

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

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**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  
Jedediah 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

Nicholas James Patton

**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  
Debby 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

Richard L Braman, Jr, CPA, PLLC  
Peter DelVecchia, CPA, PLLC  
Daphne A. Johnson, CPA, PLLC  
Richard Scott Kellner, CPA, PLLC  
N. H. McCraight PLLC

D. Michiels CPA, PLLC  
J. Pease, CPA PLLC  
Jigna Shah, CPA, PLLC  
Kathy G. Swanson, 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

Robert Hogan  
Shannon Hogan  
William Howard  
Sarah Inge  
Ibreta Jackson  
Adam Jarvis-Brooks  
John Johnson  
Gregory Journigan  
Jeffrey Joyce  
Marie Joelle Kabashi  
Milan Khadka  
Ashley Kiel  
Jeremy Krider  
Jeongwook Lee  
Qing Qing Li  
Sara Lindley  
James Loftus  
Matthew Long  
Tyshea Long  
Alicia Loucks  
Erik Manko  
James Marlowe  
Julian McClellan  
Haley McCurdy  
Wade McDermott  
Philip McIntosh  
Sophia McKinnon  
Patrick McLaughlin  
Justin McMahan  
Mohannad Mehdawi  
Michele Micciche  
Kim Miller  
Peyton Miller  
Kelley Miltier  
Yuriy Moiseyev  
Jack Mordey  
Sarah Morgan  
Tyler Morgan  
Jarell Moten  
David Mullinax  
Brittany Noles  
Mohamed Nour Ahmed  
Addysen O'Briant

Kelley O'Connor  
John Ostrander  
Oliver Pappas  
Bradford Peaden  
Natalie Peterson  
Richard Pohlmann  
Laura Poirier  
Kayla Pollard  
Joe Purgason  
William Quarles  
Henna Rahimi  
Mariah Ramann  
Serina Ramos  
Asaf Ravid  
Miranda Real  
Jessica Riccio  
Austin Rice  
Tara Robinson  
Zachary Roddy  
Grace Rogers  
Dayton Rudd  
Nicole Salmon  
Sean Sawey  
Katelyn Schubel  
Brittany Schultz  
Patrick Shelton  
Allison Shikorsky  
Michael Shortall  
Alysha Simmons  
Travis Sirois  
Victoria Sloop  
Deborah Smedley  
Katelyn Smith  
Robert Smith  
Zachary Smith  
Alec Smitherman  
Joseph Sojka  
Tyran Speed  
Mark Storey  
Patrick Sugg  
Amy Sutton  
Amy Szalaj  
Jonathan Teague

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

**PUBLIC COMMENTS:** Ms. Bryson commented on the North Carolina CPA Day of Service scheduled for September 21, 2018.

**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  
Executive Director

  
L. Samuel Williams, Jr., CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2017285

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.

NC BOARD OF

SEP -5 2018

CPA EXAMINERS

Consent Order - 2  
Christopher M. Brannock, 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 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.

NC BOARD OF

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CPA EXAMINERS



Consent Order - 3  
Christopher M. Brannock, CPA

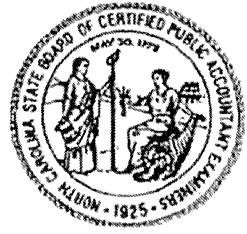
- 5. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
- 6. The Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.


CONSENTED TO THIS THE 27 DAY OF AUGUST, 2018.  
(Day) (Month) (Year)

  
\_\_\_\_\_  
Respondent

APPROVED BY THE BOARD THIS THE 17 DAY OF September 2018  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:   
\_\_\_\_\_  
President

NC BOARD OF  
SEP -5 2018  
CPA EXAMINERS