

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**October 19, 2020**  
**Via Videoconference**  
**1101 Oberlin Road**  
**Raleigh, NC 27605**

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**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 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 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 Ademmydoyin 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

Alvaro Jose Chaux  
David Michael Coffey  
Matthew Michael Crimmins  
Emily Grace Crum  
Audrey Corbett Everett  
Paul Walton Feisal  
Mack Simpson Flanagan  
Michelle Ademmydoyin Gbadebo-Great  
Alison Ginger Greenfield  
Alexandria Marie Grote  
Bryan Parker Hall  
Garett Leigh Hedgepeth  
Ryan Linwood Huyett  
Karli Jo Jernigan  
Tucker Albert Johnson  
Cole Parker Jordan  
Nicole Autry Justice  
Ryan Keith  
Nicholas Todd Kelley

Aubrey Lynn Kempke  
Artur Ildarovich Khalikov  
Christopher Kennedy Lambert  
Erik Jason Manko  
Mark Anthony Martines  
Alex Edward McCutcheon  
Wade Alan McDermott  
Nicholas Joseph McDonald  
Nicole Marie Overby  
Nirali Rupesh Patel  
Kendall Reed Peterson  
Morgan Charles Potter  
Stephanie Sarah Hook Potter  
Tyler Robert Reid  
Madison Marie Schneider  
Stephanie Nicole Stewart  
Vasukumar Vijayakumar  
Logan Beatrice Williams

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 Emmett  
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 Ovchori  
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 Teofilo 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 Sergeevna 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

Anna Elghanayan  
Christa Ellis  
Kyle Fitzgerald  
Ryan Forbes  
Molly Foster  
Mary Futrell  
Lorena Gan  
Ashleigh Gardner  
Joanna Gaynes  
Sascha Gibson  
James Gladue  
Meredith Godwin  
Zachary Gray  
Matthew Greco  
Nathan Greer  
Nicole Griffes  
Allyson Hagemann  
Zachary Halsey  
Michael Hancock  
Ronnie Harper  
Delani Hartung  
Stephen Hazel  
Austin Holland  
Bentley Hollifield  
Alyssa Horne  
Christen Howlett  
Joshua Hudson  
Vuong Huynhle  
Mallory Ickes  
Ayokunle Ilesanmi  
Isaac Irby  
Hannah Jackson  
Ibreta Jackson  
Justine James  
Melicia James  
Donna Johnson  
Claire Jose  
Olena Kilson  
Victoria Kinney  
Amanda Knauff  
Matthew Langley  
Spencer Lavender  
Stephanie Lemons  
Destin Lett  
Ryan Linden  
Jazmine Linnette

Graciela Lopez Arriaga  
Erin Mack  
Tyler Maher  
Jesse Mazza  
Crystal McNair  
Benjamin Melnyk  
Jack Mock  
Aaron Montgomery  
Landon Moxley  
Mir Maryam Mujtaba  
Alexandra Murphy  
Christopher Newman-Clifford  
Maggie Ostwalt-Yantis  
Alexander Pantelakos  
Blair Pelton  
Kenia Perez  
Brittany Perkins  
William Perrault  
Andrea Picou  
Kalejah Pierce  
Lindsey Piurowski  
Anderson Potter  
Hilary Prinz  
Matthew Pruitt  
Sheetal Puri  
Malcom Ransom  
John Reynolds  
Katharine Robertson  
Olivia Rooney  
Michael Ross  
Daniel Ruggiero  
Kristina Salvagin  
Diana Sama  
Marie Saunders  
Steven Savicki  
Harrison Seay  
Katherine Serrell  
Andrew Shelton  
Janelle Shipotofsky  
Valerie Simmons  
Richard Sincerbeaux  
Victoria Sloop  
ShaQuita Smith  
Tanner Smith  
Tyler Smith  
Allan Staten

Rebecca Stevens  
Tamara Stevens  
Patrick Stewart  
Shane Stoike  
Ashley Strickland  
James Swigart  
Cole Taylor  
Madison Thompson  
Elena Totchilova  
Matthew Vaden  
Jeffrey Valente  
Binh Vo

Joseph Warta  
Lanett Washington  
Jacob Wemyss  
Lindsey White  
Brandy Wightman  
Justin Wilcher  
Wesley Wilder  
Kevin Wiles  
Sydney Wohlfert  
Thomas Woolbright  
Maria Zavala  
Matthew Zweier

**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.

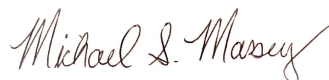
Respectfully submitted:

Attested to by:



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Robert N. Brooks  
Executive Director



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Michael S. Massey, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
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

1. Per N.C. Gen. Stat. § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.
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.

Board Order - 3  
John Stewart Wooten, III

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 19<sup>th</sup> day of October, 2020.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: Michael S. Massey  
President