PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
September 17, 2018
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: L. Samuel Williams, Jr., CPA; President; Arthur M. Winstead, Jr., CPA, Secretary-Treasurer (via telephone); Wm. Hunter Cook, CPA (via telephone); Gary R. Massey, CPA; and Michael S. Massey, CPA.

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

GUESTS: Sharon Bryson, CEO, NCACPA; Jonathan Kraftchick, CPA, NCACPA; Nathan Standley, Esq., Allen & Pinnix, P.A., and Officer Ethan Patton, Raleigh Police Department.

CALL TO ORDER: President Williams called the meeting to order at 10:01 a.m.

MINUTES: The minutes of the August 20, 2018, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The August 2018 financial statements were accepted as submitted.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Brooks noted that the first meeting of the Joint Board/NCACPA Task Force on CPE was scheduled for 12:00 p.m. today.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Winstead moved, and the Board approved the following recommendations of the Committee:

Case No. C2017285 - Christopher M. Brannock, CPA #20538 - Approve the signed Consent Order (Appendix I).

Case No. C2017084 - Jay B. Maready, CPA #15709 - Approve a Notice of Hearing for November 19, 2018, at 10:00 a.m.

Case No. C2018054 - Close the case without prejudice with a Letter of Warning.

Case No. C2018228 - Close the case without prejudice with a Letter of Warning.
Case No. C2018289 - Close the case without prejudice.

Case No. C2018306 - Close the case without prejudice.

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

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

Joshua B. Acob  
Christopher Polk Fairchild  
Margaret Thomas Howell  
Namrata Sureshbhai Patel  
Mark Andrew Stump

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

Joshua B. Acob  
Matthew Joseph Ashman  
Elizabeth Lincoln Baccala  
Michelle Jordan Belue  
Corey David Bowlin  
John P. Brothers, Jr.  
Donald Nicholas Button  
Jedadiah Luke Chilton  
Wesley Robert Combs  
Andrew Brooks Davenport  
Samantha Leigh Dawson  
Caroline Amanda DeRhodes  
Rachel Marie Dillon  
Samuel Harry Duffort  
Sarah Elizabeth Edwards  
Kristen Marie Ernest  
Christopher Polk Fairchild  
Joseph Charles Greene  
Adelaide Michelle Guin  
Monica Elena Gutierrez-Altenhof  
Geoffrey Scott Haigler  
Lindsay Oreon Hancock  
Jack Ryan Howell  
Margaret Thomas Howell  
Laura Catherine Isaacs  
Krista Breanna King  
Lauren Hughes Lee  
Matthew Stuart Markoff  
Erin Conway Mayer  
Cody Chet McKinney  
Emily Sisk Michael  
Garrett Mitchell Millsaps  
Mollie Martin Mitchell  
Namrata Sureshbhai Patel  
Summer Ashby Perry  
Sarah Jane Petrucciani  
Jean Elizabeth M. Schauer  
Maren Marie Stephenson  
Nicholas Brett Steward  
Mark Andrew Stump  
Hannah Katelyn Thomas  
Heting Wang  
Taylor Ashley White

Staff reviewed and recommended approval of the original application submitted by Alexander Robert Macdonald. Mr. Macdonald 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:

Sandra B. Carlson
Michael J. Hanson

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

Michael Paul Beaver, T10640
Christina Rene Campbell, T10641
William Newman Ruth, T10642
Cynthia Karin Reeder, T10643
Robert LeBlond Cherry, T10644
Carol Louise Sell, T10645
Robert James Toler, T10646
Kevin Wayne Ellefson, T10647
Maitri Sagar Saraiya, T10648
Lauren Elisabeth Kantor, T10654
Kristen Leanne Noel, T10655
Kim D. Garcia, T10656
Kristin Elizabeth LaBella, T10657
Anna S. Inochkina, T10658
Nikita Tiffany Bactee, T10659
Osei Sencherey, T10660
Richard L. Braman, Jr., T10661
Kevin Derek Whittingham, T10662
Andrew Michael Pickering, T10663
Madison Lee Evans, T10664
Robert Ronald Labenski, T10665
Claire Estelle Blanton, T10666
Michelle Leigh Malenick, T10667
David Cahir Ryan, T10668
Debbi Lynne Kerimian, T10669
Ehrnest Ellsworth Ballagh, III, T10670
Robert Charles Smith, T10671
Mary Martin Hogan, T10672
Bradley Thomas Falkiewicz, T10673

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

Lisa Rudolph Featherngill, #33645
Paul Edmond Grace, #28783
Amanda Upchurch Greer, #20198
Mitesh Patel, #23460
Paul Curtis Scruggs, Jr., #39115
Carl Gwyn Yale, #8821

**Reissuance of New Certificate** - The Committee recommended that the Board approve the application for reissuance of new certificate submitted by Bria Ashia Gatewood, #40153.

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

Aradhana Aggarwal CPA, PLLC
David P. Baldwin, CPA PLLC
Examinations - The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

Jonathan Albright
Robert Albright
Joshua Anderson
Januarius Anyanwu
Daniel Arno
Phillip Baker
Katelyn Barbee
Thomas Barker
Benjamin Baumer
Tristan Baylock
Nichole Berg
Oliver Block
Bryan Brackney
Bryelle Braswell
Jessica Brawley
Tiffany Brooks
Jennah Brothers
Stephanie Burgess
Wendy Burnes
Tenita Burton
Nicholas Butner
Kristin Cain
Crystal Carpenter
Charles Carroll
Jacob Carter
Mary Casey
Chuchu Chatman
Nicholas Chilcutt
Rodrigo Cohen
Matthew Collier
Lenvil Coltrane
Erica Cook
Lydia Cote
Kevin Cresimore
Carrie Culpepper
Joshua Dalrymple
Jillian Davis
Donald Dawson
Hunter Dawson
Christopher Dickson
Daniel DiLeone
Nikola Dimov
Paige Domhoff
Carol Duggins-Sterling
Christopher Eagan
Dylan Edwards
Robert Farley
Sean Feeley
Delaney Ferguson
Arthur Ferreira de Oliveira
Nicole Ferren
Alison Floyd
Joanne Foster
Asia Fowler
Kirsten Fowler
Gabrielle Frost
Diana Fu
Ging Fuller
Theresa Fulton
Owen Gaffney
Jacob Garner
Brett Gibson
William Glidewell
Kayla Grant
Trevor Haga
Alejandra Hernandez Medel
Charles Hicks
Fred Hitti
Kara Terrett
Jordan Towler
Christopher Trevathan
Gus William Trolle
Eric Twine
Emily Uzenski
Molly Van Der Poel
Kabao Vang
Nataliya Volokh
Kerry Walker
Cameron Walton

Elizabeth Warren
Lacey Way
Harrison Welch
Richard Whelan
Carl Willford
Gary Williams
Marques Williams
Juliann Willis
Aaron Wright
Austin Yount
Matthew Zweier


EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The monthly operational metrics, the Executive Staff Report, and strategic plan update were provided.

The Board reviewed and approved the proposed 2019 Board meeting and event dates.

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

Respectfully submitted: Attested to by:

Robert N. Brooks L. Samuel Williams, Jr., CPA
Executive Director President
IN THE MATTER OF:
Christopher M. Brannock, CPA, #20538
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. Christopher M. Brannock, CPA (hereinafter "The Respondent"), is the holder of North Carolina certificate number 20538 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 any documentation in support of the forty (40) hours of the 2015 CPE hours, including ethics, that he claimed on his 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 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. 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 his certificate.

CONSENTED TO THIS THE 27 DAY OF AUGUST, 2019.

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 17 DAY OF SEPTEMBER, 2018

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]
President

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