PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
April 24, 2017
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Wm. Hunter Cook, CPA, President; Cynthia B. Brown, CPA, Vice President; Jeffrey J. Truitt, Esq., Secretary-Treasurer; Murchison ("Bo") Biggs, CPA; Justin C. Burgess; L. Samuel Williams, Jr., CPA; and Michael H. Womble, 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 Noel L. Allen, Esq., Legal Counsel.

GUESTS: Sharon Brysory, CEO, NCACPA; Amelia Hodges, Director of Meetings & Logistics, NCACPA; Deetra Watson, CPA, NCACPA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, AICPA; Nathan Standley, Esq., and Officer Scott Kooiker, Raleigh Police Department.

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

MINUTES: The minutes of the March 22, 2017, meeting were approved as corrected.

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

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Brooks reported that the rules submitted to the Rules Review Commission (RRC) at its April 20, 2017, meeting were approved with the technical revisions as required by the RRC.

Mr. Brooks shared seven bills introduced in the Legislature regarding occupational licensing boards which will need to be followed.

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

Case Nos. C2016221-1 and C2016221-2 – Bobby T. Martin, CPA and Bobby T. Martin, CPA, PLLC – Approve a Notice of Hearing for July 24, 2017, at 10:00 a.m.

Case No. C2017023 – Close the case without prejudice.
Case No. C2017047 - Close the case without prejudice. Mr. Womble did not participate in any discussion or vote on this matter.

Case No. C2017071 - 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:

Sharmila Shrestha
Nan Wang

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

Joseph Landon Anderson
Ryan Timothy Bannister
James States Lee Baynard
Michael Andrew Brinck
Marion M. Connor
Zachary Wayne Cope
Matthew Cameron Creech
Maria Carmina Crisol
Larisa Key Demling
Megan Elizabeth Early
David Scott Emery
Karina Ruth Escalante
Alexander Steele Givens
Will Browder Goodwin
Stacey Stafford Hardister
Daniel Philip Hobbs

John Isaac Jordan
Samuel Charles Kimber
Catherine Cushman Kropp
Casey Victoria Maciej
Brent Edward McKenzie
Parker David Megginson
Micah Daniel Rivera
Jeremy Wayne Rosenkrans
Drew Anthony Saia
Sharmila Shrestha
William Scott VanKirk
Michael Jerome Vazquez
Nan Wang
Aviance Latrice Williams
Anthony John Yorio

Mr. Biggs and Mr. Burgess recommended that the Board approve the application submitted by David Brian Williams; Mr. Williams recused himself from this vote.

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

Tammy Ruggerio Allman
Charles Earl Bailey
Timothy Michael Barney

Bradley Alan Beck
Kara Johanna Bohde
Scott Michael Brenner
Temporary Permits - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Elaine Denison Johnson, T9726
Jialin Li Feasel, T9727
Nicholas Richard Harris, T9728
Kasey Taylor Woodard, T9729
William Ranza Sheets, T9730
George Doulis, T9731
Kelsey Musselewhite Doulis, T9732
Jeffrey Allen Hirth, T9733

Stephen Patrick Reader, T9734
Ashok Natarajan Noah, T9735
Kay Anne Sees, T9736
Shayna Michele Wiggins, T9737
Beverly Joann Schonauer, T9738
Bradley Alan Beck, T9739
Dyan Dillion Riden, T9740
Scott James Sherwood, T9741
Annie Murphree Moore, T9742
Samantha Elizabeth Graves, T9743
Christopher Lee Lindsay, T9744
Lee Buchanan Gay, T9745
Clifton Lee Looney, Jr., T9746
Robert Franklin Breining, T9759
Mark Edward McCann, T9760

Hany Nagah Attia, T9761
Elena Gogea, T9762
Timothy Joseph Wilhelmy, T9763
Shannon Ashley Carlton, T9764
Jeffrey William Smith, T9765
Anita Pippin Edwards, T9766

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

James Alan Barbee, #16064
John Kevin Cage, #14918
Wendy White Pope, #34917
Kelly Butler Smith, #25842

**Reissuance of New Certificate** - The Committee recommended that the Board approve the application for reissuance of new certificate submitted by Daniel Alan Yarborough, #33032.

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

Hoffmaster, CPA PLLC
McGrath, PLLC
Wesley J. Tyson CPA, PLLC

**Extension Requests** - The Committee recommended that the Board approve the following individuals for extension for completion of CPE until the dates noted:

George Glenn Adams #3652 - June 30, 2017
Joann K. Phillips #20977 - June 30, 2017

**Letter of Warning** - Staff reviewed the random CPE audit submitted by Yogini Kara Parmar, #36821 that listed 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.

Staff recommended approval of the request to rescind the Letter of Warning issued to William McKay Henderson, #14738. 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:

Ylora Acosta
Ashley Adams
Staci Huffman  
Noah Huffstetler  
Trevor Huggins  
Lauren Hughes  
Paul Humienney  
Kevin Israel  
Hamilton James  
Nicholaus James  
Kellie Janes  
Joyce Jarrett  
Lisa Johansen  
Sarah Johnson  
Tonnette Johnson  
Emily Jones  
Zachery Jones  
Leonnie Odette Kangaji  
Gurpreet Kaur  
Timothy Kearns  
Jessica Kenny  
Michael Kentfield  
Hyon-Kyoung Kim  
Paul Kim  
Brittany King  
Kathryn King  
Victoria King  
William Koernig  
Kevin YinTak Kwong  
Victoria Lacivita  
Bart Landen  
Cortney Leggett  
Zhekang Li  
Marjorie Loflin  
Jordan Loman  
Ernest Lookabill  
Holly Lorms  
Travis Lowman  
Casey Maciej  
Thomas MacInnes  
Ryan Mack  
Lisa Maida  
LaToya Malloy  
Patricia Mann  
Michelle Marley  
Chloe Massey  
Claire Mathias  
Brooke Mathis  
Susanne Matthews  
Patrizia McCoy  
Henry McDonald  
Madison McDonald  
Ian McKee  
Breanna McShea  
Parker Megginson  
Michael Meglin  
Jack Melhorn  
James Merritt  
Erin Meyer  
Allison Miller  
Kareem Miller  
Manoj Mirchandani  
Robert Moore  
Jason Morgan  
Donna Morris  
Andrew Mothena  
Marzouck Moussiliou-Coles  
Stacy Mroz  
Allison Murphy  
Taylor Murphy  
Newsam Mutamba  
Sasha Myers  
Morgan Nash  
Nader Nasrallah  
Francisco Naveira  
Luan Nguyen  
Tri Nguyen  
Sarah Nicholls  
Nelly Njau  
Evariste Ntirenganya  
David Nussman  
Nkemjika Nwosu  
Nana Nyanor  
Addysen O'Briant  
Caitlin O'Neil  
Mofopefoluwa Obadina  
Abigail Odette  
Adaora Okonkwo
Staff recommended that the Committee determine and accept the grades received for the January - February 2017 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.

**Firm Renewal and Peer Review Matters** - The firms listed below submitted a renewal or termination notice less than 60 days after the deadline. Staff recommended referral to the Professional Standards Committee. The Committee recommended that the Board approve staff recommendation:

- Thomas Alvis, CPA, #31152
- Janet P. Dengler, CPA, # 24685
- Jon-Michael Devine, CPA, PLLC
- Jon-Michael Devine, #31900
Rescind Form of Practice Statement - Steven Fredric King, #9262 signed a Form of Practice Statement due to his employment. However, due to a recent rule change, staff recommended that the statement be rescinded. The Committee recommended that the Board approve staff recommendation.

Rescind Probation - Staff has received and recommended approval of the request to rescind the probation status issued to Aaron Michael Olive. The Committee recommended that the Board approve staff recommendation.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: As part of the Strategic Plan, Mr. Nance presented the new Monthly and Year-to-Date Operational Metrics report. The Board discussed the report and gave Mr. Nance guidance on an addition to the report format.

Mr. Nance also discussed the recent IT report issued by an outside consultant regarding the Board’s information technology footprint. The report is and its recommendations will be an integral part of the Board’s ongoing Strategic Plan.

CLOSED SESSION: Messrs. Biggs and Williams moved to enter Closed Session to discuss a matter from the Personnel Committee. Motion passed.

REPORT OF THE PERSONNEL COMMITTEE: Messrs. Biggs and Williams moved to approve the hiring of the MAPS Group to perform an employee classification and compensation study of the Board personnel and to update the Board personnel manual. Motion passed.

ADJOURNMENT: Messrs. Cook and Biggs moved to adjourn the meeting at 11:00 a.m. Motion passed.

Respectfully submitted: Attested to by:

Robert N. Brooks
Executive Director

Wm. Hunter Cook, CPA
President