

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

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**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 Bryson, 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

Edwin Joseph Buehner  
Eric Ted Burton  
Matthew Robert Costa  
Frederick Michael Deeb  
Robert William Del Riego  
Thomas William Devine  
Jessica Diaz  
George Doulis  
Kelsey Musslewhite Doulis  
Jialin Li Feasel  
Bradley Alexander Gates  
Nancy Jean Goodwin  
Samantha Elizabeth Graves  
Harriett Gray  
Shelly Ann Guzzetta  
Mary Etta Hall  
Kasey Lynn Harris  
Neil Ira Harris  
Nicholas Richard Harris  
Theresa Marie Higgins  
John Van Hinson, Jr.  
Skye LaRae Hodges  
Kathleen Marie Holston  
Xiaoping Jiang  
Elaine Denison Johnson  
Tabatha O'Neil Johnson  
Gregory Reed Kellar  
Tanya Marie Kellar  
John Hunter Kennedy  
Robb Morrow Kiley  
Joseph Paul Lakatos

Eric Peter Llorey  
Clifton Lee Looney, Jr.  
Kamal Prakash Manik  
Lynsi Morgan Matthews  
David William McGarry  
Jeffrey Michael Moncrief  
Lindsey Nicole Monek  
Latonya Danielle Montford  
Annie Murphree Moore  
Hunter John Nottingham  
Lori J. Nurse  
Corrin Vassey O'Brien  
Corey Palmer  
Angel Alicia Pia  
Wenyi Qiu  
Dyan Dillion Riden  
Erin Michelle Rieddle  
Beverly Joann Schonauer  
Nicole Lafranz Seeling  
Kay Anne Sees  
Suzanna Krail Sevin  
Scott James Sherwood  
Elizabeth B. Shomo  
Julie Barlow Smith  
Oyinade Taylor  
Stephen Carroll Taylor  
Mitali Harsh Vasavada  
Joseph Anton Westerhaus  
Shayna Michele Wiggins  
Marie Adele Williamson  
Kasey Taylor Woodard

**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 Musslewhite 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 Dillon 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

Matthew Albert  
Deborah Anderson  
Robert Arland  
Alana Ayala  
Nicholas Barnas  
Tasha Barnes  
William Barnes  
Natalia Barriga  
Jonathan Barwick  
De-Kia Battle  
Laura Beam  
Ryan Beeson  
Stephen Belch  
Stephen Belcher  
Lynsey Bell  
Stacey Bell  
Ethan Bellm  
Duncan Belo  
Michele Belue  
Sydney Bennett  
Robert Bett  
William Biney  
Brandon Blackerby  
Melissa Blackman  
Travis Blackmon  
Andrew Blalock  
Margaret Blanton  
Lauren Bolusky  
William Boney  
Sara Boswell  
Darby Boyd  
Sherry Boyd  
Mary Brandt  
Connor Brank  
Kristin Brigman  
Keith Bristol  
Jessica Brittain  
Cindy Broccolo  
Allie Brooks  
Rachael Broom  
Alisa Brown  
Gregory Brown  
Sarah Brown

Ashley Bryant  
Penny Buckner  
Christopher Burch  
Stephanie Burgess  
Meghan Burke  
Hanna Butler  
Dylan Cain  
Jamie Caldwell  
Samantha Campanaro  
Kenneth Cargain  
Ryan Carson  
Kayla Carter  
Grant Chambers  
Eric Chamblee  
Ri Chan  
Rachel Chaney  
Rashida Chang  
Maitland Chase  
Abraham Chen  
Justin Chestnutt  
Kaylyn Clark  
Kimberly Clark  
Rashaad Clavon  
Adam Clayton  
Tracey Clements  
Erich Cloninger  
Lauren Collins  
Clark Colosimo  
Brian Combs  
Allison Core  
Brian Crutchfield  
Eva Cruz  
Andrew Cullinan  
Sharon Cullipher  
Carlie Cunningham  
Christopher Cunningham  
Brian Currin  
Daniel Dapkiewicz  
Laura Davenport  
Casey Davis  
Virginia Dawson  
Caroline DeRhodes  
Candace DeSantes

Edward DeSaussure  
Antwain Dickens  
Sarah Dietz  
David Dimsdale  
Ashleigh Dobbins  
Jeremy Donabedian  
Austin Donze  
Charles Dorcelien  
Brian Douglass  
Julie Drahushuk  
Alicia Driver  
Mamie Duckworth  
Stephen Duncan  
Drew Dunn  
James Durand  
Abigail Durham  
Sarah Edwards  
Nancy Elliott  
Brooke English  
Kimberly Ervin  
Karina Escalante  
Sarah Exley  
Andrew Fairchild  
Michael Falcone  
Melanie Falk  
Caitlin Faughnan  
Alison Faustyn  
Susan Fenwick  
Arlene Ferriter  
Thomas Fiedler  
Sean Fitzgerald  
Ryan Fletcher  
Katlyn Foster  
Laura Frazier  
Landry Frei  
Anna Futrell  
Paige Garner  
John Garrett  
Philip Garrigan  
Min Ge  
Rebecca Geddes  
Chad Gibbs  
Garrett Gidlow

Nicholas Gittin  
John Given  
Sarah Glovier  
Haley Good  
Jessica Grant  
Thomas Greene  
Benjamin Gregory  
Rachel Grote  
Monica Gutierrez  
Geoffrey Haigler  
Turner Haigwood  
Gregory Hales  
Tariq Hamed  
Allison Harden  
Jordan Harrell  
Cameron Harrison  
Dustin Harrison  
Andrew Harward  
John Haus  
Kali Havner  
Shernelia Hawkins  
Daniel Hayes  
Kimberly Hecht  
Margaret Helmig  
Steven Helms  
Gregg Hemric  
Reanne Henry  
Hayley Henson  
Juan Hernandez  
Michele Hewitt  
Joshua Hill  
Joshua Hincer  
Elizabeth Hinson  
Ann Hobson  
Crystal Hoegen  
Robert Hogan  
Amanda Holland  
Teresa Holland  
Jonathan Holt  
Benjamin Horne  
Ethan Howell  
Ryan Hucks  
Lindsay Huebler

Staci Huffman  
Noah Huffstetler  
Trevor Huggins  
Lauren Hughes  
Paul Humienny  
Kevin Israel  
Hamilton James  
Nicholaus James  
Kellie Janes  
Joyce Jarrett  
Lisa Johansen  
Sarah Johnson  
Tonnette Johnson  
Emily Jones  
Zachery Jones  
Leonie 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

David Padykula  
Mark Parsells  
Kenan Patel  
Nirali Patel  
Christopher Patterson  
Chelsea Payne  
Philip Pearce  
Tiffany Pearce  
Meghan Perdue  
Cecilia Peters  
Jasmine Pettaway  
Phuong Pham  
Thanh Pham  
Adam Phillips  
Ljiljana Pilipovic  
Haley Pope  
Austin Powell  
Brittany Powell  
James Powell  
Ian Pratt  
Aaron Pryor  
Sarah Putnam  
Veronika Quintana  
Natalie Reed  
Samantha Reed  
Stuart Reese  
John Reid  
Jonathon Rembecki  
Christopher Rezac  
Katherine Rice  
Amber Richardson-Booker  
Nora Richmond  
Ryan Ricks  
Gregory Rierson  
Andrew Riordan  
Micah Rivera  
Hillary Roberts  
Shaun Roberts  
Ellen Rockefeller  
Samuel Roebuck  
Bradley Rogers  
Julian Rojas  
Debra Roque

Roberto Rosario  
Samantha Rosier  
Elizabeth Ross  
William Ross  
Meghan Ruddy  
Drew Saia  
Kyle Salvaterra  
Mariana Samanez  
Richard Sater  
Jason Sauder  
Landon Savino  
Reyna Sawyer  
Elizabeth Saylor  
Thomas Schotzinger  
Andrew Schuett  
Amanda Scott  
Taylor Seal  
Vanessa Seiglie  
Tyler Sell  
Hogan Sellers  
Mansa Shah  
Payal Shah  
Stephen Sheller  
Amber Shively  
Joshua Sigmon  
Karen Singletary  
Emily Sisk  
Lanita Slaughter  
Rakita Sledge  
Meredith Sloboda  
Cameron Smith  
Conor Smith  
Daniel Smith  
Jennifer Smith  
Susan Smitherman  
Eric Sommermann  
Kayleigh Spangler  
Caroline Speer  
Zachary Spicer  
Stephen Spivey  
Stacey Stafford  
Nicholas Steward  
Makayla Stiffler



Sheila Stone  
Sarah Sullivan  
Steven Sumner  
Shanique Sumter  
Vevian Sun  
Jared Swavely  
Wesley Sweigart  
Kayla Sykes  
Raenie Talon  
Willie Tate  
David Templeton  
Martrice Terry  
Taylor Tibbs  
Spencer Tiedge  
Meredith Timberlake  
Lindsay Tippett  
Tawnia Tolliver  
Ashley Tomasula  
Matthew Travison  
Sherry Truax  
Taresa Turner  
Sarah Turpin  
Petra Tyndall  
Onur Uman  
Carlos Valencia  
Henrica Van Oort  
Matthew VanDyne  
Kabao Vang  
Christopher Vaughan  
Tessa Vinson

Eric Vozzo  
Cassandra Wagner  
Lauren Walker  
Katherine Warlick  
Cooper Wasil  
Joshua Waters  
James Wax  
Patricia Weekley  
Walter Wessinger  
Dylan Westrick  
Patrick White  
David Whiteman  
Aviance Williams  
Brittany Williams  
Vaughn Williams  
Paul Willoughby  
Heather Wilson  
Jeremy Winters  
Michael Wolfe  
Angelica Wonders  
AnnMarie Wood  
Edgar Woodliff  
Kenneth Woodruff  
Kevin Yang  
Justin Yarbrough  
Barry Yoder  
Justin Young  
Aaron Zerkel  
Liudmila Zill

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

Carla Hingos, CPA, #28035  
Tim Koch PLLC  
Timothy Jay Koch, #31532  
Wilma H. Mikeal, CPA, #17258  
Arne W. Morris, CPA, #21618

Thomas K. O'Malley, CPA, #21812  
Regina H. Rudolph, CPA, PLLC  
Regina Hall Rudolph, #32428  
Galady Williams, CPA, #37886

**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