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; Alex Lehmann, CPA, Board of Directors, NCACPA; and Cheryl Farrar, Chief Sourcing and Strategy Officer, NASBA.

CALL TO ORDER: President M. Massey called the meeting to order at 10:05 a.m.

PUBLIC HEARING: President Massey called the Public Hearing to order to hear Case No. C2020015 - John Stewart Wooten, III, NC CPA No. 19554. Mr. Wooten was not present for the Hearing, nor was he represented by legal counsel. Mr. Nance was sworn in and presented testimony. Ms. Demery and Mr. G. Massey moved to enter Closed Session to discuss the matter with Mr. Allen, the Board’s Legal Counsel. Motion passed with seven (7) affirmative votes and zero (0) negative votes. Motion passed with seven (7) affirmative votes and zero (0) negative votes. The Board re-entered the Public Hearing. Mr. Baldwin and Ms. Demery moved and seconded a motion to permanently revoke the NC CPA Certificate No. 19554 issued to John Stewart Wooten, III (Appendix I). Motion passed with roll call vote of seven (7) affirmative votes and zero (0) negative votes. The Public Hearing is a matter of public record.

MINUTES: Ms. Demery and Mr. G. Massey moved and seconded the motion to approve the minutes of the September 21, 2020, meeting as submitted. Motion passed by roll call vote of seven (7) affirmative votes and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Mr. G. Massey and Ms. Demery moved and seconded the motion to approve the September 2020 financial statements as submitted. Motion passed by roll call vote of seven (7) affirmative votes and zero (0) negative votes.

Mr. Nance presented the Board’s current Investment Policy for discussion. Messrs. Winstead and Baldwin moved and seconded the motion for by a Board task force to review the Investment Policy
for scope, responsibilities, and investment strategy. Motion passed by roll call vote of seven (7) affirmative and zero (0) negative votes.

**NATIONAL ORGANIZATION ITEMS:** The Board reviewed and discussed the proposed changes to the NASBA Bylaws. Mr. Baldwin suggested the Board review this matter at a future meeting because it will be discussed during the Business Meeting portion of the virtual NASBA Annual Meeting on November 3, 2020.

**REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE:** Mr. Winstead moved to approve the following Committee recommendations. Motion passed by roll call vote of six (6) affirmative and zero (0) negative votes. Mr. Baldwin was not present during this vote.

Case Nos. C2020065 and C2020096 - Martin L. Price, CPA - Approve a Notice of Hearing for 10:00 a.m. on December 14, 2020.

Case No. C2020082 - Close the case without prejudice with a Letter of Warning.

Case No. C2020102 - Close the case without prejudice.

Case No. C2020103 - Close the case without prejudice.

Case No. C2020160 - Close the case without prejudice

Case Nos. C2020147-1 and C2020147-2 - Close the cases without prejudice with a Letter of Warning.

Case Nos. C2020157-1 and C2020157-2 - Close the cases without prejudice with a Letter of Warning.

**REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:** Mr. G. Massey moved to approve the following Committee recommendations. Motion passed by roll call vote of six (6) affirmative and zero (0) negative votes. Mr. Baldwin was not present during this vote.

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

Eric Samuel Barnes  
Alvaro Jose Chaux  
Michelle Ademmydoyn Gbadebo-Great

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

Robert Taylor Adams  
Timothy Robb Alford, Jr.  
Ashley Lynn Baker  
Eric Samuel Barnes  
Alex Perry Boseman  
Landria Michelle Brown
Staff reviewed and recommended approval of the original application submitted by Catherine Constance Del Casino. Ms. Del Casino 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 the staff’s recommendation.

Staff reviewed and recommended approval of the original application submitted by Tara Leigh Hartman-Gud. Ms. Hartman-Gud 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 the staff’s recommendation.

Staff reviewed and recommended approval of the original application submitted by Jacob Christian LaFrancis. Mr. LaFrancis 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 the staff’s recommendation.

Staff reviewed and recommended approval of the original application submitted by Miriam Frances Mueller. Ms. Mueller 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 the staff’s recommendation.
Reciprocal Certificate Applications - The Committee recommended that the Board approve the following:

Deborah L. Anderson
Megan Elizabeth Boyers
Alison Eaton Brusko
Emma Jayne Cain
Taylor James Clawson
Adam Lyle Coleman
Glenn Cunningham
Joshua James Emett
Zhan Zhang Furner
Brian Donald Glass
Joshua Steven Hall
Laura Anne Hoover
Thomas Patrick Hughes
Matthew William Hungate
George Henry Jockish, III
Alison Mathews Ko
Kevin Dean Larsh
Dane Frederick Leach
Lauren Lynn Lutgens
Amy Lynne MacNeil
Anthony T. Maddalone
Michael Donald McCall
Edwin B. Mejia Reyna
Joel Aaron Mendez
Scott Thomas Mooney
Jennica Shannon Moore
Matthew Nicholson-Lewis
Romeo Vicera Niere, Jr.
Eloho Isimeme Ovhori
Jonathan Vincent Piccolo
Laura Anne Pollin
Christian Eric Anthony Poveromo
Matthew Tyler Ratterree
Steven Reiskind
Robert John Schwinn
Cynthia Spera
Abigail Joy Spohn
Terrell Antonio Turner
Kristin Lynne Walser
Elizabeth Ashley Waters
Stephen Horace Watson
Patricia Marie Weber
James Robert Westfall
Troy Arthur Wray

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

Jeanette Meixner Franzel, T12114
James Logan Rich, T12115
Michael Teofilio Zanchelli, T12116
Ashley Nicole LaPorte, T12117
Jamie Robert Walton, T12118
Tiffany Thornton, T12120
Heather Marie Jayson, T12121
Dennis Wesley Fleming, T12122
Robert Stanley Arnold Curley, III, T12123
Aaron Ray Galliher, T12124
Jonas David LaGrew, T12125
Nicole Noel Zakowicz, T12126
Anthony Sartor, T12127
Laura A. Bennett, T12128
John Carl Rogers, T12129
Jacob Peter Gruia, T12130
John Joseph Ackerson, T12134
Lucas Scott Peterson, T12135
Christine Elizabeth O’Connor, T12136
Milton Everett Jackson, T12137
Joshua Timberlake Reichard, T12138
Damon George Dionysopoulos, T12139
Derek Robert Magnuson, T12140
Terry Jarrett Hood, T12141
Austin Taylor Langston, T12142
Charles Martin Dabney, T12143
Jessica Lauren McMullin, T12144
Reinstatements - The Committee recommended that the Board approve the following:

Patrick Shane Decareaux, #34478  
Keri Leigh James, #33497  
Yuliya Sergeyevna Morris, #37859

Reissuance of New Certificate - Staff reviewed and recommended approval of the reissuance application submitted by Jeremy Leo Donabedian, #41514. Mr. Donabedian failed to disclose pertinent information with his Exam application but provided it with his reissuance application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve the staff’s recommendation.

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

Heather Kizer CPA PLLC  
Charles S. Smith, 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:

Emily Hayes Smith, #33400  
Margaret A. Szewczyk, #35966

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

Justin Appley  
Stephen Avery  
Deanna Bagwell  
Richard Baird  
Scarlett Beamon  
John Beck  
Brett Bertemes  
Tyler Black  
Dustin Boggs  
Joseph Boyle  
Kellan Brien  
Tiffany Brooks  
Kayla Brown  
Zachary Brown  
Christopher Burdick  
Brenda Bzdak  
Samuel Cabrera  
Sean Cammuso  
Tyler Campbell  
Brianna Cardwell  
Brianna Casini  
Jonathan Cauble  
Brandi Cawthorn  
Rio Chamberlain  
Marlon Clair Sharp  
Brett Congleton  
Jonathan Connolly  
Callie Copeland  
Andrew Cornwell  
Caleb Cronce  
Tucker Crowder  
James Cumbo  
Jonathon Cushman  
Daniel Deas  
Hailey Dellinger  
David Dennis  
Mary Dierkes  
Conor Doherty  
Scott Douglas  
Jillian Dunn  
Ginisa Ebert  
Allison Edmonds
**Rescind Form of Practice Statements** - Jamie LaComb Chenier, #14226, signed a Form of Practice Statement due to his 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 the request.

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** The Board reviewed the monthly operational metrics and the Executive Staff report.

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

**ADJOURNMENT:** Mr. G. Massey and Ms. Taylor moved and 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: 

Attested to by:

Robert N. Brooks
Executive Director

Michael S. Massey, CPA
President
NORTH CAROLINA
BEFORE THE NORTH CAROLINA STATE BOARD OF
WAKE COUNTY CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2020015

IN THE MATTER OF:
John Stewart Wooten, III, #19554
Respondent

BOARD ORDER

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the “Board”) at an administrative hearing held remotely (“Hearing”), with a quorum present, the Board finds, based on the evidence presented at the Hearing on October 19, 2020, that:

FINDINGS OF FACT

1. The Respondent John Stewart Wooten, III (hereinafter “Respondent”), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. The Board has jurisdiction over the Respondent and the subject matter of this action.

3. The Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service, on September 23, 2020.

4. The Respondent was not present at the Hearing and was not represented by counsel.

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

6. On June 29, 2018, the Respondent completed an online annual CPA certificate renewal. On that renewal, the Respondent informed the Board that he had obtained forty-two (42) hours of continuing professional education (“CPE”) during the calendar year 2017 in order to meet the requisite annual forty (40) hours of CPE imposed by the Board.

7. Based on the Respondent’s representations, the Board accepted the Respondent’s renewal.
8. The Respondent was subjected to an audit of his CPE for 2017. The Board’s Licensing staff requested that the Respondent provide documentation to substantiate the CPE that he had reported on his renewal. They sent these requests via regular mail and certified mail to the Respondent’s mailing address.

9. The Respondent did not respond to the Licensing staff’s requests.

10. The matter was then referred to the Board’s Professional Standards staff for potential disciplinary action.

11. The Professional Standards staff attempted to communicate with the Respondent via mail, certified mail, UPS, and email.

12. The Respondent was unresponsive to all correspondence from the Professional Standards staff.

CONCLUSIONS OF LAW


2. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. § 93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent’s certificate and to impose civil monetary penalties.

3. The Hearing was duly noticed pursuant to N. C. Gen. Stat. § 150B-38(b)(c) and 21 NCAC 08C .0103 and was conducted with a quorum of Board members. Respondent was properly served with notice of the hearing and expressed no objection to the Hearing. Respondent was not present at the Hearing. Per N.C. Gen. Stat. § 166A-19.24(f)(3), the Board finds that any due process rights of the Respondent were protected.

4. At the time that the Respondent completed his renewal, he should have known that he did not have sufficient CPE to meet the Board’s annual CPE requirement, resulting in violations of 21 NCAC 08N .0202(a) and .0202(b)(4).

5. As set forth above, the Respondent’s failures to communicate with the Board, or otherwise cooperate with Board inquiries, constitute violations of 21 NCAC 08N .0206.
Based on the foregoing, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, John Stewart Wooten, III, is permanently revoked.

2. The Respondent shall not offer nor 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 the Respondent claim or attempt to use any practice privileges in any other state based upon his revoked North Carolina certificate.

This the 19th day of October, 2020.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: ____________________________
President