PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
September 20, 2021
Via Simultaneous Communication
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Barton W. Baldwin, CPA, President; Bernita W. Demery, CPA, Vice President; Gary R. Massey, CPA, Secretary-Treasurer; Bernita W. Demery, CPA; Jodi K. Kruse, 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; Jeffrey Tankard, Professional Standards Assistant; Buck Winslow; Licensing Manager; and Noel L. Allen, Esq., Legal Counsel (all by simultaneous communication).

GUESTS: Sharon Bryson, CEO, NCACPA; Kristin Pappas, CPA, NCACPA Board of Directors; and Maria M. Lynch, Esq. (all by simultaneous communication).

CALL TO ORDER: President Baldwin called the meeting to order at 10:00 a.m. Ms. Van Zant stated she recused herself from an item on the Professional Standards Committee’s agenda.

AGENDA: Ms. Demery moved, and Mr. Massey seconded the motion to approve the agenda. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

MINUTES: Ms. Demery moved, and Mr. Winstead seconded the motion to approve the August 23, 2021, meeting minutes. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Mr. Massey moved, and Mr. Winstead seconded the motion to approve the August 2021 financial statements as submitted. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

NATIONAL ORGANIZATION ITEMS: President Baldwin informed the Board that the 2021 NASBA Annual Meeting would be virtual with no in-person component. Mr. Nance stated that registration should open September 22, 2021, for the November 2-3, 2021, meeting.

President Baldwin stated that he, Mr. Brooks, and Mr. Nance participated in the September 7, 2021, virtual meeting of NASBA’s Middle Atlantic Region. The participating jurisdictions discussed the financial impact of COVID on boards, issues related to boards under state control, and the introduction of new Executive Directors.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Winstead moved, and Ms. Demery seconded the motion to approve the State Ethics Commission’s evaluation of Ms. Lynch’s
Statement of Economic Interest (Appendix I). Motion passed with seven (7) affirmative votes and zero (0) negative votes.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: The Board approved with seven (7) affirmative votes and zero (0) negative votes the following recommendations of the Committee as presented by Mr. Winstead.

Case No. C2021136 - Thomas Milton Moyer, III - Approve the signed Consent Order (Appendix II).

Case No. UT2021041 - UCPAA, Inc. - Approve the signed Consent Judgment (Appendix III).

Case No. C2021127 - Cristina Madrinan Rivera - Approve the Notice of Hearing for November 22, 2021, at 10:00 a.m.

Case No. C2021062 - Close the case without prejudice.

Case No. C2021088 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021090 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021091 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021092 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021093 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021094 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021095 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021096 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021097 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021099 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.
Case No. C2021100 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021101 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021102 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021103 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021104 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021105 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021106 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021107 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021108 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021109 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021110 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021111 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021112 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021113 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021114 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.
Case No. C2021115 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: The Board approved with seven (7) affirmative votes and zero (0) negative votes the following recommendations of the Committee as presented by Ms. Taylor.

Transfer of Uniform CPA Exam Grades - Approve the following applications for the transfer of Uniform CPA Exam grades:

Matthew Mills Calloway
Zachary T. Webb

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

John Whitman Barnes
Kayla Tamar Brown
Laura Byerly Bryant
William Robert Bryant
Matthew Mills Calloway
Jonathan Neal Cauble
Anna Marie Ciraco
Bryan Bradford Conner
Benjamin Joseph Davis
Charles Alexander Dorcelien
Katherine Melissa Doyle
Sallie Beth Dusenburn
Tracie McKay Edens
George Martin Francis
Alyssa Francine Gotfried
Michael Eugene Hancock
Ryan Andrew Kose
Kelly Marie Legler
Ben Fortugaleza Liboon
Haley McCurdy
Kayla Chatelle Miles

John Whitman Barnes
Kayla Tamar Brown
Laura Byerly Bryant
William Robert Bryant
Matthew Mills Calloway
Jonathan Neal Cauble
Anna Marie Ciraco
Bryan Bradford Conner
Benjamin Joseph Davis
Charles Alexander Dorcelien
Katherine Melissa Doyle
Sallie Beth Dusenburn
Tracie McKay Edens
George Martin Francis
Alyssa Francine Gotfried
Michael Eugene Hancock
Ryan Andrew Kose
Kelly Marie Legler
Ben Fortugaleza Liboon
Haley McCurdy
Kayla Chatelle Miles

Alexandra Louise Murphy
Amber Michelle Nolan
Natasha Janelle Pate
Emily Ann Paulson
Melia Nicole Penninger
Natalie Erin Peterson
Kara Tomi Plotner
Ryan Gerald Preskenis
Hilary Rose Prinz
Allea Lea Roach
Steven Patrick Sasser
Daniel Louis Sferruzzo
Margaret Rene Sherwood
Allan Landry Staten
Courtney Anne Stephenson
Andrew Marlowe Story
Ireland Irena Thurston
Ivy Skylar Trent
Carter Watson
Michael Garrett Neal Weaver
Zachary T. Webb

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

Daniel Phillip Domonkos
Kyle Patrick Nevins

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

Tanmayee Gopal Chiplunkar, T12612
Clayton Alexander Rexroad, T12613

Anthony Frederick Allen, T12614
Kelley Winston Jones, T12615
Reinstatements – Approve the following applications for reinstatement of CPA certification:

Mark Andrew Clifton, Sr., #25292  Elizabeth George Morrow, #29700

Reissuance of New Certificate - Approve the application for reissuance of a CPA certificate submitted by Robert Kevin White, #19548.

Reissuance of New Certificate and Consent Agreement - Approve the application for reissuance of a new CPA certificate and consent agreement submitted by Selena Lenore Flood, #29049.

Letters of Warning - Approve issuing Letters of Warning to the following individuals who, on their 2020-2021 license renewal, listed 2020 CPE taken between January 1 and June 30, 2021, without an approved extension. The Letters of Warning are issued under 21 NCAC 08G .0406(b)(1).

Terry Vern Aaseby, #33668  Michael Joseph Arthur, #37669
John Joseph Ackerson, #44420  Laurel Whitney Atwater, #29684
Olufemi D. Aina, #43207  Alanna Ng Aungvibool, #44346
Anthony Craig Aliquo, #38908  Tyson Lee Badders, #37876
Christine Cullen Allen, #43887  Gerald M. Baggish, #8647
Stephen Clark AllenJr., #43371  April Christine Baker Crouse, #32874
James Dylan Allison, #43902  Awaaz Baksh, #35672
Kirsten Astrid Anderberg, #23397  Trent Smith Ball, #40197
Cherie A. Anderson, #19001  Kim James Barr, #13347
Angela Radford Appleyard, #17469  Adam Joel Barrow, #35626
<table>
<thead>
<tr>
<th>Name</th>
<th>ID</th>
</tr>
</thead>
<tbody>
<tr>
<td>William David Edwards, Jr.</td>
<td>#11295</td>
</tr>
<tr>
<td>Arthur Gordon Eisenstadt</td>
<td>#37704</td>
</tr>
<tr>
<td>Angela Marie Davenport Elliott</td>
<td>#13353</td>
</tr>
<tr>
<td>Megan Christine Ely</td>
<td>#38946</td>
</tr>
<tr>
<td>Joseph Francis Esposito</td>
<td>#40241</td>
</tr>
<tr>
<td>Mary Kathleen Goodwin Evans</td>
<td>#40862</td>
</tr>
<tr>
<td>Jennifer Lynn Fagan</td>
<td>#39352</td>
</tr>
<tr>
<td>Karina Falcon</td>
<td>#37085</td>
</tr>
<tr>
<td>Xingzi Fang</td>
<td>#36123</td>
</tr>
<tr>
<td>Susan Doughty Fishel</td>
<td>#17735</td>
</tr>
<tr>
<td>Chadd Scott Fisher</td>
<td>#31447</td>
</tr>
<tr>
<td>Mack Simpson Flanagan</td>
<td>#44276</td>
</tr>
<tr>
<td>Amanda Nicole Fontana</td>
<td>#41126</td>
</tr>
<tr>
<td>Jennifer Buckner Fox</td>
<td>#40582</td>
</tr>
<tr>
<td>Lucinda Lee Fraley</td>
<td>#25106</td>
</tr>
<tr>
<td>Nicholas Ford Frazer</td>
<td>#43080</td>
</tr>
<tr>
<td>Jessie Tim Freeman</td>
<td>#20471</td>
</tr>
<tr>
<td>Katherine Frances Friedman</td>
<td>#40676</td>
</tr>
<tr>
<td>Michael John Fryt</td>
<td>#22527</td>
</tr>
<tr>
<td>Kim D. Garcia</td>
<td>#42558</td>
</tr>
<tr>
<td>Pamela Jo Garn</td>
<td>#19277</td>
</tr>
<tr>
<td>Heidi J. Garwatoski</td>
<td>#26808</td>
</tr>
<tr>
<td>Teresa J. Gault</td>
<td>#33459</td>
</tr>
<tr>
<td>Gary Richard Gerlach</td>
<td>#20192</td>
</tr>
<tr>
<td>Leslie Stinson Gerwitz</td>
<td>#21847</td>
</tr>
<tr>
<td>Sheila R. Gibson</td>
<td>#33250</td>
</tr>
<tr>
<td>Amy Sachiko Gilbert</td>
<td>#39002</td>
</tr>
<tr>
<td>Gerald M. Gill</td>
<td>#25480</td>
</tr>
<tr>
<td>Nicholas Trenton Gilliam</td>
<td>#43946</td>
</tr>
<tr>
<td>Cynthia Jefferson Glad</td>
<td>#25188</td>
</tr>
<tr>
<td>Robert James Gluck</td>
<td>#44029</td>
</tr>
<tr>
<td>Larry Dean Good</td>
<td>#14444</td>
</tr>
<tr>
<td>Robert Stephen Goodman</td>
<td>#14301</td>
</tr>
<tr>
<td>Mark Henry Goodson</td>
<td>#14091</td>
</tr>
<tr>
<td>Melissa Long Goodson</td>
<td>#13422</td>
</tr>
<tr>
<td>David William Gora</td>
<td>#35284</td>
</tr>
<tr>
<td>Brian D. Gorman</td>
<td>#41493</td>
</tr>
<tr>
<td>Monica Jean Graves</td>
<td>#15435</td>
</tr>
<tr>
<td>Denise Maher Green</td>
<td>#21727</td>
</tr>
<tr>
<td>Wendi M. Wilson Greene</td>
<td>#22950</td>
</tr>
<tr>
<td>James Fredrick Griffin</td>
<td>#8583</td>
</tr>
<tr>
<td>Kelly Griggs Griffin</td>
<td>#22445</td>
</tr>
<tr>
<td>Barry Mark Griffith, Jr.</td>
<td>#42851</td>
</tr>
<tr>
<td>Thomas James Groner</td>
<td>#37649</td>
</tr>
<tr>
<td>Mary Elizabeth Hamilton</td>
<td>#43006</td>
</tr>
<tr>
<td>Frances Hunter Hampton</td>
<td>#11944</td>
</tr>
<tr>
<td>Katherine Lawson Hampton</td>
<td>#36318</td>
</tr>
<tr>
<td>James Everette Harris</td>
<td>#16595</td>
</tr>
<tr>
<td>Richard LeRoy Harris</td>
<td>#12316</td>
</tr>
<tr>
<td>William Myrick Harward</td>
<td>#2496</td>
</tr>
<tr>
<td>Thomas Reilly Haus</td>
<td>#26454</td>
</tr>
<tr>
<td>Yanyong Hev</td>
<td>#44423</td>
</tr>
<tr>
<td>Mary Beth Hebert</td>
<td>#18792</td>
</tr>
<tr>
<td>LaDon Henderson, Jr.</td>
<td>#13594</td>
</tr>
<tr>
<td>Tamara Rene Henderson</td>
<td>#38186</td>
</tr>
<tr>
<td>Domingos Dias Henriques, Jr.</td>
<td>#33870</td>
</tr>
<tr>
<td>Keely Wray Hesmer</td>
<td>#29980</td>
</tr>
<tr>
<td>Galen Brice Hester</td>
<td>#43648</td>
</tr>
<tr>
<td>James Earl Heyward</td>
<td>#34001</td>
</tr>
<tr>
<td>Susan Elizabeth Hicks</td>
<td>#42211</td>
</tr>
<tr>
<td>Kateryna V. Hollis</td>
<td>#38935</td>
</tr>
<tr>
<td>Jo Gaskins Holloman</td>
<td>#13706</td>
</tr>
<tr>
<td>Michael Francis Hoose</td>
<td>#34873</td>
</tr>
<tr>
<td>Tiffany Anne Hopkins</td>
<td>#35409</td>
</tr>
<tr>
<td>Thomas Garner Horne</td>
<td>#4767</td>
</tr>
<tr>
<td>Brittney Lunsford Houston</td>
<td>#38635</td>
</tr>
<tr>
<td>Nancy Sutton Howard</td>
<td>#27732</td>
</tr>
<tr>
<td>Jacob Edwin Hoyle</td>
<td>#43928</td>
</tr>
<tr>
<td>Ricky Edison Hudson</td>
<td>#14308</td>
</tr>
<tr>
<td>Jackie Ann Howard Huffman</td>
<td>#21596</td>
</tr>
<tr>
<td>David Stuart Hughes</td>
<td>#16870</td>
</tr>
<tr>
<td>Ralph Wayne Hutchins</td>
<td>#3419</td>
</tr>
<tr>
<td>Michael Scott Inglut</td>
<td>#36748</td>
</tr>
<tr>
<td>Julianne Inozemcev</td>
<td>#43142</td>
</tr>
<tr>
<td>Collin Thomas Ivory</td>
<td>#41825</td>
</tr>
<tr>
<td>Bryan McKinney Jenkins</td>
<td>#25001</td>
</tr>
<tr>
<td>David Lamont Jenning,s Jr.</td>
<td>#44377</td>
</tr>
<tr>
<td>Xiaoping Jiang</td>
<td>#41284</td>
</tr>
<tr>
<td>Michael Diego Johansen</td>
<td>#37447</td>
</tr>
<tr>
<td>David Kyle Johnson</td>
<td>#40538</td>
</tr>
<tr>
<td>James Corby Johnson, Jr.</td>
<td>#17516</td>
</tr>
<tr>
<td>Laura Elizabeth Wright Johnson</td>
<td>#43864</td>
</tr>
<tr>
<td>Stephanie Bosak Johnson</td>
<td>#35407</td>
</tr>
<tr>
<td>Rodney Brian Jones</td>
<td>#23749</td>
</tr>
<tr>
<td>Rachel Hiner Jordan</td>
<td>#22056</td>
</tr>
<tr>
<td>Michael Lee Kahill</td>
<td>#38366</td>
</tr>
<tr>
<td>Amy Nicole Emmons Kapka</td>
<td>#36394</td>
</tr>
<tr>
<td>Larry Delma Keech</td>
<td>#11730</td>
</tr>
<tr>
<td>Carolyn Alston Kelley</td>
<td>#19859</td>
</tr>
<tr>
<td>Marissa Ann Kenn</td>
<td>#42145</td>
</tr>
<tr>
<td>Matthew Jay Kennedy</td>
<td>#39468</td>
</tr>
<tr>
<td>Se Houn Kim</td>
<td>#40943</td>
</tr>
</tbody>
</table>
James Gray Kimbrough, Jr., #13507
Douglas Allen Kinnear, #19514
Steven Talmadge Kirkman, #20322
William Rufus Kiser, III, #33906
Allan Clayton Kitchen, #31285
Alexander Joseph Kneisel, #42025
Charles Robert Knox, Jr., #23935
Anastasia Krikunova, #35050
William Paul Krogseng, #33714
Jonas David LaGrew, #44418
Nicole Marie Landes, #44108
Katherine Ann Lash, #39386
Margaret Hannan Lauder, #27687
Maryana Leon, #33670
Jeanette S. Lesine, #19720
Stephanie Melissa Leslie, #42746
Dana Thomas Letchworth, #23197
William Norman Lewin, #9880
Henry Glenn Lewis, #10712
Richard Franklin Lewis, #6812
Michael Howard Lippman, #13596
Richard Alan Liston, #14636
Peizhu Liu, #28132
Eric Peter Llorey, #41252
Steven A. LoConte, #24024
Cara Kathleen Loose, #34682
Sara M. Lotts, #43861
Gilbert Lovinsky, #32356
Carol Philbrick Lowe, #18230
Phuong My Luu, #42981
Richard Donald McKay Lyman, #15956
Nathan Charles Lynch, #38748
Judith Dorotea Lyon, #35352
Joseph Achille Maccaroni, #44232
Bruce William MacEwen, #8216
Richard Allen Magrath, #37729
Antoinette Majka, #32848
Jakub Waldemar Malecki, #44035
Amiee Michelle Marenna, #40967
James Bryant Markham, #33748
Paul Wesley Mashburn, #30389
Terrance Mark McCaffery, #42161
James Kelly McClellan, #26599
Denieda Asia McCullough, #44075
Melissa Schrader McGuire, #16915
Randy Steven McIntyre, #15431
Philip Michael McLain, #26637
John Buckley McLean, #40774
Matthew Stephenson McLean, #39138
Eleese Danielle McMahon, #37419
Matthew Charles McNeely, #34741
Andrew Allen McNeish, #40491
Robert Bryson McPherson, III, #39392
Jyoti Mehta, #42935
Katelyn Elizabeth Metcalf, #43911
Kristy Lynn Michue, #31458
Kira Nicole Miles, #41867
Dale Kindley Miller, #26819
Haleh Moddasser, #20059
Kim Smithy Moehler, #24553
Christof Rodney Charles Mohr, #43732
Suneela Molagavalli, #44006
Shawki Kenyatta Moore, #31350
Vicie Lynette Moran, #34637
Jolinda B. More, #27711
Bryce Randall Morgan, #43924
Kathy Lynn Morris, #16211
Samuel Allen Mouzon, #15877
Lucas Joshua Mueller, #44401
Luciana Suehara Mullen, #34091
Rosemary Murphy, #43891
Sharon J. Murr, #31803
Alan Entrekin Nations, #13239
John Dashiell Nelson, #35114
Emlyn Marie Neuman-Javornik, #42251
Katherine Gwen Neville, #30269
Elizabeth B. Newkerk, #19112
Caleb L. Nicholson, #34587
Jeffrey Thomas Nick, #40554
Elliot Bradford Nickles, #38077
Chrysanthos Vasiliou Nikopoulos, #39399
Casey James Noble, #39485
Kathryn Nusbaum, #41656
Jacob Mark Nygaard, #40479
Edwin Thomas O'Connor, #25439
Charles William O'Quinn, #26270
Adaora Ebuoluwa Okonkwo, #41766
Nicholas Van Myrs Orlandi, #28913
Debra Benson Overbeck, #27505
Rebecca Owens, #34948
Alexander George Pantelakos, #44709
Elton Caron Parker, Jr., #9498
Uniform CPA Exam Applications - Approve the following applications for the Uniform CPA Exam:

- William Abington
- Alexander Ade
- Laken Appleby
- Justin Appley
- Austin Atkinson
- Curtis Averre
- Eva Azmoudeh
- Jonathan Babb
- O'Keil Bacon
- Kellie Baker
- Prem Balakrishnan
- Lieryn Barnett
- Jennifer Barrow
- Amy Bayley
- Kristen Boley
- Anjelica Boney
- Charles Borden
- Ashley Bornkamp
- Justin Brannock
- Bryelle Braswell
- Aaron Braud
- Alyssa Brockman
- Kalund Brodie
- Marrissa Brouwer
- Allison Brown
- Violette Bruchon
- Benjamin Buben
- Christopher Burdick
- Darren Burton
- Jonathan Calcagne

- John Lee Welch, #14423
- Binbin Weng, #39920
- Benjamin Lloyd Wetzel, #37227
- Gordon Valden Wheeler, #34461
- John Thomas Whelehan, #42915
- Betty Mills Whichard, #13395
- Caitlin Elizabeth White, #42900
- T'Andrea Latrelle Anissa White, #44175
- Martha Ann Whitman, #21509
- Daphne Stafford Williams, #16557
- Roddey Hollis Williams, #16481
- Sheila A. Williams, #23086
- Carl Patrick Williford, Sr., #1892
- Joe Allen Wilson, #14770
- Paul Robert Wing, #44057
- Maris Danielle Winters, #41523
- Taylor Ann Witkiewicz, #43787
- Johnny Cleveland Wood, #10733
- Emily Anne Woodworth, #41168
- Connor Martin Wulff, #43013
- Jack Roland Yancey, #35925
- Ping Yang, #33297
- Samuel James Young, #42807
- Ruoyi Zhang, #43733
- Ting Zheng, #40613
- Terrence Anthony Zielinski, #39539
- Elizabeth Caroline Zurawel, #43968
Tyler Campbell
Brianna Cardwell
Macy Carman
Zachary Carver
Mary Casey
Robert Chapman
Kevin Cheng
Johnny Christian
Drew Coble
Eric Cogswell
Kassandra Cook
Ceara Corbett
Isaias Crespo Regalado
Angel Dameron
Allyson Davis
Miranda Davis
John Day
Derik Dean
Madison Dean
Daniel Deas
Heidi Diegelman
Julia Dillard
Nikola Dimov
Ginisa Ebert
Matthew Finney
Zachery Fisher
Susan Fowler
Shane Fox
Kristin Franklin
Jacob Gilbert
David Grimsley
Karsyn Guffey
Brian Haimes
Caroline Haller
Jason Harting
Sara-Kelly Hawes
Talena Hawley
Floyd Henderson
Callie Hendrick
Anna Hergenrader
Hannah Higgins
Kathryn Hollis
Lisa Hong
John Hoopman
Beverly Houie
Tara Howard

Susan Hutchins
Travis Idol
Joshua Jackson
Austin Johnson
Donna Johnson
Josiah Johnson
Kirsten Jording
Claire Jose
Matthew Kalaf
Timothy Kearns
Ashley Kile
Sandra Lafontaine
Joshua Lane
Benjamin Lasovsky
Austin Leaming
Megan Leasure
Raquelle Leblanc
Brandon Lee
Shinae Lee
Benin Lester
Tanisa Little
Tanner Lloyd
Sierra Lowder
Samantha MacKenzie
Rachel Magee
LaToya Malloy
Matthew Mardjanov
Marissa Martin
Michael McKiernan
Shannon McLeod
Casey Medford
Morgan Merrill
Hunter Mikels
Rebecca Miller
Michelle Moody
Harrison Moore
James Morris
Joseph Mulholand
Dennis Munise
Jaleesa Murphy
Ryan Myers
Zaynab Nasif
Maria Noyola
Amelia Oliver
Barrett Overman
Zachary Oxendine
Requests for Extension of Exam Section Credits - Approve a candidate’s request to extend their Exam score until September 5, 2021. The Committee predicated its decision on the pandemic-related closures of the Prometric Exam Centers.

REPORT OF THE INVESTMENT COMMITTEE: The Board approved with seven (7) affirmative votes and zero (0) negative votes the Committee’s recommendation to hire Wells Fargo as the Board’s investment adviser.

REPORT OF THE PERSONNEL COMMITTEE: President Baldwin relayed that the Committee met on September 13, 2021, and will present a substantive report at the October 18, 2021, meeting.
REPORT OF THE INVESTMENT COMMITTEE: The Board approved with seven (7) affirmative votes and zero (0) negative votes the Committee’s recommendation to hire Wells Fargo as the Board’s investment adviser.

REPORT OF THE PERSONNEL COMMITTEE: President Baldwin relayed that the Committee met on September 13, 2021, and will present a substantive report at the October 18, 2021, meeting.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the monthly operational metrics and Executive staff report. Mr. Nance stated that there had been a slight increase in initial and re-Exam applications.

Mr. Nance said that the list of individuals approved for inactive status published in the newsletter had generated quite a few questions from licensees. He anticipates that the article about inactive status in the September Activity Review would answer the most frequently asked questions about inactive status.

Mr. Nance introduced Jeffrey Tankard to the Board. Mr. Tankard was hired on September 1, 2021, as a Professional Standards Specialist.

Mr. Massey moved, and Ms. Kruse seconded the motion to approve the proposed 2022 Board meeting dates (Appendix IV). President Baldwin stated that the Board will set the time for the March 16, 2022, meeting after consulting with the NCACPA.

PUBLIC COMMENTS: Ms. Bryson, on behalf of the NCACPA Board of Directors, expressed sincere appreciation for the Board’s positive response to the NCAPA’s request to collect and share demographic information on Exam and licensure applicants as well as CPAs.

RESOLUTION: President Baldwin read a Resolution (Appendix V) thanking Ms. Taylor for her service to the Board, the profession, and the citizens of North Carolina. President Baldwin ordered that the meeting minutes include a copy of the Resolution.

OATH OF OFFICE: Ms. Lynch was sworn the Oath of Office by President Baldwin.

ADJOURNMENT: Mr. Massey moved, and Ms. Demery seconded the motion to adjourn the meeting at 10:43 a.m. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

Respectfully submitted:

[Signature]
David R. Nance, CPA
Deputy Director

Attested to by:

[Signature]
Barton W. Baldwin, CPA
President
August 30, 2021

The Honorable Roy A. Cooper III
Governor of North Carolina
20301 Mail Service Center
Raleigh, North Carolina 27699-0301

Re: Evaluation of Statement of Economic Interest Filed by Ms. Maria M. Lynch
North Carolina State Board of Certified Public Accountant Examiners

Dear Governor Cooper:

Our office has received Ms. Maria M. Lynch’s 2021 Statement of Economic Interest as a prospective appointee to the North Carolina State Board of Certified Public Accountant Examiners (the “Board”). We have reviewed it for actual and potential conflicts of interest pursuant to Chapter 138A of the North Carolina General Statutes (“N.C.G.S.”), also known as the State Government Ethics Act (the “Act”).

Compliance with the Act and avoidance of conflicts of interest in the performance of public duties are the responsibilities of every covered person, regardless of this letter’s contents. This letter, meanwhile, is not meant to impugn the integrity of the covered person in any way. This letter is required by N.C.G.S. § 138A-28(a) and is designed to educate the covered person as to potential issues that could merit particular attention. Advice on compliance with the Act is available to certain public servants and legislative employees under N.C.G.S. § 138A-13.

We did not find an actual conflict of interest but found the potential for a conflict of interest. The potential conflict identified does not prohibit service on this entity.

The North Carolina State Board of Certified Public Accountant Examiners is responsible for the certification of persons engaged as public accountants in North Carolina. The Board has authority to administer certification examinations, issue, renew and revoke certifications, and otherwise regulate certified public accountants.

The Act establishes ethical standards for certain public servants and prohibits public servants from: (1) using their positions for their financial benefit or for the benefit of their extended family or business, N.C.G.S. § 138A-31; and (2) participating in official actions from which they or certain associated persons might receive a reasonably foreseeable financial benefit, N.C.G.S. § 138A-36(a). The Act also requires public servants to take appropriate steps to remove themselves from proceedings in which their impartiality might reasonably be questioned due to a familial, personal, or financial relationship with a participant in those proceedings. N.C.G.S. § 138A-36(c).
Ms. Lynch would fill the role of a public member on the Board. She and her spouse are partners with the law firm of Lynch & Eatman LLP. Therefore, Ms. Lynch has the potential for a conflict of interest and should exercise appropriate caution in the performance of her public duties should issues involving the business of the law firm of Lynch & Eatman LLP come before the Board for official action.

In addition to the conflict standards noted above, the Act prohibits public servants from accepting gifts from (1) a lobbyist or lobbyist principal, (2) a person or entity that is seeking to do business with the public servant’s agency, is regulated or controlled by that agency, or has financial interests that might be affected by their official actions, or (3) anyone in return for being influenced in the discharge of their official responsibilities. N.C.G.S. § 138A-32. Exceptions to the gifts restrictions are set out in N.C.G.S. § 138A-32(e).

When this letter cites an actual or potential conflict of interest under N.C.G.S. § 138A-24(e), the conflict must be recorded in the minutes of the applicable board and brought to the membership’s attention by the board’s chair as often as necessary to remind all members of the conflict and to help ensure compliance with the Act. N.C.G.S. § 138A-15(c).

Finally, the Act mandates that all public servants attend an ethics and lobbying education presentation. N.C.G.S. § 138A-14. Please review the attached document for additional information concerning this requirement.

Please contact our office if you have any questions concerning our evaluation or the ethical standards governing public servants under the Act.

Sincerely,

Mary Roerden, SEI Unit
State Ethics Commission

cc: Maria M. Lynch
Attachment: Ethics Education Guide
IN THE MATTER OF:
Thomas Milton Moyer III, CPA, #12445
Respondent

CONSENT ORDER

1. Thomas Milton Moyer III, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 12445 as a Certified Public Accountant.

2. The Respondent informed the Board on his 2019-2020 individual certificate Renewal (“Renewal”) that between January 1, 2019, and June 30, 2020, he had obtained the requisite forty (40) hours of continuing professional education (“CPE”) to meet the 2019 CPE requirements.

3. Based on the Respondent’s representation, the Board accepted his Renewal.

4. The Respondent was subject to the 2019 and 2020 Letter of Warning Audit.

5. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2019 and 2020 requirements.

6. The Respondent had more than the forty (40) hours of CPE to satisfy the requirement for those years. However, he did not take his 2019 ethics course until October 19, 2020.

7. Per Section 3.20 of Session Law 2020-97, the North Carolina General Assembly has authorized State agencies to exercise regulatory flexibility during the Coronavirus emergency in order to protect the economic well-being of the citizens and businesses of North Carolina. The Board finds that allowing the Respondent to retain an active CPA certificate, under the facts set forth above, furthers that goal.

8. The Respondent wishes to resolve this matter by consent and agrees 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 Respondent understands and agrees 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 Respondent is 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 Respondent’s actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent’s consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent’s CPA certificate is suspended for one year.

2. In light of the aforementioned State policy to exercise regulatory flexibility, the Respondent’s suspension is stayed. The stay shall be lifted if the Board finds that the Respondent has engaged in further violations of the Board’s Rules of Professional Ethics and Conduct.

3. The Respondent shall pay a one thousand dollar ($1,000) civil penalty, to be remitted to the Board with this Consent Order.

CONSENTED TO THIS THE 27TH DAY OF AUGUST, 2021

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 20TH DAY OF SEPTEMBER, 2021

[Signature]
President

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

COUNTY OF WAKE

IN THE GENERAL COURT OF JUSTICE
SUPERIOR COURT DIVISION
21-CVS-11610

North Carolina State Board of Certified Public Accountant Examiners, Plaintiff,
v.

UCPAA, Inc., Defendant.

CONSENT JUDGMENT

THIS MATTER COMING ON AND BEING HEARD before the undersigned Superior Court Judge by consent of the parties; and

IT APPEARING to the Court that the Defendant has been properly served with process in this action and that jurisdiction is properly in Wake County; and

IT FURTHER APPEARING that, as evinced by the signatures appearing on this Judgment that all parties have consented to the signing and entry of this Consent Judgment;

THEREFORE, the Court makes the following:

FINDINGS OF FACT

1. Plaintiff, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is an agency of the State of North Carolina and is organized as an occupational licensing board under the provisions of Chapters 93 and 93B of the General Statutes of North Carolina.

NC BOARD OF CPA EXAMINERS

SEP - 8 2021
2. Pursuant to Chapter 93 of the North Carolina General Statutes (the “Accountancy Act”), the Board was created to, among other things, regulate the use of the title “certified public accountant” in the State and also to regulate the “public practice of accountancy.”

3. Per the Accountancy Act, a person must be licensed by the Board in order to use the title CPA, and a firm must register with the Board in order to be referred to as a CPA firm.

4. Further, per N.C. Gen. Stat. § 93-4, any association using the CPA title must be constituted entirely of CPAs or CPA firms.

5. UCPAA is an acronym for the United Certified Public Accountant Association.

6. Despite using the CPA title in the name of its association, the UCPAA has allowed membership by both CPA firms and non-CPA firms.

7. The UCPAA has been presented with options of ways in which to come into compliance with the Accountancy Act. It has decided that the easiest and most cost-effective alternative is to simply shut down its website www.ucpaa.org.

8. As a result, the UCPAA has shut down its website.

Based upon the foregoing Finding of Fact, the Court makes the following:

CONCLUSIONS OF LAW

1. Pursuant to N.C. Gen. Stat. § 93-4:

   It shall be unlawful for any firm, copartnership, or association to assume or use the title of certified public accountant, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the members of such firm, copartnership or association have been admitted to practice as certified public accountants, unless each of the members of such firm, copartnership or association first shall have received a certificate of qualification from the State Board of Certified Public Accountant Examiners or been granted a practice privilege admitting each member of the firm, copartnership, or association to practice as a certified public accountant; provided, however, that the Board may exempt those persons who do not actually practice in or reside in the State of North Carolina from registering and receiving a certificate of qualification under this section.
2. The UCPAA has assumed or used the title of certified public accountant or CPA in the name of its association.

3. The UCPAA has also used the CPA title throughout its website and within the metadata for its website.

4. Not all members of the UCPAA are CPAs or CPA firms.

5. Pursuant to N.C. Gen. Stat. § 93-12(16), the Board has the power and authority, "[t]o apply to the courts, in its own name, for injunctive relief to prevent violations of this Chapter or violations of any rules adopted pursuant to this Chapter..." It also states that "[a] single violation is sufficient to invoke the injunctive relief under this subdivision."

6. The UCPAA's uses of the title "CPA" or "certified public accountant" constitute violations of the Accountancy Act and Board Rules.

7. The Board is entitled to injunctive relief in order to prohibit the UCPAA from continuing to use the CPA title.

IT IS THEREFORE ORDERED that the Defendant is hereby ENJOINED from:

1. Reactivating the website www.ucpaa.org, unless it has first obtained approval from the Board; and

2. Using the term "CPA" or "certified public accountant" or using any words, letters, abbreviations, symbols or other means of identification

IT IS FURTHER ADJUDGED THAT:

1. The Superior Court of Wake County, North Carolina shall retain jurisdiction for the purpose of enforcing this Consent Judgment, and the Defendant shall therefore submit to the jurisdiction of this Court if future issues of compliance with this Consent Judgment arise.
2. Any violation of this Consent Judgment may be deemed contempt of court and may be punishable by this Court's criminal and civil contempt powers upon proper showing under the Tenth Judicial District Rules of Court for calendaring temporary restraining orders.

3. In addition, in the event that the Defendant is found to have violated this Consent Judgment, then the Board may avail itself of all remedies provided by law or equity and if the Board is the prevailing party in any action to enforce this Consent Judgment, then the Board shall be entitled to an award for court costs and attorney fees as awarded by the Court.

Entered this the _____ day of ____________, 2021.

______________________________
Judge Presiding, Superior Court of Wake County

CONSENTED TO:

By: UCPAA, Inc.

Signature of Marshall Golub, Vice President

By: NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

Signature of Barton W. Baldwin, President
CERTIFICATE OF SERVICE

The undersigned hereby certifies that the foregoing Consent Judgment has been served this day by depositing a copy thereof in a depository under the exclusive care and custody of the United States Postal Service in a postage pre-paid envelope and properly addressed as follows:

Marshall Golub  
Vice President, UCPAA, Inc.  
10975 NW 20th Dr.  
Coral Springs, FL 33071

This the __________ day of __________________, 2021.

_____________________________________________________________________________________
Frank X. Trainor, III  
Bar No. 26161  
Staff Attorney, North Carolina State Board of Certified Public Accountant Examiners  
1101 Oberlin Road, Suite 104  
Raleigh, NC 27605  
919-715-9185  
Fax: 919 733-4209  
ftrainor@nccpaboard.gov
<table>
<thead>
<tr>
<th>Board Meeting</th>
<th>Monday</th>
<th>January 24</th>
<th>10:00 a.m.</th>
<th>Raleigh</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board Meeting</td>
<td>Monday</td>
<td>February 21</td>
<td>10:00 a.m.</td>
<td>Raleigh</td>
</tr>
<tr>
<td>Board Meeting</td>
<td>Wednesday</td>
<td>March 16</td>
<td>10:00 a.m. or 1:00 p.m.</td>
<td>Raleigh</td>
</tr>
<tr>
<td>Board Meeting</td>
<td>Monday</td>
<td>April 25</td>
<td>10:00 a.m.</td>
<td>Raleigh</td>
</tr>
<tr>
<td>Board Meeting</td>
<td>Monday</td>
<td>May 23</td>
<td>10:00 a.m.</td>
<td>Raleigh</td>
</tr>
<tr>
<td>Board Meeting</td>
<td>Monday</td>
<td>June 27</td>
<td>10:00 a.m.</td>
<td>Raleigh</td>
</tr>
<tr>
<td>Board Meeting</td>
<td>Monday</td>
<td>July 25</td>
<td>10:00 a.m.</td>
<td>Raleigh</td>
</tr>
<tr>
<td>Board Meeting</td>
<td>Monday</td>
<td>August 29</td>
<td>10:00 a.m.</td>
<td>Raleigh</td>
</tr>
<tr>
<td>Board Meeting</td>
<td>Monday</td>
<td>September 26</td>
<td>10:00 a.m.</td>
<td>Raleigh</td>
</tr>
<tr>
<td>Board Meeting</td>
<td>Monday</td>
<td>October 24</td>
<td>10:00 a.m.</td>
<td>Raleigh</td>
</tr>
<tr>
<td>Board Meeting</td>
<td>Monday</td>
<td>November 21</td>
<td>10:00 a.m.</td>
<td>Raleigh</td>
</tr>
<tr>
<td>Board Meeting</td>
<td>Monday</td>
<td>December 19</td>
<td>10:00 a.m.</td>
<td>Raleigh</td>
</tr>
</tbody>
</table>
North Carolina State Board of Certified Public Accountant Examiners

Resolution

Whereas Wanda B. Taylor, Esq., has served on the North Carolina State Board of Certified Public Accountant Examiners since 2019;

Whereas during her tenure, she served as Chair of the Professional Education & Applications Committee and the Personnel Committee;

Whereas during her tenure, she served as a member of the Investment Committee;

Whereas during her tenure, she faithfully and tirelessly served as a leader in the profession and is an eloquent spokesperson for the best interests of the public and the profession;

Be It Therefore Resolved that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Wanda B. Taylor, Esq., for her dedicated service, her personal sacrifice to serve the public interest, and her leadership to the Board.

This the 20th day of September 2021.

North Carolina State Board of Certified Public Accountant Examiners

[Signature]
Barton W. Baldwin, CPA, President