PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
February 17, 2020
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING:  Arthur M. Winstead, Jr., CPA, President; Michael S. Massey, CPA, Vice President; Gary R. Massey, CPA, Secretary-Treasurer; Barton W. Baldwin, CPA; Bernita W. Demery, CPA; Wanda B. Taylor, Esq.; and Jennifer Van Zant, Esq.

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

GUESTS:  Sharon Bryson, CEO, NCACPA; Mark Soticheck, CPA, COO, NCACPA; George Beckwith, CPA, NCACPA Board of Directors; and Sgt. J.A. Stokes, Raleigh Police Department.

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

MINUTES:  The minutes of the January 28, 2020, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS:  The January 2020 financial statements were accepted as submitted.

LEGISLATIVE AND RULE-MAKING ITEMS:  Mr. Brooks reviewed an accounting standard that needs to be added to the Board's rules as well as some "clean up" changes to the rules that may be considered later in the year.

NATIONAL ORGANIZATION ITEMS:  Mr. Brooks discussed the upcoming NASBA Eastern Regional meeting. The meeting is June 9-11, 2020, in White Sulfur Springs, WV.

Mr. Brooks also reviewed the future increases in the Uniform CPA Examination fees from NASBA, Prometric, and the AICPA.

STATE AND LOCAL ORGANIZATION ITEMS:  Mr. Brooks reviewed the activities planned for March 17: Board Meeting, Joint Board/NCACPA Board of Directors dinner; and March 18: Joint Breakfast, Issues Forum, and NCACPA Board Meeting.

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

Case No. C2018181 - Dale Rife - Approve a signed Consent Order (Appendix 1).
Case No. C2020024 - Paul L. Erickson - Approve a Notice of Public Hearing for July 20, 2020, at 10:00 a.m.

Case No. C2019303 - Close the case without prejudice.

Case No. C2019310 - Close the case without prejudice.

Case No. C2019321-1 and C2019321-2 - Close the cases without prejudice with a Letter of Warning.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. G. 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:

Andrew William Agnone
James Dylan Allison
John Dawson Atkinson
Alicia Suzanne Grantham
Amanda Lyn Mahoney
Katelyn Elizabeth Metcalf

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

Andrew William Agnone
Christine Cullen Allen
James Dylan Allison
John Dawson Atkinson
Brenna Marie Aube
Meghan Lynn Bailey
Beth Andrea Baumunk
Michael Stephen Bennett-Chew
Christie Lynn Bonacci
Dylan Thomas Cain
Jacob Alexander Carter
Marie Hye-Jin Chen
Clare Elizabeth Creighton
David Jonathan Crockett
Taylor Christine Garland
Christopher Gary Good
Alicia Suzanne Grantham
Karl Joseph Green
Michelle Lauren Heupel
Harris Walter Hickman
Grace Chandler Hobson
Michael Jeffrey King
Christian Kohlmann
John Motley Langston, Jr.
Cortney Elizabeth Leggett
James Charles Lofius
Amanda Lyn Mahoney
John Logan McClay
Michael John Meglin
Katelyn Elizabeth Metcalf
Lindsay Smith Moody
Olivia Kathleen Marsh Mullens
Rosemary Murphey
Victoria Yvette-Young Payne
Charlotte Isabell Pielak
Morgan Paige Rachmiel
Kailey Hannah Robertson
Kyle Michael Rogers
Liliya Igorevna Sabaleuskaya
Jessica Nicole Saggus
Patrick Maury Shelton, Jr.
Jamie Alexandra Shiels
Elizabeth Mary Sullivan
Nashua Thomas Tillotson
Molly Jane van der Poel  
Jennifer Marie Venuti  
Lauren Marie Wystup

Staff reviewed and recommended approval of the original application submitted by Thomas Benjamin Camp. Mr. Camp 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 Daniel Bryant Stack. Mr. Stack 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 Juliann Marie Willis. Ms. Willis failed 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.

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

Jennifer Ann Beck  
Sophia Christina Campbell-Smith  
Michelle Tiffany Chin  
Evan Patrick Doughty  
Jason Dongjun Kim  
Bryce Randall Morgan  
Tracy Liane Rose  
Brittani Elise Schettkoe  
Erica Marie Vogt  
Kendall Lauren Wilson

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

Jason Arthur Rothenburger, T11773  
Christopher Michael Doughty, T11774  
Aubrey P. Castor, T11775  
Mark Stephen Bryant, T11776  
Thomas Joseph O'Hara, Jr., T11777  
Meagan Claire Deyermond, T11778  
Mary Beth Antcliff, T11779  
Mark Edward Huebler, T11780  
Stephanie Marie Cohen, T11781  
Wei He, T11782  
Joseph Larry Griffin, IV, T11783  
Nadia Pasiczny Humphrey, T11784  
Yidi Zhou, T11785  
Neil Jay Rosenberg, T11786  
Diane L. Stibbard, T11787  
Robert James Gluck, T11805  
Jason Bernard Michael Hopkins, T11806  
Matthew Oliver Young, T11807  
Luke Wesley Robertson, T11808  
Anne Elaine McLoughlin, T11809  
Tracy Allison Hammond, T11810  
Brittany Nicole Heitkamp, T11811  
Cody Dane Kriechbaum, T11812  
Michael Steven George, T11813  
Megan Li Sorlie, T11814  
Jessica Anne Klein Goodman, T11815  
Michael Joseph LaCalamito, T11816
Reinstatements - The Committee recommended that the Board approve the following:

Jill Katherine Crook, #34743
Kelly Ann Filson, #39919
Michelle Lee Harris, #37179
Mitzie Brooks Isear, #24741

Elizabeth McCarter Robinson, #17076
Donald Craig Schroder, #28728
Robert C. Taylor, #21643

Staff reviewed and recommended approval of the reinstatement application submitted by Douglas Alan Steare, #23370. Mr. Steare failed to disclose pertinent information with his Exam and certificate applications but provided it with his reinstatement application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Reissuance of New Certificate - The Committee recommended that the Board approve the following applications for reissuance of new certificate:

Liane Marie Barber, #39513
Jun Bum Chung, #24389

Erin Kathleen Coffey, #41696
Thomas Clinton Shuford, #20791

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

Matt Jackson CPA, PLLC

John M Spadafino CPA PLLC

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

Kera J. Hinton, #21481 - June 30, 2020
Ronald E. Miller, #7747 - June 30, 2020

Sonya Yvette Rorie, #26681 - March 31, 2020

The Committee recommended that the Board disapprove Joan E. Jones, #39329, for an extension for completion of CPE.

Letter of Warning - The Committee recommended that the Board approve the request to rescind the Letter of Warning issued to Dennis Lee Anderson, #42608.

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

Thomas Abele
Justin Appley
Prem Balakrishnan
Eric Barnett
Christopher Beamguard
David Bell
Brett Bertemes

Douglas Bittner
Andrew Boland
Caroline Bower
Olivia Brettschneider
Dean Brindle
Akhari Brown
Kaitlin Brown
EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Executive Staff provided the monthly operational metrics and the Executive Staff Report.

Ms. Demery asked that she be removed from the Joint Task Force on Succession Planning due to personal reasons.

ADJOURNMENT: Ms. Demery and Mr. G. Massey moved to adjourn the meeting at 10:37 a.m. Motion passed.

Respectfully submitted:                      Attested to by:

Robert N. Brooks                                Arthur M. Winstead, Jr., CPA
Executive Director
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. Dale Rife (hereinafter "Respondent") is the holder of North Carolina certificate number 24295 as a certified public accountant.

2. The Board received a complaint from the Respondent’s step-sister ("Complainant"). The Complainant alleged, among other things, that the Respondent had filed an IRS Form 1099 as the executor of their father’s estate ("Form 1099") showing income to the Complainant.

3. The Complainant alleges that the Respondent created the Form 1099 to show greater income than was reported on her 2011, 2012, and 2013 tax returns. This understatement resulted in an IRS audit of the Complainant’s taxes.

4. The Respondent claims that the amount shown on the Form 1099 is to offset the amount that the Complainant diverted from income that was intended for her step-father during his lifetime.

5. After auditing the Complainant’s taxes, the IRS determined that the Form 1099 should be disregarded.

6. The Respondent contends that he was not contacted by the IRS or given an opportunity to provide evidence of his step-sister’s purported diversion of her step-father’s money.

7. The Respondent was unable to provide the Board with documentation showing that he was authorized to issue the Form 1099 and could not show that the Form 1099 was otherwise compliant with IRS statutes or regulations.

8. The Respondent denies that the conduct described herein constitutes a violation of the Rules of Professional Ethics and Conduct adopted by the Board.

9. 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.

2. If proven at hearing, the Respondent’s aforementioned conduct would constitute a violation of 21 NCAC 08N .0203 (discordable 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.

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, Dale Rife, is revoked for a period of three (3) years.

2. Respondent Dale Rife 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.

CONSENTED TO THIS THE 11 DAY OF FEBRUARY, 2020

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 17 DAY OF FEBRUARY, 2020

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]
President