

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
November 20, 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; L. Samuel Williams, Jr., CPA; Arthur M. Winstead, Jr., CPA; and Michael H. Womble, CPA (via telephone).

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Jean Marie Small, Professional Standards Specialist; Buck Winslow; Licensing Manager; and Noel L. Allen, Esq., Legal Counsel.

GUESTS: Mark Sotichack, CPA, COO, NCACPA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, Nathan Standley, Esq., Allen & Pinnix, PA; 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 October 26, 2017, meeting were approved as submitted.

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

NATIONAL ORGANIZATION ITEMS: Comments were made by Board members regarding attendance at the October 2017 NASBA Annual Meeting in New York City.

Mr. Winstead and Ms. Brown moved to send a letter signed by President Cook in support of the NASBA Reorganization Impact Task Force. Motion passed with Mr. Truitt abstaining.

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

Case No. C2017178 - Dare W. O'Connor - Approve the signed Consent Order (Appendix I).

Case No. C2017241 - Megan C. Jones, CPA - Approve the signed Consent Order (Appendix II).

Case No. C2012411 - Close the case without prejudice.

Case Nos. C2017157-1 and C2017157-2 - Close the cases without prejudice and with a Letter of Warning.

Case Nos. C2017159-1 and C2017159-2 - Close the cases without prejudice and with a Letter of Warning.

Case No. C2017225 - 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:

Andrew Michael Gibson

James Michael Runge

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

Alisa Jane Brown
Emily Elizabeth Bush
Hanna Clark Butler
Jamie Elayne Caldwell
Dustin Lee Chase
Gerard Anthony Clark, Jr.
William Scott Dudley
Brennan James Fox
John Christopher Garrett
Andrew Michael Gibson
William Bradley Goldberg
Jeremy Ryan Goodman
Rachel Elizabeth Hassler
Kimberly Rachel Hecht
Benjamin Thomas Horne
Alan Hongchele Hu
Zana Wajdi Ismail
Zachary Thomas Jones
Christine Elizabeth Karaszewski
Christopher Ray Kennedy
Kathryn Leigh King

Meng Li
Brandon Ashley Martin
Nathaniel Ray Maxwell, Jr.
Kirsten Rose McKenna
Raymond John McKinney
Dylan Jared Miller
Michael Evan Miller
Alina Nadia Misiunas
Michael Gary Moody, Jr.
Tyler Joseph Mumford
Wei Ni
Adaora Ebunoluwa Okonkwo
Mark Adam Parsells
Libuse Perego
Veronika Quintana
Sean Christopher Radler
Bradley James Rogers
James Michael Runge
Jonathan David Schmidt
Susan Elizabeth Smitherman
Jeremiah Justin Thayer

David-Paul Weekley
Angelica C. Wonders

William Arthur Young

Staff reviewed and recommended approval of the original application submitted by Patrick Owen Donahue. Mr. Donahue 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:

Steven Michael Apa
Edward David Bedard
Anne Elizabeth Brown
Michael Ferris Brown
Brooke Alyse Burgess
Justin Alan Carte
Haley Renee Cook
Steven Paul Fultonberg
Andrew Dennison Grinnell
Kari Louise Hipsak
Melony Jayne Jackson
Ashley Arnett Kelly
Joseph Eugene LaClair

Mary Rachel Moore
Johnathan George Orrock
Jennifer Ann Rice
Douglas Michael Richter
Aubrie Katherine Robinson
Trevor David Salzmann
Olivia Nichols Scarbrough
Sarah Kathleen Serafin
Mani Thomas
Kelsey Lorrin Wilke
Samantha Lynn Winogron
Wendy S. Wray

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

Jia Wang, T10071
Jerome Frederick Lindeman, T10072
Caitlin Renae Leleck, T10073
Andrew Joseph Verrillo, T10074
Chelsea Dee Howlett, T10075
Aaron Keith Smith, T10076
Catherine Elizabeth Porter, T10077
Ashley Arnett Kelly, T10079
Melony Jayne Jackson, T10080

Andrew Dennison Grinnell, T10081
Douglas Michael Richter, T10082
Aubrie Katherine Robinson, T10083
Naoum Peter Tsoulos, T10084
Kari Louise Hipsak, T10178
Anne Elizabeth Brown, T10179
Haley Renee Cook, T10180
Julie Beth Dillon, T10181
Michael Thomas Schilde, T10182

Reinstatements - The Committee recommended that the Board approve the application submitted by Teddy Gus Tsiolkas, #14037.

Reissuance of New Certificate - The Committee recommended that the Board approve the application submitted by Todd Everett Edwards, #33794.

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

Eric S. Krone CPA PLLC

Kayode CPA PLLC

Letters of Warning - The Committee recommended that the Board approve the requests to rescind the Letters of Warning awarded to the individuals listed below:

Vernon Anthony Asbridge, #9901
Anna Marie Farrar, #32747

William Howard Schieffer, #39497

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

Hyen Adrong
Ebony Aiken
Alana Ayala
Bernice Badu
Katelyn Barbee
Levi Barker
Jessica Barton
Jonathan Barwick
Adam Bellefeuille
Gabriella Bellezza
Ethan Bellm
Tyler Bennett
Robert Bett
Gagandeep Bindra
Travis Blackmon
Stephanie Blonchek
Bryan Brackney
Connecia Brown
John Burnett
Sherrie Byrd
Dylan Cain
George Carter
Xiaoyun Casella
Aryssa Ciuffo
Melanie Clyburn
Mark Comerford

Melissa Conde
Lynn Couturier
Monique Craig
Alexander Creger
Jenifer Crocco
Charles Cruse
Jillian Davis
Richard Dawson
Jonathan De Asis
Charles DelPapa
Kathryn Dempster
Christopher Dodson
Austin Donze
Stewart Dula
Jeremy Dussek
Melissa Edwards
Brooke English
Steffanie Evans
Lauren File
Holly Fisher
Sean Fitzgerald
Miguel Flores
Audrey Friedrich
Toni Frizzelle
Anna Futrell
John Futrelle

Rachel Gaster
Preston Giles
Christina Gonzalez
Christopher Good
Kelly Gooderham
Michael Gore
Sara Green
Samantha Greenberg
Cynthia Grose
Mary Harper
Steve Harris
Benjamin Harrison
Shernelia Hawkins
Robert Hawley
Gregg Hemric
Susan Hicks
Joshua Hinchler
Elliott Hixson
Crystal Hoegen
Ryan Horgan
Sang Eun Hwang
Nicholas Jermyn
Angela Johnson
John Johnson
Sarah Johnson
Tucker Johnson
Ashley Johnston
Kristen Jones
Marie Joelle Kabashi
George Kariuki
Natalie Kiser
Yuliya Kolomiyets
Larissa Korniychuk
Matthew Krawczyk
Mary Lennon
Erica Love
Hayley Lower
LaToya Malloy
James Marlowe
Claire Mathias
Colin McKenna
Jimelya McKiever
Judith McKnight

Richard McLawhorn
Aiesha McLeod
Michael Meglin
Zachary Merritt
Amber Milby
Keegan Mills
Corry Molter
Ajie Monadi
Kelsey Murrell
Morgan Nash
Charise Neal
Chukwuma Nnebe-Agumadu
Stephen O'Gara
Daniel Ogbamichael
Daniella Ognibene
Peter Ovendorf
Nicole Overby
Kenneth Page
Jennifer Palma
Demetrice Patterson
London Paulson
Tiffany Pearce
Meghan Perdue
Tiffany Plackett
Tara Potter
Brittany Powell
Reba Prevost
Jana Reeve
John Reid
Lauren Riley
Julian Rojas
Brook Sakowski
Nicole Salmon
Landon Savino
Julia Setzer
Pamela Seward
Dhruvit Sheth
Keegan Smith
Travis Spatola
Daniel Stack
Alicia Starnes
Taylor Stewart
Robert Straughn

Allison Sullivan
Shanique Sumter
Christoph Taggart
Raenie Talon
Michelle Theron
Corrie VanDyke
Sarah Vipperman
Phillip Walker
Samuel Weldon

Walter Wessinger
James Wild
Brent Williams
Paul Willoughby
Daniel Wolf
Eli Yanes
Derek Zealy-Wright
Peter Zuvich

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: Mr. Nance provided a brief update on the Board's strategic plan. Board members discussed having a strategic planning session in January 2018. The consensus of the Board members was to wait until the three Board members whose terms expire on June 30, 2018, are replaced.

RECESS: President Cook called for a recess of the meeting until 11:30 a.m.


RULE-MAKING HEARING: President Cook called the Rule-Making Hearing to order at 11:30 a.m. The proposed rules to be considered at the Hearing were submitted in the formal document with the Office of Administrative Hearings. President Cook called for anyone present who would like to speak on the proposed rules. No one came forward to comment. President Cook then inquired from the Executive Director if any written comments had been submitted to the Board to be entered in the public record. Mr. Brooks stated that the Board had not received any written comments on the proposed rules prior to the date of the Hearing. President Cook then adjourned the Rule-Making Hearing at 11:35 a.m. The entire Hearing is a matter of public record.

ADJOURNMENT: Messrs. Winstead and Williams moved to adjourn the meeting at 11:37 a.m. Motion passed.

Respectfully submitted:

Attested to by:


Robert N. Brooks
Executive Director


Wm. Hunter Cook, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2017178

IN THE MATTER OF:
Dare Wicker O'Connor, #21500
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. Dare Wicker O'Connor (hereinafter "Respondent") was the holder of North Carolina certificate number 21500 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2016-2017 individual certificate Renewal ("Renewal") that between January 1, 2015, and June 30, 2016, she 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 her Renewal.
4. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet her 2015 and 2016 requirements.
5. The Respondent could not provide the CPE certificates of completion to the Board as requested. The Respondent was unable to provide any documentation of the 2015 and 2016 CPE hours that she would need to meet the forty (40) hour requirement for her 2016-2017 annual renewal.
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.

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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 her certificate results in a forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. The Respondent must return her certificate to the Board within fifteen (15) days of her receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent may apply for the reissuance of her 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 her 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.

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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 her certificate.

CONSENTED TO THIS THE 5th DAY OF October, 2017.
(Day) (Month) (Year)

Dare W. O'Connor
Respondent

APPROVED BY THE BOARD THIS THE 20 DAY OF NOVEMBER, 2017.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Wm. Hunter Cook
President

NC BOARD OF
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NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2017241

IN THE MATTER OF:
Megan Cie Jones, CPA, #36074
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. Megan Cie Jones, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 36074 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2016-2017 individual certificate Renewal ("Renewal") that between January 1, 2015, and June 30, 2016, she 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 her Renewal.
4. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet her 2015 and 2016 requirements.
5. The Respondent provided adequate documentation to substantiate the completion of the Board's annual forty (40) hour CPE requirements for both 2015 and 2016. However, she was unable to provide documentation to substantiate completion of the ethics course mandated to meet her 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.

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 her certificate results in a forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. The Respondent must return her certificate to the Board within fifteen (15) days of her receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent may apply for the reissuance of her 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 her 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.

Consent Order - 3
Megan Cie Jones, CPA

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 her certificate.

CONSENTED TO THIS THE 6 DAY OF November, 2017.
(Day) (Month) (Year)

Megan Jones
Respondent

APPROVED BY THE BOARD THIS THE 20 DAY OF NOVEMBER, 2017.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Wm. Hunter Cole
President