

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
February 20, 2017
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; and L. Samuel Williams, Jr., CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Mary Beth Britt, Professional Standards Specialist; Lisa R. Hearne, Communications Manager; and Buck Winslow; Licensing Manager, Noel L. Allen, Esq., Legal Counsel.

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Sotichack, CPA, COO, NCACPA; Scott Showalter, CPA, NCACPA, Robert N. Pulliam, CPA; and Sergeant J.A. Stokes, , Raleigh Police Department.

CALL TO ORDER: President Womble called the meeting to order at 10:02 a.m.

MINUTES: The minutes of the January 23, 2017, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The January 2017 financial statements were accepted as submitted.

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Womble recognized Robert N. Pulliam, CPA, who spoke regarding rule 21 NCAC 08I .0101. After Mr. Pulliam spoke and there were no others present who wished to speak, Messrs. Cook and Williams moved to approve the rules 21 NCAC 08A .0303, 08I .0101, 08N .0203, .0208, and .0305 as published in the *NC Register* Volume 31 on December 1, 2016. Motion passed with six (6) affirmative votes and zero (0) negative votes.

Mr. Brooks provided legislation introduced in the General Assembly of interest to occupational licensing Boards that will be followed by staff.

NATIONAL ORGANIZATION ITEMS: Messrs. Biggs and Williams moved to approve the draft response to the NASBA Focus Questions. Motion passed.

STATE AND LOCAL ORGANIZATION ITEMS: Ms. Bryson mentioned the upcoming Joint Dinner and the Issues & Eggs Breakfast with the Board of the NCACPA in March and requested input from the Board regarding the issues for discussion.

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

Case Nos. C2016277-1 and C2016277-2 - Steve W. Shelton, CPA, and Wesley Shelton, PLLC - Approve a Notice of Hearing for July 24, 2017, at 10:00 a.m.

Case No. C2016207 - Close the case without prejudice.

Case No. C2016287 - Close the case without prejudice.

Case N.o C2016336 - Close the case without prejudice.

Case No. C2016372 - Close the case without prejudice and with a Letter of Warning.

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:

Brandon Hollis Branch
Daniella Gold
Joshua Todd Lewer
Mitul B. Patel

David Parker Schmoeller
Steven William Spittler
Jingyu Zhang

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

Rhonda Kai Abernathey
Amber Elizabeth Anderson
Danielle Dannahower Ansaldi
Nicholas Robert Atz
Kelsey Elizabeth Bairnsfather
Christine Grace Barnes
Channing Brian Bass
James Adrian Benz
Christopher George Bleakley
Erin Michelle Bowley
Brandon Hollis Branch
Madeline Shaffer Bray
David Craig Brogan
Gregory Paul Bunner
Halie Brooke Davison
Michael Andrew Deas

Elvir Dedajic
Ryan Chapman Garner
Tarynn Nicole Garrett
Matthew Thomas Gochis
Daniella Gold
Cameron Karl Gombatz
Derrick Stephen Greene
Chad Thomas Harmon
Allison Pilgrim Hernandez
Forrest Thompson Hester
Michael Bryan Irvin, Jr.
Matthew Bryson Jones
Rebecca Anne Keefe
William Gray Leland
Joshua Todd Lewer
Christopher John Lynagh

Allison Jean Malone
Zachary Peter Marco
Craig Patrick Martin
India Rae Mathis
Alexandra Patricia Morrison
Eliana Ae Soon Mundula
Ted Andrew Nashland
Clay McKenzie Nowlin
O. Miles Onafowora
Taylor Primm Parks
Mitul B. Patel
Otishia Shamaine Pinson
Lauren Jessup Rakes
Donnell Lamorris Raye
Mary Sebik Rhyne
Andrew Nathan Roe

Errett Tyler Roth
David Parker Schmoeller
Elizabeth Anne Seabrook
Samuel Lee Smith
Erika Ann Sonberg
Steven William Spittler
Chase Corbin Sommer
Kayla Marie Thomas
Richard Nathaniel Wagner
Paul Kenneth Weeks
Emily Ryan Wilkes
Athina Catherine Williams
Graham Edward Williams
Virginia Rae Wilson
Austin Michael Wolff
Jingyu Zhang

Staff reviewed and recommended approval of the original application submitted by Dustin Michael Gill. Mr. Gill 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 Forrest Alexander Kasler. Mr. Kasler 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.

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

David Timothy Cockey
Patrick Matthew Corcoran
John Stephen England
Miranda Ann Fluharty
Amanda Nicole Fontana
Theresa Ann Fowler
Jeremy George Hinckley
Jeffrey Kistler Jones
Teag Koltan Jones

Treesa Joseph
Sara Kenn
Chelsea Kay Kite
Barbara Jean Lancaster-Beresnoy
Merissa Jane MacDougall
Robert Rubin Miracle
Gaurav Sharma
Richard Alexander Vari

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

Angel Alicia Pia, T9616
Theresa Marie Higgins, T9617
Erin Michelle Rieddle, T9618
Eric Ted Burton, T9619
Xiaoping Jiang, T9620
Tabatha O'Neil Johnson, T9621
Timothy Michael Barney, T9622
Scott Michael Brenner, T9623
Elizabeth B. Shomo, T9624
Tanya Marie Kellar, T9625
Joseph Anton Westerhaus, T9626
Nancy Jean Goodwin, T9627
Stephen Carroll Taylor, T9628
Nicole Lafranz Seeling, T9663

Julie Barlow Smith, T9664
Bradley Alexander Gates, T9665
Matthew Robert Costa, T9666
Kathleen Marie Holston, T9667
Gregory Reed Kellar, T9668
Wenyi Qiu, T9669
Joseph Paul Lakatos, T9670
Hunter John Nottingham, T9671
Neil Ira Harris, T9672
Sara Christine Meyer, T9673
Julian Robert Gildea, T9674
Kara Johanna Bohde, T9675
Skye LaRae Hodges, T9676
Suzanne Krail Sevin, T9677

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

Kristy Anne Cox, #21470
Robin Linda Forstchen, #28729

Tracy Darrell McEntire, #20217
Fletcher Wright Morgan, #9282

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 Julia L. Lilley, #26609.

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:

Camuso CPA PLLC
Crossley CPA PLLC
Rosemary R. Ireland, CPA, PLLC

Alex Pappas, CPA, P.A.
Patterson & Associates, PLLC
Maryellen Woods, CPA, PC

Extension Requests - The Committee recommended that the Board approve Henry Stuart Parker, Jr., #17423 for extension for completion of CPE until June 30, 2017. Mr. Williams did not participate in the discussion of this matter, nor did he vote on this matter.

The Committee recommended that the Board disapprove the following individuals for extension for completion of CPE:

David Arnold, #39824

Jeffrey Sanders, #38577

Letters of Warning - Staff recommended approval of the requests to rescind the Letters of Warning awarded to the individuals listed below. The Committee recommended that the Board approve staff recommendation:

Kelly Richmond Pope, #31391

Terrence A. Zielinski, #39539

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

Matthew Abrams
Hyen Adrong
Erin Alexander
William Alexander
Brent Allison
Deborah Anderson
Lauren Appleton
Michael Armstrong
Robert Attaway
Anna Auslander
Tracy Ayers
Alexander Bacon
Shahin Bahadori
Bruce Baird
Victoria Barrow
Austin Beltz
Jose Benavidez
Mitchell Bennett
Jessica Bentley
Ronald Bentley
Anitra Black
Travis Blackmon
Cecilia Blanco
Margaret Blue
Natalie Bolick
Aaron Bonertz
Taylor Booze
Jessica Brinkmann
John Brothers
Stephen Brown
Zachary Bruns
Caitlin Bunzey
Wendy Burnes
Michelle Burnette
Caitlin Burton
Ryan Cadden

Jamie Campo
Brian Carman
Quinn Carmean
Blake Carroll
George Carter
Henry Chao
Rongjun Chen
Drew Coble
Robert Cochrane
Mia Coelho
Jonathan Coffman
Sarah Collins
Philip Colvard
Aaron Cooper
Mitchell Cooper
Elena Covert
Kristin Cox
Alexander Creger
Landon Crist
Hayley Crumley
Taylor Davis
Richard Deans
Adam Dedie
Tia Diggs
Carolyn Dignan
Clark Dinkins
Charles Dorcelien
Xaysana Douangdara
Dwayne Dowden
William Dudley
Tawanda Dzangare
Logan Dziedzic
Mohammad Eqteeshat
Kristen Ernest
Elliott Etheridge
Travis Evans

Andrew Fairchild
Kristine Faxlanger
Olena Fedchenko
Sean Feeley
Matthew Finney
Zachary Fitzgerald
Tyler Frank
Nicholas Frazer
Jonathan Frazier
Laura Frazier
Jordan Gantt
Wenyu Gao
Nicholas Georges
Chad Gibbs
Kelly Gooderham
Jamal Graham
Trevanti Grant
Sara Green
Dreania Gregory
Melissa Gresham
Emily Griffin
Kayla Griffith
Stacey Grissom
Samantha Haizel
Cara Hall
Taylor Hamilton
Xiaofeng Han
Aaron Helfenberger
Jack Heminger
Gregg Hemric
Elisabeth Henderson
Matthew Henderson
Susan Hicks
Joseph Holzmeister
Chun Huang
Candace Hughes
Cory Hutchinson
Sang Eun Hwang
John Iskander
Zana Ismail
Anna Johnson
Mitchell Johnson
Rebecca Johnson
Arnold Jones
Spencer Kendle

Arjumand Khan
Kwangho Kim
Soonam Kim
Charles King
Kathryn King
Joseph Kirby
Joshua Kirchner
Robert Kocur
Kathryn Kosick
Jeremy Krider
Christian Lane
John LaPenta
Ho Lau
Cilla Laurence
Dane Leach
Jacques LeBlanc
Jimmy Lee
Donna Lemons
Aaron LeSuer
Keila Leverette
Daniel Lewis
Renee Lewis
Mengya Li
Jeremy Lineberger
Reid Livingston
Thomas Livingston
Cameron Losser
Xueer Lu
Matthew Ludwing
Harrison Mathews
Sean McGrath
Judith McKnight
Alexander McLarnon
Kimberly McLucas
Jon-Michael McNew
Kara Meyer
Gregory Mielat
Christopher Miller
Garrett Millsaps
Jordan Milo
Melissa Milteer
Joshua Minyon
Erin Mirante
Christopher Mitchell
Mollie Mitchell

Michael Moll
Eric Mont
Stuart Moody
Justin Moore
Shirley Morton
Landon Moxley
Natalia Nanas
Rebecca Nance
Angela Nave
Caleb Newcomb
Melanie Novick
Edith Onabanjo
Kiera Orris
Kristle Osteen
Shanen Pady
Sara Parkerson
Cameron Parrish
Rishin Patel
Rohan Patel
Trushaben Patel
Thomas Payne
Libuse Perego
Sarah Petrucciani
Michelle Phillips
Taylor Pittman
Brian Prinz
Elizabeth Rabb
Andra Radu
Nicholas Raniszewski
Rebecca Reisberg
Brooke Richey
Kurt Richey
Benjamin Richter
Ryan Ricks
Joshua Ringgold
Jazmin Rios
Amber Roberts
Jack Robertson
Ashley Rogers
Michelle Romagnoli
Elizabeth Rose
Eric Sachs
Anthony Saguinetti
Andrew Savarese
Hannah Schlank

Anna Schoeman
Pamela Seward
Yash Shah
Raven Simon
Scott Singletary
Charlie Sipe
Lanita Slaughter
Kerry Sledge
Colton Smith
Kimberly Smith
Susan Smitherman
Christopher Snowden
Stephanie Soutier
Caroline Sprecher
Alicia Starnes
Carson Steen
Emily Stephens
Bryan Stinson
Elizabeth Sullivan
Benjamin Sutherland
Amy Sutton
Valeriy Sviderskiy
Everett Swimm
Christopher Taggart
Crystal Talmadge
Andrea Taylor
James Taylor
Danielle Thompson
Joshua Tullledge
Olivia Turnbull
Karina Tyulyu
Cody Underwood
Mitchell Underwood
Nathan Uzenski
Edward Vallejo
Donnetta Visocky
Donald Wallace
Olivia Wallace
Michael Walsh
Stephanie Walsh
Sarah Walters
Heting Wang
Yixuan Wang
Katherine Warlick
Patricia Whitted

Jared Wiesehan
Madison Williams
Matthew Williams
Cassandra Wilson
David Wood

Wesley Wright
Juliana Yorio
Alexander Zapalac
Derek Zealy-Wright

Staff recommended that the Committee determine and accept the grades received for the October - December 2016 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.

PUBLIC COMMENTS: Ms. Bryson commented on the recent video produced by the NCACPA for Uniform CPA Examination (Exam) candidates regarding the upcoming changes to the Exam. Once the video is ready for the public, the NCACPA will make it available to the Board.

CLOSED SESSION: Messrs. Biggs and Truitt moved to enter Closed Session to discuss a matter from the Personnel Committee with Noel L. Allen, Esq., Legal Counsel. Messrs. Brooks, Nance, and Trainor were not present in the Closed Session. Motion passed.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: Messrs. Nance and Brooks gave an update on the Strategic Plan.

Mr. Brooks gave an overview of the March activities for the Board regarding the Board meeting, the Joint Dinner and the Issues & Eggs Breakfast with the NCACPA.

ADJOURNMENT: Messrs. moved Womble and Cook to adjourn the meeting at 11:21 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Michael H. Womble, CPA
President