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 Sotichew, 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 No. 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  Julie Barlow Smith, T9664
Theresa Marie Higgins, T9617  Bradley Alexander Gates, T9665
Erin Michelle Rieddle, T9618  Matthew Robert Costa, T9666
Eric Ted Burton, T9619  Kathleen Marie Holston, T9667
Xiaoping Jiang, T9620  Gregory Reed Kellar, T9668
Tabatha O'Neil Johnson, T9621  Wenyi Qiu, T9669
Timothy Michael Barney, T9622  Joseph Paul Lakatos, T9670
Scott Michael Brenner, T9623  Hunter John Nottingham, T9671
Elizabeth B. Shomo, T9624  Neil Ira Harris, T9672
Tanya Marie Kellar, T9625  Sara Christine Meyer, T9673
Joseph Anton Westerhaus, T9626  Julian Robert Gildea, T9674
Nancy Jean Goodwin, T9627  Kara Johanna Bohde, T9675
Stephen Carroll Taylor, T9628  Skye LaRae Hodges, T9676
Nicole Lafranz Seeling, T9663  Suzanne Krail Sevin, T9677

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

Kristy Anne Cox, #21470  Tracy Darrell McEntire, #20217
Robin Linda Forstchen, #28729  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  Alex Pappas, CPA, P.A.
Crossley CPA PLLC  Patterson & Associates, PLLC
Rosemary R. Ireland, CPA, 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 Frazer
Laura Frazer
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 Miclat
Christopher Miller
Garrett Millsaps
Jordan Milo
Melissa Milteer
Joshua Minyon
Erin Mirante
Christopher Mitchell
Mollie Mitchell
Jared Wieseian  Wesley Wright
Madison Williams  Juliana Yorio
Matthew Williams  Alexander Zapalac
Cassandra Wilson  Derek Zealy-Wright
David Wood

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  Michael H. Womble, CPA
Executive Director  President