

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
January 24, 2022
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.; and Jennifer Van Zant, Esq. All members attended via WebEx. Arthur M. Winstead, Jr., CPA, was not present.

STAFF ATTENDING: David R. Nance, CPA, Executive Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Officer; Buck Winslow; Licensing Manager; and Noel L. Allen, Esq., Legal Counsel. All staff attended via WebEx.

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Soticheck, CPA, COO, NCACPA; and Kelli Knoble, CPA, Immediate Past Chair, NCACPA Board of Directors. All guests attended via WebEx.

CALL TO ORDER: Mr. Baldwin called the meeting to order at 10:07 a.m. Ms. Van Zant identified an item on the Professional Standards Committee's agenda from which she recused herself. Mr. Baldwin also identified four items on the Professional Standards Committee's agenda from which he recused himself.

AGENDA: Ms. Kruse moved, and Mr. Massey seconded the motion to approve the agenda. Motion passed with six (6) affirmative votes and zero (0) negative votes.

MINUTES: Mr. Massey moved, and Mr. Baldwin seconded the motion to approve the December 13, 2021, meeting minutes as submitted. Motion passed with six (6) affirmative votes and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Mr. Massey moved, and Ms. Lynch seconded the motion to approve the December 2021 financial statements as submitted. Motion passed with six (6) affirmative votes and zero (0) negative votes.

Mr. Nance asked the Board for a temporary pause to the Board's dual-signature policy for checks written for \$2,500 or greater. The Board concurred with Mr. Nance's suggestion that until the Board hires a Deputy Director, he will notify Mr. Massey about all checks written for at least \$2,500 prior to processing.

NATIONAL ORGANIZATION ITEMS: Mr. Nance summarized the American Accounting Association's (AAA's) objections to the CPA Evolution Model Curriculum. The AAA's primary concern about the curriculum is its focus on the CPA Exam. It is the AAA's opinion that the model curriculum largely ignores the critical foundational knowledge and skills for a career in accounting. The AAA's Education Committee does not endorse the Model Curriculum.

Ms. Hearne provided a synopsis of the NASBA Education Committee's webinar. Participants debated if states' education requirements should be prescriptive (e.g., cost/managerial accounting, accounting analytics, accounting ethics), accreditation of colleges and universities, and transcript reviews.

Ms. Bryson added that accounting educators are contacting the NCACPA about how the model curriculum could affect the Board's education requirements. She encouraged the Board to continue being less, not more, prescriptive in its education requirements.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Sotichack updated the Board on the work of the NCACPA's succession planning resource team. He said that education and awareness activities are ongoing, with more than 250 people attending the free succession planning course. The 15-member Emergency Response Team has fielded four or five calls in the past several months.

Ms. Bryson invited the Board members and Executive Staff to attend the NCACPA's March 16, 2022, reception and dinner in Greensboro. She stated that the Board-NCACPA joint meeting on March 17, 2022, would be hybrid as will the NCACPA's Board meeting.

The Board members informally discussed changing the March 16, 2022, meeting start time to 1:00 p.m. Mr. Baldwin called for a vote, and the Board voted three (3) to one (1) vote to keep the 10:00 a.m. start time.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: The Board approved with six (6) affirmative votes and zero (0) negative votes the following recommendations of the Committee as presented by Ms. Van Zant:

Case No. C2021139 - Mary C. Middleton - Approve the signed Order (Appendix I).

Case No. C2021168 - Timothy K. McDaniel - Approve the signed Order (Appendix II).

Case No. C2021176 - Close the case without prejudice.

Case No. C2021193 - Close the case without prejudice.

Ms. Van Zant stated that the Committee provided guidance to the staff on nine other case matters. Mr. Baldwin recused himself from discussing four of those matters and did not vote on those matters.

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

Case No. C2021087 - Julie Boyd Barba, CPA - 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.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: The Board approved with six (6) 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:

Yuan Xu Crigger
Joshua Ellenberg
Carter Shea Fischer
Ian Robert Foulger
Ashton Connor Glenn
Benjamin Paul Hoeschel

Linh Thuy Pham
Edward Steven Sullivan
Jonathan Thomas Warren Jr.
Ian Wennerstrom
Celine Zou

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

John Albert Andrew III
Sterling Rackley Atkinson
Joshua Lee Barclift
Megan Grace Bobbitt
Kellan Henry Brien
Kaitlyn Anne Brock
Kelsey Nicole Brown
Yuan Xu Crigger
Peter Anthony Dacchille
Susan Oliver DeLaney
Mary Patricia Dierkes
Julia Anna Donajkowski
Drew McKenzie Dunn
Joshua Ellenberg
Kristen Lee Ellington
Carter Shea Fischer
Ian Robert Foulger
Jamie Harrison Fox
Karli Payton Fulp
Ashton Connor Glenn
Kathryn Kristin Harris
Benjamin Paul Hoeschel
Austin Wade Holland
Madison Lane Hollar
Justine Elizabeth James
Spencer Christian Johnson
Tynishia Victoria Lakey
Parker James Logsdon
John Harrison Lucas
Tyler Patrick Maher

Keely Marie McMahon
Audrey Lee Mullins
Olivier Noel
Peyton Christina Noschese
Linh Thuy Pham
Alessandro Leonardo Poppante
Paulina Magdalena Powierza
Zachary Charles Pritchard
Yasmeen Rose Richie
Sophie Loucile Ricks
Amal Abrar Sattar
Leigh Sizemore Schmidt
Randy Shin
Alexa Jennifer Smith
Edward Steven Sullivan
Madison Elisabeth Thompson
Cameron Adair Turner
Gerrit Richard Van Staalduinen
Aranza Venegas
Matthew Ray Vogler
Alexis Selby Walker
Jonathan Thomas Warren Jr.
Caleb Joel Welborn
Ian Wennerstrom
Mallory Hughes Wilkerson
Adam Benard Winegar
Samuel Kasmir Wojciechowski
Brian Robert Wright
Crystal Craig Young
Celine Zou

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

Arnold Mark Barnett
Theresa Berry
Stephanie Jennifer Buyck
David Howard Byrd
Makaela Katlyn DeBoer
Luke Allen Diles
David Reid Frazier
James Robert Fyffe
Devin Weiss Holden
Rafael Yaakov Hopkins
Natascha Kastel
Preston Eric Knight
Nicholas James Lea
Emma Norma LeSaint
Arnold Ross Lessman
Marie Forza Lyons
Gary L. Maclay

Jesse Scott McGee III
Matthew David McGuire
Zachary James Powers
Sydney Jane Puffer
Juan Esteban Rangel
Gail A. Spangler
Brittany Nicole Sponable
Wayne David Stocks
Carolyn Super
Margaret Elizabeth Taylor
Vladimir Ivanovich Tkach
Michael Robert Tourtelot
Curtis Jay Townsend Jr.
Patrick A. Truesdell
Joseph Allen Wall
Adam John Wanka

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

Gerald Kenneth Holstein, T12892
Timothy Patrick Egan, T12893
Katherine Rose Harbin, T12894
Preston Christopher Walsh, T12895
Haley Nicole Lambert, T12896
David Brian Ackerson, T12897
Brittany Nicole Sponable, T12898
Reid Benson Kelly, T12899
Karl F. Dehlow, T12900
Juan Esteban Rangel, T12901
Philippe Gradt, T12903
Kelly Anne Langlas, T12904
Gary J. Anile Jr., T12905
Kevin Eduardo Ferreira da Silva, T12906
Nicholas James Lea, T12907
Gail A. Spangler, T12908
Wayne David Stocks, T12909
Luke Allen Diles, T12910
Mayfillane Jackie Bahi, T12911
Vijaykumar Bhanderi, T12912
Zachary James Powers, T12940
Natascha Kastel, T12941
Adam John Wanka, T12942
David Reid Frazier, T12943
Gary L. Maclay, T12944

Sydney Jane Puffer, T12945
Rafael Yaakov Hopkins, T12946
Preston Eric Knight, T12947
Matthew David McGuire, T12948
Vladimir Ivanovich Tkach, T12949
Stephanie Jennifer Buyck, T12950
Marie Forza Lyons, T12951
Theresa Berry, T12952
Andrea Lee Dobbie, T12953
Joseph John Fragomeni, T12954
Katherine Doyle Cerotzke, T12955
Jesse Scott McGee III, T12956
James Robert Fyffe, T12957
Curtis Jay Townsend Jr., T12958
Inna Garnek, T12959
Lynda S. Bertoia, T12960
Glenn Michael Davis, T12961
Chen Li, T12962
Nathaniel Thomas Hathaway, T12963
Allen Clarke Reed, T12964
Paige Armstrong Frost, T12965
Amber Virginia Smith, T12966
Jared Daniel Kindy, T12967
Charles Fred Mullen, T12968
Robert Martin Harper, T12969

Kaila Lareigh Berger, T12970
Andrew Arthur Pizzello, T12971
Kerry Patricia Lanigan, T12972
Emory Ellsworth Harshman IV, T12973
Joseph Richard Popolizoi, T12974
Sebastiano Matteo Calabro, T12975
Ross Alden Pfaff III, T12976

Rachel Ellen Cook, T12977
Christopher Allen Boothe, T12978
Corbin Andrew Smith, T12979
Russell Clayton Albers Jr., T12980
David Sean Kratzke, T12981
Mackenzie Agnes Rogers, T12982
Michael Thomas Seaback, T12983

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

William Wesley Burns IV, #28630
Kathryn Munroe Green, #22046
Billy Alan Hayes, #13906

Hitesh Soni, #41632
Candice Sexton Whitehurst, #29661

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

Kathy Lee Kisiel, #2909.

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

Terry Wayne Crayton, #16293
Venita Gwen Quick, #29833
Clark Stevens, #37558

Extension Requests (Approve) - Approve the following individuals for an extension to complete 2021 CPE:

Ginger Walsh Long, #28279
1/31/2022
Beth A. McTaggart, #27641
2/28/2022
Jonathan Scott Nance, #17975
6/30/2022

Thomas G. Turner, #36884
6/30/2022
Kristin Allgood Washam, #33885
6/30/2022

Extension Requests (Disapprove) - Disapprove the following individual for an extension to complete 2021 CPE:

Michael James Kirby, #36581

Firm Registrations - Approve the following professional corporations, professional limited liability companies, and limited liability partnerships approved by the Executive Director:

Amelia G. Varner, CPA, PLLC
John Shields, CPA, PLLC

Meacham CPA, PLLC
S. Calabro CPA, P.C.

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

| | |
|---------------------|--------------------|
| Brittany Adams | Anastasia Douds |
| Amanzoureth Aka | Olivia Dougherty |
| Justin Allman | Abby Duncan |
| Dayana Alvarez | Shania Duncombe |
| Michael Ament | Jillian Dunn |
| Jazmine Anderson | Elizabeth Ferguson |
| Rachel Anstett | Katherine Field |
| Curtis Averre | Isaiah Files |
| Eva Azmoudeh | Haley Fogleman |
| O'Keil Bacon | Eamon Fogler |
| Deanna Bagwell | Farrah Fowler |
| LaNaria Barnes | Kristin Franklin |
| Ajenaë Barrier | Alexander Freitas |
| Hannah Bayliff | Mary Futrell |
| Erin Bedenbaugh | Bradley Fye-Duell |
| Christopher Best | Tracettia Gaither |
| Peter Birdsong | Michael Girgis |
| Joshua Block | Paige Goodson |
| John Bonfiglio | Jessica Grant |
| Ashley Bornkamp | Matthew Greco |
| Layona Bradley | Kaylee Green |
| Aaron Braud | Maitland Gurney |
| Tyler Bridges | Ashley Hackett |
| Kerri Brodie | Brian Haimes |
| Molly Brohaugh | Mohamed Hamed |
| James Brooks | Mary Hansen |
| Ethan Brunelli | Reese Hanshaw |
| Daniel Bundy | Stephanie Harris |
| Christopher Burdick | Lucius Harvin |
| Michael Burroughs | Grace Harward |
| Nolan Cambio | Anna Hergenrader |
| Silas Cambio | Madison Hey |
| Regina Cameron | Ryan Hoag |
| Amanda Casey | Heather Holbrook |
| Kathleen Chambers | Jessica Holliday |
| Elaina Chen | Latanya Holmes |
| Jillian Coffey | Tiffany Hough |
| Ashley Compton | Leigh-Anne Huffman |
| Scott Crabbs | Hannah Jabusch |
| Joseph Crump | Payton Jackson |
| James Cumbo | Mekeia Jenkins |
| Turner Cunningham | Selena Jepakema |
| Carson Cutright | Justin Johnson |
| Donald DeWoody | Jaimin Joshi |
| Nicholas Di Filippo | Matthew Kalaf |
| Brittiany Dickerson | Ryan Karg |

Brent Keaton
Christian Keoleian
Emily Kluth
William Knabe
Sunyoung Kong
Jihe Koo
Brittney Kudla
Ka wai Lam
Christina Laney
Jerry Lao
Megan Leasure
Melody Leekley
Maxwell Leftwich
Douglas Long
Jon Madsen
Braden Magee
LaToya Malloy
Luz Mansour
Jena Marcinkoski
Jayce McDaniel
Lizbeth McGuire
Shannon McLeod
Tavish Mitchell
Michelle Moody
Akeem Moore
Sydney Mose
Alexandra Mull
Marcus Neal
Tanae Newry
Grzegorz Niebylski
Jack Niemer
Gregory Nobles
Shannon O'Rourke
Rana Odeh
Jordan Page
Luke Patterson
John Pearce
Robert Peek
Carolina Pena
Connor Pendergrass
Mary Catherine Perry
Briana Person
Olivia Pleasant
Stephanie Pouliot

Sally Jeanne Probst
Joe Purgason
Samantha Raburn
Brandie Ragsdale
Vida Reese
Shakila Reid
Nicholas Rios
Meghan Robinson
Jack Rockhill
Austin Russell
Regina Ryan
Raleigh Scales
Christopher Schult
Joseph Scollo
Katherine Serrell
Arianna Shahin
Heather Shamblin
Jill Shaw
Eric Shea
Shuting Shi
Monica Sorensen
Cody Squires
Bradley Stanton
Dustin Starnes
Heather Starnes
Mark Storey
Teresa Striblin
Sean Tait
Andrew Takes
Willie Tate
Jerrell Underwood
Emily Uzzell
Matthew Vaden
Jill Vang
Christopher Vaughn
Natalie Wagner
Gavin Walker
Matthew Wall
Abbey Walsh
Edgar Woodliff
Dallton Woolard
William Yerkes
William Youngblood

Miscellaneous - Mr. Trainor will review the *Conventions for Naming Firms* memorandum to determine if the Board should amend the rules to be more lenient with CPA firm names.

REPORT OF THE STRATEGY COMMITTEE: Mr. Nance stated that NASBA demonstrated the CPE Tracker to the Committee. He indicated that the Committee would continue to explore options for licensees to keep up with their CPE.

REPORT OF THE PERSONNEL COMMITTEE: Mr. Massey reported that the Committee, as authorized by the Board, reached an agreement with Mr. Nance for his salary as Executive Director. Mr. Massey stated that the search for a Deputy Director would start soon.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the monthly operational metrics and Executive staff report. Mr. Nance pointed out that Phyllis Elliott has been with the Board for 36 years.

RESOLUTION: Mr. Baldwin read a Resolution honoring Robert N. Brooks for his service to the Board, CPA profession, and public (Appendix IV). Mr. Brooks will receive a framed copy of the Resolution.

ADJOURNMENT: Ms. Demery moved, and Mr. Massey seconded the motion to adjourn the meeting at 11:04 a.m. Motion passed with six (6) affirmative votes and zero (0) negative votes.

Respectfully submitted:

Attested to by:



David R. Nance, CPA
Executive Director



Barton W. Baldwin, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2021139

IN THE MATTER OF:
Mary C. Middleton, CPA, #33476
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Mary C. Middleton (hereinafter "Ms. Middleton") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Middleton failed to timely renew or cancel the annual firm registration for Mary C. Middleton, CPA, PC, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Ms. Middleton's infraction was for a period of more than one hundred twenty (120) days, the appropriate penalty is five hundred dollars (\$500).
4. Ms. Middleton has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mary C. Middleton's payment as full resolution of the aforementioned rules violation.

This the 24th day of January, 2022.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: *Paul W. Bellini*
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2021168

IN THE MATTER OF:
Timothy K. McDaniel, CPA, #14589
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 Respondent stipulate to the following:

1. Timothy K. McDaniel, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 14589 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2020-2021 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. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2019 and 2020 CPE requirements.
5. Although the Respondent was able to document all of his 2020 CPE hours, he was only able to provide documentation for thirty-four (34) hours of CPE taken to meet to meet the 2019 CPE requirement.
6. 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.
7. 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.

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CPA EXAMINERS

Consent Order - 2

Timothy K. McDaniel, CPA

- 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 13th DAY OF December, 2021
(Day) (Month) (Year)

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 24th DAY OF January, 2022
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
DEC 15 2021
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2021087

IN THE MATTER OF:

Julie Boyd Barba, CPA, #42759
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. Julie Boyd Barba, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 42759 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 exam answers in connection with internally-administered training requirements.
6. More specifically, the Respondent has confirmed that, in late September or early October 2018, while a partner at KPMG, she received an unsolicited email containing examination answers in connection with certain internal training requirements. The Respondent did not take timely action to report her receipt of these examination answers. The Respondent self-reported the incident to KPMG in December 2018.
7. The Respondent did not use the examination answers she received, and her completion of the aforementioned internal training requirements was not used to satisfy her annual CPE requirement mandated by the Board.
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.

NC BOARD OF

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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 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, Julie Boyd Barba, CPA, is hereby censured.

CONSENTED TO THIS THE 10th DAY OF December, 2021
(Day) (Month) (Year)

Julie R
Respondent

APPROVED BY THE BOARD THIS THE 24th DAY OF January, 2022
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Paul W. Belli
President

NC BOARD OF
DEC 17 2021
CPA EXAMINERS

North Carolina State Board of Certified Public Accountant Examiners



Resolution Honoring Robert N. Brooks

WHEREAS Robert N. Brooks served as Deputy Director of the North Carolina State Board of Certified Public Accountant (CPA) Examiners (the Board) from April 1, 1986, through August 31, 1990;

WHEREAS he served as Acting Executive Director of the Board from September 1, 1990, through March 31, 1991;

WHEREAS he served as Executive Director of the Board from April 1, 1991, through December 31, 2021;

WHEREAS during his tenure with the Board, he developed positive, beneficial relationships with the National Association of State Boards of Accountancy, the American Institute of CPAs, the North Carolina Association of CPAs, and many other accounting-related organizations;

WHEREAS in his role as Executive Director, he was an integral part of initiatives of great importance to the CPA profession, including the computerization of the Uniform CPA Examination, substantial equivalency, and practice mobility,

WHEREAS he served as a mentor and resource to other Boards of Accountancy, North Carolina Occupational Licensing Boards, candidates, licensees, and the public.

NOW, THEREFORE BE IT RESOLVED the members of the North Carolina State Board of Certified Public Accountant Examiners honor Robert N. Brooks for his long and distinguished career with the Board and thank him for his tireless, dedicated commitment to protect the public interest through the regulation of the CPA title in North Carolina.

BE IT FURTHER RESOLVED this Resolution is entered into the minutes of the North Carolina State Board of Certified Public Accountant Examiners and a copy presented to Robert N. Brooks.

As adopted on the 24th day of January 2022 by the North Carolina State Board of Certified Public Accountant Examiners.

Barton W. Baldwin, CPA
President