PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
November 16, 2015
Grandover Conference Center
Greensboro, NC

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; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; and Sue A. Bean, CPA.

CALL TO ORDER: President Womble called the meeting to order at 3:05 p.m.

MINUTES: The minutes of the October 22, 2015, meeting were approved as submitted.

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

Messrs. Truitt and Cook moved to approve a resolution with Wells Fargo Advisors, LLC, to open an account for a certificate of deposit. Motion passed.

STRATEGIC PLANNING SESSION: President Womble provided the Board with an update on the Board’s strategic planning session scheduled for January 9, 2016, at the Grandover in Greensboro. President Womble instructed the Executive Staff to sign the contract for the Grandover and to coordinate the use of Ed Barnicott from NASBA as the session facilitator.

NATIONAL ORGANIZATION ITEMS: Messrs. Cook and Biggs moved to approve the draft response to the AICPA Board of Examiners Exposure Draft, Maintaining the Relevance of the Uniform CPA Examination: Invitation to Comment. Motion passed.

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

Case No. C2015215 - Dana S. Jones - Approve the signed Consent Order (Appendix I).
Case No. C2015219 - Kevin T. Howard - Approve the signed Consent Order (Appendix II).

Case No. C2015220 - Arthur F. Beamer - Approve the signed Consent Order (Appendix III).

Case No. C2015152 - Kirby Dean Dellinger - Approve the filing on an injunctive suit in Wake County Superior Court against Mr. Dellinger. The motion was approved with seven (7) affirmative and zero (0) negative votes.


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:

Danielle Baker
Kelly Moran Hurtik
Deidra Roshaun Jones

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

Chad Benjamin Antley
Zach Francis Aronson
Garland Roosevelt Avent III
Danielle Baker
Benjamin Lane Buckner
Kathleen Alice Button
Christopher John Cox
Morgan Lee Davis
Holly Noel Disbrow
Richard Bryan Duff
Mildrid Numbies Esua
Mark Alan Fiedler
Patrick Kelley Griffin
Steven Edward Hammell
Jada Latreece Henderson
Kimberly Anne Herrick
Jody Kendall Hice

Kristen Marie Hogan
Jordan Scott Hudson
Mark Stephen Hunike
Kelly Moran Hurtik
Steven William Johnson
Deidra Roshaun Jones
Stephen Matthew Juras
Elizabeth Burton Kennedy
Aaron Mason King
Kristina Klier
Matthew Paul Kushy
Cody Ashton Leach
Meredith Ashley McDonald
Brian Patrick McSorley
Stephanie Louise Nachtrieb
Allison Michelle Newman
Alexander Matthew Putzer
Reciprocal Certificate Applications - The Committee recommended that the Board approve the following:

David Edmund Amiss
Sara Ashley Strader Bankos
Abbey B. Bearer
Jack Leland Burgess, III
Brendan Corey Byrnsie
Krishna Kumar Challagolla
Veronica Jean Curioso
Megan Danielle DeMent
Jonathan Patrick Dugan
Kristen Michelle Dugan
Kelly Ann Filson
Johnathan Gene Gabbard
Elisa Jean Gover
Ved Vrat Gupta
Michael James Huysol
Anne Mary Kelley
Michael Mahabir
Kyle Andrew Marcum
Tracee Carter McFarland
Renee Catherine Reed
Carola Elisabeth Roland
Cher Connard Savas
Brent Andrew Songer
Lauren Rebecca Stout
Kara Diane Stucky
John Cameron Terry, II
Binbin Weng

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

Kathleen Sue Lewis, T8774
James Lester Anderson, Jr., T8775
Trina Price Alexander, T8776
Kristen Michelle Dugan, T8777
Veronica Jean Curioso, T8778
Kelly Ann Filson, T8779
Matthew Henry Peterson, T8780
Jack Leland Burgess, III, T8781
Kyle Andrew Marcum, T8782
Elisa Jean Gover, T8783
John Cameron Terry, II, T8784
Brendan Corey Byrnsie, T8785
Kara Diane Stucky, T8786
Michael Mahabir, T8787
Abby B. Bearer, T8859
Michael James Huysol, T8860
Renee Catherine Reed, T8861
Cher Connard Savas, T8862
Anne Mary Kelley, T8863
Tracee Carter McFarland, T8864
Erin Walker Bigham, T8865
Khrisopher Brock Conner, T8866
Matthew William Donohue, T8867
Sara Ashley Strader Bankos, T8868
Kristin Cathleen Roland, T8869
Jacob Thompson Wubbenhorst, T8870
Binbin Weng, T8871
Reinstatements - The Committee recommended that the Board approve the following:

Charles Brian Bennett, #14838
Stephen Randall Cobb, #21466
Richard Alan Liston, #14636
Michael Eugene Powers, #6623
Emily Gilbert Ransom, #35429
David Benjamin Spencer, #21541

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

Donika Lee Muckler, #33946
Michael Wayne Soistman, Jr., #37430
Jon Thomas Vincent, #17136

Reissuance of New Certificate and Consent Agreement - The Committee recommended that the Board approve the application for reissuance of new certificate and consent agreement submitted by Michael Angel Seda, #27700.

Letters of Warning

The Committee recommended that the Board approve the requests to rescind the letters of warning awarded to the individuals listed below:

Larry Lee Crawford, #22659
David Kuriger, #32759
Alexander Fuentes Tiset, #35544

The Committee recommended that the Board approve the request to rescind the 2013 Letter of Warning awarded to Devon Privette Jefferson, #37690, and instead recommended a Letter of Warning for a first offense pursuant to 21 NCAC 08G .0406(b)(1).

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

Ylora Acosta
Hyen ADRong
Emily Agostinelli
Thomas Arland
Angela Bagley
Mary Beets
Jessica Bentley
Rachel Besnoff
Christie Biddick
Margaret Blanton
Leona Bostic
Michael Brinck
John Brothers
Cassie Bumgarner
Veronica Butler
Tyler Chapman
Mo Chen
Megan Cherry
Rodneisha Clark
Stephen Cobb
David Coggins
Marion Connor
Courtney Scruggs
Paul Seifert
Shineece Sellars
Meiling Shih
Myranda Sieverding
Alfred Smith
Julie Smith
Samuel Smith
Eric Sommermann
Matthew Spivey
Erynn Stainback
Martrice Terry
Palak Thakore
Lee Thaxton
Douglas Thomsson
Cathy Timmons
Katherine Travan
Grace Uzenski
Kabao Vang
Daniel Wallace
Patricia Weekley
Laurel Whitten
Katherine Williams
Sybil Wood
Edwin Wotortsi
Liudmila Zill
Jessica Zlosel

CLOSED SESSION: Messrs. Biggs and Truitt moved to enter Closed Session as requested by the Personnel Committee to discuss personnel matters without Executive Staff, Staff Attorney, and Legal Counsel present. Motion passed. At a later time, the Board requested that Legal Counsel participate in the Closed Session.

PUBLIC SESSION: Messrs. Womble and Cook moved to re-enter Public Session. Motion passed.

PERSONNEL COMMITTEE: Mr. Biggs and the Board approved the revised succession planning document for the Executive Director position, the job descriptions for the Executive Director and Deputy Director positions, and the evaluation documents for the Executive Director, Deputy Director, and Staff Attorney. Motion passed.

ADJOURNMENT: Messrs. Cook and Womble moved to adjourn the meeting at 4:23 p.m. Motion passed.

Respectfully submitted:

Attested to by:

Robert N. Brooks
Executive Director

Michael H. Womble, CPA
President
IN THE MATTER OF:
Dana S. Jones, #35945
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. Dana S. Jones (Hereinafter “Ms. Jones”) is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Jones failed to timely file the annual firm registration for Dana S. Jones, 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. Jones subsequently renewed her firm registration, which was received by the Board on March 11, 2015, less than sixty (60) days from the annual firm registration date.

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

5. Ms. Jones 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. Jones’s payment as full resolution of the aforementioned rules violation.

This the 16 day of NOVEMBER, 2015.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: President
IN THE MATTER OF:
Kevin Thomas Howard, N356  
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. Kevin T. Howard (hereinafter ("Mr. Howard") is the holder of a valid and unrevoked certificate as a certified public accountant issued by the state of Maryland. Mr. Howard has a principal place of business outside of the state of North Carolina, but has, as set forth below, exercised a practice privilege to perform services in this state. As such, Mr. Howard is subject to the laws, rules, jurisdiction, and disciplinary authority of this Board, per N.C. Gen. Stat. § 93-10(b). Additionally, Mr. Howard has filed a North Carolina "Intent to Practice" number N356 as a Certified Public Accountant.

2. Mr. Howard failed to timely file the annual firm registration for Kevin T. Howard, CPA/PFS, P.A., 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. Howard subsequently renewed his firm registration, which was received by the Board on February 23, 2015, less than sixty (60) days from the annual firm registration date.

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

5. Mr. Howard 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. Howard’s payment as full resolution of the aforementioned rules violation.

This the 16 day of November, 2015.

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 #C2015220

IN THE MATTER OF:
Arthur Franklin Beamer, #8569
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. Arthur Franklin Beamer (hereinafter "Mr. Beamer") is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Beamer failed to timely file the annual firm registration for A. F. Beamer, 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. Beamer 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. Beamer's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

5. Mr. Beamer 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. Beamer's payment as full resolution of the aforementioned rules violation.

This the 16 day of NOVEMBER, 2015.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President