

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**December 13, 2021**  
**1101 Oberlin Road**  
**Raleigh, NC 27605**

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**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. Ms. Demery, Mr. Massey, Ms. Kruse, and Mr. Winstead attended via WebEx.

**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. Mr. Brooks, Ms. Hearne, and Mr. Winslow attended via WebEx.

**GUESTS:** Sharon Bryson, CEO, NCACPA; Mark Soticheck, CPA, COO, NCACPA; and Jose R. Rodriguez, CPA, President-Elect, NCACPA.

**CALL TO ORDER:** Mr. Baldwin called the meeting to order at 10:01 a.m. Ms. Kruse and Ms. Van Zant each identified the items on the Professional Standards Committee's agenda from which they recused themselves.

**AGENDA:** Mr. Winstead moved, and Ms. Demery seconded the motion to approve the agenda. 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 November 22, 2021, meeting minutes as submitted. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

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

**NATIONAL ORGANIZATION ITEMS:** Mr. Nance told the Board that on January 6, 2022, NASBA's Education Committee will conduct a webinar focusing on academia and the CPA Evolution initiative. Mr. Baldwin will represent the Board on the webinar.

Mr. Nance reported that NASBA would not publish the *Candidate Performance on the Uniform CPA Examination* publication for the next several years. He explained that NASBA cited the CPA Evolution and the accompanying changes in NASBA's technology and platforms as the reason for the decision. Ms. Bryson asked if NASBA plans to make candidate performance information available to educators in another format. Mr. Nance stated that it appears no data would be available, but he would contact NASBA and ask if that is correct.

**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. C2021081 - Anthony M. Sharper, Sr. - Approve the signed Consent Order (Appendix I).

Case No. C2021175 - Close the case without prejudice.

Case No. C2021209 - Close the case without prejudice.

The Board approved with five (5) affirmative votes and zero (0) negative votes the following recommendation of the Committee as presented by Mr. Winstead.

Case No. C2021145 - William G. Stiehl - Approve the signed Consent Order (Appendix II). Ms. Van Zant and Ms. Kruse recused themselves 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 four other case matters. Ms. Van Zant recused herself from discussing those matters and did not vote on those matters.

**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:

Li Huang

Anna Pendergrass Rankin

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

Kate Rachel Adams  
Robert Mason Barrett, Jr.  
Jeffery Brock Braddy  
Riley Koblegard Buchanan  
Daveion Travon Collins  
Carlton Crowder Crenshaw, III  
Kevin Quang Anh Dao  
Mary Grace Elizabeth Doggett  
David Michael Edwards  
Molly Katherine Foster  
Heather Rose Fullagar  
Nathan James Hayes  
Cameron Craig Hendrickson  
Alan Michael Henson  
Li Huang  
Mackenzie Mastrangelo Huber

Marcus Spencer Hulbert  
Donna Reid Johnson  
Ashley Taylor Kile  
Richard Alexander Laurie  
Brittany Stanley Lee  
William David Lewis  
Michael Lawrence Lyons  
Justin Edward Mundy  
Christian Bryce North  
Sarah Anne Parker  
Anna Pendergrass Rankin  
Kathryn Ann Sabol  
Taylor Marie Stewart  
Michael Eric Swanson  
Carey Andrew Van  
Alexander David Wetzel

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

David Brian Ackerson  
Judith Christine Aiello  
Vijaykumar Vallabhkhair Bhandari  
Ann Campbell  
Jie Chen  
Xinyue Chen  
Timothy Patrick Egan  
Dilip Govindaraju  
Katherine Rose Harbin  
Gerald Kenneth Holstein  
Ankush Kumar  
Haley Nicole Lambert  
Craig David Little  
Kelley Matieriene

Paige Beverly Russell Pace  
Jacqueline Reed Petrone  
Grecia Picon  
Travis Robert Powley  
Huihong Shen  
Emily Elizabeth Shrader  
Jonathan Edwards Duncan Stover  
Michelle Elizabeth Talarczyk  
Vira Turchinyak  
Ryan Mitchell Vaughan  
Bailey Jo Walsh  
Preston Christopher Walsh  
John William Wood, IV

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

Jonathan Stover, T12805  
Travis Robert Powley, T12806  
Ryan Mitchell Vaughan, T12807  
Judith Christine Aiello, T12808  
Jie Chen, T12809  
Craig David Little, T12884  
Emily Elizabeth Shrader, T12885

Ankush Kumar, T12886  
Kelley Matieriene, T12887  
Paige Beverly Russell Pace, T12888  
Xinyue Chen, T12889  
Matthew David Sullivan, T12890  
Vira Turchinyak, T12891

**Reinstatements** – Approve the following applications for reinstatement of CPA certification:

Jennifer Lynn Buller, #30171  
Kaitlyn Marie Byrd, #39672  
Ellen Frymier Chambers, #17636  
Natalie Nichols Corrigan, #18526

Leigh McRae Cox, #27960  
Walter Edmund Leamy, III, #21606  
Ferdinand Raymond Stout, II, #10382

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

Brooke Bedel, #43402  
Frank Del Ciampo, #33413  
Carolyn Ann Gile, #39307

Emlyn Marie Neuman-Javornik, #42251  
Adaora Okonkwo, #41766

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

Nicole Adams  
Justin Allman  
Alec Altman  
Justin Appley

Jonathan Babb  
Parker Ballance  
Jacob Baptista  
Jennifer Barrow

Darby Baysden  
Christine Bell  
Simon Belokowsky  
Alyssa Brockman  
Kerri Brodie  
Collin Brooks  
Ethan Brotherton  
Mallory Brown  
Patricia Burggraf  
Brett Butler  
Derrick Cahoon  
Miguel Chavez  
Moses Chung  
Shawna Clausen  
Drew Coble  
Kevin Collier  
Brett Congleton  
Nicholas Connell  
Calli Cox  
Samantha Crossen  
Rebecca Crumpler  
Allyson Davis  
Noah Davison  
Hailey Dellinger  
Alicia Driver  
Ethan Edelson  
Amanda Epstein  
Kelsey Fields  
Carlyn Flake  
Eamon Fogler  
Kristin Franklin  
Samantha Frink  
Mariah Fuentes  
Bryan Garrett  
Devin Geinosky  
Meagan Gilman  
Michael Goldfarb  
Michole Greenwood  
Rae Greer  
David Grimsley  
Alyssa Hager  
Dylan Hall  
Justin Harman  
Ellen Harris  
Sydney Hatcher  
Kyle Hespeler  
Erin Hetrick  
William Hoffmann  
Joshua Holley

Jacob Hopkins  
Caleb Hoyle  
Ru Huang  
Leigh-Anne Huffman  
Carol Iacovelli  
Timothy Jackson  
Margaret Jeffreys  
Lutchia Johnson  
Kirsten Jording  
Katlin Kendrick  
Ashley Kerr  
Baeli Kessler  
John Kim  
Evan Kimble  
Blake Kirby  
William Knabe  
Rashel Korte  
Shayne Lamb  
Nicholas Lugo  
Rachel Marthinsen  
Marissa Martin  
Timothy May  
Kristi McGaha  
Kaitlyn McGoldrick  
Diamond McKoy  
Shannon McLeod  
Ethan Minsheu  
Brianna Misenheimer  
Stephen Mooney  
Andrew Moore  
Taner Moulton  
Hannah Moyles  
Ashlyn Muncy  
Dennis Munise  
Thomas Nelson  
Brendon Ngo  
Stevie Niccum  
Maria Noyola  
Cynthia Nunez  
Maggie Ostwalt-Yantis  
Barrett Overman  
Stephanie Owens  
Alicia Papworth  
Bret Parker  
Devon Parker  
Anthony Parrillo  
Michael Patch  
Het Patel  
Whitney Pearce

Bridget Peppers  
Meghan Perdue  
Zuleima Perez  
Ryan Pete  
Samantha Petrelli  
Kalejah Pierce  
Paul Pradetto  
Matthew Pruitt  
Ethan Raub  
Rebecca Reisberg  
Erin Ressler  
Wendelyn Roche  
Rachel Roeth  
Precious Rogers  
Christopher Rotan  
Daniel Rutt  
Kelsey Sampere  
Janelle Sanford  
Jacob Scott  
Kay Seufer  
Brian Shobert  
Madeline Skaife  
Maggie Smith  
Parker Smith  
Casey Snodgrass  
Nicholas Spera  
Teresa Striblin

James Swaim  
Grace Terrell  
Anna Thompson  
Cadence Tootle  
Nevena Tosanovic  
Jamar Turner  
Juan Vigoya-Astroz  
Zachary Viola  
Danielle Virgintino  
Malorie Virovets  
John Walkowski  
Matthew Wall  
Myakka Ware  
Jarett Wayman  
Kayla Webb  
Erin Weidinger  
Katelyn Weiss  
Stephanie Wells  
Christopher West  
Robert Westbrook  
Krysten Whittington  
Austin Williams  
Christopher  
Sydney Wohlfert  
James Woodall  
Angela Xiong  
Clay Young

**Uniform CPA Exam Score Extension** – Disapprove a candidate’s request for an extension of their Exam score because the request did not meet the Board’s criteria for granting an extension.

**Exam Applicant Background Review** – Approve proceeding with exam applications for two candidates based on the Committee’s review of the candidates’ criminal history.

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** The Board reviewed the monthly operational metrics and Executive staff report. Mr. Nance pointed out that Felecia Ashe had been with the Board for 37 years.

Mr. Nance reported that the audiovisual equipment contract with Avcon, Inc., was signed, and the vendor anticipates completing the first phase of work by March 2022.

Mr. Nance informed the Board that the Cash Management and Investment Policy had been implemented and initial investments made.

Mr. Massey moved, and Mr. Winslow seconded the motion to reschedule the April 25, 2022, meeting to April 21, 2022, and reschedule the June 27, 2022, meeting to June 23, 2022. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

**PUBLIC COMMENTS:** Ms. Bryson, Mr. Rodriguez, Mr. Allen, and Mr. Baldwin congratulated Mr. Brooks on his retirement and praised him for his accomplishments and his passion, dedication, and commitment to the profession, the Board, and the public.

Mr. Brooks thanked everyone for their good wishes and recognized the staff for their support over the years.

**CLOSED SESSION:** Mr. Winstead moved, and Mr. Massey seconded the motion to enter Closed Session without the Executive Staff or Staff Attorney to discuss personnel and legal 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:** Ms. Van Zant moved, and Mr. Winstead seconded the motion to name David R. Nance, CPA, as Executive Director of the Board effective January 1, 2022. Motion passed with six (6) affirmative votes and one (1) negative vote.

Ms. Van Zant moved, and Mr. Massey seconded the motion for the Personnel Committee to meet with Mr. Nance to negotiate an annual salary in the \$150,000 to \$175,000 range. Motion passed with six (6) affirmative votes and one (1) negative vote.

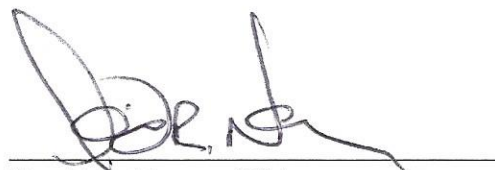
Ms. Van Zant moved, and Mr. Winstead seconded the motion to give Mr. Brooks a lump-sum separation payment of \$25,000. Motion passed with five (5) affirmative votes and two (2) negative votes.

Mr. Winstead moved, and Ms. Kruse seconded the motion for Mr. Nance to begin the search for a deputy director as soon as practicable, emphasizing diversity, equity, and inclusion. The Personnel Committee will assist in reviewing the applicants, and the Board will vote to decide which applicant will receive an employment offer. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

**ADJOURNMENT:** Mr. Massey moved, and Mr. Winstead seconded the motion to adjourn the meeting at 11:53 a.m. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

Respectfully submitted:

Attested to by:



David R. Nance, CPA  
Deputy Director



Barton W. Baldwin, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2021081

IN THE MATTER OF:  
Anthony M. Sharper, Sr., CPA, #37764  
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. Anthony M. Sharper, Sr., CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 37764 as a Certified Public Accountant.
2. On September 2, 2021, the Respondent entered into a plea agreement in the United States District Court for the Western District of North Carolina.
3. The Respondent agreed to plead guilty to four charges, including wire fraud, making false statements to a financial institution, engaging in monetary transactions in criminally derived property, and filing a false tax return.
4. 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. By virtue of the facts set forth above, the Respondent violated Rules 21 NCAC 08N .0202 (Deceptive Conduct) and .0207 (Violation of Tax Laws).
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 CPA certificate for the Respondent, Anthony M. Sharper, Sr., is hereby permanently revoked.

Consent Order - 2  
Anthony M. Sharper, Sr.

2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

CONSENTED TO THIS THE 15 DAY OF November, 2021.  
(Day) (Month) (Year)  
*Anthony M. Sharper, Sr.*  
Respondent

APPROVED BY THE BOARD THIS THE 13<sup>th</sup> DAY OF December, 2021.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: *Barton W. Bullis*  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2021145

IN THE MATTER OF:  
William G. Stiehl, CPA, #32295  
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. William G. Stiehl, CPA (hereinafter “Respondent”) is the holder of North Carolina certificate number 32295 as a Certified Public Accountant.
2. On or about August 2, 2021, the Securities and Exchange Commission (“SEC”) entered an Order against the Respondent imposing disciplinary sanctions. Specifically, the SEC imposed a two (2) year suspension of the Respondent’s privilege to appear or practice before the SEC as an accountant and a fifty-one thousand dollar (\$51,000) civil penalty for his actions.
3. The basis of the SEC Order was that the Respondent had improperly interfered with his employer’s process for selecting an audit firm. He had provided competitive bid and other confidential documents and information in an effort to enable Ernst & Young, LLP to secure his employer’s audit engagement. The SEC found that the manner in which the audit firm obtained the audit engagement would cause a reasonable investor to conclude that the firm was incapable of exercising the objectivity and impartiality required of an independent auditor.
4. As a result, the SEC found that the Respondent’s employer’s annual and quarterly reports were neither audited nor reviewed by a public accountant who was independent, resulting in violations of the SEC’s rules and the Securities and Exchange Act of 1934.
5. The SEC Order made a specific finding that the Respondent caused and willfully aided and abetted his employer’s violations of SEC laws and rules.
6. 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.

Consent Order - 2  
William G. Stiehl, CPA

2. By virtue of the disciplinary action taken by the SEC, the Respondent has violated Rule 21 NCAC 08N .0204 (Discipline by Federal and State Authorities).
3. By virtue of the facts set forth above, the Respondent has also violated Rules 21 NCAC 08N .0201 (Integrity) and .0203 (Acts Discreditable).
4. 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 Certified Public Accountant certificate issued to the Respondent, William G. Stiehl, is hereby revoked for a period of two years.
2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon his revoked North Carolina certificate.

CONSENTED TO THIS THE 26th DAY OF November, 2021.  
(Day) (Month) (Year)

William G. Stiehl  
Respondent

APPROVED BY THE BOARD THIS THE 13th DAY OF December, 2021.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Robert W. Burt  
President