (Appendix VIII).
REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. Rohe moved and the Board approved the following recommendations of the Committee:

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

Caroline Marie Flowers
Meghan Elizabeth Graham
Cindy Morales
Giacomo Panizzolo

David William Stone
Thompson Alexander Westerberg
Dimitar Veselinov Yordanov

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

Catherine Miller Ayers
William Hite Baldwin
Jeffrey Scott Bogle
Danielle Marie Bradshaw
John Dewey Brumbaugh
Andrew William Clementi
Scott Robert Colston
Katie Ellis Cooper
Victoria Brooke Craft
Heather Nicole Creech
Lindsay Amanda Creech
Corey Phillip Dalton
Thomas Allen Dobbins
Ranju Dogra
Stephen Alan Dunn, Jr.
Caroline Marie Flowers
Anthony Neal Fogleman
Staci Doran Ginsburg
Benjamin Ross Goodwin
Meghan Elizabeth Graham
Charles Caldwell Burke Gullette
Rebecca Leigh Hall
Brittany Mary Hamm
Anne Austin Hampshire
Lincoln Hanson Hampshire
Caroline Elizabeth Hodgin
Michele Ann Houston
Fraleane Holt Hudson

Jon Eric Hudson
Allison Hunt Jackson
Barrett Massey Jenkins
Timothy Paul Lavender
Adam Mark Leonard
Jeffrey Lawrence Lucas
William Dean MacMinn
Irina Sergeyevna Martinson
Ashley Elizabeth Hare Massey
Cheryl Hauser McCormick
Kristen Marie McDonald
Jonathan Robert McGinnis
Andrew John Miles, Jr.
Cindy Morales
Jillian Faith Mueller
Christina Elizabeth Newman
Timothy John Nicodemus
Ryan Christian O’Callaghan
Hilary Hodges Ott
Jordan Kyle Overcash
Shalini Bantwal Pai
Giacomo Panizzolo
Meredith Magyar Paul
Drew Parson Phillips
Jason Lee Redinbo
Justin Phillips Riggs
Jonathan Andrew Robinson
Amy Renee Senogles
Reciprocal Certificate Applications - The Committee recommended that the Board approve the following:

Deborah Christie Aboudara
Trina Price Alexander
James Lester Anderson, Jr.
David Robinson Arnold
Christine Lynn Bernshein
Robert Allan Buckenhem
Thomas Edward Clancy
Nicole Alayne Clark
Kent Evan Clay
Amanda Star Colgate
Arlen Brent Copenhagen
Teresa Marie Cortese-Danime
Carl David Cronin
Djhoanna Castillo De Guzman
Jennifer Lynn Deal
Brad William DeAngelo
Stephen Lawrence DeMaine
Christopher James Devall
Chinanye Nneamake Dike
Derek Douglas Elenbaas
Kasey Jane Elswick
Brian James Fishback
Travis Patrick Fix
Justin Francis
Rebecca Lynn Golonka
Zhu Gong
Patrick John Gutierrez
John Clark Henson
Joshua Scott Holley
Adam David Kipen
Michael Gregory Kleffner
Jeffrey Ryan Kocan
Aaron Reuben Kolko
Tina Louise Lanciotti
Michael Martin Lemberg
Kathleen Sue Lewis
Ke Li
Joseph Eric Linz
Emily Corine Littlefield
Meredith McCallum Long
Christina Sorensen Mallard
Christopher John Matthews
Margaret Evalayne McGuire
Silvia Hunziker McKenna
Patrick Michael Milburn
James Spurgeon Miller
David Adam Mize
Matthew Davenport Mosby
Samantha Georgiana Mwangi
Albertina Nordh
Robert Patterson
Tracy Marie Peterson
Emily Catherine Plauche
Sarah Catherine Plunkett
Michael Bryant Portis
Linda Ann Quick
Jeffrey Ryan Rabinovich
Jeffrey Norman Rapaglia
Christopher Michael Rezendes
Christopher Shane Rhodes
Brendan John Roberts  
Jerome M. Schwartz  
Cynthia Dale Spigner  
Judith Irene Stanton  
Pieter Cornelis Swart, III  

Jill Brooke Tankersley  
Steven Patrick Thiele  
Raul Andrew Villamil-Otero  
Wendy Renee Wadsworth  
Andrew Blake Williams

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

Christine Lynn Bernschein, T8744  
Wendy Renee Wadsworth, T8745  
Michael Gregory Kleffner, T8746  
Tracy Marie Peterson, T8747  
Rebecca Lynn Golonka, T8748  
Judith Irene Stanton, T8749  
Ryan Andrew Halbrook, T8750  
David Edmund Amiss, T8751  
Megan Danielle DeMent, T8752  
Brian James Fishback, T8753  
Christopher Michael Marsh, T8754  
Christopher James Devall, T8755  
Robert Allan Buckenham, T8756

Silvia Hunziker McKenna, T8757  
James Spurgeon Miller, T8758  
Arlen Brent Copenhagen, T8759  
Emily Catherine Plauche, T8760  
Sonali Asati, T8761  
Lauren Rebecca Stout, T8762  
Zhu Gong, T8768  
Christina Sorensen Mallard, T8769  
Amanda Star Colgate, T8770  
Cynthia Dale Spigner, T8771  
Michael Bryant Portis, T8772  
Jonathan Patrick Dugan, T8773

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

Sharon LaPrade Bailey, #18711  
Vincent Sean Cusack, #18393  
Judie Young Davidson, #14227  
Jonathan Rhett Esser, #10709

Vicie Lynette Moran, #34637  
Cynthia Ann Waters, #14874  
Eric William Gilbert Zetterholm, #25458

**Reissuance of New Certificate** - The Committee recommended that the Board approve the application for reissuance of new certificate submitted by Jason Michael Gulak, #36623.

**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:

Andrea L. Kniskern CPA PLLC  
McConnell CPA, PLLC  
Phillips, CPA PLLC
Letters of Warning - Staff received renewals from the following individuals, which list 2014 CPE taken between January 1 and June 30, 2015, without an approved extension. Staff recommended a letter of warning for a first offense pursuant to 21 NCAC 08G .0406(b)(1). The Committee recommended that the Board approve staff recommendation:

James Edward Gilleran, #6546
Larry Wayne Putnam, #11818
Linda Rugh Hoffman, #12725
William Blaine Allen, #12917
James B. Baker, #13031
James Etson Brandenburg, #13119
Vicky Lynn Thaxton, #13735
Mark Andrew Whitaker, #14134
Robert Calcutta, #14485
Robert Edward Mallernee, #15095
Bruce Thornton Nash, II, #15103
Gail Chapman, #15608
Tommy Joe Robinson, #15889
Sonia Ingraham Vizcaino, #16282
Diane Ashley Atkinson, #16428
David Andrew Stern, #16896
Madeline Davis, #17323
Joan Davis, #17487
Brenda Larson Canter, #18166
Timothy Edward Mullis, #18432
Drew Whitney Cook, #18577
Mary Lucille Foy, #18786
Steven John Townley, #19270
Paul Mark Oakley, #19430
Steven Gerard Demboski, #19462
Phillip Douglas Yoder, #19596
Stanley Wayne Belk, #19722
Edward Franklin Darnell, #20383
David Alan Weaver, #20436
Lee R. Irvin, #20730
Brenda Williams Farrell, #20879
David Ray Vinesv, #20902
Ronda Willis Hagaman, #21327
Michael David Bass, #21378
John William Sadoff, Jr., #21744
Pernel Clayton Johnson, #22054
Carol Jean Pender Stogner, #22498
Larry Lee Crawford, #22659
Robert Amarante, #22897
Scott Glenn Lowery, #23199
Rachel Raiford Spinarski, #23695
Susan Hoffman King, #24243
Barbara P. Shuey, #24376
Ernest K. Leonard, #24431
Carl Arthur Senn, #24564
Donna Isley Staley, #24939
Meredith Stanley Piatt, #25256
Andrew Lamont Timberlake, #25387
Suzanne Mary Martin, #25527
Levette Howell Hopkins, #25818
Stephanie Ramsey Wilburn, #26015
Rebecca Howell Artz, #26018
Richard M. Romine, #26614
Timothy Dale Saunders, #26615
Cleatus Arthur Spacht, #26777
Nicole R. Ishii, #27197
Deborah E. King, #27592
Gayle M. Rozzelle, #27766
Heba Kamel Botros, #27953
William L. Hayward, #27976
Karl J. Beyer, #28222
Thomas James Keller, #28567
Cynthia Ann Salvado, #28596
Matthew Lane Willis, #28620
John Stockton Hobart, #28702
Christopher Paul Langley, #28859
Michael Todd Orlando, #29221
Lisa Palmer Edwards, #29236
Jaime Roberts Daniel, #29258
Maureen Virginia Sheehy, #29607
Nicole Kristin Kroner, #29711
Leah S. Nazworth, #29953
Selina Grace Carter, #30283
Andrew Todd Carswell, #30342
Dwaine Edward Eastham, II, #30376
Lisa Carol Wagner, #30411
Wade Edwin Kruse, #30639
James Allen Bullock, Jr., #30658
Cynthia Ellen Tennill, #30774
Evan Andrew Anderson, #30982
Sonia I. Marshall, #31032
Bonnie J. Sames, #31033
Heather Lynn Harjes, #31057
Garrin Glenn Traill, #31081
Katherine Anne Murphree, #31180
Martin J. Halloran, #31477
Scott M. Taylor, #31512
Cassandra Davis Robinson, #32055
Hugo H. Hanson, II, #32222
Robert Andrew Hale, Sr., #32366
Stephanie Grubb Caragher, #32392
Craig Steven Thomas Eastwood, #32469
David Alton Sisk, #32509
Michael J. Raburn, #32648
Jennifer Gredlein Yovanovich, #32653
John Jeffrey Mathewson, #32849
Clyde Landon Cobb, Jr., #32884
Kristi Rose Waters, #32914
Dana Leigh Garrett, #32947
Jeffrey Palmer Barrows, #33353
Dean Richard Gearhart, #33785
Kelley LeAnn Ely-Poulk, #33817
Michael Joseph Haragos, #34024
Luciana Suehara Mullen, #34091
Elizabeth Bemisderfer Phillips, #34219
Jennifer Lynn Andrews, #34272
Gordon Valden Wheeler, #34461
Mark J. Lake-Nestor, #34565
Colleen Anne Colgan, #34594
Rina Kirit Patel, #34847
Anthony Charles Zirilli, #34878
Jennifer Lynn Brown, #35062
Oyin Celeste Omotayo Charles, #35163
Jerry Bernard Anderson, Jr., #35175
Joshua Lee Lassiter, #35296
Sarah Elizabeth Work, #35314
Hollie Key Nelson, #35495
Alexander Fuentes Tiset, #35544
Tracy Waterman Green, #35566
Albert John Mixner, Jr., #35721
Kevin Dion Wyatt, #35769
Joseph R. Bray, #35881
Isaac Torrey Winsor, #35977
Matthew Ryan Chase, #35989
Michael Anthony Tomlinson, #36255
Darin Lee Curtis, #36352
Lyria Vanderboom Sims, #36473
Alexandra Duhon, #36481
Daniel Alexander Wendelborn, #36570
Jonathan David Capps, #36578
James Alexander Colee, #36660
Casey Evans Wentz, #36725
Rachel Diane Meinecke, #36734
Steven John Turk, #36754
Kathryn Rosser Winward, #36775
Alexander Orestes Rodriguez, #36809
Charles Raymond Powell, #36916
Callie Sherard Boyd, #36947
Michelle Lynn Carlo, #37034
David Parker Fento, Jr., #37232
Matthew Hirth Kilian #37275
Cathy Sue Hayes, #37319
Evan Taylor Gentile, #37321
Akilah Yvette Pitt, #37346
Justin Craig Coley, #37351
Jay Sterling Johnson, #37358
William Ross Browning, #37399
Joanna Lynn Demick, #37432
Liang Xu, #37439
Sarika Agarwal, #37503
Rebecca Ashley Jones, #37532
Roger Keith Spivey, #37582
Blake Frawley, #37606
Christine Marie Mast, #37620
Charles Wesley Rogers, #37706
Zeeshan M. Khaliq, #37735
Barbara Jean Sonnenschein, #37789
Harold John Manasa, #37836
Robert Todd Weeks, #37849
Daniel Staten Waters, #37863
Examinations – The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

Aya Abe
Suzanne Adams
James Addison
Jeremiah Akinsola
Catherine Albury
Michael Alford
Christa Allen
Omar Alsaidi
Amber Anderson
Hope Anderson
Pia Andree
Jan Ansley
Carissa Antoniou-Davis
Roscoe Atkinson
Matthew Aulbert
Sahr Bangai
Jeffrey Bardoni
William Barnes
Kristen Barr
Mason Barringer
Stephanie Baubie
Andrew Beamon

Christopher Lee Eisenzimmer, #38410
Meredith Archerd Miller, #38423
Robert Laurence Hawley, #38434
Lien Marie Bailey, #38466
Shao Dong Wang, #38582
Erin Marie Nelson Wheeler, #38598
Robert Herman Manion, IV, #38631
Cristian Janos, #38645
Henry Arthur Goodson, II, #38660
Mary Brooke Cecchini, #38750
Indira Sivadasan, #38795
Dustin Andrew Houdyshell, #38821
Katherine Marie Von Achen, #38833
Benjamin Michael Miley, #38883
Christopher Paul Stock, #38970
Thomas Raymond Lenfestey, III, #32239
Matthew Bustamante
James Calvert
Jennifer Cantey
John Capasso
Jacob Capps
Brendan Cei
Henry Chao
Abraham Chen
Ciera Combs
Athina Conklin
Jacob Cooper
Keleigh Coppenger
Michael Corrao
William Cranford
Cameron Crawford
Courtney Crenshaw
Andrew Cullinan
Danielle Dannahower
Susan Darnell
Laura Davenport
Joni Davis
Cheryl De-Castro
Cameron Deese
Terresa Dent
Caroline DeRhodes
Patrick Donahue
Jamie Doom
Ross Drapalski
Jamie Dunlap
Kyle Ebinger
Ashley Echols
Felicia Edwards
Miranda Edwards
Sarah Edwards
Nancy Elliott
Haley Ezzell
Mary Faircloth
Michael Falcone
Olena Fedchenko
Joshua Ferrin
Tina Fesquet
Bradley Fleck
Katlyn Foster
Brennan Fox
Matthew Frawley
George Freeman
James Gambill
Alyxandra Gant
Christopher Ganzon
Wenyu Gao
Dustin Gill
Katlyn Godwin
Mary Goodwin
Dana Gray
Turiya Gray
Emily Griffin
Samantha Griffiths
Karrie Grigg
Monica Gutierrez
Kaitlyn Haake
Gregory Hales
Bradley Hamby
Mallory Hammet
Jessica Hampton
Michael Hancock
Allison Harden
Joshua Harms
Steve Harris
Dustin Harrison
Tyler Hartman
John Haus
Ashley Hawkins
Charles Haynes
Robert Hazard
Alex Helms
Maria Hernandez Gomez
Anna Hill
Danielle Hindt
Andrew Hinnant
Joshua Holbrooks
Haley Horton
Ryan Hoyle
Lindsay Huebler
Walter Hughes
Rebecca Hurst
Fatimatu Ingawa
Michael Irvin
Zana Ismail
Ibreta Jackson
Melony Jackson
Andrew Jarrett
Lisa Johansen
Angela Johnson
Chanet Johnson
Katie Jones
Sandra Joyner
Timothy Kay
Daniel Keef
William Kelly
Spencer Kendle
Jeramee Kerl
Supriya Khazanie
Stephanie Kilmer
Evan Kleiss
Stephen Krouse
Jeremy Kryn
Andrea Lambert
Casey Lammando
Lucas Landon
Ying Ying Lang
Angela Laniar
Crandall Lea
Giovanni Leon
Christian Lincoln
Brooke Lisson
Keisha Lyons
Kent Mackman
Sarah Mali
Christina Martin
Ryann Marzouk
India Mathis
Kathleen McCarthy
Matthew McDowell
Kristen McLamb
Joshua McLaughlin
Diania McRae
Cody Means
Parker Megginson
Bryce Mendes
Jennifer Miller
Stephen Milton
Tevin Milton
Kevin Misenheimer
Edward Monks
Johannes Moolman
Teaqua Moore
Cory Morin
Donna Morris
Eric Murphy
Austin Myers
Curt Myers
Rebecca Nance
Angela Nave
Dustin Never
Clay Nowlin
William O'Donnell
Billiah Onsomu
Trenton Oswalt
Cody Owenby
Alexis Pace
Justin Page
Wesley Parkin
Brandon Parks
Dipali Patel
Hamel Patel
Urvish Patel
Jessica Pemberton
Joshua Peng
Dawn Penland
Michelle Phillips
Morgan Phillips
Whitney Phillips
Maribel Pinol
Hannah Porter
Tyler Powell
Marquis Pullen
Jared Rapoport
Donnell Raye
Matthew Raytink
Ashley Reason
Shaun Respess
Victoria Ritter
Closed Session: Messrs. Biggs and Truitt moved to enter Closed Session as requested by the Personnel Committee to discuss personnel matters. The Executive Staff, Staff Attorney, and Legal Counsel, were not present. Motion passed.

Public Session: Messrs. Womble and Cook moved to re-enter Public Session. Motion passed.
ADJOURNMENT: Messrs. Cook and Rohe moved to adjourn the meeting at 10:58 a.m. Motion passed.

Respectfully submitted:                                               Attested to by:

[Signature]
Robert N. Brooks  
Executive Director

[Signature]
Michael H. Womble, CPA  
President
IN THE MATTER OF:
David C. Miller, CPA, #13156
David C. Miller, CPA
Respondents

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 the Respondent stipulate to the following:

1. David C. Miller, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 13156 as a Certified Public Accountant.

2. David C. Miller, CPA (hereinafter “Respondent firm”), is a registered certified public accounting firm in North Carolina.

3. At all relevant times, the Respondent was the supervising CPA of the Respondent firm and, as such, was the CPA responsible for ensuring that the Board’s peer review requirements were satisfied.

4. The Respondent firm had received a peer review for the year ended November 30, 2012. However, it was later discovered that the Respondent firm had conducted an audit of an employee benefit plan. That audit had not been identified by the Respondents to the peer reviewer.

5. Per the peer review rules, if a firm performs an audit of an employee benefit plan during the relevant time period, at least one such plan must be subjected to peer review.

6. At the beginning of the peer review process, firms must complete a questionnaire. The questionnaire specifically requires the firm to review a list of audit engagements, including employee benefit plan audits, and identify whether the firm has performed any of those engagements.
7. As a result of the failure to identify its employee benefit plan audit engagement(s), the Respondent firm’s peer review was recalled. The Respondent firm received a “fail” on its ensuing system peer review report.

8. The peer review report cited that the Respondent Firm’s quality control processes were not documented and did not ensure that the Respondent Firm’s service engagements were performed in accordance with standards. Specifically noted was the lack of continuing professional education in technical areas, reporting requirements were not met, and audit documentation was not maintained in accordance with professional standards (in regards to ERISA engagement). The Respondent firm did not require annual monitoring of its accounting and auditing practice, resulting in the failure to list the ERISA engagement for its last peer review.

9. The Respondents wish to resolve this matter by consent and agree 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. The Respondents understand and agree 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. The Respondents are 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. The Respondent should have known that the Respondent firm conducted an employee benefit plan audit during the relevant peer review period, and further should have known that the audit was required to be disclosed to the peer reviewer. The failure to disclose the employee benefit plan audit to the peer reviewer constitutes a violation of 21 NCAC 08N .0202(a).

3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent’s consent to this order, the Respondents are subject to the discipline set forth below.

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

1. The Respondent’s CPA certificate shall be revoked for one (1) year. However, the revocation is stayed if all requirements of this Consent Order are met and
the Respondent is not found to have violated the peer review rules during that period.

2. The Respondent firm’s registration shall be cancelled for one (1) year. However, the cancellation is stayed if all requirements of this Consent Order are met and the Respondent firm is not found to have violated the peer review rules during that period.

3. The Respondent firm shall pay a one thousand dollar ($1,000) civil penalty to be remitted with this signed Consent Order.

4. The Respondent firm shall pay a five hundred dollar ($500) administrative cost to be remitted with this signed Consent Order.

5. Prior to the Respondent firm’s next peer review, the Respondent must take four (4) hours of group-study CPE, specifically covering the peer review process and/or getting ready for peer review.

6. The Respondents agree that failure to comply with any terms of this agreement shall be deemed sufficient grounds to lift the stays set forth above.

CONSENTED TO THIS THE 12TH DAY OF September, 2015

David C. Miller, Owner
Individual authorized to sign on behalf of Respondent Firm

David C. Miller
Respondent

APPROVED BY THE BOARD THIS THE 32ND DAY OF October, 2015

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President

NC BOARD OF CPA EXAMINERS

SEP 18 2015
IN THE MATTER OF:
John Ashley Pollard #36705
Respondent
John A. Pollard CPA PLLC
Respondent Firm

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. John A. Pollard (hereinafter "Respondent") is the holder of a North Carolina number 36705 as a Certified Public Accountant.

2. John A. Pollard CPA PLLC (hereinafter "Respondent Firm") is a registered certified public accounting firm in North Carolina.

3. At all relevant times Respondent was the owner and supervising CPA of Respondent Firm and was responsible for the audits and other work product produced by Respondent Firm.

4. Respondent Firm was engaged to prepare an audit for the Town of Princeville Volunteer Fire Department.

5. The State and Local Government Finance Division of the Department of State Treasurer ("LGC"), currently overseeing the Town of Princeville finances, noted that the report submitted did not accurately report funding that the Town of Princeville had provided to the Fire Department. The LGC referred the matter to the Board for further review.

6. Board staff determined that the initial, and subsequently prepared, audit reports prepared by Respondent Firm did not use the proper language and failed to include required disclosures.

7. Respondent has asserted that neither he nor Respondent Firm has current plans to enter into further audit engagements.
8. Respondent and Respondent Firm wish to resolve this matter by consent and agree 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. Respondents understand and agree 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.

BASING upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent and Respondent Firm are 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. Respondents' failures to perform audit engagements in accordance with all applicable standards constitute violations of 21 NCAC 08N .0403 and .0409.

3. By virtue of Respondents' consent to this order, they are subject to the discipline set forth below.

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

1. Respondent Pollard is censured.

2. Respondent Pollard shall pay a one thousand dollar ($1,000) civil monetary penalty due with this signed Consent Order.

3. Respondents shall confirm that they are not currently conducting audit services.

4. In the event that Respondent or Respondent Firm decides to engage in audit services in the future, Respondents will:
   a) Notify the Board of their intent to begin performing audit services prior to performing such services.
   
   b) Provide the Board evidence that Respondent and all staff members working on audit engagements have completed eight (8) hours of audit CPE. Such CPE may also count toward the annual forty (40) hour CPE requirement.
c) Obtain a pre-issuance review of an audit prior to issuing any further audit reports. The pre-issuance review must be performed by a reviewer approved by the Board. The Board will release Respondents from the pre-issuance review requirement upon receiving and confirming a favorable pre-issuance report.

CONSENTED TO THIS THE 20th DAY OF September, 2015.

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 22nd DAY OF October, 2015.

[Signature]
President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

NC BOARD OF

OCT 15 2015

CPA EXAMINERS
IN THE MATTER OF:
    Goldstein, Zugman, Weinstein & Poole, LLC,
    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. Goldstein, Zugman, Weinstein & Poole, LLC (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.

2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").

3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.

4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.

5. Respondent Firm 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 Firm 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 Firm 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. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.

3. Respondent Firm’s failure to comply with N.C. Gen. Stat. § 93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N.0213.

4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent Firm’s consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar ($1,000) civil penalty.

2. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500) payment for administrative costs.

CONSENTED TO THIS THE 17 DAY OF September, 2015.

Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 22 DAY OF October, 2015.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

President

NC BOARD OF CPA EXAMINERS

Sep 25 2015
IN THE MATTER OF:
Rosenbloom & Butler CPAs, P.C.,
   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. Rosenbloom & Butler CPAs, P.C. (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.

2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").

3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.

4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.

5. Respondent Firm 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 Firm 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 Firm 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.

NC BOARD OF CPA EXAMINERS

SEP 21 2015
2. By exercising the practice privilege afforded by N.C. Gen. Stat. § 93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.

3. Respondent Firm’s failure to comply with N.C. Gen. Stat. § 93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.

4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent Firm’s consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar ($1,000) civil penalty.

2. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500) payment for administrative costs.

CONSENTED TO THIS THE 2d DAY OF September, 2015

Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 22d DAY OF October, 2015

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: President

NC BOARD OF CPA EXAMINERS

SEP 21 2015
THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Hilda Joy Bullard (Hereinafter “Ms. Bullard”) is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Bullard failed to timely file the annual firm registration for H. Joy Bullard, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Ms. Bullard subsequently renewed her firm registration, which was received by the Board on February 26, 2015, less than sixty (60) days from the annual firm registration date.

4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Bullard’s infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

5. Ms. Bullard has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Bullard’s payment as full resolution of the aforementioned rules violation.

This the 22 day of OCTOBER, 2015.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: ____________________________

President
IN THE MATTER OF:
Gerald G. Spaugh, #10847
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Gerald G. Spaugh (Hereinafter “Mr. Spaugh”) is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Spaugh failed to timely file the annual firm registration for Gerald G. Spaugh, Certified Public Accountant, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Mr. Spaugh subsequently renewed his firm registration, which was received by the Board on February 18, 2015, less than sixty (60) days from the annual firm registration date.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Spaugh’s infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

5. Mr. Spaugh has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Spaugh’s payment as full resolution of the aforementioned rules violation.

This the 22 day of October, 2015.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY:

President
IN THE MATTER OF:
Bobby Dale Walker, #23865
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Bobby Dale Walker (Hereinafter “Mr. Walker”) is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Walker failed to timely file the annual firm registration for Bobby D. Walker, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Mr. Walker subsequently renewed his firm registration, which was received by the Board on February 27, 2015, less than sixty (60) days from the annual firm registration date.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Walker’s infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

5. Mr. Walker has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Walker’s payment as full resolution of the aforementioned rules violation.

This the 22 day of OCTOBER, 2015.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: President
IN THE MATTER OF:
Etim Jeremiah Udoh, #29680
Applicant

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 September 21, 2015, that:

FINDINGS OF FACT

1. Etim Jeremiah Udoh ("Applicant") was the holder of a certificate as a Certified Public Accountant in North Carolina until that certificate was revoked on April 21, 2009.

2. Five (5) years have elapsed since the Applicant’s revocation, and he has requested a Modification of Discipline pursuant to 21 NCAC 08I .0104.

3. The disciplinary action which the Applicant seeks to modify was a Board Order permanently revoking his certificate ("Board Order"). The effective date of the Board Order was April 21, 2009.

4. The Board Order revoking the Applicant’s certificate was premised upon the Applicant’s guilty pleas to two felony counts of obtaining property under false pretense due to the filing of inaccurate tax returns for himself and his wife.

5. The Board has jurisdiction over the Applicant and the subject matter of this action.

6. The Applicant received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notification of Public Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. § 150B-38(c).
7. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.

8. The Applicant did not object to any Board Member’s participation in the Hearing of this matter.

9. The Applicant was present at the Hearing and was not represented by counsel.

10. The Applicant stipulated to the admissibility of all documentary evidence.

CONCLUSIONS OF LAW

1. The Hearing was duly noticed pursuant to N. C. Gen. Stat. § 150B-38 (b) and (c) and NCAC 08C .0103 and conducted with a quorum of Board members and all necessary parties present.

2. Pursuant to 21 NCAC 08I .0104, the burden of establishing a justification for modifying the earlier discipline is upon the Applicant.

3. The Applicant, during the Hearing, was unable to demonstrate good cause, as defined by 21 NCAC 08I .0104, for the relief sought, including evidence that he is rehabilitated with respect to the conduct that was the basis of the Board Order. Specifically:

   a. The Applicant did not demonstrate that he had timely and accurately filed and paid all taxes as required by the 2008 Judgment entered by the Wake County Superior Court, which was the basis of his revocation.

   b. The Applicant did not provide satisfactory evidence to establish good cause for modification of discipline per 21 NCAC 08I .0104.

   c. The Applicant did not provide satisfactory evidence to establish rehabilitation as required by 21 NCAC 08I .0104.
Board Order - 3
Etim Jeremiah Udoh

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. Etim Jeremiah Udoh's Application for Modification of Discipline is not approved.

This the 22 day of OCTOBER 2015.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY:  

President