PUBLIC SESSION MINUTES  
North Carolina State Board of CPA Examiners  
November 22, 2021  
Via Videoconference  
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; Maria M. Lynch, Esq.; Jennifer Van Zant, Esq.; and Arthur M. Winstead, Jr., CPA (all by videoconference).

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 videoconference).

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Soticheck, CPA, COO, NCACPA; and Dr. Kevin James, CPA, NCACPA Board of Directors (all by videoconference).

CALL TO ORDER: Mr. Baldwin called the meeting to order at 10:04 a.m. Ms. Van Zant, Mr. Winstead, and Mr. Baldwin each stated the items on the Professional Standards Committee’s agenda from which they recused themself.

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

MINUTES: Mr. Massey moved, and Mr. Winstead seconded the motion to approve the October 18, 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 October 2021 financial statements as submitted. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

Ms. Kruse moved, and Mr. Massey seconded the motion to approve the proposal from Avcon, Inc. for upgrading the Board’s audiovisual system. Motion passed with seven (7) affirmative votes and zero (0) negative votes. The Board instructed Mr. Nance to make the necessary changes to the budget.

Mr. Massey moved, and Mr. Winstead seconded the motion to approve the proposal from Daugherty Concrete to install a retaining wall, sidewalk, and steps at the back of the building. Motion passed with seven (7) affirmative votes and zero (0) negative votes. The Board instructed Mr. Nance to make the necessary changes to the budget and ensure that the improvements meet accessibility guidelines.
NATIONAL ORGANIZATION ITEMS: Mr. Baldwin asked if any Board members or staff had comments on the virtual NASBA Annual meeting held November 2-3, 2021. Mr. Baldwin and Mr. Nance stated that the presentation, “Innovations in EY Internship and Education Program,” by Ellen Glazerman, Executive Director of the Ernst & Young Foundation and Americas Director, University Relations, of EY, was intriguing and informative. After several Board members expressed interest in learning more about the program, Ms. Kruse offered to contact Ms. Glazerman and invite her to speak to the Board.

STATE AND LOCAL ORGANIZATION ITEMS: Ms. Bryson thanked Mr. Baldwin, Ms. Demery, and Ms. Van Zant for their presentation at the 82nd Annual Symposium. She indicated that about 300 people attended the Symposium in person, and another 360 people attended virtually.

Mr. Baldwin said that despite some technical issues, the Symposium was good, and the hybrid format worked well. Ms. Demery praised the NCACPA for an outstanding, informative event and thanked Mr. Nance and Ms. Hearne for their assistance in preparing the presentation. She recommended that Board members participate in more NCACPA events, especially receptions or similar events where Board members could interact one-on-one with stakeholders.

Ms. Van Zant thanked the NCACPA for the opportunity to speak at the Symposium and stated the slide deck created by Ms. Hearne and the talking points written by Mr. Nance were great. She suggested changing the format for future such presentations to a panel setup. Mr. Massey said he thought the Symposium went well, and the NCACPA did an excellent job. He stated the succession planning session provided great resources and much-needed education to the attendees. Mr. Brooks added that the ethics presentation by Wm. Hunter Cook, CPA, was excellent.

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. 2021147 - Close the case without prejudice.

Case No. 2021149 - Close the case without prejudice.

Case No. 2021159 - Close the case without prejudice.

Case No. C2021127 - Cristina Madrinan Rivera - Approve the Notice of Continuance (Appendix I).

The Board approved with six (6) affirmative votes and zero (0) negative votes the following recommendations of the Committee as presented by Mr. Winstead.

Case No. 2020205 - KPMG LLP - Approve the signed Consent Order (Appendix II). Ms. Van Zant recused herself from the discussion of this matter and did not vote on the matter.
Case No. 2021085- Chad Alan Barba - Approve the signed Consent Order (Appendix III). Ms. Van Zant recused herself from the discussion of this matter and did not vote on the matter.

Mr. Winstead stated that the Committee provided guidance to the staff on three other matters and tabled two case matters until a future meeting.

**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. Demery.

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

- Ryan Giulio Callari
- Jose Andres Diaz de Villegas
- Mark Alexander Fedoronko
- Glenn Michael Fournier II
- Justin Michael Mamros
- Eric James Mihaly
- Victor Popov
- Bing Xia

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

- Corey Nicholas Adams
- Jonathan Dillon Albright
- Morgan McCoy Allman
- Amanda Kate Baltrucki
- Ryan Giulio Callari
- Caussin Rainier Carter
- Leslie Ann Cunnane
- Alexander Lelon DeVane
- Jose Andres Diaz de Villegas
- Claire Nichole Dockrill
- Kate Allison Downes
- Cameron S. Duncan
- Nicholas Eric Eberhardt
- Mark Alexander Fedoronko
- Austin John Fishel
- Glenn Michael Fournier, II
- Andrew Thomas Freeman
- Samuel Ross Grooms
- Scott Michael Hamel
- Laura McClelland Hanf
- Madelyn Elise Hayes
- Hannah Elise Higgins
- Daniel John Hogan
- Paige Courtney Honeycutt
- Caleb James Lewis
- Mary Mac Link
- Zachary Ned Lowman
- Justin Michael Mamros
- Andrew Edwin Mansell
- Patrick Mackenzie McNamara
- Sara Mary Ann Mellen-Stier
- Eric James Mihaly
- Jared Marcelis Onque
- Samantha Marie Ostmann
- Michaela Pavlusik
- Victor Popov
- Curtis Darrell Pouncey, Jr.
- Humaira Aamir Retiwalla
- Jasmine Marie Rodriguez
- Nicholas Evan Shives
- Amanda Lee Skinner
- Alyssa Ayn Smith
- Yuan Wang
- Joseph Paul Warta
- Aaron Robert Weaver
- Alexander Craig Wooten
- Bing Xia
- Byung Heum Yun
Reciprocal CPA Certificate Applications - Approve the following applications for reciprocal CPA certification:

Kayla Marie Auger  
Loretta Jo Ayers  
Ashley Arendale Baum  
Kevin Moran Beck  
Kristin Ann Belitz  
Carrie Marie Biggs  
Christopher Michael Bingham  
Jared Alexander Blount  
Sydney Grace Bounds  
Jeffrey Thomas Bowers  
Katsiaryna Bowling  
Kelsey Danielle Broussard  
Kerrie Ann Brown  
Donna Kim Buchsbaum  
Bridgette D. Burchett  
Kayla Irene Cody  
Rachel Anna Commerford  
Sean Joseph Conway  
Ashley Morgan Desjardins  
Krista Lynne Dobransky  
Christopher Joseph Dominianni  
Benjamin Robert Elliott  
Christopher Dennis Fischer  
Pauline Grant-Jones  
Jana Beth Gregory  
Amy Dosher Grimes  
Paul Louis Hammons  
Diana Chilton Heard  
Robert Melvin Heer, III  
Jonathan William Howard  
Taylor Elizabeth Irwin  
Jason Leigh Jacobs  
Ryan Dana Jones  
Lorraine Jordaan  
Mackenzie Elizabeth Joslin  
Sean Kennedy  
Nicholas Joseph Kovach  
Elizabeth Carolee Kukielka  
Neikelle Alexa Lashley-Ferris  
Grace S. Lee  
Jonathan Garrett Lemelin  
John William LeVan, Jr.  
Jiwen Alice Lin  
Matthew John Lodes  
Mario Joseph Mastrantoni  
Bryan Nathan McNulty  
Vladimir Milosavljevic  
Michelle Renee Montgomery  
Kris Ann Muller  
William Emmad Nazal  
Nicole Belle Nudelman  
Sarah Ellen Peterson  
Stephanie Pike  
Barbara Rose Platenberg  
Imtiaz Hossain Pranta  
Elizabeth Arline Rauch  
Hilary D’Aintree Relton  
Caitlyn Lee Sadowy  
Robert David Sauers  
Erica Landon Senecal  
Yu Fang Shang  
Andrew Thomas Sharp  
Nicholas William Simpson  
Trisha Marie Sinnett  
Adam Gebel Sitts  
Mark Smolinski  
Jelena Stefoglo  
Corbin Clark Stone  
Greta Clare Teno  
Marian Rebecca Tillman  
Christian Ryan Tomberlin  
Bobbie Nicole Villalpando  
James Prescott Wickham  
Julie Roxanne Zielke

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

Andrew Thomas Sharp, T12710  
Carrie Marie Biggs, T12711  
Intiaz Hossain Pranta, T12712  
Amy Dosher Grimes, T12713
Reinstatements – Approve the applications for reinstatement of CPA certification submitted by the following individuals:

Shelly Kates Headen, #21731
Dayln Jordan Shelton, #42910

Reissuance of New Certificate - Approve the application for reissuance of a CPA certificate submitted by Nanak Sudhakar Mehta, #17814.

Reissuance of New Certificate and Consent Agreement - Approve the application for reissuance of a new CPA certificate and consent agreement submitted by Corey L. Skolnick, #33210.

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

Terry V. Aaseby, #33668
Cherie A. Anderson, #19001
John Ackerson, #44420
April C. Baker Crouse, #32874
Kim James Barr, #13347
Patrick Beach, #28742
Robert Bett, #43632
Elizabeth A. Brown, #2926

Sarah E. Bruce, #34900
Ted Allen Burris, #10703
Karissa M. Cahoon, #43407
Kurt D. Canning, #24598
Aryssa Ciuffo, #44149
Kimberly Clark, #41633
Erin Conway, #44582
Rachel R. Cox, #43331
**CPE Extensions** - Approve the requests for an extension to the noted dates to complete the annual CPE requirement submitted by the following individuals:

- Peter John DelVecchio, #42331 June 30, 2021
- Mary Hamilton, #43006 January 31, 2021
- Terrance Mark McCaffery, #42161 January 10, 2021

**Firm Registrations** - Approve the following CPA firm registration applications approved by the Deputy Director:

- Ryan C. Blair, CPA, PLLC  
- John A. Haney, CPA, PLLC  
- Jeremy D. Kryn, CPA, PC  
- Pamela C. Parrish, CPA, PLLC

**Uniform CPA Exam Applications** - Approve the following applications for the Uniform CPA Exam:

- Brittany Adams  
- Callie Adams  
- Christopher Alesso  
- Dwayne Altman-Leach  
- Dayana Alvarez  
- Pakita Ames  
- Jayme Anderson  
- Emily Armstrong  
- Austin Atkinson  
- O'Keil Bacon  
- Barbara Barger  
- LaNaria Barnes  
- Amy Bayley  
- Hannah Bayliff  
- Clara Blackstock  
- Mary Bobbett  
- Justin Brasher  
- K'La Brewington  
- Patricia Burggraf  
- Arleny Caballero-Huertas  
- Lionel Cabrera  
- Regina Cameron  
- Benjamin Canup  
- Lillian Chie  
- Benjamin Chisholm  
- An Thu Chu  
- Marlon Clair Sharp  
- Samuel Clark  
- Drew Coble  
- Kevin Collier  
- Jake Compton  
- Ella Concannon  
- Anna Concepcion  
- Kylie Conlon  
- Kassandra Cook  
- Caleb Conlon  
- Chase Crump  
- Eva Cruz Rivera  
- Brandon Daughtry  
- Leland Davis  
- Miranda Davis  
- Anthony DeMarco  
- Alisa Diercksen  
- Michael Dignazio  
- Ryan Dixon  
- Ryan Donahue  
- Alexandra Downing  
- Alicia Driver  
- Rebekah Drum  
- Jessica Dugan  
- Jackson Dye  
- Rayan Faraj  
- Michael Finney  
- John Fischer  
- Thomas Fuccillo  
- Justin Gardner  
- Breonna Garrison  
- Brandi Geary
REPORT OF THE INVESTMENT COMMITTEE: The Board approved with seven (7) affirmative votes and zero (0) negative votes the Cash Management and Investment Policy presented by the Committee.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the monthly operational metrics and Executive Staff Report. Mr. Nance asked the Board to consider rescheduling the April and June 2022 meetings because of conflicts with NASBA conferences. Mr. Baldwin asked the Board members to review their calendars for alternate dates in preparation for approving new April and June 2022 meeting dates at the December 13, 2021, Board meeting.

Mr. Allen told the Board that the General Assembly was still in session. He indicated that most of the bills related to occupational licensing were for specific boards, not licensing boards in general.

PUBLIC COMMENTS: Dr. James stated this was the first time he had attended a Board meeting, and he appreciated the opportunity to participate. Ms. Bryson and Mr. Sotichek informed the Board that the NCACPA would finalize the demographic categories for collection and share that information with Mr. Brooks and Mr. Nance.

CLOSED SESSION: Mr. Winstead moved, and Mr. Massey seconded the motion to enter Closed Session to discuss personnel matters with Mr. Allen. Motion passed with seven (7) affirmative votes and zero (0) negative votes.
PUBLIC SESSION: The Board re-entered Public Session to continue with the agenda.

REPORT OF THE PERSONNEL COMMITTEE: Mr. Massey moved, and Ms. Van Zant seconded the motion to accept Mr. Brooks’ notice to Mr. Baldwin of his intention to retire from the Board effective December 31, 2021. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

ADJOURNMENT: Mr. Massey moved, and Ms. Demery seconded the motion to adjourn the meeting at 11:35 a.m. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

Respectfully submitted: Attested to by:

David R. Nance, CPA Barton W. Baldwin, CPA
Deputy Director President
IN THE MATTER OF:
Cristina Madrinan Rivera, #32413
Applicant

NOTICE OF CONTINUANCE

Upon request of Board staff, for good cause shown, and with the consent of opposing party, the Hearing in the above captioned contested case is continued until February 21, 2022, at 10:00 a.m.

This the 2nd day of November, 2021.

BY: ____________________________
   President
   North Carolina State Board of
   Certified Public Accountant Examiners
IN THE MATTER OF:
KPMG LLP, #11903
Respondent Firm

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2020205

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 and the Respondent Firm stipulate to the following:

1. KPMG LLP (hereinafter “KPMG” or “Respondent Firm”) is a registered certified public accounting firm in North Carolina.

2. On or about June 17, 2019, KPMG and the Securities and Exchange Commission (“SEC”) entered into an Order imposing disciplinary action against KPMG (“SEC Order”).

3. The SEC Order was partially premised upon the following:

   KPMG audit professionals - at all levels of seniority - engaged in misconduct in connection with examinations on internally-administered training courses that were intended to test whether they understood a variety of accounting principles and other topics of importance.

4. Certain KPMG personnel engaged in some capacity in the aforementioned conduct while licensed as CPAs in the State of North Carolina.

5. KPMG reprimanded its personnel for their conduct and imposed other disciplinary action with respect to certain personnel. KPMG also has implemented procedures to prevent further violations.

6. The SEC Order contained additional findings and conclusions related to individuals and clients who are not located in the State of North Carolina and who are not licensees of this Board. This Board does not seek disciplinary action against KPMG for those activities and the disciplinary action taken in this Consent Order is premised solely upon the facts set forth in this Consent Order.

7. The Respondent Firm 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 Firm 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 Firm 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. By virtue of the facts set forth above, the Respondent firm, without admitting or denying, has violated Rule 21 NCAC 08N .0204.

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

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

1. The Respondent Firm is censured and shall pay a twenty-nine thousand dollar ($29,000) civil monetary penalty to be remitted with this signed Consent Order.

CONSENTED TO THIS THE 11th DAY OF October ______, 2021.

[Signature]
Deputy General Counsel
Individual authorized to sign on behalf of Respondent Firm

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

[Signature]
President
NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
IN THE MATTER OF:
Chad Alan Barba, CPA, #42610
Respondent

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 and the Respondent stipulate to the following:

1. Chad Alan Barba, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 42610 as a Certified Public Accountant.

2. At all times relevant to this Order, Respondent was a partner at KPMG LLP ("KPMG").

3. On or about June 17, 2019, KPMG and the Securities and Exchange Commission ("SEC") entered into an Order imposing disciplinary action against KPMG ("SEC Order").

4. The SEC Order was partially premised upon the following:

   KPMG audit professionals – at all levels of seniority – engaged in misconduct in connection with examinations on internally-administered training courses that were intended to test whether they understood a variety of accounting principles and other topics of importance.

5. KPMG has identified the Respondent as one of those individuals who received and sent exam answers in connection with internally-administered training requirements.

6. More specifically, the Respondent has confirmed that, in September 2018, while a partner at KPMG, he received an unsolicited email containing examination answers in connection with certain non-CPE eligible internal training requirements. The Respondent did not timely report his receipt of these examination answers.

7. Later, in October 2018, the Respondent forwarded this email to another KPMG employee. In December 2018, the Respondent self-reported, to KPMG, his involvement in sharing exam answers.

8. The Respondent did not use the aforementioned training to satisfy his annual CPE requirement mandated by the Board.

9. 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.

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BETED 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. By virtue of the facts set forth above, the Respondent violated 21 NCAC 08N .0203.

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, Chad Alan Barba, CPA, is hereby censured.

CONSENTED TO THIS THE __ Day of __________, 2021.

Respondent

APPROVED BY THE BOARD THIS THE __ Day of __________, 2021.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: __________________________

President