

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
January 25, 2021
Via Videoconference
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Michael S. Massey, CPA, President; Barton W. Baldwin, CPA, Vice President; Gary R. Massey, CPA, Secretary-Treasurer; Bernita W. Demery, CPA; Wanda B. Taylor, Esq.; Jennifer Van Zant, Esq.; and Arthur M. Winstead, Jr., CPA (all by simultaneous communication).

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Officer; Buck Winslow; Licensing Manager; and Noel L. Allen, Esq., Legal Counsel (all by simultaneous communication).

GUESTS: Sharon Bryson, NCACPA CEO; Mark Soticheck, CPA, NCACPA COO; and Bryan Swerbinsky, CPA, NCACPA Board of Directors.

CALL TO ORDER: President Massey called the meeting to order at 10:12 a.m.

MINUTES: Mr. Winstead moved, and Ms. Demery seconded the motion to approve the December 14, 2020, meeting minutes as submitted. Motion passed by roll call vote of six affirmative and zero (0) negative votes. Mr. Baldwin was not present for the roll call vote.

FINANCIAL AND BUDGETARY ITEMS: Mr. G. Massey moved, and Mr. Winstead seconded the motion to approve the December 2020 financial statements as submitted. Motion passed by roll call vote of seven affirmative and zero (0) negative votes.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Winstead moved, and Mr. G. Massey seconded the motion to approve the peer review agreement with Coastal Peer Review, Inc. (Appendix I). Motion passed by roll call vote of seven affirmative and zero (0) negative votes.

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

Case Nos. C2020106-1 and C2020106-2) - Bryant Dane Byers, CPA and B. Dane Byers, CPA, PLLC - Approve the signed Consent Order (Appendix II). Mr. Baldwin did not participate in the discussion of this matter, nor did he vote on this matter.

Case No. C2020104 - Close the case without prejudice.

Case Nos. C2020114-1 and C2020114-2 - Close the cases without prejudice.

Case No. C2020128 - Close the case without prejudice.

Case Nos. C2020133-1 and C2020133-2 - Close the cases without prejudice. Mr. Winstead did not participate in the discussion of this matter, nor did he vote on this matter.

Case No. C2020140 - Close the case without prejudice.

Case No. C2020161 - Close the case without prejudice.

Case No. C2020171 - Close the case without prejudice.

Case No. C2020196 - Close the case without prejudice.

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

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

Danielle Sarah Crane

Desrae Chantal Johnson

Carly Nicole Kauffman

Colton John Keller

James Parla

Victor Popov (AUD and BEC)

Steven Michael Sferrazza

Maxton Scott Smith

Erin Elisabeth Sweet

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

Shoaib Ahmed

Benjamin Allen Badgley

Aric Michael Bane

Christopher Stone Bauguess

Abigail Anne Belcher

Christopher Joseph Bernardon

Natalie Rae Bolick

Ashley Evelyn Brightbill

Rachael Victoria Broom

Katherine Nena Cahill

Miranda Victoria Carrick

Charles Bryan Carroll

Jane Taylor Chiavelli

Tabitha Marie Clement

Austin Lee Crabtree

Danielle Sarah Crane

Paige Nicole Domhoff

Langdon Bratton Fennell

Alexander Hamilton Fisher

Kirsten Clark Fowler

Maria Gabrielle Grant

Alexander Francis Green

Megan Leigh Hammond

Christina Louise Hanko

Haylee Nicole Harrison

Arsalaan Hashmi

James Leonard Hayne

Austin Wayne Humphries

Jordan Nicole Hunter

Naima Naomi Hunter

Kellie E. Janes

Victoria Elizabeth Jansen

Desrae Chantal Johnson

Carly Nicole Kauffman

Colton John Keller

Kyle Michael Kennedy

William Elliot Koernig
Justin Alan LaDuke
Alicia Renee Loucks
Robin Collins Mangum
Nicholas Philip Mannon
Stephen Anthony Marek
Katelynn Ann Mayes
Robert J. McCarthy
John Robert McGarty
Mary Ann McGraw
Ryan Christopher Miller
Charles Emerson Mullens
Parker Christopher Nash
Reema Nayyar
James Parla
Kristen Pearson Pugliese
Caitlin Ann Raube
Ross Oakley Robison

Penny Crispell Rose
Jody Marie Rowland
Erin Patricia Ryan
Steven Michael Sferrazza
Julie Lane Sherrill
Allison Paige Shikorsky
Maxton Scott Smith
Zachary Shelton Smith
Joseph Augustus Sojka
Rebecca Welch Stevens
Natalie Delane Stewart
Erin Elisabeth Sweet
Samuel Jonas Trawick
Matthew David Warren
Nathan Jeffery Williams
Sarah Ann Jenson Williams
William Ivan Yttre

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

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

Suzanne P. Ahearn
John Randall Aldridge
Erin Elizabeth Conway
Craig Allen Ellis
Tara Joe-Ann Fenner
Dennis Wesley Fleming
Aaron Ray Galliher
Michael Wayne Griffin
Brittany Braun Guy
Terry Jarrett Hood
Roger Dale Jeter

Jonathan Kamagara
Austin Taylor Langston
Jessica Lauren McMullin
Emily Victoria Prutzman
Diego A. Rodriguez
John Carl Rogers
Asadollah Saghafi
Janina Cherie Thomas
Natalee Katherine Wallace
Kristin Lee Webster
Justin Bradley Wolf

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

Matthew Thomas Toomey, T12285
Jonathan Kamagara, T12286
Christopher Lisle Seguin, T12287
Megan Patricia Schmitt, T12288
Roger Dale Jeter, T12289

Carol Ann Roberts, T12290
Emily Victoria Prutzman, T12291
Terence Lee McGuire, T12302
Douglas Lynam Mortenson, T12303
Kristina Olegovna Fischer, T12304

Tara Joe-Ann Fenner, T12305
Rochelle Rene Cuffe, T12306
Ana Maria de la Vega Chaparro, T12307
Desiree Marie Doscher, T12308
Hendra McGettigan, T12310
Andrew David Minerich, T12311
Marc Jordan Lichtman, T12312

Laurie Elaine Platner, T12313
Katie Marie Kelly, T12314
Lisa Ann Extance, T12315
Shane Francis Cornuet, T12316
Robyn Cox Martin, T12317
Yvonne Marie Brubacher, T12318

Reinstatements - Approve the following applications for certificate reinstatement:

Larry Daniel Allen, #42118
Jonathan Adoneran Hill, Jr., #18416
Jennifer Deans Lewis, #27531

Ginger Shelton Missert, #21638
Jessica Mae Robinson, #37425
Susan Lynn Wozena, #22369

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

Paul Lawrence Erickson, #23991

Firm Registrations - Approve the following firm registration applications approved by the Executive Director

Curl CPA, PLLC
Kim Mallard, CPA, PLLC
MB CPA PLLC

Robert L. Cochrane Jr., CPA, PLLC
TMH CPA, PLLC

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

Jerry Dean Allison, #43398
Craig Martin Barfield, #16429
Peter M. Boulus, #19393
Misty Dawn Buonsignore, #32005
Phillip Larry Childress, #8347
Granville F. Gainey, #9233
Faye B. Hankins, #23652
Richard L. Harris, #12316
Kelly J. Johnson, #28265
Hagazi T. Kebede, #18946
Matthew Spencer Knott, #42716
James J. Koniszewski, #41467
Joseph D. Kresse, #42782

Angela G. Lane, #23492
Mary Beth Leeds, #38228
Chad Burt Muhlestein, #42372
Tara K. Null, #43584
Larry W. Perdue, #13571
Lloyd B. Rhoghelia, #4255
Courtney M. Rogers, #41201
Jeffrey Gary Schwartz, #26555
Thomas E. Spivey, #18050
Robert C. Taylor, #21643
Rebecca L. Testin, #39344
Joseph Harand Young, #39406
Elizabeth Carolina Zurawel, #43968

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

Clifford F. Campbell, #14225

01/31/2021

Kermit Cameron Copley, #9903	02/28/2021
Diane McCracken, #33832	06/30/2021
David Everett Scobie, #2591	06/30/2021

Disapprove the following requests for a CPE completion extension:

Kimberly Ivester Blanton, #18075

Henry G. Lewis, #4019

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

William Abington
Brittany Adams
Bryan Adams
Jennifer Adams
Michael Allan
Dayana Alvarez
Michael Andrews
Austin Atkinson
Robert Attaway
Curtis Averde
Douglas Baker
Stewart Baker
Prem Balakrishnan
Jacob Baptista
Lieryn Barnett
Jennifer Barrow
Carly Batchelor
Christopher Biddle
Austin Blackburn
Amy Borhaug
Sarah Botts
Tyler Bowman
Kalund Brodie
Tiffany Brooks
George Brown
Keylee Brown
Mary Brown
Wesley Brown
Brett Butler
Holly Campbell
Tyler Campbell
Rocio Carbajal
Ryan Carson
Davina Cassell
Kathleen Chambers
Diwash Chhetri

Carson Chrismon
Quincei Clark
Drew Coble
Phillip Cordeiro
Tanesha Crewes
Sheridan Crissman
Amanda Crnic
Tracie Davis
Morgan Deans
Nicholas DeMarco
Bridget Demery
MaryAllan Dolyniuk
Derek Duin
Jessica Earles
Annie Edmonston
David Feraco
Carlyn Flake
Ryan Forbes
Rohsaan Francis
Janay Frank
Kristin Franklin
Karla Garibaldi Reyes
David Gatenby
Michael Giannuzzi
Matthew Goings
Andrew Gosnell
Zachary Gray
Alexander Gresham
Elizabeth Grubb
Stefano Guillen
Jamar Harrell
Tiffany Harrington
Steve Harris
Bailey Hatch
Alan Henson
Erin Hetrick

Charles Hicks
Mary Hill
Ray Hocutt
Trent Hoke
Matthew Holland
Brandon Holleman
Bentley Hollifield
Latanya Holmes
Tiana Hooker
Christen Howlett
Joshua Hudson
Marsha Hughes
Erica Hunter
Zachary Hurst
Colin Jaros
Mekeia Jenkins
Alexa Kallestén
Waseem Khan
Ruth Kinyua
Matthew Klimczak
Nicholas Koller
Brandon Lane
Joshua Lane
Rachel Lang
Abbigail Lewis
Tanner Lloyd
Fengqi Luo
Nicholas Masinsin
Rebecca Matthews
Mary McCarthy
Jenna McLemore
Casey Medford
Matthew Milburn
Christopher Minneci
Kyle Mook
Alex Moore
Marianne Moore
Adam Morris
Cynthia Mosley
Taner Moulton
Alexandra Mull
Justin Mundy
Brittany Newman
Kean Nguyen
Loren Nichols
Jared Onque

Corey Oxendine
Tysinger Palmer
Blair Pelton
Melia Penninger
Haley Perry
Lindsey Piurowski
Karla Podolski
Joseph Pollard
Andrew Polster
Victor Popov
Kayla Pounds
Ryan Preskenis
Sally Jeanne Probst
Carly Proctor
Brady Proffitt
Laura Purdy
Kaitlyn Quinn
Serina Ramos
Amy Robinson
Olivia Rooney
Alexis Sales
Ashlyn Schmitt
Christopher Schult
Daniel Seekins
Andrew Shelton
Angela Silver
Lillian Skopp
Alyssa Smith
Haley Smith
Jacob Smith
Mahogany Smith
ShaQuita Smith
Casey Snodgrass
Dylan Spurlin
Joseph Squiers
Jordan Stephney
Zachary Stevens
Samuel Straw
Emma Strickland
Taylor Strickland
Matthew Sullivan
Deep Suthar
James Swaim
Christopher Thomas
Ratlese Thomas
Matthew Tipton

Cindy Tran
Ngoc-Bich Tran
Ivy Trent
Shawn Turk
Dominick Vaccaro
Matthew Vaden
Ryan van der Poll
Angela Vite
Linsey Wade
Amanda Wagoner
Jared Wallace
Stephen Ward

Maria Washington
Lewis Watson
Angela Webster
Andrea West
Christopher West
Baxter Westover
Austin Williams
Kiersten Woodring
Jack Xie
Caitlin Yencha
Liudmila Zill
Matthew Zweier

Request for Extension of Exam Section Credits - Approve two candidates' request to extend their Exam section credits until June 30, 2021.

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

PUBLIC COMMENTS: Ms. Bryson commented on an upcoming meeting of the Succession Planning Task Force.

ADJOURNMENT: Mr. G. Massey moved, and Mr. Winstead seconded the motion to adjourn the meeting at 10:46 a.m. Motion passed with a vote of seven (7) affirmative and zero (0) negative votes.

Respectfully submitted:



Robert N. Brooks
Executive Director

Attested to by:



Michael S. Massey, CPA
President

Coastal Peer Review, Inc. Peer Review Agreement

The North Carolina Association of Certified Public Accountants and the Maryland Association of Certified Public Accountants, Inc., (hereinafter jointly referred to as the “Associations”) have jointly created Coastal Peer Review, Inc., a nonprofit corporation incorporated in North Carolina for the purpose of providing peer review administration to CPA firms in accordance with N.C.G.S. 93-12(8c).

Coastal Peer Review, Inc., intends to administer the peer review program for, among others, CPA firms registered with the North Carolina State Board of CPA Examiners (“Board”) in accordance with the *AICPA Standards for Performing and Reporting on Peer Reviews*, and as amended in the future. The Board acknowledges that peer reviews conducted by the Coastal Peer Review, Inc., will satisfy the peer review criteria adopted by the Board at 21 NCAC 08M .0105(d).

Nothing in this Agreement shall be construed to disallow the Board from accepting peer reviews that are administered by entities other than Coastal Peer Review, Inc. Nothing in this Agreement shall be construed to bind the Board to any rule promulgated by a trade association, including the *AICPA Standards for performing and Reporting on Peer Reviews*.

Coastal Peer Review, Inc., agrees to begin registration of CPA firms as soon as possible and be fully operational as of January 1, 2021.

This agreement shall continue on a calendar-year basis. Either the North Carolina State Board of CPA Examiners or Coastal Peer Review, Inc., may cancel the agreement with one-year notice to the other party prior to the end of any calendar year.

Coastal Peer Review, Inc.
Director
Sharon H. Bryson, M.Ed.

NC State Board of CPA Examiners
President
Michael S. Massey, CPA


Sharon H. Bryson, M.Ed. (Jan 25, 2021 13:22 EST)



January 25, 2021

January 25, 2021

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2020106-1/2

IN THE MATTER OF:
Bryant Dane Byers, CPA, #22276
B. Dane Byers, 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. Bryant Dane Byers, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 22276 as a Certified Public Accountant.
2. B. Dane Byers, CPA, PLLC (hereinafter "Respondent Firm"), is 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 received a "fail" on its most recent system peer review, with an acceptance letter date of November 14, 2019.
4. The peer review report noted that the Respondent Firm did not have sufficient documentation and quality control policies in place to ensure that engagements would be prepared in accordance with generally accepted auditing standards.
5. 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.
2. The Respondents' failure to perform audit services in accordance with generally accepted auditing standards by failing to have sufficient documentation and quality control policies in place as set forth above constitutes a violation of 21 NCAC 08N .0403, 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.

NC BOARD OF

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CPA EXAMINERS

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

1. The Respondent Bryant Dane Byers, CPA, is censured.
2. Prior to the Respondent Firm participating in, performing, or otherwise undertaking any work in connection with any audit engagement(s), the Respondent Firm shall be required to complete the following:
 - a. Each staff member participating in engagements subject to peer review must take a minimum of four (4) hours of A&A CPE annually. This requirement shall continue in effect until the firm receives a pass on a system review or a pass or pass with deficiencies on an engagement review.

CONSENTED TO THIS THE 9th DAY OF December, 2020.
(Day) (Month) (Year)

B. Dane Byers, CPA

Individual authorized to sign on behalf of Respondent Firm

B. Dane Byers, CPA

Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF January, 2021.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael S. Masey

President

NC BOARD OF

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CPA EXAMINERS