

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
March 17, 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.

STAFF ATTENDING: 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.

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Sotichack, CPA, COO, NCACPA; and Austin Wachter, CPA, NCACPA Board of Directors.

CALL TO ORDER: President Massey called the meeting to order at 10:04 a.m.

MINUTES: Mr. G. Massey moved, and Ms. Demery seconded the motion to approve the minutes of the February 21, 2021, meeting as submitted. 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 approve the February 2021 financial statements as submitted. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

ELECTION OF OFFICERS: President Massey moved, and Mr. Winstead seconded the motion to nominate and elect Mr. Baldwin as President of the Board. Motion passed with seven (7) affirmative votes and zero (0) negative votes. President Massey moved, and Ms. Van Zant seconded the motion to nominate and elect Ms. Demery as Vice President of the Board. Motion passed with seven (7) affirmative votes and zero (0) negative votes. President Massey moved, and Ms. Taylor seconded the motion to nominate and elect Mr. G. Massey as Secretary-Treasurer of the Board. Motion passed with seven (7) affirmative votes and zero (0) negative votes. The newly-elected officers' terms will begin April 1, 2021, and terminate March 31, 2022.

NATIONAL ORGANIZATION ITEMS: Mr. Nance reported that NASBA would conduct the 2021 Legal Counsel and Executive Director conferences as Zoom meetings. Messrs. Nance and Trainor will make presentations at their respective meetings. Mr. Baldwin added that NASBA also decided to consolidate the regional meetings into one Zoom meeting. Mr. Nance stated that NASBA has not decided if the annual meeting will be in-person or virtual.

STATE AND LOCAL ORGANIZATION ITEMS: President Massey reminded the Board about the March 18, 2021, joint meeting with the NCACPA.

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

Case Nos. C2020032-1 and C2020032-2 - David L. Bublick, CPA and David L. Bublick, CPA, PLLC - Approve the signed Consent Order (Appendix I).

Case No. C2020153 - Close the case without prejudice and with a Letter of Warning.

Case No. C2021001 - Close the case without prejudice.

Case No. C2021024 - Raymond Slogar, Jr. - Approve the Notice of Apparent Violation and Agreement to Cease the Use of the CPA Title (Appendix II).

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

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

Micah Andrew Edwards
Wenya Perry
Christopher Thomas Rizzuto

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

Robert Austin Albright
Dana Brooke Amendola
Brandon James Bishopp
Meaghan Heather Bleakley
Thomas Keith Brehm
Christopher Kalley Caswell
Evelyn Danielle Chambers
Joseph Alexander Cooney
Donald Phillip Dawson
Heather Marie Dockrill
Micah Andrew Edwards
Daniel Berkman Fischbeck
James Kenneth Gaffney
Ryan Matthew Howell
Matthew Lyttle Inabnit

Kwoklin Lee
Noah Elkins Mackey
Mary B. McCarthy
Jon Tolga Oner
Alexander George Pantelakos
Wenya Perry
Christopher Thomas Rizzuto
Emma Kathleen Strickland
Christopher William Tate
Jeffrey Anthony Valente
Nicholas Ryan Warden
Morgan Elyse Willow
Anthony Kyle Windley
Jeremy Alexander Winters
Rebecca Ashley Yarnall

Approve, with a one-year probation period, the application for original certification submitted by Brenda Marie Bzdak. Ms. Bzdak failed to disclose pertinent information with her Exam application but provided it with her certificate application.

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

Kevin M. Borkowski, T12361
James Michael Burns, T12362
Joshua Steven Abrahams, T12363
Mohsen Souissi, T12364
Sean Alan Grim, T12365
Vincent James Cuffie, T12366
Lei Wang, T12367
Anna Davydova, T12368
Tina D. Lefkowitz, T12369

Adam Chase Mounce, T12370
Daniel Ruscoe Sullivan, T12371
Brittany Janae Brown, T12372
Robert Alphonse Pinault, Jr., T12373
Jerry David Golub, T12374
Jessica Lynn Stallworth, T12379
Andrew N. Blevins, T12380
Kristyn Elizabeth Wilbanks, T12381
Andrew John Gorsage, T12382

Reinstatements - Approve the following applications for certificate reinstatement:

Kristia Lex Andree Palma Cedeno, #36692
Anthony Tyrell Forrest, #35199
Jennifer Anne Parsons, #35944

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

Jeffrey Lynn Atkinson, #21375
Dane Christopher Thomas #37675

Reissuance of New Certificate with Consent Agreement - Approve the application for reissuance of a new certificate with consent agreement submitted by Mark Thomas Shrekast, #26556.

Firm Registrations - Approve the firm registration application submitted by Renee H. Wolff CPA, PLLC, approved by the Executive Director.

CPE Extension Requests – Approve an extension until June 30, 2021, for Robbin Denise Ramseur, #36069, to complete the 2020 CPE requirement.

Letters of Warning - Approve issuing Letters of Warning to the following individuals who listed 2018 CPE taken between January 1 and June 30, 2019, without an approved extension on the annual renewal. Under 21 NCAC 08G .0406(b)(1), the Board may issue a Letter of Warning to a CPA who, for the first time in five calendar years, fails to complete the CPE requirements before the end of the previous calendar year but completes them by June 30. Ms. Van Zant recused herself from discussing one individual's CPE status and did not vote on this matter.

Sweta Patel Adkin, #37299
Wendy Teri Laxton, #17747

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

Margaret Anne Davis, #37693
George Savage Long, #15999
Angela Danette Sanders, #28457

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

William Abington	Natalie Ellis
Shannan Adams	Laura Evans
Christopher Alesso	Zachery Fisher
Justin Allman	Molly Foster
Joshua Apple	Amanda Gadd
Nathan Arp	Joel Gibbs
Joseph Baglio	Hope Gibson
Barbara Barger	Jacob Gilbert
Tanner Barnett	Jessica Grant
Brandon Bell	Olivia Griffin
Kristen Boley	David Grimsley
Rebecca Boyd	Andrea Guenther
Justin Boyles	Edwin Guest
Kaitlyn Brock	Shannon Gurreri
Kaitlin Brown	Gregory Hales
Mary Brown	Kendle Hansen
Christopher Burdick	Matthew Hartzell
William Burroughs	Sara-Kelly Hawes
Jonathan Calcagne	Josie Hennessy
Regina Cameron	Melissa Hertell
Brianna Cardwell	Hannah Higgins
Gregory Carrington	Gabrielle Hoang
Kathleen Chambers	Staci Huffman
Shane Choi	Henley Irby
Anna Ciraco	Lawrence Jenkins
Samuel Clark	Cassandra Johnson
Tyler Coffey	Matthew Kalaf
Jonathan Connolly	Jonathan Kane
Kassandra Cook	Brent Keaton
Ceara Corbett	Muhammad Khan
Scott Crabbs	Caroline Kingham
Savannah Crawford	Victoria Kinney
Tanesha Crewes	Blake Kirby
James Cumbo	Yeng Klipp
Carson Cutright	Spencer Lavender
Ryan Dixon	Raquelle Leblanc
Conor Doherty	Brandon Lee
Alicia Dunn	Maia Lew
Jessica Earles	Zachary Lowman
Annie Edmonston	Francis Lozzi

Michael Lyons
Samuel Markiewitz
Marissa Martin
Malgorzata Mazgola
Karla Mendiola
Ethan Minsheu
Savannah Moser
Alexandra Mull
Alexandra Murphy
Zaynab Nasif
Christopher Newman-Clifford
Cynthia Nunez
Barrett Overman
Mitva Patel
Sloane Pfaff
Mackenzie Pierce
Victor Popov
Taylor Pulyer
Brandie Ragsdale
Olivia Richardson
Katelyn Roberts
William Roberts
Kristin Robertson
Danielle Ross
Tyler Roten
Andrew Rothfuss
Allison Rowe
Anthony Rucki
Raleigh Scales
Katherine Serrell
Michael Setzler

Madeline Skaife
Sydney Smith
Clayton Stakes
Allan Staten
Margaret Strickland
Stacey Studer
James Swaim
Brandon Taylor
Bryant Tiller
Stephen Tousignant
Marshall Trawick
Jacob Tripp
Shawn Turk
Dylan Tuttle
Sonya Uppliappan
Dominick Vaccaro
Matthew Vaden
Johana Valle Gutierrez
Emilie Vincitorio
Jonathan Warren
Katherine Way
Emily Webb
Ella Webster
Rachel Wells
Justin Wilcher
Eric Wohlgemuth
Carly Wolk
Caitlin Yarberry
Crystal Young
Hannah Zerwas
Liudmila Zill

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

Other: In a vote of seven (7) affirmative and zero (0) negative votes, the Board approved an internal policy for evaluating applicants' educational backgrounds.

REPORT OF THE INVESTMENT COMMITTEE: Mr. G. Massey provided the Board with an update of the Committee's work. President Massey moved, and Mr. G. Massey seconded the motion to issue a Request for Proposals (RFP) for an investment advisor to assist the Committee with finalizing the Board's investment policy and eventually implementing the Board's investment plan.

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

PUBLIC COMMENTS: Ms. Bryson thanked President Massey and Mr. Brooks for their contributions to the Board's March 18, 2021, joint meeting with the NCACPA Board of Directors. Mr. Wachter commended the Board for developing an internal policy for evaluating applicants' educational backgrounds.

ADJOURNMENT: Mr. G. Massey moved, and Mr. Winstead seconded the motion to adjourn the meeting at 12:08 p.m. The motion passed with a vote of six (6) affirmative and zero (0) negative votes. Motion passed.

Respectfully submitted:

Attested to by:



David R. Nance, CPA
Deputy Director



Michael S. Massey, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2020032-1/2

IN THE MATTER OF:

David L. Bublick, CPA, #38074

David L. Bublick, 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. David L. Bublick, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 38074 as a Certified Public Accountant.
2. David L. Bublick, CPA, PLLC (hereinafter "Respondent Firm"), was 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 had received a Fail on its most recent engagement peer review for the period ended November 30, 2018. For that peer review, it was noted that the Respondent Firm's compilation report failed to make all disclosures required by the Statements on Standards for Accounting and Review Services ("SSARS") and was not adhering to standards when presenting several key components of the financial statements.
4. Prior to the failed engagement peer review, the Respondent Firm had received a fail on a system peer review for the period ended November 30, 2015.
5. The Respondent Firm has been administratively dissolved, effective December 31, 2020, and now operates as a North Carolina office for Cunningham & Associates, CPAs. The Respondents have now ceased performing engagements that require a peer review.
6. 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.

NC BOARD OF

MAR 10 2021

CPA EXAMINERS

Consent Order - 2
David L. Bublick, CPA
David L. Bublick, CPA, PLLC

2. The Respondents' failure to perform attest and assurance services in accordance to standards constitutes a violation of 21 NCAC 08N .0404, 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.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. ✓ The Respondent has acknowledged that neither he nor the Respondent Firm are currently participating in, performing, or reviewing any services subject to peer review.
2. ✓ Prior to the Respondent participating in, performing, or reviewing any services subject to peer review, the following conditions apply:
 - a. ✓ The Respondent shall participate in at least eight (8) hours of continuing professional education in SSARS annually for a period of three (3) years. Those hours may be counted towards the Respondent's annual CPE requirement.
 - b. ✓ In the event that the Respondent participates in an audit engagement, that audit must be subjected to review prior to issuance of the report, pursuant to the Board's Pre-issuance Review Procedures.

CONSENTED TO THIS THE 7TH DAY OF MARCH, 2021
(Day) (Month) (Year)

David L. Bublick DAVID L. BUBLICK
Individual authorized to sign on behalf of Respondent Firm

David L. Bublick CPA
Respondent

APPROVED BY THE BOARD THIS THE 17 DAY OF March, 2021
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

NC BOARD OF

MAR 10 2021

CPA EXAMINERS



BY: Michael S. Massey
President

**THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS**

IN THE MATTER OF:

Raymond Slogar, Jr.
File #C2021024

NOTICE OF APPARENT VIOLATION
AND AGREEMENT TO CEASE THE
USE OF THE CPA TITLE

TO THE ABOVE NAMED RECIPIENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. § 93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act ("Accountancy Act") through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N. C. Gen. Stat. § 93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-13, "A violation of G.S. 93-3, 93-4, 93-5, 93-6, or 93-8 shall be a Class 1 misdemeanor."

WHEREAS, Raymond Slogar, Jr. (hereinafter "Slogar") has never been licensed in the State of North Carolina.

WHEREAS, Slogar performed an audit engagement for a North Carolina client and issued an audit report for that client in November of 2020. In that audit report, Slogar has named himself a CPA.

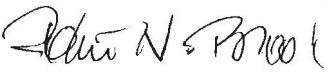
WHEREAS the Board believes that that the aforementioned action is contrary to the Accountancy Act and gives notice of the same.

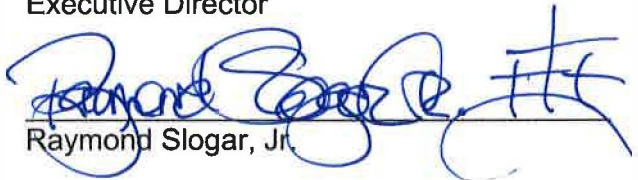
IT IS THEREFORE AGREED that:

Slogar recognizes that he may be in violation of the Accountancy Act and agrees to refrain from using in any manner the title "CPA" or "Certified Public Accountant" in the State of North Carolina and will refrain from engaging in the public practice of accountancy in the State of North Carolina.

The Board agrees that as long as Slogar abides by the terms of this Agreement, it will not pursue civil relief pursuant to N. C. Gen. Stat. § 93-12(16) or criminal charges pursuant to N. C. Gen. Stat. § 93-13.

North Carolina State Board of Certified Public Accountant Examiners

BY:  DATE: 3/22/21
Robert N. Brooks
Executive Director

BY:  DATE: February 23, 2021
Raymond Slogar, Jr.