PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
January 28, 2019
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: L. Samuel Williams, Jr., CPA; President; Jeffrey J. Truitt, Esq., Vice President; Arthur M. Winstead, Jr., CPA, Secretary-Treasurer; Justin C. Burgess; 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 Officer; 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; Dr. Scott Showalter, CPA, Chair, NCACPA; Etim Jeremiah Udoh; Carnell Johnson, Esq., and Sgt. J.A. Stokes, Raleigh Police Department.

CALL TO ORDER: President Williams called the meeting to order at 10:00 a.m.

PUBLIC HEARING: President Williams called the Public Hearing to order to hear Case No. C2018380 - Etim Jeremiah Udoh, NC CPA Certificate No. 29680. Mr. Udoh was present at the Hearing and was represented by Carnell Johnson, Esq. Mr. Udoh was sworn in and presented testimony. Messrs. Truitt and Winstead moved to enter Closed Session to discuss the case without the Executive Staff or the Staff Attorney present, but with Noel L. Allen, Esq., Legal Counsel, present. Motion passed. Upon re-entering the Hearing, Messrs. Cook and Truitt moved to approve Mr. Udoh’s application for Modification of Discipline. Prior to submission of his application for the reissuance of his certificate, he shall complete twenty-four (24) hours of CPE in income tax (Appendix I). Motion passed with seven (7) affirmative votes and zero (0) negative votes. The Public Hearing is a matter of public record.

MINUTES: The minutes of the December 17, 2018, meeting were approved as submitted.

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

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Brooks reminded the Board of the upcoming February 18, 2019, rule-making hearing on 21 NCAC 08F .0105.
NATIONAL ORGANIZATION ITEMS: Messrs. Cook and Truitt moved to approve the
draft response of the Board to Exposure Draft of the Uniform Accountancy Act (UAA)
Rule 5-7, Retake and Granting of Credit Requirements. Motion passed.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Winstead moved and the Board approved the following recommendations of the Committee:

Case No. C2018385 - Jonathan A. Bennett, CPA - Approve the signed Consent Order
(Appendix II)

Case #C2018388 - Linda A. Skarzynski - Approve the signed Consent Order
(Appendix III)

Case Nos. C2017220-1 and C2017220-2 - Maxton C. McDowell and Maxton C. McDowell,
CPA - Approve a Notice of Hearing for May 23, 2019, at 10:00 a.m.

Case Nos. C2017216-1 and C2017216-2 - Close the case without prejudice.

Case No. C2018360 - 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:

Evgenia Borodikhina
Nathan Roberts Hales
Yao Lu
Michael John Olynick
Nicole Marie Palma

Laura Emily Ritter
Joseph Edward Scott
Alison Taylor Storie
Susan Tran
Caitlin Elizabeth White

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

Erin Elizabeth Alexander
Brook Elizabeth Anderson
Jack L. Anderson
Alexander Cole Bacon

William Page Barnes, III
William Morgan Barr
Kara Joy Biroldi
Evgenia Borodikhina
Staff reviewed and recommended approval of the original application submitted by Daniel Robert Lewis. Mr. Lewis 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.

Staff reviewed and recommended approval of the original application submitted by Margaret Tidwell Puckett. Ms. Puckett to disclose pertinent information with her Exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Samuel James Young. Mr. Young 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.

The Committee recommended that the Board disapprove a hypothetical original application.

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

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<td>Charles Wescott Andrews</td>
<td>Katelyn Nicole Epperson</td>
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<td>Stephen James Beach</td>
<td>Matthew R. Getzoff</td>
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<td>Stephen Bradley Bruette</td>
<td>Shalil Prendes Giannone</td>
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<td>Braden Michael Call</td>
<td>Jennifer Rose Hannah</td>
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<td>Keith DeCroix</td>
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<td>Mohammed Abdelkader Elbakrawy</td>
<td>Sarah Worster Harrison</td>
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<td>Kevin Wayne Ellefson</td>
<td>Barney David Holtzman</td>
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Andrew Brian Jackel
Frank Lambertus, III
Sarah Ann Larson
John Joseph Lauchert
Pablo Lizarazo
Andrew Wesley Malone
Bruce Eric Manes
Kelly Alexandra McCarter
Kenneth Michael McNees
Jyoti Mehta

Cara Jo Murbach
Ryan Bridges Poage
Thomas Glenn Post
Connor Louis Randel
Zhi Ren
Melanie Anne Schmidt
David Stuart Tingley
John Thomas Whelehan
Laurence Oliver Woolhisner, Jr.

The Committee recommended that the Board approve a reciprocal application submitted by Paul Michael Soyk.

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

- Glenn Michael Burdi, T10750
- Samuel Andrew Herbert, T10751
- Kelvin Michael Anthony, T10752
- Andrew Carl Dagen, T10753
- Amalia Esther Neco Valle, T10754
- Shalimar Alicia Sarriera, T10755
- Anthony Wayne Denlinger, T10756
- Yijin Bao, T10757
- Jyoti Mehta, T10758
- Jennifer Kay Gathright, T10759
- Marisa Christina Gast, T10760
- James Reid Brown, T10761
- Seong Woon Mo, T10762
- John Kevin Sullivan, T10763
- Sarah Ann Larson, T10764
- Kade Sheldon McNaughton, T10765
- Stephanie Melissa Leslie, T10766
- Jaclyn Nicole Distler, T10767
- Barney David Holtzman, T10768

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

- David McLeod Boggs, #30573
- Jennifer Lynn Buller, #30171
- Dorothy Kennedy, #19650
- Antoinyce Evangeline Mathis, #39416
- Kimberley Grider Pittman, #21740
- Ewa Aleksandra Pszenny, #34618
- Victoria M. Sumbs, #37834
- Stephanie Elliott Yefimov, #29388

**Reissuance of New Certificate** - The Committee recommended that the Board approve the reissuance of new certificate submitted by Mary Anita Jones, #16848.

**Reissuance of New Certificate and Consent Agreement** - The Committee recommended that the Board approve the application for reissuance of new certificate and consent agreement submitted by Taylor Michael Fairman, #29047.
Firm Registrations - The Committee recommended that the Board approve the following professional corporations, professional limited liability companies, and limited liability partnerships that were approved by the Executive Director:

Sweta Patel Adkin CPA PLLC
Kenya D. Borders, CPA, PLLC
James S. Ogburn, CPA, PLLC

Michael Phillips, CPA, P.C.
Don Schroeder, CPA PLLC

Extension Requests - The Committee recommended that the Board approve the following individuals for extension for completion of CPE until the dates noted:

Gale Eugene Blackburn, #22658 - 6/30/19
Tammy Lamb Delk, #27241 - 6/30/19
Ashley Griffin Hamm, #38217 - 6/30/19
Ronald E. Miller, #7747 - 6/30/19
Michael J. Myrick, #12416 - 6/30/19
William Henry Porterfield, #13526 - 6/30/19
William Francis Retallick, #7984 - 6/30/19

The Committee recommended that the Board disapprove the following individuals for extension for completion of CPE:

Stephanie Lynne Duffy, #30965
Asha Guta, #37067

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

Corey Adams
Roger Ahlquist
William Alexander
Christine Allen
Cathryn Anderson
Colby Anderson
Deborah Anderson
Jack Archibald
John Armstrong
Tyler Augat
Scott Baeuerle
Erika Baker
Jonathan Barwick
Anthony Bechtel
Robert Bett

Travis Blackmon
Donald Blackwell
Megan Blakley
Megan Bobbitt
Kari Bohning
Natalie Bolick
Christopher Bonavita
Magdalena Bowen
Jessica Boyd
Gabriel Branscomb
Ashley Brightbill
Shannan Brooks
Connor Bunker
Wendy Burns
Olivia Butler
Joshua Capps
George Carter
Meghan Cashin
Christopher Caswell
Mary Cates
Marina Chaconas
Munish Chadha
Maria Chen
Truth Chou
Marlon Clair Sharp
Nicholas Clark
Rashaad Clavon
Tabitha Clement
Robert Cochrane
Kimberly Cofer
Kevin Collins
Derek Conlon
Alexandra Consiglio
Manasa Cooper
Phillip Cordeiro
Corey Crabtree
Alexis Crede
Tanesha Crewes
Stefan Davies
Christopher Davis
Donald Dawson
Christanne De La Cruz
Matthew De May
Daniel DiLeone
Mai-Lynne Dinkins
Paige Domhoff
Kerianne Doran
Katherine Doyle
Lillian Dublina
Carol Duggins-Sterling
Cameron Duncan
Jessica Dupree
Jessica Earles
Elizabeth Eisenrauch
Connie Everhart
Marcel Fahrenholz
Sean Feeley
Paul Feisel
Chelsea Forman
David Freeman
Hailey Fretwell
Amanda Gadd
Monica Gao
Taylor Garland
Sarah Gasperson
Anna Gates
Gregory Gehsmann
William Gibbons
Brett Gibson
Jenna Goodall
Kelly Goodfellow
Ashley Gorman
Valerie Greene
Robert Gregar
Erin Grigg
Cynthia Grose
Rachel Grote
Renee Hajdas
Gregory Hales
Rachel Hamrick
Ronnie Harper
Benjamin Harrison
Haylee Harrison
Stephen Hathcock
Daniel Hayes
James Hayne
Crystal Helton
Sam Henrickson
Lauren Henry
Meredith Hensley
Juan Hernandez
Maria Hernandez
Kady Hill
Elyse Hiraoka
James Hoke
Paige Hollingsworth
Paige Honeycutt
Michael House
William Howard
Naima Hunter
Kaleb Iocco
The Committee recommended that the Board disapprove a request from Nicholas Mannon for an extension to the 18-month exam credit window.
EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The monthly operational metrics, Executive staff report, and strategic plan update were provided.

ADJOURNMENT: Messrs. Cook and Winstead moved to adjourn the meeting at 11:34 a.m. Motion passed.

Respectfully submitted:  

[Signature]
Robert N. Brooks  
Executive Director

Attested to by:  

[Signature]
L. Samuel Williams, Jr., CPA  
President
BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2018380

IN THE MATTER OF:
Etim Jeremiah Udoh, #29680
Applicant

BOARD ORDER

FINDINGS OF FACT

1. Etim Jeremiah Udoh ("Applicant") was the holder of a certificate as a Certified Public Accountant in North Carolina until that certificate was revoked on April 21, 2009.

2. Over five (5) years have elapsed since the Applicant’s revocation, and he has requested a Modification of Discipline pursuant to 21 NCAC 081.0104.

3. The disciplinary action which the Applicant seeks to modify was a Board Order permanently revoking his certificate ("Board Order"). The Applicant pled guilty to two (2) felony counts of obtaining property under false pretense and failed to report that to the Board. The effective date of the Board Order was April 21, 2009.

4. The Applicant applied for a modification of discipline in 2015, but was denied.

5. The Board has jurisdiction over the Applicant and the subject matter of this action.

6. The Applicant received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notification of Public Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. § 150B-38(c).
7. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.

8. The Applicant did not object to any Board Member’s participation in the Hearing of this matter.

9. The Applicant was present at the Hearing and was represented by counsel.

CONCLUSIONS OF LAW

1. The Hearing was duly noticed pursuant to N. C. Gen. Stat. § 150B-38 (b)(c) and NCAC 08C .0103 and conducted with a quorum of Board members and all necessary parties present.

2. Because the discipline in this case imposed by a Board Order was permanent revocation, pursuant to 21 NCAC 08I .0104, the burden of establishing a justification for modifying the earlier discipline is upon the Applicant.

3. The Applicant, during the Hearing, was able to demonstrate good cause for the relief sought, including evidence that he is rehabilitated with respect to the conduct that was the basis of the Board Order.

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. Etim Jeremiah Udoh’s Application for Modification of Discipline is approved, and Etim Jeremiah Udoh may submit his application for reissuance upon the following condition: Prior to submission of his application for reissuance of his CPA certificate, he shall complete twenty-four (24) hours of CPE in income tax.

This the 28th day of January, 2019.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY:

President
IN THE MATTER OF:
Jonathan Adam Bennett, #34204
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. Jonathan Adam Bennett (hereinafter “Respondent”) was the holder of North Carolina certificate number 34204 as a Certified Public Accountant.

2. The Respondent informed the Board on his 2017-2018 individual certificate Renewal (“Renewal”) that between January 1, 2016, and June 30, 2017, he had obtained the requisite forty (40) hours of continuing professional education (“CPE”) to meet the 2016 CPE requirements.

3. Based on the Respondent’s representation, the Board accepted his Renewal.

4. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2016 and 2017 requirements.

5. The Respondent was unable to provide documentation for eight and one-half (8.5) hours of the 2016 CPE hours that he would need to meet the forty (40) hour requirement for his 2017-2018 annual renewal. Additionally, the Respondent failed to provide documentation to substantiate completion of the ethics course mandated to meet his 2016 CPE requirements that he claimed on his 2017-2018 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
DEC 27 2018
CPA EXAMINERS
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. Forty-eight and one-half (48.5) 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.
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 17th DAY OF December, 2018

[Signature]

Respondent

APPROVED BY THE BOARD THIS THE 20th DAY OF January, 2019

[Signature]

President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
NORTH CAROLINA
WAKE COUNTY
BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2018388

IN THE MATTER OF:
Linda Allen Skarzynski, #23853
Respondent

CONSENT ORDER

THIRD 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. Linda Allen Skarzynski (hereinafter “Respondent”) was the holder of North Carolina certificate number 23853 as a Certified Public Accountant.

2. The Respondent informed the Board on her 2017-2018 individual certificate Renewal (“Renewal”) that between January 1, 2016, and June 30, 2017, she had obtained the requisite forty (40) hours of continuing professional education (“CPE”) to meet the 2016 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 2016 and 2017 requirements.

5. The Respondent was unable to provide documentation for eleven (11) hours of the 2016 CPE hours that she would need to meet the forty (40) hour requirement for her 2017-2018 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
CPA EXAMINERS
DEC 14 2018
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 her certificate results in an automatic 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. Fifty-one (51) 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.

DEC 14 2018
CPA EXAMINEPE
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 6th DAY OF December, 2018.

[Signature]
Respondent


[Signature]
President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

NC BOARD OF CPA EXAMINERS
DECEMBER 14, 2018