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, NCACPA CEO; Mark Soticheck, CPA, NCACPA COO; and Bryan Swerbinsky, CPA, NCACPA Board of Directors.

CALL TO ORDER: President Massey called the meeting to order at 10:12 a.m.

MINUTES: Mr. Winstead moved, and Ms. Demery seconded the motion to approve the December 14, 2020, meeting minutes as submitted. Motion passed by roll call vote of six affirmative and zero (0) negative votes. Mr. Baldwin was not present for the roll call vote.

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

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Winstead moved, and Mr. G. Massey seconded the motion to approve the peer review agreement with Coastal Peer Review, Inc. (Appendix I). Motion passed by roll call vote of seven affirmative and zero (0) negative votes.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Winstead moved, and the Board approved the following recommendations of the Committee with a roll call vote of seven (7) affirmative and zero (0) negative votes.

Case Nos. C2020106-1 and C2020106-2 - Bryant Dane Byers, CPA and B. Dane Byers, CPA, PLLC - Approve the signed Consent Order (Appendix II). Mr. Baldwin did not participate in the discussion of this matter, nor did he vote on this matter.

Case No. C2020104 - Close the case without prejudice.

Case Nos. C2020114-1 and C2020114-2 - Close the cases without prejudice.
Case No. C2020128 - Close the case without prejudice.

Case Nos. C2020133-1 and C2020133-2 - Close the cases without prejudice. Mr. Winstead did not participate in the discussion of this matter, nor did he vote on this matter.

Case No. C2020140 - Close the case without prejudice.

Case No. C2020161 - Close the case without prejudice.

Case No. C2020171 - Close the case without prejudice.

Case No. C2020196 - Close the case without prejudice.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. G. Massey moved, and the Board approved the following recommendations of the Committee with a roll call vote of seven (7) affirmative and zero (0) negative votes.

Transfer of Grades Applications - Approve the following applications for transfer of grades:

Danielle Sarah Crane  
Desrae Chantal Johnson  
Carly Nicole Kauffman  
Colton John Keller  
James Parla  

Victor Popov (AUD and BEC)  
Steven Michael Sferrazza  
Maxton Scott Smith  
Erin Elisabeth Sweet

Original Certificate Applications - Approve the following applications for original CPA certification:

Shoaib Ahmed  
Benjamin Allen Badgley  
Aric Michael Bane  
Christopher Stone Bauguess  
Abigail Anne Belcher  
Christopher Joseph Bernardon  
Natalie Rae Bolick  
Ashley Evelynn Brightbill  
Rachael Victoria Broom  
Katherine Nena Cahill  
Miranda Victoria Carrick  
Charles Bryan Carroll  
Jane Taylor Chiavelli  
Tabitha Marie Clement  
Austin Lee Crabtree  
Danielle Sarah Crane  
Paige Nicole Domhoff  
Langdon Bratton Fennell

Alexander Hamilton Fisher  
Kirsten Clark Fowler  
Maria Gabrielle Grant  
Alexander Francis Green  
Megan Leigh Hammond  
Christina Louise Hanko  
Haylee Nicole Harrison  
Arsalaan Hashmi  
James Leonard Hayne  
Austin Wayne Humphries  
Jordan Nicole Hunter  
Naima Naomi Hunter  
Kellie E. Janes  
Victoria Elizabeth Jansen  
Desrae Chantal Johnson  
Carly Nicole Kauffman  
Colton John Keller  
Kyle Michael Kennedy
Approve, with a one-year probation period, the application for original certification submitted by Angela Jo Johnson. Ms. Johnson failed to disclose pertinent information with her Exam application but provided it with her certificate application.

**Reciprocal Certificate Applications** - Approve the following applications for reciprocal CPA certification:

<table>
<thead>
<tr>
<th>Suzanne P. Ahearn</th>
<th>Jonathan Kamagara</th>
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<tbody>
<tr>
<td>John Randall Aldridge</td>
<td>Austin Taylor Langston</td>
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<tr>
<td>Erin Elizabeth Conway</td>
<td>Jessica Lauren McMullin</td>
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<td>Craig Allen Ellis</td>
<td>Emily Victoria Prutzman</td>
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<tr>
<td>Tara Joe-Ann Fenner</td>
<td>Diego A. Rodriguez</td>
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<tr>
<td>Dennis Wesley Fleming</td>
<td>John Carl Rogers</td>
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<tr>
<td>Aaron Ray Galliher</td>
<td>Asadollah Saghafi</td>
</tr>
<tr>
<td>Michael Wayne Griffin</td>
<td>Janina Cherie Thomas</td>
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<tr>
<td>Brittany Braun Guy</td>
<td>Natalee Katherine Wallace</td>
</tr>
<tr>
<td>Terry Jarrett Hood</td>
<td>Kristin Lee Webster</td>
</tr>
<tr>
<td>Roger Dale Jeter</td>
<td>Justin Bradley Wolf</td>
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</tbody>
</table>

**Temporary Permits** - Approve the following temporary permits approved by the Executive Director:

<table>
<thead>
<tr>
<th>Matthew Thomas Toomey, T12285</th>
<th>Carol Ann Roberts, T12290</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jonathan Kamagara, T12286</td>
<td>Emily Victoria Prutzman, T12291</td>
</tr>
<tr>
<td>Christopher Lisle Seguin, T12287</td>
<td>Terence Lee McGuire, T12302</td>
</tr>
<tr>
<td>Megan Patricia Schmitt, T12288</td>
<td>Douglas Lynam Mortenson, T12303</td>
</tr>
<tr>
<td>Roger Dale Jeter, T12289</td>
<td>Kristina Olegovna Fischer, T12304</td>
</tr>
</tbody>
</table>
Reinstatements - Approve the following applications for certificate reinstatement:

Larry Daniel Allen, #42118
Jonathan Adoneran Hill, Jr., #18416
Jennifer Deans Lewis, #27531
Ginger Shelton Missert, #21638
Jessica Mae Robinson, #37425
Susan Lynn Wozena, #22369

Reissuance of New Certificate - Approve the following application for reissuance of new certificate:

Paul Lawrence Erickson, #23991

Firm Registrations - Approve the following firm registration applications approved by the Executive Director

Curl CPA, PLLC
Kim Mallard, CPA, PLLC
MB CPA PLLC
Robert L. Cochrane Jr., CPA, PLLC
TMH CPA, PLLC

Letters of Warning - Approve rescinding the Letters of Warning issued to the following:

Jerry Dean Allison, #43398  Angela G. Lane, #23492
Craig Martin Barfield, #16429  Mary Beth Leeds, #38228
Peter M. Boulus, #19393  Chad Burt Muhlestein, #42372
Misty Dawn Buonsignore, #32005  Tara K. Null, #43584
Phillip Larry Childress, #8347  Larry W. Perdue, #13571
Granville F. Gainey, #9233  Lloyd B. Rhoghelia, #4255
Faye B. Hankins, #23652  Courtney M. Rogers, #41201
Richard L. Harris, #12316  Jeffrey Gary Schwartz, #26555
Kelly J. Johnson, #28265  Thomas E. Spivey, #18050
Hagazi T. Kebede, #18946  Robert C. Taylor, #21643
Matthew Spencer Knott, #42716  Rebecca L. Testin, #39344
James J. Koniszewski, #41467  Joseph Harand Young, #39406
Joseph D. Kresse, #42782  Elizabeth Carolina Zurawel, #43968

CPE Extension Requests – Approve, until the dates noted, the following requests for a CPE completion extension:

Clifford F. Campbell, #14225  01/31/2021
Disapprove the following requests for a CPE completion extension:

Kimberly Ivester Blanton, #18075  Henry G. Lewis, #4019

**Examinations** - Approve the following applications for the Uniform CPA Examination:

- William Abington
- Brittany Adams
- Bryan Adams
- Jennifer Adams
- Michael Allan
- Dayana Alvarez
- Michael Andrews
- Austin Atkinson
- Robert Attaway
- Curtis Averre
- Douglas Baker
- Stewart Baker
- Prem Balakrishnan
- Jacob Baptista
- Lieryn Barnett
- Jennifer Barrow
- Carly Batchelor
- Christopher Biddle
- Austin Blackburn
- Amy Borhaug
- Sarah Botts
- Tyler Bowman
- Kalund Brodie
- Tiffany Brooks
- George Brown
- Keylee Brown
- Mary Brown
- Wesley Brown
- Brett Butler
- Holly Campbell
- Tyler Campbell
- Rocio Carbajal
- Ryan Carson
- Davina Cassell
- Kathleen Chambers
- Diwash Chhetri

Carson Chrismon
Quincei Clark
Drew Coble
Phillip Cordeiro
Tanesha Crewes
Sheridan Crissman
Amanda Crnić
Tracie Davis
Morgan Deans
Nicholas DeMarco
Bridget Demery
MaryAllan Dolyniu
Derek Duin
Jessica Earles
Annie Edmonston
David Feraco
Carlyn Flake
Ryan Forbes
Rohsaan Francis
Janay Frank
Kristin Franklin
Karla Garibaldi Reyes
David Gatenby
Michael Giannuzzi
Matthew Goings
Andrew Gosnell
Zachary Gray
Alexander Gresham
Elizabeh Grubb
Stefano Guillen
Jamar Harrell
Tiffany Harrington
Steve Harris
Bailey Hatch
Alan Henson
Erin Hetrick
Request for Extension of Exam Section Credits - Approve two candidates' request to extend their Exam section credits until June 30, 2021.

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

PUBLIC COMMENTS: Ms. Bryson commented on an upcoming meeting of the Succession Planning Task Force.

ADJOURNMENT: Mr. G. Massey moved, and Mr. Winstead seconded the motion to adjourn the meeting at 10:46 a.m. Motion passed with a vote of seven (7) affirmative and zero (0) negative votes.

Respectfully submitted: Attested to by:

[Signatures]

Robert N. Brooks
Executive Director

Michael S. Massey, CPA
President
Coastal Peer Review, Inc.
Peer Review Agreement

The North Carolina Association of Certified Public Accountants and the Maryland Association of Certified Public Accountants, Inc., (hereinafter jointly referred to as the “Associations”) have jointly created Coastal Peer Review, Inc., a nonprofit corporation incorporated in North Carolina for the purpose of providing peer review administration to CPA firms in accordance with N.C.G.S. 93-12(8c).

Coastal Peer Review, Inc., intends to administer the peer review program for, among others, CPA firms registered with the North Carolina State Board of CPA Examiners (“Board”) in accordance with the AICPA Standards for Performing and Reporting on Peer Reviews, and as amended in the future. The Board acknowledges that peer reviews conducted by the Coastal Peer Review, Inc., will satisfy the peer review criteria adopted by the Board at 21 NCAC 08M .0105(d).

Nothing in this Agreement shall be construed to disallow the Board from accepting peer reviews that are administered by entities other than Coastal Peer Review, Inc. Nothing in this Agreement shall be construed to bind the Board to any rule promulgated by a trade association, including the AICPA Standards for performing and Reporting on Peer Reviews.

Coastal Peer Review, Inc., agrees to begin registration of CPA firms as soon as possible and be fully operational as of January 1, 2021.

This agreement shall continue on a calendar-year basis. Either the North Carolina State Board of CPA Examiners or Coastal Peer Review, Inc., may cancel the agreement with one-year notice to the other party prior to the end of any calendar year.

Coastal Peer Review, Inc.
Director
Sharon H. Bryson, M.Ed.

NC State Board of CPA Examiners
President
Michael S. Massey, CPA

Sharon H. Bryson, M.Ed.
[Jan 25, 2021 13:22 EST]

January 25, 2021

Michael S. Massey
[Jan 25, 2021 13:22 EST]
IN THE MATTER OF:
Bryant Dane Byers, CPA, #22276
B. Dane Byers, CPA, PLLC
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. Bryant Dane Byers, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 22276 as a Certified Public Accountant.

2. B. Dane Byers, CPA, PLLC (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 received a "fail" on its most recent system peer review, with an acceptance letter date of November 14, 2019.

4. The peer review report noted that the Respondent Firm did not have sufficient documentation and quality control policies in place to ensure that engagements would be prepared in accordance with generally accepted auditing standards.

5. 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 perform audit services in accordance with generally accepted auditing standards by failing to have sufficient documentation and quality control policies in place as set forth above constitutes a violation of 21 NCAC 08N .0403, and .0212.

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.

NC BOARD OF CPA EXAMINERS
DEC 11 2020
Based on the foregoing and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent Bryant Dane Byers, CPA, is censured.

2. Prior to the Respondent Firm participating in, performing, or otherwise undertaking any work in connection with any audit engagement(s), the Respondent Firm shall be required to complete the following:
   
a. Each staff member participating in engagements subject to peer review must take a minimum of four (4) hours of A&A CPE annually. This requirement shall continue in effect until the firm receives a pass on a system review or a pass or pass with deficiencies on an engagement review.

CONSENTED TO THIS THE _______ DAY OF __________ , 2020 .

__________
Individual authorized to sign on behalf of Respondent Firm

Respondent

APPROVED BY THE BOARD THIS THE _______ DAY OF __________ , 2021.

__________
President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS