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 Sotichek, 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          Jack Thomas Simmons
Richard Dylan Newell          Nathan Wells Swaim

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

Jaenine Galido Barnes          Timothy Steven Mauss
Kelsey Clark Chamberlin        Kathleen F. Moore
Lillian Lor Chie               Richard Dylan Newell
David Isaias Crespo            Cynthya Nunez
Carson Cy Cutoffright          Sarah May Pearman
Allison Powers Forte           Rachel Elizabeth Roeth
Victoria Marie Gervasi         Precious Joi Rogers
Mohamed Hamed                  Jack Thomas Simmons
Julia Sudduth Hannon           Nathan Donald Steger
Stephanie Joy Harris           Kristen Annette Sullivan
Timothy Bryan Harvey           Nathan Wells Swaim
Henley Watkins Irby            Brandon James Taylor
Kirsten Nichole Jording        Evan Christopher Tucker
Jessica Kramer                 Nathaniel Cole Willson
Matthew Alexander Langley      Brad Allen Wuertemberger
Victoria Grace Lloret

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 Kanesha 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
**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:

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David R. Nance, CPA  
Executive Director

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 CONSENT ORDER
Respondent

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.
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 _______ DAY OF ________, 2023.

__________________________
Respondent

APPROVED BY THE BOARD THIS THE _______ DAY OF ________, 2023.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

__________________________
President

Gary R Massey