



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES Central Piedmont Community College February 20, 2023

MEMBERS ATTENDING: Gary R. Massey, CPA, President; Bernita W. Demery, CPA, Vice President; Jodi K. Kruse, CPA; D. Michael (Mickey) Payseur, CPA; Jennifer Van Zant, Esq.; and Arthur M. Winstead, Jr., CPA.

STAFF ATTENDING: David R. Nance, CPA, Executive Director; S. Lynne Sanders, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney (via WebEx); Lisa Hearne-Bogle, Communications Officer; Vanessa Willett, Administrative Specialist; Buck Winslow, Licensing Manager; and Noel L. Allen, Esq., Legal Counsel (via WebEx).

GUESTS: Mark Sotichack, CPA, COO, NCACPA (via WebEx); Robert Broome, Director of Advocacy, NCACPA; Wendy Waller, CPA, NCACPA Board of Directors, and Associate Vice President, Foundation Finance, Central Piedmont Community College; Dr. Kandi Deitemeyer, President, Central Piedmont Community College; Rinav Mehta, Dean, Business, Technology, and Engineering, Central Piedmont Community College; Dr. Deborah Sullivan Ford, Associate Dean, Business, Central Piedmont Community College; Matthew Njoku, Chair, Accounting and Finance Program, Central Piedmont Community College; George A. Brown, CPA; Karen Chilcott, Custom Ink; and students, faculty, and staff of Central Piedmont Community College and other North Carolina institutions of higher learning.

CALL TO ORDER: Mr. Massey called the meeting to order at 11:00 a.m.

CONFLICTS OF INTEREST: Mr. Winstead stated he recused himself from two items on the Professional Standards Committee agenda.

APPROVAL OF AGENDA: Ms. Kruse moved, and Mr. Winstead seconded the motion to approve the agenda as presented. The motion passed with six (6) affirmative and zero (0) negative votes.

MINUTES: Ms. Demery moved, and Ms. Kruse seconded the motion to approve the January 23, 2023, meeting minutes as submitted. The motion passed with six (6) affirmative and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Mr. Payseur moved, and Mr. Winstead seconded the motion to approve the January 2023 financial statements as submitted. The motion passed with six (6) affirmative and zero (0) negative votes.

LEGISLATIVE AND RULEMAKING ITEMS: Ms. Demery moved, and Mr. Winstead seconded the motion authorizing the Executive Staff to submit the proposed rule changes to the Office of Administrative Hearings for publication in the *North Carolina Register*. Publication in the *North*

Carolina Register starts the process for public comments and finalizing updates to the rules. The motion passed with six (6) affirmative and zero (0) negative votes.

Ms. Van Zant, Co-Chair of the Joint Task Force on Retired Status, provided a summary of the Task Force's January 30, 2023, meeting and explained the rationale of the language in 21 NCAC 08J .0112, *Retired Status-Change of Status*. Ms. Demery moved, and Mr. Payseur seconded the motion authorizing the Executive Staff to proceed with the proposed adoption of 21 NCAC 08J .0112, *Retired Status-Change of Status*. The motion passed with six (6) affirmative and zero (0) negative votes.

Mr. Nance informed the Board that House Bill DRH30025-NB-34, *Verification of Immigration Status – SAVE*, was filed on February 7, 2023. If enacted, the Bill would require the Board to enter into a memorandum of agreement or computer matching agreement with the Department of Homeland Security to use the Systematic Alien Verification for Entitlements (SAVE) Program to verify the immigration status of all CPA license applicants. Mr. Broome added that the Bill was referred to the Commerce Committee on February 8, 2023.

NATIONAL ORGANIZATION ITEMS: Mr. Nance offered an overview of the AICPA's eight-point plan to address the CPA pipeline.

Mr. Massey, Ms. Demery, and Mr. Winstead provided a summary of the actions of the NASBA committees on which they serve.

Mr. Nance stated that Dan Dustin, CPA, NASBA's Vice president of State Board Relations, would attend the Board meeting on March 15, 2023.

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

Case No. C2022200 – Curtis Linwood Walston - Approve the signed Consent Order. (Appendix I)

Case No. C2022229 - Close the case without prejudice.

Case No. C2022294 - Close the case without prejudice.

Case Nos. C2022275-1 and C2022275-2 - Close the cases without prejudice with a Letter of Warning.

Case Nos. C2022314-1 and C2022314-2 - Close the cases without prejudice with a Letter of Warning.

Case Nos. C2022320-1 and C2022320-2 - Close the cases without prejudice with a Letter of Warning.

Case No. C2022190 - Close the case without prejudice with a Letter of Warning.

Case No. C2022203 - Close the case without prejudice. Mr. Winstead recused himself from this matter; he did not participate in the discussion or vote on it in the Committee meeting.

Case No. C2022289 - Close the case without prejudice. Mr. Winstead recused himself from this matter; he did not participate in the discussion or vote on it in the Committee meeting.

Mr. Winstead stated that the Committee provided guidance to Board staff on several cases.

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

Julia Sudduth Hannon
Richard Dylan Newell

Jack Thomas Simmons
Nathan Wells Swaim

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

Jaenine Galido Barnes
Kelsey Clark Chamberlin
Lillian Lor Chie
David Isaias Crespo
Carson Cy Cutright
Allison Powers Forte
Victoria Marie Gervasi
Mohamed Hamed
Julia Sudduth Hannon
Stephanie Joy Harris
Timothy Bryan Harvey
Henley Watkins Irby
Kirsten Nichole Jording
Jessica Kramer
Matthew Alexander Langley
Victoria Grace Lloret

Timothy Steven Mauss
Kathleen F. Moore
Richard Dylan Newell
Cynthia Nunez
Sarah May Pearman
Rachel Elizabeth Roeth
Precious Joi Rogers
Jack Thomas Simmons
Nathan Donald Steger
Kristen Annette Sullivan
Nathan Wells Swaim
Brandon James Taylor
Evan Christopher Tucker
Nathaniel Cole Willson
Brad Allen Wuertemberger

Approve, with a one-year probation period, the original CPA certificate application submitted by Robert Edward Straughn. Mr. Straughn did not disclose pertinent information with his Uniform CPA Exam application but provided it with his certificate application.

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

Brenda Jean Colburn
Nicholas Spencer Dixon
Geoffrey Alan Harrison Fenner
Darren Michael Hall
Shilpa Jhakal

Jude Willette Johnson
John D. Quinones
Susan Ann Sigler
Michelle Price Weisbrod

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

Joseph Quinton Adams, T13696
Corbin Hope Rice, T13697
Tijana Uzelac, T13698
Katelyn Marie Heinz, T13699
Justin Alan Keller, T13700
Susan Paula Wells, T13701
David Z. Wang, T13702
Rachel Kanasha Coulanges, T13703
Tina Louise McKinney, T13704

Krista Noel Edoff, T13735
Michelle Ospina, T13736
Adrienne Rose Alguadick, T13737
Christopher James Krebs, T13738
Weronika Anna Goehring, T13739
Debra R. Kus, T13740
Johnny Kenneth Bryant, T13741
Tiancheng Huang, T13742

Reinstatements - Approve the applications for reinstatement of their CPA certificate submitted by the following individuals:

Cecilia K. Deitrich, #20268
Mallory Brown Hoidal, #35676

Margaret Joann Perry, #32247

Uniform CPA Exam Applications - Approve the applications for the Uniform CPA Exam submitted by the following individuals:

Kassaundra Abbate
Brittany Adams
Nicole Adams
Edouard Alvarez
Julymar Andino-Baez
Kevin Anthony
Emily Armstrong
Welsey Atkins
Anna Avery
James Badgett
Stewart Baker
Jessica Banda
LaNaria Barnes

Alexandra Bass
Parker Beauchamp
Sarah Benoist
Stacey Biles
Matthew Boyes
Sydney Braxton
Brian Bready
Julia Brinson
Caroline Britton
James Brooks
Justin Brown
Isabella Bucaro
Elise Burger

Riley Burke
Jimmy Cabrera
Teresa Callison
Bruce Campos
Grace Castaneda
Andrew Chesney
Klaudia Chorzepa
Stephanie Cole
Amanda Colley-Townsend
Kylie Conlon
Erica Cook
Alyssa Core
Savannah Crawford
Amanda Crnic
Kevin Crooker
Samantha Crossen
Eva Cruz Rivera
Kevin Cruz-Garcia
James Cumbo
William Curry
Hadley Daniel
Jonathan Danko
Samantha DeBonis
Mai Doan
Connor Douglas
Dennis Dremsizov
Alicia Driver
Rebekah Drum
Alex Duer
Jessica Dugan
Paul Early
Kimberly East
James Eldridge
Amanda Estes
Lashanda Faye
Matthew Finney
Leah Ford
Emily Franchuk
Thompson Frye
John Gibson
Blake Gillum
Meredith Godwin
Zinayida Golovin
Christa Gray

Sarah Green
George Grier
Allison Griffin
Maitland Gurney
Blake Harrington
Austin Harris
Matthew Harter
Delani Hartung
Sophia Hatchell
Kyle Hespeler
Jan Hill
Victoria Hill
Daniel Honeycutt
Connor Hunt
Theodore Jasmin
Cassandra Johnson
Josiah Johnson
Michael Johnson
Brenda Jones
Nyla Jones
Davis Judd
Zoe Kaiser
Marian Keim
Hannah Keller
Jonathan Keller
Jordan Keller
Anna Kemp
Julie King
Ethan Klemons
Noah Koenigs knecht
Samantha Kofler
Joshua Lail
Andrew Lee
Natchanon Leecharoen
Andrea Leffingwell
Hannah Leo
Allison Levesque
Shontrail Lewis
Jiefang Liang
James Lienhardt
Hunter Loftin
Shannon Lombardo
Rebecca Long
Travis Lowman

Kacie Loye
Julianne Ludwick
Dimitri Maldonado
Susana Martinez-Saucedo
Kellie Masters
Jonathon McLean
Matthew Milburn
Rebecca Miller
Natalie Mitchell
Shenae Morrison
Merilee Newman
Taylor Newman
Tanae Newry
Stevie Niccum
Jack Niemer
Harrison Noblett
Anne Nutter
Laura O'Neil
Eamon O'Toole
Carol-Anne Obusek
Samuel Oglesby
John Owens
Matthew Palmer
Hemangini Parmar
Aishni Patel
Utsav Patel
Carolina Pena
Ryan Pete
David Phagan
Charrick Pierce
Anne Pillow
Jenna Porter
Elizabeth Prytyskach
Andrew Quayson
Justin Quinn
Randy Ramchal
Jackson Raper
Grace Rathbun
Ashley Reboli
Manuel Reyes
Jacob Richburg
Nicholas Rios
Melissa Robinson
Lacey Ross

Joshua Rowland
Anthony Rucki
Austin Russell
Heather Shelton
Sodiq Shofoluwe
Allison Simpson
Mitchell Smith
Ashley Spaulding
Harrison Stinnett
Teresa Striblin
Mikaela Stroud
Kensley Sutton
Calvin Tam
Marcy Taylor
Morgan Tingen
Joshua Topper
Dylan Tuttle
Jana Vargas Diaz
Justin Vaughn
Kayla Vidal
Stephanie Vigo Cintron
Vijay Virmani
Alexander Voigt
Tyler Wade
Bruce Wang
Yijie Wang
Noah Ward
Reed Warren
Amanda Waterhouse
Jessica Whelan
Jamaal White
Kyrsten Whittington
Nicholas Wicker
Mikaila Widener
Christopher Williams
Judson Williams
Adrian Wilmsen
Alisia Wilson
Morgan Winogradoff
Rohahn Wolde-Georgis
Daniel Wolf
Jia Xu
Ricardo Zaldana
Kenny Zheng

Mikayla Zucker
Meghan Zuzolo

Matthew Zweier

Miscellaneous – Approve a Uniform CPA Exam candidate’s request to extend their credit on two Exam sections for 60 days because of severe personal hardship.

Presentation of CPA Certificate – Mr. Massey recognized and congratulated George Brown on becoming a CPA in January 2023. Ms. Demery presented Mr. Brown with his CPA certificate signed by the Board.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the January 2023 operational metrics and Executive Staff Report. Ms. Sanders updated the Board on the Education and Awareness programs planned for the spring, the status of the new website under development, and the status of technology upgrades.

PUBLIC COMMENTS: Mr. Njoku presented information on the accounting program at Central Piedmont Community College (CPCC) and highlighted the role CPCC plays in helping individuals achieve CPA licensure.

Mr. Broome provided an overview of the NCACPA opportunities for students, including the NC CPA Foundation scholarships and complimentary student membership.

Mr. Massey recognized Karen Chilcott and congratulated her for passing all four parts of the Uniform CPA Exam on the first attempt. Ms. Chilcott thanked the Board staff for their help and support during the Exam process. She encouraged students to take the Exam as soon as they are eligible instead of waiting as she did. Ms. Chilcott explained that she worked in finance for years before deciding to pursue her CPA license. She stated that although studying and taking the Exam while working full-time was difficult, it will be worth it when she is licensed as a CPA.

ADJOURNMENT: Mr. Winstead moved, and Ms. Kruse seconded the motion to adjourn the meeting at 12:35 p.m. The motion passed with six (6) affirmative and zero (0) negative votes.

Respectfully submitted:

Attested to by:

David Nance
David Nance (Mar 16, 2023 17:03 EDT)

David R. Nance, CPA
Executive Director

Gary R Massey
Gary R Massey (Mar 15, 2023 14:20 EDT)

Gary R. Massey, CPA
President

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2022200

NORTH CAROLINA
WAKE COUNTY

IN THE MATTER OF:

Curtis Linwood Walston, Jr., CPA #25391
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. § 150B-41, the Board and the Respondent stipulate to the following:

1. Curtis Linwood Walston, Jr., CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 25391 as a Certified Public Accountant.
2. On July 25, 2022, the Board received a complaint against the Respondent from the owner of a company (hereinafter “Complainant”). The Complainant acquired the company (hereinafter “Company”) on April 1, 2022, and at that time the Respondent was in the role of controller.
3. The Complainant alleges that the Respondent failed to remit state and federal taxes on the Company's behalf; failed to make the employee and Company matching contributions to retirement accounts; failed to contribute to the Company healthcare savings account on behalf of the Company's employees; and failed to pay vendors. The Complainant further asserts that the Respondent converted company funds to his own use.
4. The Respondent has neither admitted nor denied the Complainant allegations.
5. 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. If proven at hearing, the allegations set forth above could constitute violations of Rules 21 NCAC 08N .0201 (Integrity), .0202 (Deceptive Conduct), .0203 (Discreditable Conduct), and .0212 (Competence).
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.

Consent Order - 2
Curtis Linwood Walston, Jr., CPA

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, Curtis Linwood Walston, Jr., is hereby permanently revoked.
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 permanently revoked North Carolina certificate.

CONSENTED TO THIS THE 25 DAY OF January, 2023
(Day) (Month) (Year)
Curtis Linwood Walston, Jr.
Respondent

APPROVED BY THE BOARD THIS THE 20 DAY OF February, 2023
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Gary R Massey
Gary R Massey (Feb 21, 2023 16:23 EST)
President