PUBLIC SESSION MINUTES  
North Carolina State Board of CPA Examiners  
June 21, 2019  
J.W. Marriott Downtown  
Winston-Salem, NC

MEMBERS ATTENDING: Arthur M. Winstead, Jr., CPA, President; Michael S. Massey, CPA, Vice President; Gary R. Massey, CPA, Secretary-Treasurer; Wm. Hunter Cook, CPA (via telephone); Wanda B. Taylor, Esq.; Jeffrey J. Truitt, Esq.; and L. Samuel Williams, Jr., CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; and Noel L. Allen, Esq., Legal Counsel (via telephone).

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Soticheck, CPA, COO, NCACPA; Austin Wachter, CPA, Chair, NCACPA; and Amelia Hodges, Director of Professional Development, NCACPA.

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

MINUTES: The minutes of the May 23, 2019, meeting were approved as corrected.

FINANCIAL AND BUDGETARY ITEMS: The May 2019 financial statements were accepted as submitted.

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Brooks provided an update on the status of legislation regarding occupational licensing boards in the General Assembly.

NATIONAL ORGANIZATION ITEMS: Ms. Taylor and Mr. G. Massey commented on the orientation session and their attendance at the NASBA Eastern Regional meeting in Washington, DC.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. M. Massey commented on his attendance at the 5th Annual Occupational Licensing Agency Best Practices Seminar held in Raleigh, NC, on May 30.

Mr. Winstead reported that Mr. G. Massey has agreed to chair, and Mr. Williams to serve on, a task force to study the issue of licensees who practice as individual practitioners and do not have succession plans for their practices.

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

Case No. C2018179 - Wanda S. Greene – Messrs. Williams and Truitt moved to approve the signed Consent Order permanently revoking the NC CPA certificate #16200 issued to Wanda S.
Greene. Motion passed with seven (7) affirmative votes and zero (0) negative votes. (Appendix I).

Case No. C2018409 - Deirdre C. Morrison - Approve the signed Consent Order (Appendix II).

Case Nos. C2019005-1 and C2019005-2 - Tommy J. Robinson and Tom Robinson, CPA - Approve the signed Consent Order (Appendix III).

Case No. C2019121 - Jennifer Parker-Harden, CPA - Approve the signed Consent Order (Appendix IV).

Case No. C2019092 – Close the case without prejudice.

Case No. C2019098 – Close the case without prejudice.

Case No. C2019134 – Close the case without prejudice.

Case No. C2019135 – 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:

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

Brian Paul Curth

William Edward Hutchinson

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

Howard Jay Goldberg, T11279
Kelsey Elise Muth, T11280
Waqqas Asghar, T11281
Pooja Sehgal, T11282
Tracy Amaris Brown, T11283
Sean Michael Brewer, T11284
ShirWan Lee Little, T11285
Ned Peter Curtis, T11286
Michael James Dillon, T11287
Jerry Dean Allison, T11288
Kristen Lambert Luk, T11289
Stephen Clark Allen, Jr., T11290
Victoria Torino, T11291
Tracy Lynn Conroy, T11292

Denise Maria Frye, T11293
Lauren Michelle Robinson, T11294
Matthew Timothy McGrath, T11295
Kevin Richard Ruff, T11296
Julie Huff Thomas, T11297
Chameese Glendene Ruddock, T11298
Travis William Whited, T11299
Alexander Fredric Gershner, T11300
Brent Russell Fryar, T11301
Douglas Wayne Granger, T11302
Adam Hunter McTish, T11312
Eileen M. Callori, T11313
Sean Tyler Kaufmann, T11314
Stefan Elliot Ozer, T11315
Reinstatements - The Committee recommended that the Board approve the reinstatement application submitted by Cindy Brown Coppel, #23407.

Reissuance of New Certificate - The Committee recommended that the Board approve the reissuance application submitted by Allison Marie Dilloian, #40010.

Firm Registrations - The Committee recommended that the Board approve the professional limited liability company, Mark K. Miller, CPA, PLLC, that was approved by the Executive Director.

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

Richard Dean Cunningham, Jr., #23022 June 5, 2019
Timothy Dale Saunders, #26615 January 31, 2019

Letters of Warning - Staff reviewed the random CPE audits submitted by the individuals below which listed 2017 CPE taken between January 1 and June 30, 2018, without an approved extension. Staff recommended a Letter of Warning for a first offense pursuant to 21 NCAC 08G .0406(b)(1). The Committee recommended that the Board approve staff recommendation.

Timothy Michael Owens, #14884 Cari F. Stackpole, #28325

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

Holly Abbott
Kyle Albertelli
Jonathan Albright
Stone Alexander
Michael Allen
Brittany Alley
Georgianna Anderson
Philip Andrews
Joseph Baglio
Bruce Baird
Richard Baird
Kyle Beebe
Madison Bell
Sydney Bennett
Anitra Black
Mallory Blake
Natalie Bolick
Christie Bonacci
Taylor Bonds
Meghan Bonham
Stephen Boyd
Connor Buker
Brett Butler
Brigitte Butler
Sara Callahan
Kyle Carmody
Rebecca Carroll
Lasley Cash
Madison Casino
Aryssa Ciuffo
Maria Clark
Megan Clarke
Rodrigo Cohen
Isabella Colasante
Alexandra Consiglio
Manasa Cooper
Kayla Corbett
Matthew Core
Amanda Corso
Rose Cossuto
Colin Cramer
Tanesha Crewes
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Matthew Martin
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Jonathan Mauldin
Austin Maune
Alexandria McCarrick
Breanna McCarthy
Cody McKenzie
Moniqua McLean
Sean Mickle
Evan Miller
Darby Mills
Jacob Mitchell
Victoria Mitchner
Brian Monahan
Brian Nguyen
Adam Nicholson
Matthew Norby
Kelly O'Brien
Kelsey O'Brien
Christine O'Donnell
Shannon O'Rourke
Mary Olson
Jon Oner
Samantha Ostmann
Bi Ou
Haley Pace
Harrison Parker
Laine Parker
Bhavin Patel
Nirali Patel
Nefertiti Peoples
Collin Peterson
Davis Phillips
John Piepmeyer
Morgan Potter
Charles Powell
Eugene Pursifull
Raghav Reddy
Joshua Reid
Yasmeen Richie
Jonathan Ritter
Cameron Robbins
Amber Romero
Wilson Roseman
Michael Ross
Brad Rudiger
Marissa Ruiz
Stephan Ruppert
Erin Ryan
Carly Sanderson
Matthew Schonsheck
Amanda Sears
Vanessa Seigle
Logan Senelis-Jose
Maggie Shaffer
Heather Shamblin
Tegan Shaver
Conner Shaw
Dhruvit Sheth
Randy Shin
Joshua Sigmon
Allison Simpson
Kornravee Sintavanon
John Slaton
Megan Smith
Tyler Smith
Tamara Stanic
Benjamin Starr
Emma Strickland
Margaret Strickland
Taylor Strickland
Willie Tate
Kasandra Tomboc
Carson Tomlinson
Samuel Trawick
Jonathan Troutman
Bat-Ulzii Tumur-Ochir
Jessica Tyson
Emily Uzenski
Scott Vance
Sanford Vining
Runqing Wang
Yuan Wang
Nicholas Warden
Ashley Warren
Elizabeth Warren
The Committee recommended that the Board disapprove a hypothetical Exam application.

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

ADJOURNMENT: Messrs. M. Massey and Winstead moved to adjourn the meeting at 10:49 a.m. Motion passed.

Respectfully submitted:  

[Signature]

Robert N. Brooks  
Executive Director

Attested to by:  

[Signature]

Arthur M. Winstead, Jr., CPA  
President
NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2018179

IN THE MATTER OF:
Wanda Skillington Greene, #16200
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. Wanda Skillington Greene (hereinafter "Respondent") was the holder of North
   Carolina certificate number 16200 as a certified public accountant.

2. The Board received information that the Respondent had been indicted for
   numerous criminal actions in her capacity as county manager of Buncombe
   County.

3. The Respondent entered into a plea deal with federal authorities. The Factual
   Basis for that plea details that: (1) the Respondent misused gift cards that
   were issued to the county; (2) the Respondent misdirected county funds to
   purchase whole life insurance policies for herself and other employees, which
   could then be cashed out by the employees; and (3) the Respondent utilized her
   position as county manager to obtain trips, gifts, and other things of value in
   exchange for the award of county contracts.

4. 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.
Consent Order - 2
Wanda Skillington Greene

2. The aforementioned conduct constitutes a violation of 21 NCAC 03N .0202 (deceptive conduct).

3. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BETA on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate for the Respondent, Wanda Skillington Greene, is hereby permanently revoked.

2. Respondent Wanda Skillington Greene 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 her permanently revoked North Carolina certificate.

CONSENTED TO THIS THE 21st DAY OF May 2019

Wanda Greene
Respondent

APPROVED BY THE BOARD THIS THE 21st DAY OF June 2019

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President
APPENDIX II

NORTH CAROLINA
WAKE COUNTY
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2018409

IN THE MATTER OF:
Deirdre Clare Morrison, CPA, #33822
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. Deirdre Clare Morrison, CPA, (hereinafter "Respondent") is the holder of North Carolina certificate number 33822 as a certified public accountant.

2. The Board received a complaint against the Respondent from John Papatian (hereinafter "Complainant"). The complaint is centered on the Respondent's alleged failure to file a tax return and her failure to communicate with the Complainant.

3. The Board staff mailed a copy of the complaint to the Respondent, requesting her response within 21 days. She did not provide a response.

4. The Board staff sent the Respondent a second letter by certified mail, requesting her response within 21 days.

5. After the Board staff sent email correspondence to the Respondent, she requested time to provide a response. Despite being granted an extension, the Respondent did not provide a response to the second letter.

6. The Board staff again contacted the Respondent by email, informing her that her response was due. The Respondent replied, stating that she had mailed a copy of her response. The response was not received.

7. 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. 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.
Consent Order - 2
Deirdre Clare Morrison, CPA

2. The Respondent did not respond to the allegations that she acted incompetently. The unrefuted allegations make a claim for a violation of 21 NCAC 08N .0212 (Competence).

3. The Respondent’s failure to provide a response to the complaint constitutes a violation of 21 NCAC 08N .0206 (Cooperation with Board Inquiry).

4. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the 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 the Respondent agree to the following Order:

1. The Respondent’s CPA certificate is revoked for one year.

CONSENTED TO THIS THE 20th DAY OF MAY, 2019

Respondent

APPROVED BY THE BOARD THIS THE 21st DAY OF JUNE, 2019

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: President

JUN - 3 2019 CPA EXAMINERS
APPENDIX III

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2019005-1 and C2019005-2

IN THE MATTER OF:
Tommy J. Robinson, CPA, #15889
Tom Robinson, 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, the Respondent and the Respondent Firm stipulate to the following:

1. Tommy J. Robinson, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 15889 as a Certified Public Accountant.

2. Tom Robinson, CPA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be referred to as the "Respondents."

3. The Respondent Firm underwent a system peer review for the period ending July 31, 2013, which resulted in a Pass. However, that peer review report was subsequently recalled by the NCACPA Peer Review Committee in December 2018.

4. The Respondent took some actions to address the recalled peer review but was never able to have the peer review redone.

5. Subsequently, the Respondent has ceased performing engagements that require a peer review.

6. 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 Respondents' failure to complete the peer review process constitutes a violation of 21 NCAC 08N .0203(b)(7).

3. Per N.C. Gen. Stat. § 93-12(9), 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 Firm is censured.

2. The Respondent Firm shall pay a one thousand dollar ($1,000) civil penalty to be remitted with this signed Consent Order.

3. The Respondents have agreed to no longer participate in or perform any engagements subject to peer review.

CONSENTED TO THIS THE 5th DAY OF June 2019.

[Signature]

Individual authorized to sign on behalf of Respondent Firm

Tom Robinson, CPA

Respondent

APPROVED BY THE BOARD THIS THE 21st DAY OF June 2019

[Signature]

BY: [Name]

President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
IN THE MATTER OF:
Jennifer Parker-Harden, CPA, #30119
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Jennifer Parker-Harden (hereinafter “Ms. Parker-Harden”) is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Parker-Harden failed to timely file the annual firm registration for J. Parker-Harden, CPA, PLLC, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Ms. Parker-Harden subsequently renewed the firm registration, which was received by the Board on March 11, 2019.

4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Parker-Harden’s infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

5. Ms. Parker-Harden has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Jennifer Parker-Harden’s payment as full resolution of the aforementioned rules violation.

This the 21 day of JUne, 2019.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature] President