

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
February 22, 2021
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 Jose R. Rodriguez, CPA, NCACPA (all by simultaneous communication).

CALL TO ORDER: President Massey called the meeting to order at 10:02 a.m.

MINUTES: Ms. Taylor moved, and Mr. G. Massey seconded the motion to approve the January 25, 2021, meeting minutes. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Mr. G. Massey moved, and Mr. Baldwin seconded the motion to accept the January 2021 financial statements. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Brooks provided the Board with information regarding House Bill 29, *Verification of Immigration Status–SAVE*. Mr. Brooks will monitor the Bill and inform the Board of any action taken by the General Assembly.

NATIONAL ORGANIZATION ITEMS: Mr. Winstead moved, and Ms. Demery seconded the motion to accept the valid Uniform CPA Exam advisory scores of candidates who participate in the Prometric ProProctor Remote Proctoring Pilot program. Motion passed with seven (7) affirmative votes and zero (0) negative votes (Appendix I).

Mr. Winstead moved, and Mr. G. Massey seconded the motion to approve the final responses to the NASBA Regional Directors' focus questions. Motion passed with seven (7) affirmative votes 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 seven (7) affirmative and zero (0) negative votes.

Case No. C2020180 - Close the case without prejudice.

Case No. C2020182 - Close the case without prejudice.

Case Nos. C2020185 and C2020186 - Close the cases without prejudice.

Case No. C2020192 - Close the cases without prejudice.

Case No. C2020195 - Close the cases without prejudice with a Letter of Warning.

Case No. C2020197 - Close the case without prejudice.

Case No. C2021009 - Close the case without prejudice. Mr. Baldwin did not participate in the discussion of this matter nor did he vote on this matter.

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

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

Emily Katherine Campbell
Tori Nicole Cockrell
Tyler Anthony Cole
Jack Taylor Condon

Jordan Emily Friedland
Garrett Gregory Notartomaso
Caleb Daniel Thurber

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

Stone Hobby Alexander
James Christopher Allred
Graciela Lopez Arriaga
Megan Elizabeth Austin
Zachary Alan Bane
Christopher Adam Beamguard
Ryan Patrick Beckman
Adam Kyle Beebe
Trevor Brian Blevins
Gabriel Mark Branscomb
Mackenzie Erin Brown
Sara Nicole Callahan
Emily Katherine Campbell

Rebecca Lea Carroll
George Allen Carter
Elizabeth McGreal Cartrette
Nathaniel Bernard Clark
Tori Nicole Cockrell
Rodrigo Cohen
Isabella Constance Colasante
Tyler Anthony Cole
Jack Taylor Condon
Jerome Darren Conley, Jr.
Phillip Douglas Cordeiro
Sarah Kleinman Day
John Frederick Deans, Jr.

David Allen Dennis, III
John Andrew Diffendal
WeiWei Dai Doucette
Brian Lee Douglass, Jr.
Danielle Jamison Doyle
Arthur Ferreira de Oliveira
Connor William Ferrentino
James Troy Fine
Abigail Marie Fleming
Jordan Emily Friedland
Fredy Garcia
Elondia Patrice Grant
Thomas Parker Hanshaw
Cody Alan Harrell
Lilly McDowell Hutchinson
Kaleb Hunter Iocco
Cameron Michael Jacques
Hannah Elizabeth Kerns
Ruby Brady Lansdell
Johnathan Taylor Lara
Kenzie Shea Laughlin
Berenice Lopez-Garcia
Catherine King Macon
Mary Noll McDonald
Ariel Brooke Mittleman
Lauren Miller Moore

Ashleigh Marie Morstad
Randy Jaron Moss
Paul Samuel Nelson
Jesse Christopher Nikonowicz, III
Garrett Gregory Notartomaso
Cameron Elizabeth Perry
Jody Ann Picarella
Stephen David Puckett
Courtney Dyan Radley
John Anthony Reynolds
Francisco Alberto Rojas-Descalzi
Brian Randall Roundtree
Brittany Nicole Schultz
Megan Kelly Shutt
Muhammad Atir Siddique
Tyler Ryan Smith
Mamie Elizabeth Kerr Soule
Savannah Kristen Sutton
Cole Elliott Taylor
Caleb Daniel Thurber
Zachary Ryan Tidmore
Joshua Franklin Tripp
Mary Margaret Waterer
Adriane Michelle Jones Wilson
Thomas Lash Woolbright

Approve, with a one-year probation period, the application for original certification submitted by Erica Ariana Propst. Ms. Propst 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:

Trisha Kay Distler
Sharon Ann LaRoux

Megan Ladawn Turner
Landon Lee Wilson

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

C. Nelson Bailey, T12319
Bethany Christina Banks, T12320
Joseph Alan Partsch, T12321
Mark Anthony Felicissimo, T12322
Richard Edward Sleight, T12323
Charles Patrick Ball, T12324

Joel Allan Owens, T12325
Ananya Ashimkumar Chatterjee, T12326
Jason Taylor Ruvio, T12327
Sarah Alicia Blackwell, T12328
David Andrew Scales, T12351
Manuel Enrique Contramaestre, T12352

Analea Desiree von Seggern, T12353
Eric David Chapman, T12354
Olusegun Steve Ogunnaike, T12355
Amanda Jean Golebiowski, T12356

Palina Kucharavenka, T12357
Terah Catherine Williams, T12358
Ruojun Zhao, T12359
Bryan John Geels, T12360

Reinstatements - Approve the following applications for certificate reinstatement:

Megan Stainback Boswell, #33926
Matthew Vaughn Church, #31893
Dianne Speight Clinton, #15651
Jessica Fine, #42544
Yvette Joy McPherson, #18955
Edward Jack Muren, IV, #40287

Amy Shea Howie Niles, #29910
Casey Edward O'Keefe, #34664
Michael Edward Phillips, #26491
Elizabeth McCarter Robinson, #17076
Gary Lee Shepherd, #37169

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

Dale William Gillmore, #32174
Anita Ori Shimer, #35011

Robert Kirk Somervell, #23964

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

Kimberly Ivester Blanton, #18075
Bobby Edward Singletary, #3984

June 30, 2021
February 28, 2021

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

Fathin Achmad
Corey Adams
Jackson Adams
Morgan Allman
Brendan Anderson
Matthew Andrade
Camille Bailey
Tyler Ball
Tasha Barnes
Brendon Beach
Scarlett Beamon
Brett Bertemes
Sarah Besh
Casey Bigham
Brittany Blackwell
Anjelica Boney
Justin Brannock
Kalund Brodie

Donald Brown
Todd Brown
Emily Brumble
William Burke
Justin Byrd
Benjamin Canup
Zachary Carver
Brianna Casini
Rosa Castaneda Avila
James Cerone
Kelsey Chamberlin
Nicholas Chilcutt
Rebecca Christensen
Jessica Cianfrocca
Robert Claiborne
Vanessa Clemmer
Drew Coble
Chad Collins

Bobbie Colomb
Callie Copeland
Alexis Credle
Isaias Crespo Regalado
Morgan Daly
Angel Dameron
Timothy Dannenfelser
John Day
Madison Dean
Daniel Deas
Sydney Defranco
Jacoby Demont
Mariah Diamond
Claire Dockrill
Stewart Dula
Alicia Dunn
Ginisa Ebert
Michael Edwards
Caroline Eidson
Robert Eskridge
Hayden Favory
Nicholas Feight
Rachel Ferrara
Shane Fox
Mariah Fuentes
Mary Futrell
Tracettia Gaither
Jordan Gantt
David Gibbons
Jacob Goodman
Nathan Greer
Mary Guest
Gregory Hales
Chandler Hammersla
Christopher Harborth
Jessica Hare
Tanikya Harmon
Anna Hendrick
Alyse Herburger
Adam Herdrich
Anna Hergenrader
Patrick Hoan
Jordan Hoerner
Rachel Hogston
Bentley Hollifield
Rachel Hull

Mallory Ickes
Ayokunle Ilesanmi
Drew Isenock
Ibreta Jackson
Stacy James
Mekeia Jenkins
Cassandra Johnson
Jessica Jones
Marc Joyner
Matthew Kalaf
Alexa Kallesten
Ryan Karg
Lisa Khare
Iryna Kharlamova
Caroline Kingham
Ashlyn Kirby
Aleksandar Krajisnik
Sandra Lafontaine
Tynishia Lakey
Jordin Laporte
Elizabeth Lauer
Cilla Laurence
Camie Le
Shinae Lee
Tanisa Little
Emily Lower
Jordan Malik
Madalyn Marceron
Caroline Martin
Jesse Mazza
Stephen McLawhorn
Moniqua McLean
Nicole Mejias De Jesus
Chelsea Michell
Hunter Mikels
Rebecca Miller
Jenneth Mitchell
Jack Mock
Amy Moon
Harrison Moore
John Moore
Joseph Mulholand
Jaleesa Murphy
Kathryn Nelson
Justin Nguyen
Maria Noyola

Yang Nyung Park
Bret Parker
Zhanna Parker
Bhavin Patel
Dristi Patel
Satyam Patel
Lindsay Patterson
Anna Perelli-Minetti
Madison Peters
Kalejah Pierce
Edward Pinon
Jesse Polk
Melaine Post
Eugene Pursifull
Randy Ramchal
Shakila Reid
Jaime Restrepo
Yasmeen Richie
Allea Roach
Rachel Roeth
Sierra Rolon
Tyler Roten
Valerie Rushing
Steven Savicki
Kyra Schemmel
Jacob Scott
Mark Sears
Trenton Seibert
Sarah Senn
Cole Setzer
Elizabeth Sheehan
Andrew Shelton
Heather Shelton
Mackenzie Short
Michael Shuster
Monica Simmons
Charles Simpson

Hunter Simpson
Dylan Smith
Scott Smith
Mary Sowers
Dylan Spurlin
Allan Staten
Denver Stone
Margaret Strickland
Alexis Susa
Christopher Terry
Sarah Thompson
Tawnia Tolliver
Elena Totchilova
Evan Tucker
Vien Van
Scott Vance
Jacob Vandyne
Laura Vega Tejada
Kunal Verma
Sabrina Ward
Amy Wares
Aaron Weaver
Kayla Webb
Angela Webster
Courtney Wells
Kristen West
Bryan Wilson
Melanie Winkle
Brian Witherspoon
Annie Woodward
Jessica Woolfe
Basir Wright
Carol Wylie
Bingqing Xu
William Youngblood
Samuel Zeng

Request for Extension of Exam Section Credits - Approve until June 30, 2021, four candidates' Exam section credits due to COVID-related issues.

STRATEGIC PLANNING COMMITTEE: Ms. Demery moved, and the Board approved the Strategic Planning Committee charter (Appendix II) with seven (7) affirmative and zero (0) negative votes.

INVESTMENT COMMITTEE: Mr. G. Massey provided the Board with an update on the Committee's work.

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

PUBLIC COMMENTS: Ms. Bryson provided information on the upcoming March board meeting of the NCACPA and the annual Issues Forum with our Board.

ADJOURNMENT: Mr. Winstead moved, and Mr. G. Massey seconded the motion to adjourn the meeting at 10:56 a.m. Motion passed with a 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 State Board of Certified Public Accountant Examiners

February 25, 2021

Colleen K. Conrad, CPA, Executive VP and COO
National Association of State Boards of Accountancy
150 Fourth Avenue North, Suite 700
Nashville, TN 37219-2417

Dear Ms. Conrad:

Thank you for your February 9, 2021, letter regarding the acceptance of scores from the proposed remote testing pilot. Like NASBA and the AICPA, the North Carolina State Board of CPA Examiners (Board) believes that small-scale testing of Prometric's ProProctor tool is essential before remote testing can or should be implemented only for emergency purposes--purposes yet to be defined.

Based on the information provided in the *Proposed Pilot of Remote Proctoring of CPA Examination: Update and FAQs for Boards of Accountancy* White Paper, the North Carolina State Board of CPA Examiners (Board) will accept the valid Uniform CPA Exam advisory scores of candidates who participate in the pilot program. The Board respectfully requests that North Carolina CPA Exam candidates be allowed to volunteer for the pilot if invited.

The Board looks forward to receiving updates on the remote proctoring of the Exam and participating in the pilot when it launches.

Sincerely,

Michael S. Massey, CPA
President
North Carolina State Board of CPA Examiners

Strategic Planning Committee Charter

Purpose:

The Strategic Planning Committee is responsible for:

Assisting the Board with its responsibilities for the Board's mission, vision, and strategic direction. The Strategic Planning Committee fosters a cooperative, interactive strategic planning process between the Board and Executive Staff.

Membership:

The Strategic Planning Committee is comprised of three members of the Board as appointed by the President. Members of the Strategic Planning Committee are appointed after the Board President's election at the Board's regularly scheduled March meeting. In appointing members, the President should be cognizant of Board members' terms to ensure continuity in the membership of the Strategic Planning Committee. In addition, the President should strive to include a public member of the Board. Upon consultation of the appointed members, the President shall identify the Chair of the Strategic Planning Committee.

Responsibilities:

The Strategic Planning Committee provides guidance to Executive Staff on strategic planning matters, including:

- Making recommendations to the full Board related to the Board's mission, vision, committee structure, and strategic initiatives
- Helping management identify critical strategic issues facing the Board
- Understanding the Board's industry, market/community, and core functions
- Keeping current on industry trends and technological advances to improve the scope, cost-effectiveness, and quality of services provided by the Board
- Assisting management in the establishment of an effective strategic planning process, including the development of a 5-year strategic plan with measurable goals and time targets
- Annually reviewing the strategic plan and recommending updates as needed based on changes in the market, community needs, and other factors
- Assisting in the development of a strategic dashboard of key indicators
- Monitoring the Board's performance against measurable targets or progress points
- Developing and monitoring a long-term horizon forecast and strategy through the year 2050.

The Strategic Planning Committee reports its actions to the full Board for discussion and approval of the actions/recommendations.

Meetings:

The Strategic Planning Committee shall meet at least annually to review and monitor the Board's strategic planning activities; however, it may choose to meet more often to accomplish its objectives. The Strategic Planning Committee's meetings may be held in person, by telephone, video conference, or other remote meeting technologies. The Strategic Planning Committee will be provided appropriate materials before its meeting such that meeting agenda items can be appropriately addressed.

A majority of the Strategic Planning Committee members shall constitute a quorum. The Strategic Planning Committee Chair will make arrangements to ensure that committee meeting minutes are appropriately taken and maintained. The Strategic Planning Committee Chair may invite any Board member, staff member, expert, or another advisor who isn't a member of the Strategic Planning Committee to attend, but these individuals have no voting power.

This Charter was approved by the Board at its February 22, 2021, regularly scheduled meeting.