PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
October 27, 2016
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 L. Samuel Williams, Jr., 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; Cristen Alberts, Intern; and Nathan Standley, Esq., Legal Counsel.

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Soticheck, CPA, COO, NCACPA; Kristen Hoyle, CPA, NCACPA; Officer J.A. Stokes, Raleigh Police Department.

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

MINUTES: The minutes of the September 19, 2016, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The September 2016 financial statements were accepted as submitted.

LEGISLATIVE AND RULE-MAKING ITEMS: Messrs. Biggs and Cook moved to approve the following rules to be filed with the Rules Review Commission for rule-making: 21 NCAC 08A .0301; 08I .0101; 08N .0203, .0208, and .0305. Motion passed with seven (7) affirmative and zero (0) negative votes.

NATIONAL ORGANIZATION ITEMS: Messrs. Williams and Cook moved and the Board approved the response to the AICPA Discussion paper *Proposed Evolution of Peer Review Administration.* Motion passed.

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

Case No. C2014285-1/2 - Crystal K. Hamrick, CPA - Approve the signed Consent Order (Appendix I).

Case No. C2015105 - Jerry L. Price, CPA - Approve the signed Consent Order (Appendix II).

Case No. C2016129 – Scott L. Frazier – Approve the signed Consent Order (Appendix III)

Case Nos. C2015335, C2016032, C2016035, C2016219 -1/2, and C2016126 - Approve the Notice of Hearing for Ernest K. Leonard, CPA, and Leonard, CPA, PLLC for December 19, 2016, at 10:00 a.m.

Case No. C2016112 – Close the case without prejudice.

Case No. C2016188 – 1/2 – Close the case without prejudice with a Letter of Warning.

Case No. C2016197 – 1/2 – Close the case without prejudice with a Letter of Warning.

Case No. C2016199 – 1/2 – Close the case without prejudice with a Letter of Warning.

Case No. C2016201 – 1/2 – Close the case without prejudice with a Letter of Warning.

Case No. C2016205– 1/2 – Close the case without prejudice with a Letter of Warning.

Case No. C2013213 – Close the case without prejudice.

Case No. C2013098 – Close the case without prejudice.

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

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

Brittney Diane Barbosa
Zachary Taylor Beucher
Sarah Hannah Cox
Katherine Frances Friedman
Kathleen Barry Herron

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

Suzanne Michael Adams
Kyle Thomas Addenbrook
Brittney Diane Barbosa
Richard Patterson Berlin
Zachary Taylor Beucher
Laurel Oody Bostick
Sarah Hannah Cox
Emmanuel Kwame Darko
Mengyuan Fang Farley
Katherine Frances Friedman
Alyxandra Rose Gant
Taylor James Gleason
Kyle Lorne Grella
Trish Danielle Hagar
Hector Q. Hernandez
Kathleen Barry Herron

Andrew Harrison Hood
Nathaniel David Hookman
Malorie Elizabeth Irwin
Daniel James Keef
Morgan Mae Kirby
Ruth Cochran Klein
Ryan Katherine Kline
Kevin Paul Lanzikos
Nadine Lillie Lloyd
Natalie Olivia Lloyd
Johnathan Richard Love
Christopher Scott Lovitt
Jacob Glenn Mattern
Samuel Thomas McCraw
Marianne Grannan McKnight
Bryce Taylor Mendes
Edward Joseph Monks, III
Cory Samuel Morin
Eric Brendan Murphy
Robert Gray Nelson
Munachimso Nnebe-Agumadu
Deborah Titilope Ogunleye
Diani Popoca
Cori Leanne Pruner
Jeremy Kyle Roberts
Jeremiah Lee Satterfield
Katherine Angel Skinner
Kent L. Stanton
Rebekah Ann Teelucksingh
Deana Nicole Thorps
Erin Elizabeth-Marie Tucker
Christopher Richard Vetterl
Andrew Benedict Votipka
John Henry Vynalek
Mark Patrick Williams
Megan Alice Wright
Brett Nathan Wyatt
Li-Wen Yen

Staff reviewed and recommended approval of the original application submitted by Elton Laroy Shoemaker, III. Mr. Shoemaker 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 recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Kaitlin Elizabeth Pace. Ms. Pace failed to disclose pertinent information with her exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

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

Jessica Marie Alfonzo
Natasa T. Anderson
Seth Joseph Beaver
Beatrice Lynn Bible
Christopher B. Boggs
Viktorija Borisova
Lotte Dodson Bostick
Clayton George Brinker
Kelly Elizabeth Brittan
Catherine Therese Cairns
Jenna Louise Cameron
Lisabeth Ann Carr
Wendy Lee Cisowski
Marquel A. Clark
Warren Jackson Cottingham
Christopher John Crowe
Kathleen Ann Damm
MaryKay Hagner Davis
James Matthew Day
Adriano DePina Jr.

Nicholas Anthony DiBattista
Thomas Bryant Disney
Jeffrey Michael Downing
Jayme Lee Edin
Michael Robert Elder
Shana Catherine Ernst
Philip Brian Fairchild
Craig Harvey Donovan Field
Sarah L. Flynn
Rebecca Chinnis Freeland
Shahen Naval Gandevia
Leidy Grace Gonzalez
William Michael Goodeill
Monica Hite Graham
Edmund Alexander Hawes, Jr.
Michelle Renee Hearne
McKenna Elise Hennelly
Monica Lucille Holderman
Bruce Clayton Hopkins
Katherine Jakubowski
James Mabry Johnson
William Alan Johnson
Stephen Robert Kimmel
Larry Gene Kirk
Robin A. Levy
Jenny Marie Linton
Taylor Wells Longacre
Elena Lotten
Hunter Alcana Mason
Jean Marie Mastalski
Elizabeth Ann McCravy
Mary Kathryn McGuire
John Buckley McLean
Tyler Austin Whitsel Medley
Godswill Mhlanga
Harry Ward Miley, III
Alan Russell Moldof
Laura Rae Morgan
Cibele Rocha da Motta
Michael Joseph Murdy
Cheryl Lynn Nelson
Ping Ning
Gregory Joseph Peterson
Elizabeth Smith Pitt
Rachel Lauren Radcliffe
Paige Nielsen Ridout
Vincent John Rodda
William Mark Rudolph
Catherine Marie Rybarczyk
John Joseph Saccardi
Timothy John Schneider
Sherryl Ann Seigfreid
Jonathan A. Shaw, Jr.
Seth Michael Sherer
Kevin Peter Shimkus
Kelsey Nicole Smith
Jovonda Mae Tipton
Joseph Alan Vano
Ellen Riley Watson
Lindsey Paige Weintraub
Ellen Marie Williams
Phyllis F. J. Yokley

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

James Mabry Johnson, T9367
Kelsey Nicole Smith, T9368
Elizabeth Smith Pitt, T9369
Lindsey Paige Weintraub, T9370
Shana Catherine Ernst, T9371
Timothy John Schneider, T9372
Seth Joseph Beaver, T9373
Andrew Michael Silverman, T9374
Leidy Grace Gonzalez, T9375
McKenna Elise Hennelly, T9376
Gregory Joseph Peterson, T9377
Casper Eldredge Wiggins, Jr., T9378
Kathleen Ann Damm, T9379
Wendy Lee Cisowski, T9380
Viktorija Borisova, T9381
Ping Ning, T9382
Cheryl Lynn Nelson, T9387
Jovonda Mae Tipton, T9388
Jeffrey Michael Downing, T9389
Laura Rae Morgan, T9390

Bruce Clayton Hopkins, T9391
Michelle Renee Hearne, T9392
Larry Gene Kirk, T9393
Nicholas Anthony DiBattista, T9394
Beatrice Lynn Bible, T9395
Karyn Leigh Heimes, T9396
Jenny Marie Linton, T9397
Marquel A. Clark, T9398
Catherine Therese Cairns, T9399
Monica Lucille Holderman, T9400
Jean Marie Mastalski, T9401
Michael Paul Ohrnstein, T9402
George Alan Yearwood, T9403
Stephanie Jalill Parrish-Chester, T9404

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

Cynthia Combs Allen, #27433
Heba Kamel Botros, #27953
Megan Lutz Chesser, #19248
Mark Alan Cox, #19129
Faye Summey Creech, #17395
Naomi South Faw, #24691
Jon Eric Grant, #21401
Toni Lea Kirby, #27365
Jenna Renee Norris, #36326
Paula Renee Koontz Paquin, #30903
Kathryn Tucker Perry, #37616
Jason Bradley Whitlatch, #25727

Reissuance of New Certificate - The Committee recommended that the Board approve the application for reissuance of new certificate submitted by Terri Spears Carey, #27114.

Reissuance of New Certificate and Consent Agreement - The Committee recommended that the Board approve the following applications for reissuance of new certificate and consent agreement:

Antoine Darnell Beck, #27664
Phillip Leopold Cadolino, #30919
Karlin Lester Diniaco, #23938

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

Blackmor, CPA, PLLC
Lisa Blinson, CPA, PLLC
D&D CPAs, PC
Jaclyn H Patterson CPA PLLC

Letters of Warning - Staff received renewals from the following individuals, which list 2015 CPE taken between January 1 and June 30, 2016, 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:

Sanjay Roshanlal Agarwal, #37355
Edmundo Javier Aja, #39235
Lewis Daniel Akers Jr., #30735
Ross Edward Alberghini, #38367
Russell Glenn Allen, #32084
Roy Farmer Alley III, #30078
Denise P. Altman, #29850
Adam Michael Angstadt, #37511
Michael Wade Apple, #11267
Tracy Elaine Arnold, #29172
George Clarence Austin III, #19652
Ferrazanah Tsarina Azeez, #39067

Bruce Anthony Baden, #14657
Lori Lynne Bailey, #21456
Christina Marie Baker, #34023
Andrew Daniel Barnobi, #38363
Elham Yousefpour Barrineau, #33729
Pearl Wilson Bassard, #31573
Kelli A. Batianis, #33629
Elizabeth Colvin Berry, #20458
James Alex Beurle, #24402
Mathew Lee Bork #36222
George Henry Bourgeois, Jr., #26795
Tammy Kay Bolz Bridges, #22848
Douglas Allen Brown, #39293
Mark Buchheim, #37695
John Martin Buckley, #39042
Mark Christopher Burgin, #26576
Dorothy Sue Burns, #24408
Christopher Adam Capone, #37946
Benjamin Smith Causey, #20019
May Chu Cheung, #37984
Jonathan Thomas Clardy, #36402
Shelly Marie Clark, #34813
John Marc Cleveland, #30368
Charles Hubert Cole, Jr., #24137
Colleen Anne Colgan, #34594
Patricia Costello, #22825
Ashley Gwaltney Covington, #36664
Stacy Ann Cowan, #39379
Tyler Clifton Crosby, #38357
G. Joy Dally, #30064
Herbert Owen Davis, Jr., #23514
Melissa Hines Davis, #17954
Natalie Lynne Davis, #21010
John Stuart Dawson, #22377
Paul Arthur Dayer, #37146
Clay Patrick De Wan, #38796
Daniel Jay DelaCruz, #38121
Adam Charles DeMattia, #38652
Janet P. Dengler, #24685
Valerie Lujuana Denning, #18581
Lorraine Lea Kelly Denton Brann, #16719
Robert Matthew Doran, #38265
Frank Howard Driscoll, #39382
Stephanie Michelle Duknoski, #39283
Donna Jean Earp, #19135
Todd Everett Edwards, #33794
Billy Joe Emory, #35969
Enajevwe Eruotor, #38569
Patrick Clayton Evans, #36923
Anne Marie Farrar, #32747
Nancy Catoe Finch, #20993
Christopher Michael Fraley, #26582
Michael John Fryt, #22527
Lisa Gaetano, #39425
Laura Garrett, #15698
Timothy Brian Gavigan, #20095
Fredrick Martin Gipson, #29859
Walter Rodger Glover, #10954
Charles Otis Goad, #26224
Eugenia Luz Gordon, #36518
Salvatore Albert Gough, #35759
Kenyatta Evans Green, #30667
Allison Ann Hammer, #31377
Molly Beth Hansen, #32393
George Ervin Harris, #13975
Kathryn Kusenberg Hatfield, #4041
Kevin James Hawkins, #24535
John Lyle Heffernan, #35472
William McKay Henderson, #14738
Rosemary Soisson Herhold, #33222
Caroline Wythe Hodge, #35930
Lindsey Dawn Hodges, #37388
Kristen Marie Hogan, #39891
Andrea Holder, #23531
Jo Gaskins Holloman, #13706
Katherine Lamb Homiller, #25422
Erik Vonn Horstmann, #23290
Tiffany Michelle Howard, #38463
Jon Eric Hudson, #39770
Robert Paul Hureau, #39122
Stephanie Lee Jarvis, #38741
Brady Albert Johnson, #30107
Joan E. Jones, #39329
Megan Cie Jones, #36074
Lloyd Harold Jordan, III, #39625
Shruti Sandeep Juneja, #38639
Preston Leland Kafka, #38191
Kevin Matthew Kaval, #39108
Ralph Griffin Kennedy, #39228

Jonathan Shaun Kuker, #37022
John Mark Kunst, Sr., #37162
Jon Wesley Lancaster, #32954
Jessica Harrell Lang, #31794
Robert Anthony LaTourette, #36251
Yohanna Meatta Chavis Leak, #25469
Jason Russell Lewis, #30936
Victor Kenneth Lewis, #23445
Yan Ling, #36962
Kiri Gabrielle Longa, #37720
William Theodore Lovette, III, #30505
Katrina Sheets Lowe, #16599
Weixuan Luo, #39714
Ruth Ditlevson Lyle, #15350
Stanley Wayne Mandel, #37974
Ranu Uday Manik, #39408
Christopher Thomas Mardany, #26951
Mary Michael Martin, #31305
Steven Merrel Martin, #36191
Satyasomeswar Maruvada, #34811
Brian Kudzanai Masunda, #39303
Brenda Walker Maxie, #23450
Robert Tony McCollum, #12567
William Michael McCullough, III, #38003
Corey Alexandra McFadden, #38644
Margaret Olive McFarland, #26128
Christopher Douglas McKenzie, #36294
Lucas Moore McKeon, #35029
Neil Bernard McLean, #33148
Frank Pleasants Meadows, Jr., #922
Mackenzie Alexandra Meier, #38684
Rachel Diane Meinecke, #36734
Matthew Dwaine Menscer, #26130
David Charles Miller, #13156
Erica Elizabeth Miller, #37442
Jada Watkins Miller, #31824
Melissa Elizabeth Miller, #38212
Terrymore Garcia Miller, #39641
Lisa Johnson Morgan, #35533
Jarrett Lee Morris, #28584
Carver Anne Morrow, #39189
Arnold Grayson Nance, #38231
Mark Stephen Nantz, #18236
Sarah Kristen Neaves, #39058
Brooks E. Nelson, #19981
John Dashiell Nelson, #35114
Michael David Nolan, #35083
Shelly Adams Norris, #27312
Dare Wicker O'Connor, #21500
Sean Patrick O'Leary, #34191
Jennifer Boykin Orbock, #31220
Justin Jeremiah Orbock, #30549
Jeffery Eric Owen, #35980
William Farrel Owens, Jr., #20450
Jennifer Renea Pacheco, #34711
Lori Kindsvatter Parro, #22757
Esha Patel, #35602
Laura Anne Pearson, #39075
Shavonn Raquel Pegram, #39268
Matthew Scott Perry, #33267
Kimberly Loraine Pittard, #37811
Kelly Richmond Pope, #31391
Joseph Briggs Price, #23762
Rachel Raiford Spinarski, #23695
Frances Michelle Randall, #26494
Bernard Lawrence Reams, III, #38428
Tonia H. Reed, #31650
Brooke Corcoran Regensburg, #38907
Dale Rife, #24295
Sonya Yvette Rorie, #26681
Joseph Benjamin Rudolph, #39300
Robert Lawrence Rusch, Jr., #36656
Justin Daniel Sandlin, #39256
Nicholas John Joseph Savarino, #39240
Edith Ragin Saxton, #17554
William Howard Schieffer, #39497
Anthony Michael Sclafani, #38387
Kaumil Kiritkumar Shah, #35140
Gabrielle Oriana Shahid, #38119
Jonathan E. Sharp, #31141
Stephanie Michelle Sheaffer, #36134
Cheterra Lenae Sheff, #39486
Sandra Shelton, #17082
Jin Shi, #35217
Shaista Shireen, #38338
Amanda Marie Shumaker, #32670
Kelsey Anne Shuster-Dutcher, #39867
Christie Ann Silvestri, #26282
Jennifer Lynn Simon, #37079

Gary Gene Smalley, #14343
Charles Shane Smith, #28813
Jennifer Kahrau Smith, #39576
Terry Douglas Smith, #7415
Matthew Robert Socha, #35267
Ali Marguerite Springer, #39261
Thomas Ramey Stewart, #37395
Kristin Payne Stroud, #39155
Deborah Schimsa Suggs, #19592
Ziyi Sun, #39681
Alice Marie Swann, #25615
Angela Marie Taylor, #26466
Charles Benjamin Taylor, #38753
Toni Mari Thereault, #35658
Chrissey Michelle Thomas, #39900
Robert William Thorburn, VI, #16561
George Leland Timmons, IV, #36313
Stanley Tyler Treece, #25507
Samuel Miles Upton, #38151
Rebecca Judy Vandevander, #32970
Nicole Longa Vieira, #38123
Karen J. Vis, #15606
James Randall Vroom, #13301
Patricia T. Wagner, #30251
Bobby Dale Walker, #23865
George Baskette Walker, #10394
Theodore William Walls, #37965
Lon David Walters, #24504
Leigh Morgan Weatherly, #37362
Charles Randolph Wells, #38993
Mark Stephen White, #39103
Robert Lowell Whited, #35329
Dorothy Ellen Whiteman, #19498
James Banner Whitney, #10188
Jamie Lovelace Wiley, #16670
Alison Gray Wille, #35716
Randall Adam Wilson, #33306
Karen Mescher Wisniewski, #31206
Yuanyuan Xiao, #38579
Kimberly Renee Young, #37979
Eric William Gilbert Zetterholm, #25458
Yan Zhou, #39306
Mingjun Zhu, #39056
Terrence Anthony Zielinski, #39539

Staff recommended approval of the request to rescind the Letter of Warning awarded to Scott M. Taylor, #31512. The Committee recommended that the Board approve staff recommendation.

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

Ashley Adams
Elizabeth Adams
Erin Alexander
Anthony Allen
Brandon Allen
Matthew Allen
Seth Anderson
Carissa Antoniou-Davis
Nicholas Atz
Katelyn Barbee
Nicholas Barnas
William Barnes
Kristen Barr
Lucas Bayless
James Baynard
Timothy Baynes
Troy Beaver
Christopher Befus
Stephen Belcher
Michelle Bennett
Sarah Benton
Shannon Berry
Ghazala Bibi
Christie Biddick
Christopher Biddle
Gagandeep Bindra
Anitra Black
Jarryd Blaetz
Andrew Blalock
William Bloder

Lynn Bodine
Joshua Bollinger
Joseph Boyle
James Brace
Wesley Brewer
K'La Brewington
Cindy Broccolo
Meredith Brogden
John Brothers
Emily Brown
Kathryn Brown
Randolph Brown
Sarah Brown
Tiffany Brown
Rosalind Brownback
Andrew Bryson
Caitlin Bunzey
Meghan Burke
William Burke
Sarah Cacciabaudo
Krsitin Cain
Alejandra Canning
Alan Cardoso
Kenneth Cargain
Matthew Carpenter
Clay Carroll
Kimberly Carson
Katrina Carter
Richard Cassady
Stephen Cates
Brendan Cei
Marina Chaconas
Tyler Chambers
Felix Chang
Henry Chao
Maitland Chase
Abraham Chen
Wing-Wah Chu
Cameron Clavin
Rashaad Clavon
Adam Clayton
Tracey Clements
Jarret Cline
Erich Cloninger
Melanie Clyburn
Mia Coelho
Jonthan Coffman
Evelyn Cone
Chelsya Cook
Kenneth Cooper
Justin Corwin
Cameron Crawford
Lindsay Cregger
Lewis Curtis
Timothy Daly
Daniel Dapkiewicz
Colin Davis
Richard Dawson
Christianne De La Cruz
Michelle Denning
Heather Deyarmin
Allison Diaz
Cyprian Dickson
Nicole Dickson
Wesley Doble
Jeremy Donabedian
James Donald
Brian Donaldson
Christina Drake
Alicia Driver
Carolin Drost
Jonathan DuBose
Doina Duca
William Dudley
Stewart Dula
Stephen Duncan
Drew Dunn
Jared Dyson
Logan Dziedzic
Kellie Earnhardt
Susan Eisenhardt
Laura El-Baytam
Kelsey Elggren
Jefferson Ellington
Kenneth Elliott
Sydney Ellis
Kasie Elmore
David Emery
Andrew Fairchild
Melanie Falk

Alison Faustyn
Matthew Fearnow
Sean Feeley
Dewey Fender
Brian Ferguson
Andy Ferrell
Juliana Filippini
Matthew Finney
Holly Fisher
Ryan Fletcher
Morgan Foody
Jeffrey Foster
Katlyn Foster
Nathan Francis
Leanne Fredericks
Derek Gallello
Wenyu Gao
Trevor Gardner
Nicholas Georges
Nicholas Gittin
Patricia Glidewell
Kristen Goggins
Tiffany Goodman
Christian Goodwin
Daniel Graham
Trevanti Grant
Taylor Gray
Turiya Gray
Logan Green
Samantha Greenberg
Benjamin Gregory
Emily Griffin
John Gudauskas
Laura Guild
Yufei Guo
Mark Gurley
Monica Gutierrez
Chelsi Haefele
Moniquea Haffner
Gregory Hales
Renee Halifax
Cara Hall
Taylor Hamilton
Mallory Hammett
Allison Harden
Zachary Harner
Austin Harris
Kara Harris
Cherie Harrison
Elissa Harvey
Shernelia Hawkins
Elisabeth Henderson
Jinwon Hensley
Courtney Hickland
Maura Hickson
James High V
Joshua Hincher
Jacqueline Hobbs
Joshua Holbrooks
Summer Holt
Donna Horne
Taylor Horney
Mark Horsch
Emilie Houston
Zakiyyah Howell
Ryan Hoyle
Staci Huffman
Trevor Huggins
Ryan Hull
Sarah Humphries
Zana Ismail
Joseph Jacobs
Hamilton James
Kellie Janes
Lisa Johansen
Amber Johnson
Kristen Jones
Zachery Jones
Gregory Journigan
Jacob Joyner
Manveer Kaur
Keith Keller
Carinda Kerr
Soonam Kim
Samuel Kimber
Brandon Knez
Kathryn Kosick
Jeremy Krider
Jeremy Kryn
Eleonora Kuncheva

Victoria Lacivita
Katherine Lang
Steven Lappin
Ho Lau
Aaron Lee
Edwin Lee
Steven Leerberg
Melissa Leney
Mary Lennon
Amy Leopold
Shontrail Lewis
Krystal Lim
Brooke Lisson
Marcus Lockamy
Justin Locklear
Matthew Loerop
Jordan Loman
Ernest Lookabill
Xueer Lu
Keith Lumbert
Casey Maciej
Ryan Mack
Anna Martin
Susanne Matthews
Nathaniel Maxwell
Peter Maxwell
Kevin May
Karen McCall
Charles McCarthy
Cody McKinney
Raymond McKinney
John Metcalf
Erin Meyer
Kara Meyer
Allison Michaud
Vadim Mikhaylyants
Desnee Miles
Jeremy Miller
Alina Misiunas
Mollie Mitchell
Alexander Moore
April Morris
Allison Murphy
Megan Murphy
John Myers
Rebecca Nance
Morgan Nash
Abigail Nelson
Marina Nesic
Dustin Never
Sarah Nicholls
Ashley Nichols
Chun Nip
Evariste Ntirenganya
Jeanny O'Masta
Ryan O'Neal
Mofopefoluwa Obadina
Peter Ovendorf
William Pace
Elizabeth Paluso
Sara Parkerson
Connor Parkes
Mark Parsells
Emerald Parsley
Demetrice Patterson
Alexander Payne
Morgan Pegram
Cecilia Peters
Jasmine Pettaway
Ljiljana Pilipovic
Irina Poroshina
Ian Pratt
Tyler Pratt
Kristi Propst
Emily Prutzman
Terria Punturo
Sheetal Puri
Melissa Ratcliff
Mary Rawn
Joshua Reed
Natalie Reed
Ashley Reynolds
Stefanee Richardson
Nedra Riddick
John Riehl
Jazmin Rios
Amber Roberts
Hillary Roberts
Christen Robertson
Mary Roche

Samuel Roebuck
Natasha Roman
Elizabeth Ross
Jessica Ross
Drew Saia
Nicole Salmon
Raj Saroha
Jason Sauder
Michael Saulnier
Landon Savino
Karina Schneider
Cristy Scholler
Adam Schwartz
Justin Schweizer
Amanda Scott
Matthew Scott
Melanie Seidman
Vanessa Seiglie
Hogan Sellers
Daniel Serratos Prudencio
Julia Setzer
Dhrumit Sheth
Meiling Shih
Amber Shively
Jeffrey Sicinski-Sendek
Joshua Simmons
Jay Singer
Travis Sirois
Torian Sitton
Beth Smith
Caitlin Smith
Dylan Smith
Jonathan Smith
Krista Smith
William Smith
Susan Smitherman
Tyesha Smoot
Charita Snow
Eric Sommermann
Victoria Sorkin
Seun Soth
Travis Spatola
Caroline Speer
Stephen Spivey
Stacey Stafford
Charles Steffenella
Jordan Stephney
Elias Stergiou
Sarah Stoenner
Courtney Stoker
Martha Strickland
Courtney Struble
Ryan Struble
Allison Sullivan
Matthew Sullivan
Sabrina Summers
Kayla Sykes
Lindsay Tabbi
Christopher Tate
Jordan Thomas
Ronald Thornhill
Kavonda Thrasher
Taylor Tibbs
Tamara Todi
Heath Towson
Joshua Tulledge
Jeffrey Turner
Susan Tyler
Petra Tyndall
Onur Uman
Michael Vazquez
Ashley Verhein
Matthew Vogler
Richard Wagner
Michael Walsh
Patrick Walsh
Stephanie Walsh
Monica Warner
Trevor Warren
Joshua Waters
Travis Weaver
Jared Weber
David Weekley
Karl Weickgenannt
Taylor Westerhof
Brian White
Christopher Wicks
Shannon Wiggins
Kayla Willett
Aviance Williams

Katherine Williams
Ashley Willis
George Wise
Jeffrey Witt
Adam Woeller
Ruoyu Wu
Darya Yakauleva
Jonathan Yavorsky
Liudmila Zill

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: Messrs. Truitt and Biggs moved to approve the Board meeting dates for 2017. Motion passed.

ADJOURNMENT: Messrs. Womble and Biggs moved to adjourn the meeting at 10:35 a.m. Motion passed.

Respectfully submitted:

Robert N. Brooks
Executive Director

Attested to by:

Michael H. Womble, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2014285-1 and C2014285-2

IN THE MATTER OF:
Crystal K. Hamrick, CPA, #23120
Crystal K. Hamrick, 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. Crystal K. Hamrick, CPA, (hereinafter "Respondent"), is the holder of North Carolina certificate number 23120 as a Certified Public Accountant.

2. Crystal K. Hamrick, 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 system peer review for the year ended May 31, 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.

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Crystal K. Hamrick, CPA

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 "pass with deficiencies" on its ensuing system peer review report.

8. The peer review report identified deficiencies by the Respondent firm for performing an ERISA engagement without the proper experience and training in such a specialized industry.

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 Respondents 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.

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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, 2016.

Crystal K. Hamrick, CPA
Individual authorized to sign on behalf of Respondent Firm

Crystal K. Hamrick, CPA
Respondent

APPROVED BY THE BOARD THIS THE 27 DAY OF October,

2016. NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

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NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2015105

IN THE MATTER OF:
Jerry L. Price, CPA, #4275
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. Jerry L. Price (hereinafter "Respondent") is the holder of North Carolina certificate number 4275 as a Certified Public Accountant.

2. The Board received a complaint against the Respondent in which the Complainants alleged that the Respondent made mistakes in preparing their business' income tax returns. Specifically, the Complainants alleged that the Respondent failed to file taxes in states where the company had commercial properties and enterprises located. The Complainants have retained a different CPA to prepare their tax returns, including amendments to their prior returns.

3. The Respondent asserted that he had allocated all income as North Carolina income because that was the way the income had previously been allocated by the prior owners ("founders") of the company and the company's prior accountants. Neither of those founders was a CPA. After the Respondent started doing the company's taxes, he continued to allocate the income in the same way.

4. The Respondent states that had he been made aware of the situation, he would have taken the steps necessary to amend the returns.

5. The 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. The 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.

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

1. The 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. Per the Board's rules, at 21 NCAC 08N .0301, "A CPA shall not subordinate the CPA's professional judgment to non-CPAs."

3. By allowing the founders of the business to dictate the allocation of the company's tax returns, the Respondent violated rule 21 NCAC 08N .0301.

4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is 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, Jerry L. Price, is censured.

CONSENTED TO THIS THE 14th (Day) DAY OF September (Month), 2016 (Year).

Respondent

APPROVED BY THE BOARD THIS THE 27 (Day) DAY OF October (Month), 2016 (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

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NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2016129

IN THE MATTER OF:
Scott Lee Frazier, #32604
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. The Respondent was the holder of North Carolina certificate number 32604 as a Certified Public Accountant.

2. The Respondent informed the Board on his 2015-2016 individual certificate Renewal ("Renewal") that between January 1, 2014, and June 30, 2015, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2014 CPE requirements.

3. Based on the Respondent's representation, the Board accepted his Renewal.

4. The Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2014 requirements.

5. The Respondent was unable to locate any documentation for forty (40) hours of the 2014 CPE hours that he claimed on his 2015-2016 annual renewal. In addition, the Respondent was unable to locate documentation to substantiate completion of at least two (2) hours of ethics from a sponsor registered with NASBA that he earned between January 1, 2014, and June 30, 2015.

6. The 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. The 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.

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

1. The 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. The 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), 93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is 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 failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. The Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).

2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.

3. The Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.

4. The 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 including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.

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5. The Respondent shall pay a one thousand dollar ($1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.

6. The 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 9th DAY OF September, 2016.
(Day) (Month) (Year)

Scott Lee Frazier
Respondent

APPROVED BY THE BOARD THIS THE 27 DAY OF October, 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

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