

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

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**MEMBERS ATTENDING:** L. Samuel Williams, Jr., CPA; President; Jeffrey J. Truitt, Esq., Vice President; Arthur M. Winstead, Jr., CPA, Secretary-Treasurer; Wm. Hunter Cook, CPA; 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; Mark Soticheck, CPA, COO, NCACPA; Sgt. J.A. Stokes, Raleigh Police Department.

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

**MINUTES:** The minutes of the November 19, 2018, meeting were approved as submitted.

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

**LEGISLATIVE AND RULE-MAKING ITEMS:** Mr. Brooks presented a revised draft of the amendment to 21 NCAC 08F .0105 approved by the Board at the November 19, 2018, meeting of the Board. Messrs. Cook and M. Massey moved to approve the revised draft with one revision. Motion passed with six (6) affirmative votes and zero (0) negative votes.

Mr. Brooks discussed legislation (House Bill 1129) regarding boards and commissions that was introduced in the short session of the General Assembly.

**STATE AND LOCAL ORGANIZATION ITEMS:** Mr. Cook provided an update on the status of the work by the Joint Task Force on CPE.

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

Case No. C2018133 - Robert K. Somervell - Approve the signed Consent Order (Appendix I).

Case Nos. C2018324-1 and C2018324-2 - John A. McCole and John A. McCole, CPA - Approve the signed Consent Order (Appendix II).

Case No. C2018389 - William R. Miller, CPA - Approve the signed Consent Order (Appendix III).

Case No. C2018387 - Close the case without prejudice.

Case No. C2018390 - 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:

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

Alison Catherine Billman

Kimberly Ervin White

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

Angela Dillon Acosta

Joseph Daniel Kresse

Amr Mohamed Anwar Alian

Drew Philip Kretz

Michael Aversano

Curtis Randal Ladig

Ehrnest Ellsworth Ballagh, III

Diane Louise McClure

Todd R. Bialick

Scott Mitchell McManus

Joseph Patrick Brzuchalski

Kade Sheldon McNaughton

Jacqueline Elizabeth Messier Carpenter

Nicholas Lowe Moffitt

Scott Thomas Dietz

Sonny Walker Morris

Jaclyn Nicole Distler

Kathryn Ann Pascarosa

Matthew Richard Erickson

Christina M. Ramser

Tiffany Marie Flack

Alannah Nicole Rodriguez

Carrie Flisher Fraipont

Christopher Joseph Smith

Brandan Allen Halsey

Evan Walker Strong

Christopher Daniel Jacquier

Sara Ballard Watson

Anna Jane Johnson

Chavon Cherie Wilcox

Evan Keith Kimbell

Clarissa Doral Wilkerson

Amanda Caitlin Kirkland

Lelu Zhao

Staff reviewed, and recommended approval of the reciprocal application submitted by Christopher Marcus Duncan. Mr. Duncan disclosed disciplinary action from the South Carolina Board of Accountancy. Staff recommended approval of the application with the same probationary period (August 6, 2020) as specified by the South Carolina Board. The Committee recommended that the Board approve staff recommendation.

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

Liliya Rybakov, T10882  
Alessandra Eve De Tata, T10883  
George Edward Krogstie, T10884  
Jacqueline Messier Carpenter, T10885  
Sonny Walker Morris, T10886  
Dylan Mark Prince, T10887  
Scott Mitchell McManus, T10888  
Lisa Elizabeth Miller, T10889  
Maegan Nichole Wilson, T10890  
Kristi Marie Nordahl, T10891  
Philip Price Smith, T10892  
Megan Maartje Rose Rueckert, T10893  
Prashantkumar C. Sheth, T10894  
Michelle Ann Foote, T10895  
Clifton Thomas Mathews, T10896  
Kathryn Ann Pascarosa, T10898  
Mindy Renee Dana, T10899  
Christopher Joseph Smith, T10900  
Todd R. Bialick, T10901  
Joseph Daniel Kresse, T10902  
Lelu Zhao, T10903  
Braden Michael Call, T10904  
Carrie Flisher Fraipont, T10947  
Angela Dillon Acosta, T10948

Joseph Patrick Brzuchalski, T10949  
Amanda Caitlin Kirkland, T10950  
Christina M. Ramser, T10951  
Anna Jane Johnson, T10952  
Sara Ballard Watson, T10953  
Evan Keith Kimbell, T10954  
Alannah Nicole Rodriguez, T10955  
Frank Lambertus, III, T10956  
Sara Jo Martin, T10957  
Brandon Paul Evans, T10958  
Ragi Youssef Riad, T10959  
Mabel M. Machin, T10960  
Mohammed Elbakrawy, T10961  
Kelly Alexandra McCarter, T10962  
Connor Louis Randel, T10963  
Diane Louise McClure, T10964  
Zhi Ren, T10965  
Evan Walker Strong, T10966  
Chavon Cherie Wilcox, T10967  
Don Nelson Tidwell, T10968  
Tyler Miller Roe, T10969  
Laurence Oliver Woolhiser, Jr., T10970  
Henrique Luiz Alves Rodrigues, T10971

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

Danielle Dannahower Ansaldi, #41075  
Laura Katherine Caldwell, #26796  
Laura Adack Huntley, #33551

Stuart M. Kurtz, #38950  
Jeane Dianne Ochsner, #25129  
Lisa Polimeni Sawicki, #32482

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

Kate Alcorace  
Stone Alexander  
Harrison Allen  
Dana Amendola  
John Armstrong  
Donald Atz  
Ashley Baker  
Joseph Balawajder

Levi Barker  
Christopher Bauguess  
Taylor-Elise Beauprez  
Anthony Bechtel  
Lily Beck  
Kyle Beebe  
Madison Bell  
Austin Black

Stephanie Blonchek  
Amelia Bogan  
Rasha Bou Ghanem  
Shayne Brown  
Ashley Bryant  
Mary Bryson  
Timothy Bullock  
William Burroughs  
Sara Callahan  
Kyle Carmody  
Madelyn Church  
Aryssa Ciuffo  
Tracey Clements  
David Coffey  
Addison Collins  
Cody Collins  
Erica Cook  
Calista Corwyn  
Gavin Coyle  
Joshua Crespi  
Olivia DeMarcus  
Bridget Demery  
Maria Donahue  
Xaysana Douangdara  
Amber Elgin  
Lindsey Entrekin  
Matthew Epley  
Travis Evans  
Audrey Everett  
Michael Ezell  
Sean Feeley  
Chad Feldman  
Arthur Ferreira de Oliveira  
Christopher Flynn  
Alexander Fregenal  
Jordan Fulbright  
James Gaffney  
Bryan Gaither  
Cory Gantz  
Johnathon Garwood  
Preston Giles  
Zachary Giles  
Jonathan Glover  
Ebona Goins  
Jenna Goodall

Allyson Hagemann  
Caroline Harrison  
David Hatfield  
Leslie Havens  
Charles Haynes  
Brooks Hemphill  
Stephanie Hemphill  
Julia Henderson  
Logan Herring  
Daniel Herzberg  
Brandon Hurt  
Ryan Huyett  
Heather Isley  
Hannah Jabusch  
Hannah Jackson  
Ashton James  
Karli Jernigan  
Tonya Johnson  
Ashley Johnston  
Gregory Journigan  
Jeffrey Joyce  
George Kariuki  
Ryan Keith  
Kyle Kennedy  
Sarah Kent  
Christian Kohlmann  
Kyle Kwiatkowski  
Emma Lambeth  
Nathan Langdon  
William Lassiter  
Kasara Lear  
Shontrail Lewis  
Elizabeth Mangan  
Andrew Mansell  
Jena Marcinkoski  
Hannah Massey  
James Mastrangelo  
Relin Mathew  
Stephanie McDonald  
Sean McGrath  
Mary McGraw  
Moniqua McLean  
Justin McMahan  
Tyree Minner  
Emma Morrissey

Chantal Mosley  
Christopher Moss  
Jarell Moten  
Tiaria Mulbah  
Peter Mungai  
Parker Nash  
Michael Nelli  
Ryan Nelson  
Carson Nguyen  
Michael O'Connell  
Chandler Page  
Oliver Pappas  
Harrison Parker  
Brijesh Patel  
Nolan Pegg  
Gail Perkins  
Andrew Phelps  
Luis Pizarro  
Jason Pomerantz  
Ranju Poudel  
Nandita Rawalpally  
Pacis Regina  
Brian Renegar  
Jaime Restrepo  
Cameron Robbins  
Chadwick Rollins  
Joseph Rosenberger  
Stephen Ruppert  
Diana Said  
Sean Sawey

Karina Schneider  
Madison Schneider  
Matthew Schonsheck  
Hannah Seipel  
Brian Shagena  
Tianxiang Shen  
Dhrumit Sheth  
Kristen Shiring  
Muhammad Atir Siddique  
Lydia Simpson  
Zachary Smathers  
Mamie Soule  
Philip Stokes  
Mark Storey  
Samuel Straw  
Patrick Sugg  
Marybeth Sullivan  
Amy Sutton  
Cheryl Taylor  
Lamyia Thompson  
Nashua Tillotson  
Gus William Trolle  
Molly Van Der Poel  
Jared Wallace  
Xi Wang  
Dallas Warren  
Nicolette Works  
Johnathan Xiong  
Lihua Zhao

Staff recommended that the Committee determine and accept the grades received for the January–March 2018 exams. Twenty-five files with grade reports were haphazardly selected and available at the meeting for review by a Board member. The Committee recommended that the Board approve staff recommendation.

Staff has reviewed and requested Committee approval regarding Josh Arrington's exam application. The Committee recommended that the Board approve staff recommendation.

**Rescind Form of Practice Statement** –Jawrita Monique Boyd, #27518 signed a Form of Practice Statement due to her employment. However, due to a change in the licensee's employment, staff recommended that the statement be rescinded. The Committee recommended that the Board approve staff recommendation.

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** The monthly operational metrics, Executive staff report, and strategic plan update were provided.

Messrs. Trainor and Allen provided an update on 18-CVS-007947-Mark A. Whitaker vs NC State Board of CPA Examiners in Wake County Superior Court.

**ADJOURNMENT:** Messrs. Cook and Winstead moved to adjourn the meeting at 10:29 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 #: C2018133

IN THE MATTER OF:  
Robert K. Somervell, CPA, #23967  
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. Robert K. Somervell (hereinafter "Respondent") is the holder of North Carolina certificate number 23967 as a certified public accountant.
2. The Respondent self-reported that he had been convicted on felony drug charges.
3. The Respondent pled guilty and was sentenced and placed on supervised probation for a period of two (2) years.
4. The Respondent provided documentation that he had completed substance abuse treatment programs and is otherwise compliant with the conditions of his probation.
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 Ethics and Conduct promulgated and adopted therein by the Board.
2. The aforementioned facts constitute violations of N.C. Gen. Stat. §§ 93-12 (9) a & b, as well as 21 NCAC 08N .0201 and .0203.

Consent Order - 2  
Robert K. Somervell, CPA

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, Robert K. Somervell, is censured.
2. The Certified Public Accountant certificate issued to the Respondent is suspended for two (2) years.

CONSENTED TO THIS THE 30 DAY OF November, 2018.  
(Day) (Month) (Year)  
Robert K. Somervell  
Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
Case #s C2018324-1/2

IN THE MATTER OF:  
John A. McCole, CPA, #23100  
John A. McCole, CPA  
Respondents

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. John A. McCole, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 23100 as a Certified Public Accountant.
2. John A. McCole, CPA (hereinafter "Respondent Firm"), is a registered CPA firm providing accounting services in North Carolina. The Respondent and Respondent Firm are collectively referred to as the "Respondents."
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 South Carolina Department of Labor, Licensing and Regulation ("SCDLLR") provided information to the Board that the Respondent Firm had performed a South Carolina audit, without registering as a firm or undergoing peer review.
5. The Respondent and Respondent Firm were subject to North Carolina laws and rules at the time that the audit was performed.
6. The Respondent performed an audit for a client in 2017. The audit was issued and sent to SCDLLR.
7. The client subsequently ceased operations and the Respondent attempted to retrieve the audits. The Respondent was not paid for the audit.

NC BOARD OF

NOV 19 2018

CPA EXAMINERS

Consent Order - 2  
John A. McCole, CPA  
John A. McCole, CPA

8. Because of the aforementioned issues, the Respondent did not disclose that he had performed that audit on his firm's annual renewal.
9. Additionally, per the Board's rules, at 21 NCAC 08M .0105(b), the Respondent had thirty (30) days after issuance of the audit to enroll in the peer review program. The Respondent did not meet that deadline.
10. The Respondent has affirmed that he does not desire to engage in services that require a peer review.
11. 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 therein by the Board.
2. The Respondent's failure to disclose that he had performed an audit on his firm's annual renewal, constitutes a violation of 21 NCAC 08N .0202.
3. The Respondents' failure to enroll in the peer review program thirty (30) days after issuance of the audit constitutes a violation of 21 NCAC 08M .0105(b).
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondents' 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 is censured.
2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty to be remitted with this signed Consent Order.

NC BOARD OF  
NOV 19 2018  
CPA EXAMINER

Consent Order - 3  
John A. McCole, CPA  
John A. McCole, CPA

3. The Respondent shall not perform any further services that would subject his firm to peer review.

CONSENTED TO THIS THE 15<sup>th</sup> DAY OF November, 2018  
(Day) (Month) (Year)

[Signature]  
Respondent

[Signature]  
Individual authorized to sign on behalf of Respondent Firm

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

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2018389

IN THE MATTER OF:  
William R. Miller, CPA, #15583  
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. William R. Miller, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 15583 as a certified public accountant.
2. The Board discovered that the audits for a rural health association were performed by the Respondent for the years 2012 through 2017. The Respondent had not registered a CPA firm or participated in a peer review program during those years.
3. The Respondent concedes that he performed the audits and had not registered a firm or participated in a peer review program during that time.
4. 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. 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. 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 aforementioned facts constitute violations of 21 NCAC 08N .0202 and .0213.

NC BOARD OF  
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CPA EXAMINERS

Consent Order - 2  
William R. Miller, CPA

3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of Respondent's consent to this order, 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 certified public accountant certificate issued to the Respondent, William Ronald Miller, is permanently revoked.
2. Respondent William Ronald Miller shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his revoked North Carolina certificate.
3. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty to be remitted to the Board with this signed order.

CONSENTED TO THIS THE 11<sup>th</sup> DAY OF December, 2018.  
(Day) (Month) (Year)

William R. Miller  
Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: McSweeney Jr  
President