On November 20, 2017, the Board conducted a public Rule-Making Hearing on proposed amendments to the rules cited as 21 NCAC 08F.0103 and 21 NCAC 08F.0502.

New language is indicated by an underline and deleted language is indicated by a strike-through.

21 NCAC 08F.0103, Filing of Examination Applications and Fees is proposed to be amended as follows:

(f) To document good moral character as required by G.S. 93-12(5), three persons not related by blood or marriage to the applicant shall sign the application certifying the good moral character of the applicant and the Board shall conduct a background check of the applicant including a check of criminal records.

Written comments on the proposed changes may be submitted by mail, email, or fax.

Mail: NC CPA Board
      PO Box 12827
      Raleigh NC 27605-2827

Fax: (919) 733-4209

Email: rbrooks@nccpaboard.gov

All comments must be received by 5:00 p.m. on December 16, 2017.

21 NCAC 08F.0502., Application for CPA Certificate, is proposed to be amended as follows:

(b) The application for a CPA certificate shall include three certificates of good moral character provided by the Board and completed by CPAs. CPAs and the Board shall conduct a background check of the applicant including a check of criminal records.

Firm Renewals, Peer Review Compliance Reporting

Firm registration renewal and peer review compliance reporting is now open on the Board’s website, www.nccpaboard.gov.

Only firm registrations are being renewed at this time; individual CPA certificates will be renewed next spring.

The Board mailed firm ID numbers and step-by-step instructions to the administrative offices of firms earlier this month. Please refer to that letter while completing the online renewal.

If a CPA firm fails to comply with any part of 21 NCAC 08J, Renewals and Registrations or 21 NCAC 08M, Peer Review Program, the Board may take disciplinary action, including civil penalties, against the CPA firm’s members.

The deadline for renewing a firm’s registration and reporting peer review compliance is December 31.

If you have questions about the renewal or peer review compliance, please contact Cammie Emery at cemery@nccpaboard.gov or Buck Winslow at buckw@nccpaboard.gov.

In This Issue

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Disciplinary Actions

Pursuant to NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund (“Fund”) in accordance with NCGS 115C-457.2. NCGS 115C-457.1(b) states, “The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools.”

LAWRENCE W. BLAKE, #13304 | L.W. BLAKE, CPA | FAYETTEVILLE, NC

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. Lawrence W. Blake, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 13304 as a Certified Public Accountant.
2. L. W. Blake, CPA (hereinafter “Respondent firm”), is a registered certified public accounting firm in North Carolina.
3. At all relevant times, the Respondent was the supervising CPA of the Respondent firm and, as such, was the CPA responsible for ensuring that the Board’s peer review requirements were satisfied.
4. The Respondent firm had received an engagement peer review for the year ended June 30, 2011. However, it was later discovered that the Respondent firm had conducted an audit of an employee benefit plan. That audit had not been identified by the Respondents to the peer reviewer.
5. Per the peer review rules, if a firm performs an audit of an employee benefit plan during the relevant time period, at least one such plan must be subjected to peer review.
6. At the beginning of the peer review process, firms must complete a questionnaire. The questionnaire specifically requires the firm to review a list of audit engagements, including employee benefit plan audits, and identify whether the firm has performed any of those engagements.
7. As a result of the failure to identify its employee benefit plan audit engagement(s), the Respondent firm’s peer review was recalled. The Respondent firm received a “fail” on its ensuing system peer review report.
8. The peer review report identified deficiencies in the Respondent firm’s quality control policies and procedures which led to the failure to disclose the employee benefit plan audit to the peer reviewer.
9. The peer review report also identified deficiencies in other of the Respondent firm’s quality control policies and procedures, including a failure of firm employees to utilize financial statement reporting and disclosure checklists on all engagements.
10. The Respondents wish to resolve this matter by consent and agree 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 Respondents understand and agree 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 Respondents are 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 there-in by the Board.
2. The Respondent should have known that the Respondent firm conducted an employee benefit plan audit during the relevant peer review period, and further should have known that the audit was required to be disclosed to the peer reviewer. The failure to disclose the employee benefit plan audit to the peer reviewer constitutes a violation of 21 NCAC 08N .0202(a).
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of the Respondent’s consent to this order, the Respondents are subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent’s CPA certificate shall be revoked for one (1) year. However, the revocation is stayed if
North Carolina State Board of Certified Public Accountant Examiners

all requirements of this Consent Order are met and the Respondent is not found to have violated the peer review rules during that period.

2. The Respondent firm’s registration shall be cancelled for one (1) year. However, the cancellation is stayed if all requirements of this Consent Order are met and the Respondent firm is not found to have violated the peer review rules during that period.

3. The Respondent firm shall pay a one thousand dollar ($1,000) civil penalty to be remitted with this signed Consent Order.

4. The Respondent firm shall pay a five hundred dollar ($500) administrative cost to be remitted with this signed Consent Order.

5. Prior to the Respondent firm’s next peer review, the Respondent must take four (4) hours of group-study CPE, specifically covering the peer review process and/or getting ready for peer review. The Respondent also must take four (4) hours of CPE which has financial statement disclosures as part of its subject matter.

6. The Respondent firm shall provide a notarized, written statement to the Board that it will no longer be participating in, performing, or reviewing any audit engagements subject to peer review. Should the Respondent firm wish to undertake such services in the future, it must notify the Board of that intent and will be subject to pre-issuance review until such time that the Board determines that pre-issuance review is no longer necessary.

7. The Respondent firm shall undergo pre-issuance review for its next engagement involving the compilation, review or audit of a financial statement with disclosures. The engagements to be reviewed, as well as the pre-issuance reviewer(s) selected to perform the reviews, shall be mutually agreed upon by the firm and the Board staff. The results of the pre-issuance reviews will be provided to the Board by the Respondent Firm. If the results of the pre-issuance reviews are not satisfactory to the Board, it may require additional pre-issuance reviews to be performed on future engagements.

8. The Respondents agree that failure to comply with any terms of this agreement shall be deemed sufficient grounds to lift the stays set forth above.

Approved by the Board September 18, 2017

Jeffrey Goldstein, #32175 | Matthews, NC

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

5. 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 Eth-

Goldstein continued on page 4
Exam Score Release Dates

**October/November/December 2017 (Q4) Testing Window**

If you take your test on/before:  
December 10
And the AICPA receives your examination data files from Prometric by 11:59 pm (EST):  
December 11
Target score release date:  
December 19

If you take your test on/before December 10 and the AICPA receives your examination data files from Prometric after December 11, those scores will be included in the final target score release date of December 21.

**January/February/March 2018 (Q1) Testing Window**

If you take your test on/before:  
January 20  
February 14  
February 28  
March 11
And the AICPA receives your examination data files from Prometric by 11:59 pm (EST) between:  
January 1 - January 20  
January 21 - February 14  
February 15 - February 28  
March 1 - March 11
Target score release date:  
February 6  
February 23  
March 8  
March 20
ics 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.

**Approved by the Board October 26, 2017**

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**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:

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.

**Approved by the Board October 26, 2017**
On October 26, 2017, the Board issued North Carolina CPA certificates to the following applicants:

<table>
<thead>
<tr>
<th>Emily Rose Agostinelli</th>
<th>Jay Donald Hanson</th>
<th>Kelly Burnette Moorefield</th>
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<tr>
<td>Lee Ann Ahern</td>
<td>Lindsay Marie Harrelson</td>
<td>Doreen Muentener</td>
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<td>Esra Adel Abdullah Al-Shawafi</td>
<td>Adam Frederick Harshman</td>
<td>Matthew John Naro</td>
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<td>Marie A. Anderson</td>
<td>Lauren Elizabeth Hatcher</td>
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<td>Carolyn May Batke</td>
<td>Mandy Jo Hill</td>
<td>David Gregory Nussman</td>
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<td>Nicholas Saul Baum</td>
<td>John Michael Hill, II</td>
<td>Laura Jane O’Brien</td>
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<td>Stephen Edward Beal</td>
<td>Danielle Marie Hindt</td>
<td>Cody Andrew Owenby</td>
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<td>Belinda Sue Jones</td>
<td>Payal Tasvir Shah</td>
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<td>Elana Katherine Jones</td>
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<td>Robert Joseph Brown</td>
<td>Jennifer Marie Jordan</td>
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<td>Miranda Frances Brownlow</td>
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<td>Jamie Reeder Thornburg</td>
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<td>Amy Katherine Claflin</td>
<td>Kelly Denise Larouche</td>
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<td>Justin Ben Wike</td>
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<td>Kelley Queen Manders</td>
<td>Laura Rebekah Kathryn Wilhelm</td>
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<td>Courtney Ann Fee</td>
<td>Joseph Charles Manzinger, III</td>
<td>Kristen Lynn Wilkinson</td>
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<td>Lisa Paige Fitzgerald</td>
<td>Stan Jerome Mascarenhas</td>
<td>Amy Elizabeth Winkler</td>
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<td>Lea Magan Fletcher</td>
<td>Susanne Marie Matthews</td>
<td>George Robinson Wise, III</td>
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<td>Andrew Philip Flowers</td>
<td>Christopher Lyle Mattke</td>
<td>Michael Charles Wolfe</td>
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<td>Michael James Foley</td>
<td>Candace Breana Maynard</td>
<td>Melanie Baxter Wright</td>
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<td>Cathleen Grace McCall</td>
<td>Garrett Richard Wydysh</td>
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<td>William Joseph Meador</td>
<td>Haley Elizabeth Wynn</td>
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<td>Hemanth Kumar Meda</td>
<td>Yu Zeng</td>
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<td>Katherine Marie Goode</td>
<td>Rebecca Elizabeth Miller</td>
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<td>Daniel James Graham, IV</td>
<td>Steven Jay Montross</td>
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Reclassification

REINSTATMENT

On October 26, 2017, the Board approved the following applications for reinstatement:

Dawn Michelle Cecil, #32617  Summerfield, NC
Victor Kenneth Lewis, #23445  Willow Spring, NC
Reginald Dean Oakley, #28000  Durham, NC
Jason Lee Rhoades, #30190  Tampa, FL

INACTIVE

Between October 1, 2017, and October 31, 2017, the following individuals requested and were approved for inactive status by the Board. “Inactive,” when used to refer to the status of a person, describes a person who has requested inactive status and been approved by the Board and who does not use the title certified public accountant nor does he or she allow anyone to refer to him or her as a certified public accountant, and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section [21 NCAC 08A .0301(b)(20)].

Terry Barnes Berkley, #24337  Newport, NC
Nina Lee Albeg Birch, #10736  Burke, VA
Jean Packer Burke, #14561  Cary, NC
Patricia Kelly Byrne, #18367  Greensboro, NC
Domenic Campanile, #20688  Charlotte, NC
Richard Allen Cox, #11837  Wilmington, NC
Cynthia Leigh Daniel, #22435  Hickory, NC
William Howard Deaton, Jr., #22156  Fort Mill, SC
Jennifer Wade Dufresne, #33996  Charlotte, NC
Karen Dukes Eusebio, #16724  Greensboro, NC
Vance Powers Forrester, Jr., #7732  Burlington, NC
Lawrence Geoffrey Gerber, #9317  Monroe, NC
Lee Richardson Hines, Sr., #12866  Garner, NC
Angela Michele Hudson, #25908  Raleigh, NC
Nicole R. Ishii, #27197  Cary, NC
Kathy Massie Keough, #25868  Hillsborough, NC
Jeffrey Ray Lambert, #23194  Charlotte, NC
Albert John Mixner, Jr., #35721  Ashevile, NC
Lauren G. Opar, #31282  Marathon, FL
W. Michael Owens, #15208  Holly Springs, NC
Wesley Howard Perry, #16889  Winston-Salem, NC
Geoffrey Allan Powell, #26960  Thornton, CO
Hazel Jean Ryon, #31567  Durham, NC
Roy Ervin Strowd, Jr., #13259  Washington, DC
Christopher Toher, #26012  Charlotte, NC
Glen Franklin Whitley, #4358  Raleigh, NC
Virginia Ann Wood, #36530  Charlotte, NC
Notice of Address Change

Pursuant to 21 NCAC 08J .0107, all certificate holders & CPA firms shall notify the Board in writing within 30 days of any change in home address & phone number; CPA firm address & phone number; business location & phone number; & email address.

Full Name: ___________________________ Last 4 Digits of SSN: __________
Certificate No.: _____________________
Home Address: _______________________
City/State/Zip: ______________________
Home Phone: _________________________ Home Fax: _______________________
Home Email: _________________________
Firm/Business Name: ____________________
Business Address: _____________________
City/State/Zip: ______________________
Business Phone: ______________________ Business Fax: ______________________
Business Email: ______________________
Signature: _____________________________
Date: ____________________
Send mail to: Home [ ] Business [ ]

Mail form to: PO Box 12827, Raleigh, NC 27605
Fax form to: (919) 733-4209

Please Print Legibly

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