PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
October 26, 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; Justin C. Burgess; L. Samuel Williams, Jr., CPA; Arthur M. Winstead, 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; and Nathan Standley, Esq.

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Sotichesk, CPA, COO, NCACPA; Charles Edgar (Eddie) Sams, Jr., CPA, NCACPA; and Sgt. J.A. Stokes, Raleigh Police Department.

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

MINUTES: The minutes of the September 18, 2017, meeting were approved as submitted.

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

NATIONAL ORGANIZATION ITEMS: The following individuals were appointed to NASBA Committees for 2017-2018: Wm. Hunter Cook, CPA – Ethics Committee; Jeffrey J. Truitt, Esq. – International Qualifications Appraisal Board; L. Samuel Williams, CPA – Regulatory Response Committee; Michael H. Womble, CPA – Strategic Planning Committee; and Robert N. Brooks - CBT Administration Committee.

STATE AND LOCAL ORGANIZATION ITEMS: Messrs. Cook and Nance commented on their attendance at the October 5-6, 2017, NCACPA Board meeting in Asheville.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Ms. Brown moved and the Board approved the following recommendations of the Committee:
Case No. C2016368 - Jeffrey Goldstein, NC CPA No. 32175 - Approve the signed Consent Order (Appendix I).

Case No. C2017180 - Corey L. Skolnick, NC CPA No. 33210 - Approve the signed Consent Order (Appendix III).

Case No. C2017204 - Charles S. Smith, NC CPA No. 28813 - Approve the signed Consent Order (Appendix IV).

Case No. C2017235 - Craig D. Reisinger, NC CPA No. 34439 - Approve the signed Consent Order (Appendix V).

Case No. C2017219 - Close the case without prejudice.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. Williams moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The Committee recommended that the Board approve the following:

Terrence Jude Leifheit, II

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

Emily Rose Agostinelli
Esra Adel Abdullah Al-Shawafi
Carolyn May Batke
Nicholas Saul Baum
Stephen Ranzell Belcher
Ashley Nichole Bink
Jackelyn Ann Branco
Robert Joseph Brown
Matthew Thomas Carle
Kimberly Renee Clark
John Alexander Cobb
Michael Alexander Diaz
Doina Duca
Courtney Ann Fee
Landry McClelland Frei
Philip Joseph Garrigan, Jr.
Daniel James Graham, IV
Lauren Elizabeth Hatcher
Emma Vistula Hawkins
Ryan Warren Herring
Danielle Marie Hindt
David Edward Holmes
Jonathan Marc Holt
Yining Jiang
Elana Katherine Jones
Bryce Marcus Jordan
Jennifer Marie Jordan
Sara Elizabeth Keith
Michael Wesley Kincheloe
Kelly Denise Larouche
Anita Denise Lauro
Terrence Jude Leifheit, II
Marjorie Michelle Loflin
Joseph Charles Manzinger, III
Susanne Marie Matthews
Candace Breana Maynard
Cathleen Grace McCall
William Joseph Meador
Steven Jay Montross
Courtney Lynn Nastasia
David Gregory Nussman
Laura Jane O'Brien
Cody Andrew Owenby
Jennifer Lynn Pasion
Staff reviewed and recommended approval of the original application submitted by George Robinson Wise, III. Mr. Wise 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:

Lee Ann Ahern
Marie A. Anderson
Michael Joseph Angerhauser
Jessica Rachelle Ard
Stephen Edward Beal
George Wiese Beckwith
Era Casey Bedelyon
Patrick James Benson
Tamara Lee Healy Bongi
Travis James Bracken
Patrick Joseph Breslin
John Richard Brown
Miranda Frances Brownlow
Kathryn Marie Bruns
Phyllis Rigsby Bryan
Nicholas Andrew Bucci
Rachel Anne Cassidy
Robert Catapano, Jr.
Amy Katherine Claflin
Erin Kathleen Coffey
Andrew Thomas Coley
Caitlin Erin Diebold
Cassandra Marie Dominicis

Erika Nicole Dudley
Nicole Leigh Eisenoff
Anthony Philip Elsass
Lisa Paige Fitzgerald
Lea Magan Fletcher
Andrew Philip Flowers
Michael James Foley
Mary Hanna Francis
Peter Hugh Gaunt
Gregory Leonard German
Gerald David Gevirtz
Katherine Marie Goode
Jay Donald Hanson
Lindsay Marie Harrelson
Adam Frederick Harshman
John Michael Hill, II
Mandy Jo Hill
Lauren Alyssa Hines
Thomas Daniel Horton
Chelsea Dee Howlett
Michelle Kathleen Jenkins
Belinda Sue Jones
Brian Adam Joseph
Robert William Kianos, II
Michael Paul Krol
Jeffrey Andrew Kuchar
Benjamin Richard Lahue
Caitlin Renae Leleck
Ferdinand Victor Lepere
Kathryn Taylor Lester
Jerome Frederick Lindeman
David Christopher Loomis
David John Ludwin
Peter Joseph Malize
Kelley Queen Manders
Stan Jerome Mascarenhas
Christopher Lyle Mattke
Jacob Dalton McCormick
Hemanth Kumar Meda
John Benoit Menasce
Celeste Ann Midkiff
Rebecca Elizabeth Miller
Kelly Burnette Moorefield
Doreen Muentener
Matthew John Naro
Michael Joseph Nesseralla
Kathryn Nusbaum
Nicole Nadine Richards
Larry James Sargent
John Michael Schlegel
Ian Michael Schoenen
Kimberly Diane Simmons
Christina Marie Smeriglio
Kevin Gregory Sprissler
Marshall Ashley Stein
Lisa Moss Strickland
Jamie Lynn Struif-Pehowski
Julia Aileen Szyjka
Richard Allen Turpen
Tricia Ann VanVliet
Andrew Joseph Verrillo
Manuel Evelio Villate
Jia Wang
Brooke Elaine White
Laura Rebekah Kathryn Wilhelm
Kristen Lynn Wilkinson
Amy Elizabeth Winkler
Melanie Baxter Wright
Haley Elizabeth Wynn
Yu Zeng

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

Michael James Foley, T10026
Amy Katherine Claflin, T10027
Tamara Lee Healy Bongi, T10028
Rachel Anne Cassidy, T10029
Michael Paul De Russo, T10030
Mani Thomas, T10031
H. Bruce Fielding, T10032
Steven Paul Fultonberg, T10033
Johnathan George Orrock, T10034
Gregory Leonard German, T10035
Miranda Frances Brownlow, T10038
Era Casey Bedtelyon, T10039
Laura Rebekah Kathryn Wilhelm, T10040
Andrew Thomas Coley, T10041
Stephen Edward Beal, T10042
Michael Edward Walchonski, T10043
Brian Adam Joseph, T10044
Justin Alan Carte, T10045
Yu Zeng, T10046
Augustus M. Freeman, III, T10047
Tricia Ann VanVliet T10048
Stuart Hamilton Nofsinger, T10049
Lindsay Marie Harrelson, T10050
Kelly Ann Burnette, T10051
Jeffrey Robert Podziewski, T10052
Kathryn Marie Bruns, T10053
Marshall Ashley Stein, T10054
Michael Joseph Angerhauser, T10055
Larry James Sargent, T10056
Jessica Rachelle Ard, T10057
Ferdinand Victor Lepere, T10058
Stan Jerome Mascarenhas, T10059
Mary Rachel Moore, T10060
Leigh Anne Duncan, T10061
Kevin Gregory Sprossler, T10062
Richard Allen Turpen, T10063
Mandy Jo Hill, T10064
Erica Lynne Elliott, T10065
Sarah Kathleen Serafin, T10066
Joseph Eugene LaClair, T10067
Wendy S. Wray, T10068
Joseph John Antonelli, T10069
Roy Nile Phillips, T10070

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

Dawn Michelle Cecil, #32617
Victor Kenneth Lewis, #23445
Reginald Dean Oakley, #28000
Jason Lee Rhoades, #30190

**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:

Eliseo CPA, PLLC
Matt Embler, CPA, PLLC
Kemp CPA PLLC
Dustin Kern, CPA, P.C.
Katy LaBarbera CPA, PC
Lauren Massie CPA, PLLC
McCraw-Brace, PLLC
Bridget A. Ryan, CPA, PLLC

**Letters of Warning** - Staff received renewals from the following individuals, which list 2016 CPE taken between January 1 and June 30, 2017, 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:

James Kerry Aaron, #40141
Paige Holland Albright, #39578
Nanette Nifong Allen, #10841
Sandra Allen, #15327
Jeffrey Edwards Alligood, #22265
Thomas Beverly Alvis, III, #33582
David Robinson Arnold, #39824
Linda Z. Arnold, #26989
Sonali Asati, #40070
Vernon Anthony Asbridge, #9901
April Elizabeth Audette, #40335
George Lyon Austin, #31550
Carol A. Autry, #17424
John Paul Barbee, #36178
Jonathan Adam Bennett, #34204
Koreen Herald Bennett, #35609
Brett Allen Bernhardt, #35492
Jeffrey L. Berrier, #29481
Kerri Kolody Berryman, #32559
Rachel Roslynne Filip Binder, #36694
Brantley Joseph Blanchard, #21555
Eric Brockman Bland, #32410
Mark Alan Bondo, #35898
Walter Westin Bordeaux, #40170
Devin James Borders, #37384
Sarah Sanford Bostater, #23876
Isaac John Bradley, #31155
J. Nicole Brantley, #33892
Elizabeth Ellis Brennan, #34759
David Augustus Bright, #38457
Ashley Victoria Bristow, #37851
Claude David Brown, #18102
Michael Dale Bruce, #38496
Gisele Odette Caisse, #35618
Dale Richard Carpenter, #27079
Michael Scott Cassidy, #24052
David Staley Cheek, #16075
Edney Brinn Cheshire, #13639
Deborah Moore Clark, #16930
Matthew Howard Cleaver, #30846
Kristine D. Coates, #22151
James Gustav Coffos, #40565
Elizabeth Ann Colner, #39698
Matthew Wayne Conner, #38257
Rebecca Jill Kirkley Conner, #37753
Theresa Lynn Conyers, #38241
Bryan Christopher Cooke, #36909
Leigh McRae Cox, #27960
Jason Bray Creel, #35401
William Russell Crutchfield, #18296
Ryan David Dalton, #37661
John James Daly, Sr., #40555
Richard Alan Daughtry, #16081
Claude Edward DeMars, III, #9303
Bradley James Dey, #38399
Charles F. Dillman, III, #30561
Sarah Bazzle Domangue, 339107
Thomas Bryce Moores Downen, 340331
Gary M. Dragon, #30145
Anna Theresa Dunbar, #36711
Evan James Dupe, #40598
Jaime Manson Easley, #31050
Antoinyce Evangeline Eaton, #39416
Charles Anthony Edge, #38551
Avis Thornton Edmundson, #14854
Anne Marie Farrar, #32747
Lisa Rudolph Feathergill, #33645
David Kevin Finby, #21578
Ronald Alan Fleming, #25969
Selena Lenore Flood, #29049
Cheyenne F. Folland, #28252
Teraesa Whitley Follin, #18709
Gay Edwards Futch, #20613
Carrie Ann Gage, #37150
Bria Ashia Gatewood, #40153
Michael Paul Gerica, II #39679
Amy S. Gibson, #28951
Carolyn Anne Gile, #39307
Bethany Ann Gillooly, #33335
Robert A. Ginces, #38973
Lindsay Matheus Goldman, #35569
Arthur B. Goss, #25418
Jeffrey P. Gragnolati, #34913
William Olin Green, #15074
Andrew Howard Greene, #40326
Susan Mary Groover, #29976
Eric Thomas Gupton, #29366
Michael Philip Gwyn, #20391
Philip Wiley Haigh, III, #7099
Elizabeth M. Hamilton, #35557
Monica Magnusn Hargraves, #33969
Ashley Michelle Harmon-Poston, #36778
Fangyuan Harwood, #40476
William Benjamin Havird, #34139
Paul Douglas Haynes, #40531
Sarah Jane Hazelwood, #40255
Michael Sharpe Hendershott, #28555
Staci Lynn Henderson, #25009
Tamara Rene Henderson, #38186
Sheila Ann Hensley, #27127
James Earl Heyward, #34001
Cidney Stuart Hickman, #19851
Ethel Anna Hillman, #14248
Lindsay Anne Hoffman, #39591
Aubrey Lynn Hollen, #40151
Brooke Allison Holliday, #37659
William Stephenson Holman, #36082
J. Charles Hoyle, #29554
Laura Izquierdo, #27790
Kristin DeAnn Jarvis-DeSouza, #40203
Matthew Clinton Jobe, #23656
Examinations – The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

Ashley Adams
Hyen Adrong
Roger Ahlquist
William Alexander
Jennifer Allen
Daniel Ambrose
Deborah Anderson
Jack Anderson
Joshua Anderson
Victoria Andreski
Christopher Angiolino
Ashlea Armstrong
Christine Asciutto
Brenna Aube
Elizabeth Bagwell
Margaret Baresh
Taylor Bates

William Bauer
Kyle Beale
Duncan Belo
Shannon Berry
Thomas Bickes
Austin Black
Mary Blair
Andrew Blalock
Cecilia Blanco
William Bloder
Caley Boggs
Sara Boswell
Corey Bowlin
Jocelyn Boyd
Meredith Brogden
Michael Brooks
John Brothers
Stacey Grissom
Rachel Grote
Monica Gutierrez
Chelsi Haefeke
Turner Haigwood
Gregory Hales
Lisa Hamby
Brittany Hamilton
Lindsay Hancock
Michael Hardy
Geri Hare
Kevin Harris
Dustin Harrison
Autumn Hartwick
Kali Havner
Autumn Hayes
Daniel Hayes
Daniel Healy
Steven Helms
Jennifer Hemphill
Hayley Henschaw
Alejandra Hernandez Medel
Kenneth Herring
William Hight
Stephen Hilborn
Brian Hillsinger
Elyse Hiraoka
Joshua Holbrooks
Ylora Holland
Joseph Holzmeister
Ryan Hoyle
Ryan Hucks
Staci Huffman
Bradley Hulker
Ryan Hull
Alex Hunt
Nicole Hunter
Kevin Israel
Jesse Ivens
Kathy Jackson
Kevin Jette
Brenda Jones
Cindy Jones
Emily Jones
Shelby Jones
David Joslin
Alana Keane
Jessica Kenny
Sarah Kent
Jonathan Kim
Charles King
Collin King
Taylor Kluttz
Robert Kocur
David Komasara
Jeremy Krider
Karla Lancaster
Garrett Lane
Spencer Lauber
Sarah Layden
Hannah Leahy
Kristen Lee
Steven Leerberg
Erin Legg
Charles Lehrman
Guy Lewis
Shontrail Lewis
Zheng Li
Stefanie Liebhold
Allison Lizotte
Marcus Lockamy
Loretta Long
Travis Lowman
Austin Lowrey
Jonathan Ludewig
Jonathan Macon
Elizabeth Magner
Eric Mahaney
Edmund Mangan
Patricia Mann
Nicholas Mannon
Michelle Marley
John Martin
James Mastrangelo
Harrison Mathews
Charles McCarthy
Mary McCarthy
Andrew McCollister
Morgan McElwee
Tiffany McPherson
Breanna McShea
Addis Melesse
Shuoyi Meng
Erica Merriman
Joshua Miller
Ryan Miller
Kevin Misenheimer
Drayton Mixson
Ashleigh Mobley
Michelle Monti
Hona Moore
April Morris
Nathan Morris
Shannon Morton
Andrew Mothena
Charles Mullens
David Mullinax
John Myers
Rebecca Nance
Francisco Naveira
Diana Neaga
Charise Neal
Laurie Nelson
Ryan Nelson
Marina Nesic
Taylor Niblock
Timothy Nicolosi
Dennis Niesborella
Nelly Njau
Jordan Norris
Melanie Novick
Evariste Ntirenganya
Nkemjika Nwosu
Addysen O'Briant
Daniella Ognibene
Albert Ong
Margaret Orr
Jennifer Palma
Mikaela Palma
Cameron Parrish
Rohan Patel
Trushaben Patel
Caroline Paxton
John Perez
Olivia Petkau
Andrea Picou
Taylor Pittman
Tiffany Plackett
Haley Pope
John Pouliot
Austin Powell
Hilary Prinz
Terria Punturo
Sheetal Puri
Ayeshia Qazi
Heather Rafalko
Alison Rafoth
Emerald Rammohan
Malcolm Ramsammy
Joshua Reed
Rebecca Reisberg
Jonathon Rembecki
Sarah Rhodehamel
Caroline Ricciarelli
Katharine Rice
Richard Richards
Sandra Richards
Jasmine Richardson
Brooke Richey
Nora Richmond
Ryan Ricks
Jazmin Rios
Mary Robertson
Katherine Roeder
Grace Rogers
Tess Rollins
Joshua Rosenberger
Autumn Rubio
Staff presented requests from Exam candidates for an extension to the 18-month Exam credit window. The Committee recommended that the Board disapprove the candidates’ requests.

Staff received a request from an Exam candidate to allow a principles level accounting course to be counted at 1.5 times the normal semester hour value because it was offered in a graduate program rather than being limited as a principles course. The Committee recommended that the Board disapprove the candidate’s requests.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: Mr. Nance provided a brief update on the Board’s strategic plan regarding IT and CPE. The monthly Operational Metrics report and the monthly Executive staff report were also provided.

Messrs. Cook and Winstead moved to approve the dates for the 2017-18 Board meetings. Motion passed.

CLOSED SESSION: Ms. Brown and Mr. Williams moved to enter Closed Session to discuss a legal matter. Motion passed.

PUBLIC SESSION: The Board re-entered Public Session. Messrs. Truitt and Winstead moved to approve the contract with Allen & Pinnix, P.A., for legal services. Motion passed.

ADJOURNMENT: Messrs. Winstead and Williams moved to adjourn the meeting at 11:20 a.m. Motion passed.

Respectfully submitted: Attested to by:

Robert N. Brooks Wm. Hunter Cook, CPA
Executive Director President
IN THE MATTER OF:  
Jeffrey Goldstein, CPA, #32175  
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. Jeffrey Goldstein (hereinafter "Respondent") is the holder of North Carolina certificate number 32175 as a certified public accountant.

2. The Respondent is the supervising CPA at the firm Davies, Goldstein & Associates, CPA's PLLC ("Firm").

3. The Firm performed services for a client, including the preparation of articles of incorporation and the preparation of a certificate of assumed name.

4. The Respondent has asserted that the client requested that the Firm fill out the aforementioned documents and that the client reviewed the documents, signed, and mailed them to the State, along with the fee.

5. The client has alleged that the certificate of assumed name was filled out incorrectly, resulting in harm to the client.

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 North Carolina Accountancy Act (N.C. Gen. Stat. §§ 93-1 et seq), at N.C. Gen. Stat. § 93-1(b) provides that:

   Nothing in this Chapter shall be construed as authorizing certified public accountants or accountants to engage in the practice of law, and such person shall not engage in the practice of law unless duly licensed so to do.

3. Per the Board’s rules, at 21 NCAC 08N .0103, CPAs are responsible for the actions of their subordinates:

   A CPA and CPA firm shall be responsible for assuring compliance with the rules in this Subchapter by anyone who is the CPA’s partner, fellow shareholder, member, officer, director, licensed employee, unlicensed employee or agent or unlicensed principal, or by anyone whom the CPA supervises. A CPA or CPA firm shall not permit others (including affiliated entities) to carry out on the CPA’s behalf, with or without compensation, acts that if carried out by the CPA would be a violation of these Rules.

4. Employees of the Respondent’s Firm, by completing articles of incorporation and a certificate of assumed name, have engaged in the practice of law in contravention of the Accountancy Act and 21 NCAC 08N .0213.

5. 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, Jeffrey Goldstein, is censured.

2. The Respondent must pay a one thousand dollar ($1,000) civil penalty.
CONSENTED TO THIS THE 27th DAY OF SEPTEMBER, 2017

[Signature]

Respondent

APPROVED BY THE BOARD THIS THE 26th DAY OF OCTOBER, 2017

[Signature]

President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CONSENT ORDER

IN THE MATTER OF:
Jeffrey A. Henderson, CPA, #13782
Jeffrey A. Henderson, CPA
Respondents

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. Jeffrey A. Henderson, CPA (hereinafter "Respondent Firm"), is a registered certified public accounting corporation in North Carolina.

2. The Respondent Firm received a pass with deficiencies on its last two (2) system peer reviews. The same non-profit audit client was the subject of each report.

3. The peer review reports noted audit deficiencies. Deficiencies in the first report were addressed by the Respondent to the satisfaction of the peer reviewer. The deficiency in the second report was a result of a new standard that took effect between report periods.

4. The Respondent Firm 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 Firm 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 Firm 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 Firm's failure to perform audit services in accordance with standards constitutes a violation of the Statements on Auditing Standards in violation of 21 NCAC 08N .0403 and .0212.
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent Firm's consent to this order, the Respondent Firm is subject to the discipline set forth below.

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

1. The Respondent Firm is censured.

2. Each staff member participating in audit services must take at least eight (8) hours of CPE related to audit documentation annually until the Respondent Firm receives a pass on a system review or until the Respondent Firm confirms that it has decided to discontinue audit services.

CONSENTED TO THIS THE ________ DAY OF ________ ________ 2017.

[Signature]

Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE ________ DAY OF ________ ________ 2017.

[Signature]

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Seal]

BY: ____________________________________________

President

NC BOARD OF

OCT 12 2017

CPA EXAMINERS
IN THE MATTER OF:
Corey L. Skolnick, CPA, #33210
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. Corey L. Skolnick, CPA (hereinafter "The Respondent"), is the holder of North Carolina certificate number 33210 as a Certified Public Accountant.

2. The Respondent informed the Board on his 2016-2017 individual certificate Renewal ("Renewal") that between January 1, 2015, and June 30, 2016, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2015 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 2015 requirements.

5. The Respondent was unable to provide documentation for eighteen and one-half (18.5) hours of the forty (40) hours of 2015 CPE hours that he claimed on his 2016-2017 annual renewal. In addition, the Respondent failed to provide documentation to substantiate completion of the ethics course mandated to meet his 2015 CPE requirements.

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.

NC BOARD OF
OCT 11 2017
CPA EXAMINERS
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 a 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. Fifty-eight and one-half (58.5) 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.
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 10th DAY OF OCTOBER, 2017
(Day) (Month) (Year)

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 20th DAY OF OCTOBER, 2017
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]
President

NC BOARD OF CPA EXAMINERS
OCT 11 2017
IN THE MATTER OF:
Charles Shane Smith, CPA, #28813
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 The Respondent stipulate to the following:

1. Charles Shane Smith, CPA (hereinafter "The Respondent"), is the holder of North Carolina certificate number 28813 as a Certified Public Accountant.

2. The Respondent informed the Board on his 2016-2017 individual certificate Renewal ("Renewal") that between January 1, 2015, and June 30, 2016, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2015 CPE requirements.

3. Based on the Respondent’s representation, the Board accepted his Renewal.

4. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2015 and 2016 requirements.

5. The Respondent was unable to provide adequate documentation to substantiate the completion of the ethics course in 2015. He was able to provide registration for that course, but could not substantiate it with a certificate of completion as required by 21 NCAC 08G .0401(a)(1).

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.

NC BOARD OF CPA EXAMINERS

OCT 12 2017
Consent Order - 2
Charles Shane Smith, CPA

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 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 a 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. Forty (40) 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.
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 ___ DAY OF ___ October ___, 2017.
(Day) (Month) (Year)

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE ___ DAY OF ___ October ___, 2017.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]
President
IN THE MATTER OF:
Craig Daniel Reisinger, CPA #34439
   Respondent

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Craig Daniel Reisinger, CPA (Hereinafter "Mr. Reisinger") is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Reisinger failed to timely renew the annual firm registration for Reisinger & Company, PLLC, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Reisinger’s infraction was for a period of more than one hundred twenty (120) days, the appropriate penalty is five hundred dollars ($500).

5. Mr. Reisinger has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Reisinger’s payment as full resolution of the aforementioned rules violation.

This the 20th day of OCTOBER, 2017.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
   President