PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
November 21, 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; Kelly Goehl, Professional Standards Assistant; 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; Mark Sotichek, CPA, COO, NCACPA; Shawana Karkouki, CPA, NCACPA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, AICPA; and Officer Billy Gartin, Raleigh Police Department.

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

MINUTES: The minutes of the October 27, 2016, meeting were approved as submitted.

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

NATIONAL ORGANIZATION ITEMS: Several Board members commented on the recent NASBA Annual Meeting held in Austin, TX.

Messrs. Cook and Williams moved to approve allowing NASBA to use the contact information it has on Uniform CPA Examination candidates for a survey to determine why candidates drop out of the examination pipeline. Motion passed.

Mr. Womble was reappointed to the NASBA Enforcement Resources Committee, Mr. Truitt was appointed to the International Qualifications Appraisal Board after completing a term on the ALD/CPA Verify Committee, and Mr. Brooks was reappointed to the CBT Administration Committee.
REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Cook moved and the Board approved the following recommendations of the Committee:

Case No. C2016134 - Michael R. McKenna - Approve the signed Consent Order (Appendix I).

Case No. C2016142 - Jeffrey M. Kowalk - Approve the signed Consent Order (Appendix II).

Case No. C2016169 - Michael T. Orlando - Approve the signed Consent Order (Appendix III).

Case Nos. C2016070-1/2 - 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:

Patrick Lukas Camuso
Ryan Edward Dixon
William Shannon Reid, Jr.
Rion Wallace Williams

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

Thomas Bradford Andrews
David Coates Barton
Mary Grace Beets
Jason Behrens
Michael Gyles Braxton
Jeremy Patton Brown
Sarah Mary Brown
Matthew Joseph Bustamante
Patrick Lukas Camuso
Katherine Michelle Carter
Tyler David Chapman
Zhihao Chen
Robert Charles Cromer
Vernon Scott Cryster, Jr.
Lori Catherine Curttsinger
Ryan Edward Dixon
Dzenana Dzanic
James Langston Evans
Mary Kathleen Goodwin Evans
Mary Katherine Fish
Kregg Manuel Guestin
Kaitlynn Coen Haake
Mary Ann Hunter
Heather Janine Jackson
Mario Carlington Jarrett
Steven Gerard Kanczewski
Stephen Andrew Krouse
Andrea Christine Lorine Lambert
Jennifer Nicole Lane
Rianne Kathryn Lang
Stephanie Mariah Macon
Kayla Margot Marchese
Michael Derek Martin
Jill Michele McCallister
Tyler Edward Miller
Stephen James Milton
Dalton James Morris
Sarah Adele Mulholland
Brittany Lee Nance
Jordan Clell Orlandi
Brittany Marie Patel
Radhika Hermant Patel
Lindsey Rae Phillips
Melissa Judith Phillips
Marquis James Pullen
Dredlin Rodriguez Ramos
Lee Alan Ramsey
Jared Ethan Rapaport
William Shannon Reid, Jr.
Brian Joseph Reynolds
Patricia Roberts
Melissa Lee Rood
Gabriel Gary Rooth
Taylor Marie Rote
Matthew Charles Ruterbories
Nicholas Davey Sanford
Joy Michelle Schaub
Alfred Tate Smith
John Macon Smith
Brandyn Michael Spangenberg
Aaron Joseph Sparrow
Jeffrey Richard Stulgis
Premalata Sundaram
Brandi LeAnn Teat
Nicholas Alan Vance
Domani Lourdes Vendargon
Kathryn Marie Wallace
Shuo Wang
Rion Wallace Williams
Zachary David Williams
Karolyn Ruth Young
Hadeel Akram Zaben

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

<table>
<thead>
<tr>
<th>Lata Agarwal</th>
<th>Olga Panus</th>
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<tr>
<td>Kevin Donovan Casady</td>
<td>Nils Martin Persson</td>
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<tr>
<td>Malissa LaRyan Davis</td>
<td>Alexander F. Peter</td>
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<tr>
<td>Johannes A. Dreyer</td>
<td>Andrew Benjeman Prescott</td>
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<td>Vincent Angelo Falvo</td>
<td>Mary Thompson Prillaman</td>
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<td>Rachel Ann Graham</td>
<td>Susan Ralko</td>
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<td>David Charles Grippin</td>
<td>Judy Domovich Ramsey</td>
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<td>Karyn Leigh Heimes</td>
<td>Robert Russoniello</td>
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<td>Brenda Baker Jackson</td>
<td>Michael Victor Scott</td>
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<td>Judith A. Kristan</td>
<td>Jigna H. Shah</td>
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<td>David Grady Landers</td>
<td>Kasturi Raghuveera Shetty</td>
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<td>Britanny Elizabeth Martin</td>
<td>Andrew Michael Silverman</td>
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<td>Alison M. Merkahab</td>
<td>Andrew Lee Slosiarek</td>
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<td>Robert James Milne</td>
<td>Andrew James VanLeeuwen</td>
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<td>Robert James Murphy</td>
<td>Heather Deininger Vetter</td>
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<td>Michael Paul Ohrnstein</td>
<td>Casper Eldredge Wiggins, Jr.</td>
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**Temporary Permits** - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

- Charmy Jay Anonuevo, T9405
- Richard Furman Hewitt, Jr., T9406
- Lata Agarwal, T9407
- Andrew Benjeman Prescott, T9408
- Brittany Elizabeth Martin, T9409
- Michael Victor Scott, T9410
- Malissa LaRyan Davis, T9411
- Olga Panus, T9412
- Judy Domovich Ramsey, T9413
- Elizabeth Ann Hoffman, T9414
- David Charles Grippin, T9415
- Jensen Kallakavumkal Jacob, T9416
- Jemit Patel, T9417
- Christopher Riley Hildreth, T9418
- Christine Mary Bedson, T9419
- Sara Kenn, T9420
- Richard Alexander Vari, T9421
- Yasmine Chambers Johnson, T9422
- Robert James Murphy, T9423
- Barbara Lancaster-Beresnoy, T9424
- Merissa Jane MacDougall, T9425
- Andrew Lee Slosiarek, T9511
- Kevin Donovan Casady, T9512
- Vincent Angelo Falvo, T9513
- Robert James Milne, T9514

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

- Keith Gaston Bernard, #18374
- Brian Keith Branson, #19124
- Donna Gordon Elyea, #16723
- Keturah Sharee June, #37100
- Angela Criminger Leckie, #23645
- James Linton Starling, #31705
- Wayne Howard Wilson, #20088

**Reissuance of New Certificate** - The Committee recommended that the Board approve the application for reissuance of new certificate submitted by William Ronald Babcock, #22028.

**Firm Registrations** - The Committee recommended that the Board approve the professional limited liability company Virginia C. Thomasson, CPA, PLLC, that was approved by the Executive Director.

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

- Geneva J. Dally, #30064 – June 30, 2016
- Lisa Gaetano, #39425 – June 30, 2016
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:

Natalie L. Davis, #21010  
Patrick Evans, #36923  
Weixuan Luo, #39714  
Robert Tony McCollum, #12567  
Laura Pearson, #39075  
Shavonn R. Pegram, #39268  
William Howard Schieffer, #39497  
Amanda M. Shumaker, #32670  
Randall Adam Wilson, #33306  
James R. Vroom, #13301

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

William Adams  
Hyen Adrong  
Deedee Agu  
Yuri Ahn  
Michael Aiello  
Ebony Aiken  
Carolyn Albright  
Jack Anderson  
Brenna Aube  
Pommy Aynu  
Matthew Baber  
Bernice Badu  
Brooke Baker  
Thomas Barker  
Tasha Barnes  
Adam Beebe  
Ross Benjamin  
Rachel Besnoff  
Brittany Best  
Tyler Betts  
William Biney  
Kara Biroldi  
Jovana Bjelica  
Catrina Blazer  
Stephanie Blonchek  
Patrick Bostick  
Corey Bowlin  
Jessica Brinkmann  
Alisa Brown  
Barry Brown  
Andrew Bryson  
Stephanie Burgess  
Brandi Burkhart  
Wendy Burnes  
John Burnett  
Amelia Byrd  
Justin Chestnutt  
John Morgan Cockerham  
Molly Cogburn  
Margaret Cole  
Kevin Collins  
Jeffrey Cox  
Andrew Cullinan  
Sharon Cullipher  
Christopher Cunningham  
Caroline DeRhodes  
Ashleigh Dobbins  
Stefan Dosa  
Lillian DuBlina  
Carl Dunne  
Tawanda Dzangare  
Khalid Elshaikh  
Karina Escalante  
Zacch Estrada-Petersen  
Michael Falcone  
Olena Fedchenko  
Holly Fisher  
Kevin Fitzgerald  
Jonathan Frazier  
Erin Freberg
Martrice Terry
Danielle Thompson
Maurice Thompson
Thomas Tillery
Kasandra Tomboc
Joshua Troxell
Melissa Tse
Jamar Turner
Pacis Umubyeyi

Lauren Urcinola
Nathan Uzenski
Bailey Wilhelm
Joshua Williams
Sybil Wood
Angela Woodard
Yishan Zhao
Zhiyi Zhou

Staff recommended that the Committee determine and accept the grades received for the July - August 2016 exams. Twenty-five 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.

**ADJOURNMENT:** Messrs. Womble and Cook moved to adjourn the meeting at 10:24 a.m. Motion passed.

Respectfully submitted: Attested to by:

[Signature]
Robert N. Brooks
Executive Director

[Signature]
Michael H. Womble, CPA
President
NORTH CAROLINA
WAKE COUNTY
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2016134

IN THE MATTER OF:
Michael R. McKenna, #23053
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 23053 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.
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.
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 \( \frac{24}{\text{Day}} \) DAY OF \( \frac{Oc\text{t}034\text{n}}{\text{Month}} \), 2016 \( \frac{2016}{\text{Year}} \).

Respondent

APPROVED BY THE BOARD THIS THE \( \frac{21}{\text{Day}} \) DAY OF \( \frac{N\text{ov}1352}{\text{Month}} \), 2016 \( \frac{2016}{\text{Year}} \).

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NC BOARD OF CPA EXAMINERS NOV - 1 2016
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 23386 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.
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.
Consent Order - 3
Jeffrey M. Kowalk

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 _20TH_ DAY OF _OCTOBER_, _2016_.

(Day) (Month) (Year)

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE _21st_ DAY OF _NOVEMBER_, _2016_.

(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Stamp]

BY: [Signature]
President
NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2016169

IN THE MATTER OF:
Michael T. Orlando, #29221
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. Respondent was the holder of North Carolina certificate number 29221 as a Certified Public Accountant.

2. 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 Respondent's representation, the Board accepted his Renewal.

4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2014 and 2015 requirements.

5. Respondent could not provide the CPE certificates of completion to the Board as requested. Respondent was unable to provide any documentation of the 2014 and 2015 CPE hours that he would need to meet the forty (40) hour requirement for his 2015-2016 annual renewal.

6. 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. 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.

NC BOARD OF

OCT 17 2016

CPA EXAMINERS
BASSED upon the foregoing, the Board makes the following Conclusions of Law:

1. 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. 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 Respondent’s consent to this order, Respondent is subject to the discipline set forth below.

BASSED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent’s failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent’s failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).

2. 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. 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. 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.

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

6. 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 _7__ DAY OF __October__ , 2016
(Day) (Month) (Year)

______________________________
Respondent

APPROVED BY THE BOARD THIS THE _21__ DAY OF __November__ , 2016
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

______________________________
President

NC BOARD OF

OCT 17 2016

CPA EXAMINERS