PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
September 21, 2020
Via Videoconference
1101 Oberlin Road
Raleigh, NC 27605

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

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Officer; Buck Winslow; Licensing Manager; and Noel L. Allen, Esq., Legal Counsel (all by simultaneous communication).

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Soticheck, CPA, COO, NCACPA; and Michelle Tracz, CPA, NCACPA Board of Directors; and Cheryl Farrar, NASBA.

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

MINUTES: Mr. Winstead moved, and Ms. Demery seconded the motion to approve the minutes of the August 20, 2020, meeting as submitted. Motion passed by roll call vote of seven (7) affirmative and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Mr. Winstead moved, and Ms. Demery seconded the motion to accept the August 2020 financial statements as submitted. Motion passed by roll call vote of seven (7) affirmative and zero (0) negative.

NATIONAL ORGANIZATION ITEMS: Mr. Winstead moved, and Mr. G. Massey seconded the motion to approve the draft response to the NASBA Focus Questions. Motion passed by roll call vote of seven (7) affirmative and zero (0) negative votes.

Ms. Demery moved, and Ms. Taylor seconded the motion to approve the response to the AICPA Exposure Draft: Proposed Revised Interpretations—Records Requests. Motion passed by roll call vote of seven (7) affirmative and zero (0) negative votes.

STATE AND LOCAL ORGANIZATION ITEMS: Messrs. G. Massey and Nance provided an update on the Board/NCACPA Joint Task Force on Succession Planning’s work.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Winstead moved to approve the following recommendations of the Committee. Motion passed by roll call vote of seven (7) affirmative and zero (0) negative votes.
Case No. C2020016 - Joe Dewey Clark - Approve the signed Consent Order (Appendix I).

Case No. C2020031 - Marya Lynn Goodnight - Approve the signed Consent Order (Appendix II).

Case No. C2020113 - Joseph Denard Reid - Approve the signed Consent Order (Appendix III).

Case Nos. C2019158 and C2019182 - Katrina P. Carrington, CPA - Approve the Notice of Continuance of the hearing to November 23, 2020, at 10:00 a.m.

Case No. C2018038 - Close the case without prejudice with a Letter of Warning.

Case No. C2019311 - Close the case without prejudice.

Case No. C2020098 - Close the case without prejudice.

Case Nos. C2020116-1 and C2020116-2 - Close the case without prejudice.

C2020119-1 and C2020119-2 - Close the case without prejudice.

Case No. C2020023 - Close the case without prejudice with an administrative forfeiture and $1,000 administrative cost.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. G. Massey moved to approve the following recommendations of the Committee. Motion passed by roll call vote of seven (7) affirmative and zero (0) negative votes.

Transfer of Grades Applications - The Committee recommended that the Board approve the following:

- Kaitlyn Elizabeth Brown
- Anneliese Lauren Henrich
- Joseph Achille Maccarone

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

- Kimberly Timika Berger
- Emily Diane Boggs
- Kaitlyn Elizabeth Brown
- Shayne Conrad Brown
- James Gill Campbell, Jr.
- Olivia Janett DeMarcus
- Jordan Riley Fulbright
- Theresa Deanne Fulton
- Jonathan William Glover
- Renee Lynn Hajdas
- Anneliese Lauren Henrich
- Michael Cody House
- William Cody Howard
- John Hicks Kadechka
- Samuel Austin Kropf
- Isaac Andrew Levin
- Savannah Morgan Lewis
- Joseph Achille Maccarone
Matthew James Mahler  Ramona Ashley Samaroo
Amanda Marie Malkiewicz  Kathleen Theresa Sholtis
Meredith Richardson Matsumoto  Richard Joseph Slifko
Austin Glen Maune  Alec Logan Smitherman
Dana Michelle McAfoos  Mason Gray Spease
Franklin Glenn McLaurin Jr.  Jessica Carmen Tyson
Abigail Catherine Meirink  Jacklyn Noel Weatherman
Carson Ryan Nguyen  Qing Jenny Wei
Amelia Grace Parks  Ian Eugene Wickline
Nolan Grayson Pegg  Victoria Blake Winstead
Danielle Marie Robinson  Nicolette Shante Works
Omar Sadou Mamadou  John Paul Zalaquett

Staff reviewed and recommended approval of the original application submitted by Rolland John Barrett, III. Mr. Barrett 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:

Nicholas James Durocher
Matthew Quinn Leis
Gregory Ryan Strunk

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

Steven Mark Piascik, T12060  Michael Wayne Griffin, T12101
Maia Duca, T12061  Sarah Elizabeth Mueller, T12102
Logan Kyle Dziedzic, T12062  Lucas Joshua Mueller, T12103
Kyle Andrew Minges, T12063  Judy Thomas Gray, T12104
Katie Marie Pahl, T12064  Nicholas M. Savino, T12105
Malorie Justine Martino, T12065  Jenna Lynn Thibault, T12106
Yanyong He, T12066  David James Murdock, T12107
Andrew James Bruce, T12067  Tyne Callie Owens, T12108
Suzanne Rose McClain, T12068  John Michael Pouso, T12109
Talor Rae Krauth, T12069  Larry Victor Brown, T12110
Jia Song, T12070  Thomas Patrick Pißfner, Jr., T12111
Aaron Jeffrey Gillingham, T12071  Paul Harlan Wilhelm, T12112
Catherine Birchfield Stodard, T12099  Bernadette Salzano Millhorn, #12113
Greg Richard Thompson, T12100
Reinstatements - The Committee recommended that the Board approve the following:

Timothy Lawrence Petrie, #33249
Christina Renée Sendall, #29638
Charles Butler Stokes Jr., #16559
Melissa Jamie Westergard, #31942

Reissuance of New Certificate - The Committee recommended that the Board approve the application for reissuance of a new certificate submitted by Diana Lynn Kennedy, #33054.

Firm Registrations - The Committee recommended that the Board approve the following professional limited liability company and limited liability partnership approved by the Executive Director:

EisnerAmper LLP
J John Yglesias CPA PLLC

Letters of Warning - The Committee recommended that the Board approve the requests to rescind the Letter of Warning issued to the following individuals:

Joel Thomas Patterson, #41498
Tyler James Pratt, #42490

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

Thomas Abele          Hannah Brown
William Abington      Kayla Brown
Randall Adams         Mary Brown
Dayana Alvarez        Nolan Brown
John Andrew           Christopher Buckner
Jack Archibald        Anthony Bui
Hollie Ardoin         Duncan Bullins
Nelson Ayson          Samuel Burke
Julie Barbour          Trevor Byrum
Tanner Barnett        Holly Campbell
Jennifer Barrow       Benjamin Canup
Jonathan Beck         Joshua Capps
Mariah Bishop         Gregory Carrington
Emily Black           Nicholas Chilcutt
Brandon Blair         Germel Chisholm
Amy Borhaug           James Clark
Luke Bradley           Drew Coble
Seth Brim             Kayla Corbett
Dean Brindle          Michael Corrado
Alyssa Brockman       Amanda Corso
<table>
<thead>
<tr>
<th>Name</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Caroline Cox</td>
<td>George Karnazes</td>
</tr>
<tr>
<td>Keenan D’Arcy</td>
<td>Iryna Kharlamova</td>
</tr>
<tr>
<td>Lauren Davis</td>
<td>Caroline Kingham</td>
</tr>
<tr>
<td>Tracie Davis</td>
<td>Stephanie Kinney</td>
</tr>
<tr>
<td>Sarah Day</td>
<td>Victoria Kinney</td>
</tr>
<tr>
<td>Anthony DeMarco</td>
<td>Julian Klein</td>
</tr>
<tr>
<td>Brittiany Dickerson</td>
<td>Kayla Kline</td>
</tr>
<tr>
<td>Ryan Donahue</td>
<td>Samuel Knight</td>
</tr>
<tr>
<td>Nicole Doolittle</td>
<td>Erin Krauth</td>
</tr>
<tr>
<td>Charles Dorcelien</td>
<td>Zachary Lane</td>
</tr>
<tr>
<td>Weiwei Doucette</td>
<td>Madison Laney</td>
</tr>
<tr>
<td>Zachary Dougherty</td>
<td>James Leneave</td>
</tr>
<tr>
<td>Kate Downes</td>
<td>Destin Lett</td>
</tr>
<tr>
<td>Jillian Dunn</td>
<td>Maia Lew</td>
</tr>
<tr>
<td>Tracie Edens</td>
<td>Jiefang Liang</td>
</tr>
<tr>
<td>Elizabeth Eisenrauch</td>
<td>Sierra Lowder</td>
</tr>
<tr>
<td>Khalid Elshaikhh</td>
<td>Zachary Lowman</td>
</tr>
<tr>
<td>Emily Etgen</td>
<td>John Lucas</td>
</tr>
<tr>
<td>Katherine Field</td>
<td>Andrew Lundgren</td>
</tr>
<tr>
<td>Tracettia Gaither</td>
<td>Samuel Markiewitz</td>
</tr>
<tr>
<td>Johnathon Garwood</td>
<td>Caleb Mason</td>
</tr>
<tr>
<td>Devin Geinosky</td>
<td>Alexandria McCarrick</td>
</tr>
<tr>
<td>Brett Gibson</td>
<td>Mary McCarthy</td>
</tr>
<tr>
<td>Hope Gibson</td>
<td>Jorge McGriff</td>
</tr>
<tr>
<td>Robert Glass</td>
<td>Ryan McMillin</td>
</tr>
<tr>
<td>Nathaniel Goodman</td>
<td>Crystal McNair</td>
</tr>
<tr>
<td>Jessica Grant</td>
<td>Sara Mellen-Stier</td>
</tr>
<tr>
<td>Kelly Greene</td>
<td>Morgan Merrill</td>
</tr>
<tr>
<td>Lauren Greene</td>
<td>Keegan Mills</td>
</tr>
<tr>
<td>Emily Griffin</td>
<td>Ariel Mittleman</td>
</tr>
<tr>
<td>Rachel Grote</td>
<td>Andrew Moore</td>
</tr>
<tr>
<td>Edwin Guest</td>
<td>Kelly Moore</td>
</tr>
<tr>
<td>Morgan Halo</td>
<td>Lauren Moore</td>
</tr>
<tr>
<td>Stephanie Hamilton</td>
<td>Ashleigh Morstad</td>
</tr>
<tr>
<td>Tyler Harmon</td>
<td>Savannah Moser</td>
</tr>
<tr>
<td>Jennifer Heinemeier</td>
<td>Natasha Murillo-Gill</td>
</tr>
<tr>
<td>Hannah Higgins</td>
<td>Nina Nay</td>
</tr>
<tr>
<td>Kady Hill</td>
<td>Brittany Newman</td>
</tr>
<tr>
<td>Gwendolyn Hodges</td>
<td>Connor Noonan</td>
</tr>
<tr>
<td>Michael Horne</td>
<td>Maria Noyola</td>
</tr>
<tr>
<td>Myisha Hoyle</td>
<td>Taylor Parks</td>
</tr>
<tr>
<td>Kaleb Iocco</td>
<td>David Pascual</td>
</tr>
<tr>
<td>Mekeia Jenkins</td>
<td>Jacob Pastirik</td>
</tr>
<tr>
<td>David Jennings</td>
<td>Natalie Peterson</td>
</tr>
<tr>
<td>Adriane Jones Wilson</td>
<td>Josie Pettit</td>
</tr>
<tr>
<td>Grace Jung</td>
<td>Kalejah Pierce</td>
</tr>
</tbody>
</table>
The Committee reviewed a hypothetical exam applicant’s request to refund their application fee for the BEC exam section. The Committee recommended that the Board deny the exam refund request in accordance with long-standing Board policy. Instead, the Committee recommended granting the same hypothetical applicant a six-month extension of their NTS due to Covid-19 related issues.

The Committee recommended that the Board disapprove a hypothetical exam applicant’s request to extend their credit for a passing AUD score beyond the normal 18-month expiration.

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** Mr. Brooks presented a draft of Board meeting dates for 2021. Ms. Demery moved, and Ms. Taylor seconded the motion to approve meeting dates as presented. Motion passed by roll call vote of seven (7) affirmative and zero (0) negative votes.
The Board reviewed the monthly operational metrics and the Executive Staff report.

PUBLIC COMMENTS: Ms. Bryson stated that the NCACPA’s response to the Use of Title discussion from the March 2020 Issues Forum is forthcoming.

STRATEGIC PLANNING SESSION: Cheryl Farrar, NASBA’s Chief Sourcing and Strategy Officer, facilitated the strategic planning with the Board, staff, and guests.

ADJOURNMENT: Mr. Baldwin moved, and Ms. Demery seconded the Motion to adjourn the meeting at 1:38 p.m. Motion passed by roll call vote of seven (7) affirmative and zero (0) negative votes.

Respectfully submitted:

Robert N. Brooks
Executive Director

Attested to by:

Michael S. Massey, CPA
President
IN THE MATTER OF:
Joe Dewey Clark, #4273  
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. Joe Dewey Clark (hereinafter “Respondent”), was the holder of North Carolina certificate number 4273 as a Certified Public Accountant.

2. The Respondent informed the Board on his 2018-2019 individual certificate Renewal (“Renewal”) that between January 1, 2017, and June 30, 2018, he had obtained the requisite forty (40) hours of continuing professional education (“CPE”) to meet the 2017 CPE requirements.

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

4. On November 22, 2019, the Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2017 requirements.

5. The Respondent was able to provide documentation that he completed an ethics course in 2017 but was unable to provide sufficient documentation to support all of the forty (40) hours of the 2017 CPE hours that he claimed on his 2018-2019 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.

SEP 10 2020

NC BOARD OF
CPA EXAMINERS
BETWEEN 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), and also by virtue of the Respondent’s consent to this order, the Respondent is subject to the discipline set forth below.

BETWEEN 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 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 four (4) of this Order has been timely received by the Board.

3. 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.

4. The Respondent shall pay a one thousand dollar ($1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
5. 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 4th DAY OF September 2020

[Signature]

Respondent

APPROVED BY THE BOARD THIS THE 21st DAY OF September 2020

[Signature]

President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Seal]
IN THE MATTER OF:
Marya Lynn Goodnight, CPA, #27351
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. Marya Lynn Goodnight (hereinafter "Respondent"), is the holder of North Carolina certificate number 27351 as a Certified Public Accountant.

2. The Board received a complaint against the Respondent from Christopher Hartung ("Complainant"), alleging that the Respondent failed to provide him with his records; specifically, his 2018 tax return. He also alleges that the Respondent became unresponsive.

3. The Respondent was unresponsive to mail and certified mail sent by Board Staff to the mailing addresses provided by the Respondent at the time she renewed her CPA certificate.

4. After the Board staff was unable to receive a response to their mailed communications, the Complainant provided the Respondent's cell phone number. The Board staff texted the Respondent and she confirmed receipt of the text and subsequent email informing her of the complaint. Thereafter, the Respondent was unresponsive to the Board staff's further texts and other attempts to communicate.

5. The Complainant confirmed that, despite the Board staff's efforts, he never received anything from the Respondent.

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
SEP - 2 2020
Consent Order - 2
Marya Lynn Goodnight, 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 .0206 and 08N .0212.

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 the Respondent agree to the following Order:

1. The Respondent, Marya Lynn Goodnight, is censured.

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

CONSENTED TO THIS THE 1st DAY OF September, 2020.

Marya Lynn Goodnight
Respondent


NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY:

President

SEP - 2 2020

CPA EXAMINERS
NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2020113

IN THE MATTER OF:
Joseph Denard Reid, CPA, #36846
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. Joseph Denard Reid, CPA (hereinafter “Mr. Reid”), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Reid failed to timely file the annual firm registration for Joseph Reid, 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. Pursuant to 21 NCAC 08J .0111(1), because Mr. Reid’s infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Mr. Reid has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Reid’s payment as full resolution of the aforementioned rules violation.

This the 21 day of September, 2020.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: President