

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
September 20, 2021
Via Simultaneous Communication
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; 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; Jeffrey Tankard, Professional Standards Assistant; Buck Winslow; Licensing Manager; and Noel L. Allen, Esq., Legal Counsel (all by simultaneous communication).

GUESTS: Sharon Bryson, CEO, NCACPA; Kristin Pappas, CPA, NCACPA Board of Directors; and Maria M. Lynch, Esq. (all by simultaneous communication).

CALL TO ORDER: President Baldwin called the meeting to order at 10:00 a.m. Ms. Van Zant stated she recused herself from an item on the Professional Standards Committee's agenda.

AGENDA: Ms. Demery moved, and Mr. Massey seconded the motion to approve the agenda. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

MINUTES: Ms. Demery moved, and Mr. Winstead seconded the motion to approve the August 23, 2021, meeting minutes. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

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

NATIONAL ORGANIZATION ITEMS: President Baldwin informed the Board that the 2021 NASBA Annual Meeting would be virtual with no in-person component. Mr. Nance stated that registration should open September 22, 2021, for the November 2-3, 2021, meeting.

President Baldwin stated that he, Mr. Brooks, and Mr. Nance participated in the September 7, 2021, virtual meeting of NASBA's Middle Atlantic Region. The participating jurisdictions discussed the financial impact of COVID on boards, issues related to boards under state control, and the introduction of new Executive Directors.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Winstead moved, and Ms. Demery seconded the motion to approve the State Ethics Commission's evaluation of Ms. Lynch's

Statement of Economic Interest (Appendix I). Motion passed with seven (7) affirmative votes and zero (0) negative votes.

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. C2021136 - Thomas Milton Moyer, III - Approve the signed Consent Order (Appendix II).

Case No. UT2021041 - UCPAA, Inc. - Approve the signed Consent Judgment (Appendix III).

Case No. C2021127 - Cristina Madrinan Rivera - Approve the Notice of Hearing for November 22, 2021, at 10:00 a.m.

Case No. C2021062 - Close the case without prejudice.

Case No. C2021088 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021090 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021091 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021092 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021093 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021094 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021095 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021096 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021097 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021099 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021100 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021101 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021102 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021103 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021104 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021105 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021106 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021107 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021108 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021109 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021110 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021111 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021112 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021113 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021114 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

Case No. C2021115 - Close the case without prejudice. Ms. Van Zant recused herself from the discussion of this matter and did not vote on this matter.

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. Taylor.

Transfer of Uniform CPA Exam Grades - Approve the following applications for the transfer of Uniform CPA Exam grades:

Matthew Mills Calloway

Zachary T. Webb

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

John Whitman Barnes
Kayla Tamar Brown
Laura Byerly Bryant
William Robert Bryant
Matthew Mills Calloway
Jonathan Neal Cauble
Anna Marie Ciraco
Bryan Bradford Conner
Benjamin Joseph Davis
Charles Alexander Dorcelien
Katherine Melissa Doyle
Sallie Beth Dusenburn
Tracie McKay Edens
George Martin Francis
Alyssa Francine Gotfried
Michael Eugene Hancock
Ryan Andrew Kose
Kelly Marie Legler
Ben Fortugaleza Liboon
Haley McCurdy
Kayla Chatelle Miles

Alexandra Louise Murphy
Amber Michelle Nolan
Natasha Janelle Pate
Emily Ann Paulson
Melia Nicole Penninger
Natalie Erin Peterson
Kara Tomi Plotner
Ryan Gerald Preskenis
Hilary Rose Prinz
Allea Lea Roach
Steven Patrick Sasser
Daniel Louis Sferruzzo
Margaret Rene Sherwood
Allan Landry Staten
Courtney Anne Stephenson
Andrew Marlowe Story
Irish Irena Thurston
Ivy Skylar Trent
Carter Watson
Michael Garrett Neal Weaver
Zachary T. Webb

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

Daniel Phillip Domonkos

Kyle Patrick Nevins

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

Tanmayee Gopal Chiplunkar, T12612
Clayton Alexander Rexroad, T12613

Anthony Frederick Allen, T12614
Kelley Winston Jones, T12615

Mark Smolinski, T12616
Brandon Roy Zimmerman, T12617
Vladimir Milosavljevic, T12618
Margaret Elizabeth Taylor, T12619
Grecia Picon, T12620
Kenneth J. Evola, T12621
James Bird, T12622
Eric Andrew Babcock, T12623
Jason Keith Lieberman, T12624
Michael Robert Tourtelot, T12625
Michelle Renee Montgomery, T12663
James Prescott Wickham, T12664
Sean Joseph Conway, T12665
Neikelle Alexa Lashley-Ferris, T12666
Kayla Irene Cody, T12667
Kerrie Ann Brown, T12668
Mackenzie Elizabeth Joslin, T12669
Trisha Maria Sinnett, T12670
Bobbie Nicole Villalpando, T12671

Sarah Ellen Peterson, T12672
Barbara Rose Platenberg, T12673
Nicholas Joseph Kovach, T12674
Krista Lynne Dobransky, T12675
Ashley Morgan Desjardins, T12676
Elizabeth Carolee Kukiela, T12677
Bryan Nathan McNulty, T12678
Donna Kim Buchsbaum, T12679
Diana Chilton Heard, T12680
Katsiaryna Bowling, T12681
Pauline Grant-Jones, T12682
Christopher Joseph Dominianni, T12683
Jelena Stefoglo, T12684
Christopher Michael Bingham, T12685
Carolyn Super, T12686
Sean Kennedy, T12687
Jiawen Alice Lin, T12688
Matthew John Lodes, T12689
Mario Joseph Mastrantoni, T12690

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

Mark Andrew Clifton, Sr., #25292

Elizabeth George Morrow, #29700

Reissuance of New Certificate - Approve the application for reissuance of a CPA certificate submitted by Robert Kevin White, #19548.

Reissuance of New Certificate and Consent Agreement - Approve the application for reissuance of a new CPA certificate and consent agreement submitted by Selena Lenore Flood, #29049.

Letters of Warning - Approve issuing Letters of Warning to the following individuals who, on their 2020-2021 license renewal, listed 2020 CPE taken between January 1 and June 30, 2021, without an approved extension. The Letters of Warning are issued under 21 NCAC 08G .0406(b)(1).

Terry Vern Aaseby, #33668
John Joseph Ackerson, #44420
Olufemi D. Aina, #43207
Anthony Craig Aliquo, #38908
Christine Cullen Allen, #43887
Stephen Clark Allen Jr., #43371
James Dylan Allison, #43902
Kirsten Astrid Anderberg, #23397
Cherie A. Anderson, #19001
Angela Radford Appleyard, #17469

Michael Joseph Arthur, #37669
Laurel Whitney Atwater, #29684
Alanna Ng Aungvibool, #44346
Tyson Lee Badders, #37876
Gerald M. Baggish, #8647
April Christine Baker Crouse, #32874
Awaaz Baksh, #35672
Trent Smith Ball, #40197
Kim James Barr, #13347
Adam Joel Barrow, #35626

Gregory Stephen Barton, #28380
Shane M. Barton, #30083
David Edward Batkiewicz, #39708
Patrick A. Beach, #28742
Gary Summitt Beal, #23009
Jacqueline R. Beck, #43107
Brooke Danielle Bedel, #43402
Robert Kipkoech Bett, #43632
Michael Stephen Bis, #13303
Gabrielle Catherine Biskaduros, #39935
James Randolph Blake, #26794
Jessica Radford Boone, #38150
Imre Borsanyi, #43211
Aleksandra Bottolfson, #41004
Ryan Christopher Bourg, #40988
Julie Nell Bowers, #30737
Jordan Pollard Bowles, #43860
David Jesse Bradley, #2910
Nathaniel John Branscomb, #33659
Michael Brandon Branscome, #38016
Richard Douglas Bray Jr., #32692
Richard C. Bridger, #23635
Elizabeth A. Brown, #29269
John Edward Broyles, II, #28085
Sarah Elder Bruce, #34900
Derek Richard Bryan, #25092
Richard Franklin Bryant, Jr., #15048
Leslie Gray Bunch, #31043
Steven Edward Burdett, #14794
Jack Leland Burgess, III, #39906
Ted Allen Burris Sr., #10703
Karissa Morgan Cahoon, #43407
Stephanie Holland Campbell, #19345
Kurt Dutch Canning, #24598
Ronald Gene Carland, #9263
Vinita Chaudhary, #43284
Jerry A. Cheatham, #19735
Susan Renee Childs, #29201
Andrew Hyun Choe, #43248
Aryssa Lee Ciuffo, #44149
Kimberly Renee Clark, #41633
Malcolm Nash Clark, Jr., #7106
Megan Jane Clayton, #42578
Robert Larry Cochran, Jr., #44341
Mia Camelia Coelho, #42713
James Alexander Colee, #36660

Jonathan Adam Collman, #25170
Eric Matthew Conklin, #39326
George Coulbourn Consolvo, #34779
Erin Elizabeth Conway, #44582
Ryan Gregory Cornell, #38560
Joseph Neal Council, #21469
Rachel Renée Cox, #43331
Jonathan Maurice Craig, #33723
Terry Alan Craig, #12426
Rosa McKinney Crawford, #26913
Terry Wayne Crayton, #16293
Kim Cherie Creasey, #44189
Brian Russell Crutchfield, #42111
Justin Matthew Crute, #43815
Daphne Macon Culp, #42989
Barry Keith Cummins, #7975
William Carter Dameworth, #19488
Jeffrey Richard Daniel, #27335
Robert Bruce DannellySr., #12247
Alfred H. Darakjian, #42760
Julia Hazell Davis, #27530
William Frederick Davis, #9458
John Thomas Decker, #41435
Frank Del Ciampo, #33413
Peter John Delvecchia, #42331
Olivia Janett DeMarcus, #44223
Paul Edward Demick, II, #43353
Michael E. DePopas, #14924
Christopher Todd Dickman, #33299
Michael John Dietrick, #40082
Andrew Joseph DiFilippantonio, #38775
Anthony DiSantostefano, #36721
Ranju Dogra, #39726
Daniel Gordon Doss, #35571
Gary M. Dragon, #30145
Carver Morrow Draughn, #39189
Alexander William Duchesneau, #41468
Aaron Kyle Duffie, #38409
Patrick Carroll Duffy, #40621
Jonathan Patrick Dugan, #39917
Kristen Michelle Dugan, #39916
John Thomas Duncan, #8768
Jason Everett Dye, #27243
Tracy June Dye, #42583
Sheldon Keith Early Jr., #39629
Timothy Eugene Early, #17632

William David Edwards, Jr., #11295
Arthur Gordon Eisenstadt, #37704
Angela Marie Davenport Elliott, #13353
Megan Christine Ely, #38946
Joseph Francis Esposito, #40241
Mary Kathleen Goodwin Evans, #40862
Jennifer Lynn Fagan, #39352
Karina Falcon, #37085
Xingzi Fang, #36123
Susan Doughty Fishel, #17735
Chadd Scott Fisher, #31447
Mack Simpson Flanagan, #44276
Amanda Nicole Fontana, #41126
Jennifer Buckner Fox, #40582
Lucinda Lee Fraley, #25106
Nicholas Ford Frazer, #43080
Jessie Tim Freeman, #20471
Katherine Frances Friedman, #40676
Michael John Fryt, #22527
Kim D. Garcia, #42558
Pamela Jo Garn, #19277
Heidi J. Garwatoski, #26808
Teresa J. Gault, #33459
Gary Richard Gerlach, #20192
Leslie Stinson Gerwitz, #21847
Sheila R. Gibson, #33250
Amy Sachiko Gilbert, #39002
Gerald M. Gill, #25480
Nicholas Trenton Gilliam, #43946
Cynthia Jefferson Glad, #25188
Robert James Gluck, #44029
Larry Dean Good, #14444
Robert Stephen Goodman, #14301
Mark Henry Goodson, #14091
Melissa Long Goodson, #13422
David William Gora, #35284
Brian D. Gorman, #41493
Monica Jean Graves, #15435
Denise Maher Green, #21727
Wendi M. Wilson Greene, #22950
James Fredrick Griffin, #8583
Kelly Griggs Griffin, #22445
Barry Mark Griffith, Jr., #42851
Thomas James Groner, #37649
Mary Elizabeth Hamilton, #43006
Frances Hunter Hampton, #11944

Katherine Lawson Hampton, #36318
James Everette Harris, #16595
Richard LeRoy Harris, #12316
William Myrick Harward, #2496
Thomas Reilly Haus, #26454
Yanyong Hev44423
Mary Beth Hebert, #18792
LaDon Henderson, Jr., #13594
Tamara Rene Henderson, #38186
Domingos Dias Henriques, Jr., #33870
Keely Wray Hesmer, #29980
Galen Brice Hester, #43648
James Earl Heyward, #34001
Susan Elizabeth Hicks, #42211
Kateryna V. Hollis, #38935
Jo Gaskins Holloman, #13706
Michael Francis Hoose, #34873
Tiffany Anne Hopkins, #35409
Thomas Garner Horne, #4767
Brittney Lunsford Houston, #38635
Nancy Sutton Howard, #27732
Jacob Edwin Hoyle, #43928
Ricky Edison Hudson, #14308
Jackie Ann Howard Huffman, #21596
David Stuart Hughes, #16870
Ralph Wayne Hutchins, #3419
Michael Scott Inglut, #36748
Julianne Inozemcev, #43142
Collin Thomas Ivory, #41825
Bryan McKinney Jenkins, #25001
David Lamont Jennings, Jr., #44377
Xiaoping Jiang, #41284
Michael Diego Johansen, #37447
David Kyle Johnson, #40538
James Corby Johnson, Jr., #17516
Laura Elizabeth Wright Johnson, #43864
Stephanie Bosak Johnson, #35407
Rodney Brian Jones, #23749
Rachel Hinchler Jordan, #22056
Michael Lee Kahill, #38366
Amy Nicole Emmons Kapka, #36394
Larry Delma Keech, #11730
Carolyn Alston Kelley, #19859
Marissa Ann Kenn, #42145
Matthew Jay Kennedy, #39468
Se Houn Kim, #40943

James Gray Kimbrough, Jr., #13507
Douglas Allen Kinnear, #19514
Steven Talmadge Kirkman, #20322
William Rufus Kiser, III, #33906
Allan Clayton Kitchen, #31285
Alexander Joseph Kneisel, #42025
Charles Robert Knox, Jr., #23935
Anastasia Krikunova, #35050
William Paul Krogseng, #33714
Jonas David LaGrew, #44418
Nicole Marie Landes, #44108
Katherine Ann Lash, #39386
Margaret Hannan Lauder, #27687
Maryana Leon, #33670
Jeanette S. Lesine, #19720
Stephanie Melissa Leslie, #42746
Dana Thomas Letchworth, #23197
William Norman Lewin, #9880
Henry Glenn Lewis, #10712
Richard Franklin Lewis, #6812
Michael Howard Lippman, #13596
Richard Alan Liston, #14636
Peizhu Liu, #28132
Eric Peter Llorey, #41252
Steven A. LoConte, #24024
Cara Kathleen Loose, #34682
Sara M. Lotts, #43861
Gilbert Lovinsky, #32356
Carol Philbrick Lowe, #18230
Phuong My Luu, #42981
Richard Donald McKay Lyman, #15956
Nathan Charles Lynch, #38748
Judith Dorotea Lyon, #35532
Joseph Achille Maccarone, #44232
Bruce William MacEwen, #8216
Richard Allen Magrath, #37729
Antoinette Majka, #32848
Jakub Waldemar Malecki, #44035
Amiee Michelle Marenga, #40967
James Bryant Markham, #33748
Paul Wesley Mashburn, #30389
Terrance Mark McCaffery, #42161
James Kelly McClellan, #26599
Denieda Asia McCullough, #44075
Melissa Schrader McGuire, #16915
Randy Steven McIntyre, #15431

Philip Michael McLain, #26637
John Buckley McLean, #40774
Matthew Stephenson McLean, #39138
Eleese Danielle McMahon, #37419
Matthew Charles McNeely, #34741
Andrew Allen McNeish, #40491
Robert Bryson McPherson, III, #39392
Jyoti Mehta, #42935
Katelyn Elizabeth Metcalf, #43911
Kristy Lynn Michue, #31458
Kira Nicole Miles, #41867
Dale Kindley Miller, #26819
Haleh Moddasser, #20059
Kim Smithey Moehler, #24553
Christof Rodney Charles Mohr, #43732
Suneela Molagavalli, #44006
Shawki Kenyatta Moore, #31350
Vicie Lynette Moran, #34637
Jolinda B. More, #27711
Bryce Randall Morgan, #43924
Kathy Lynn Morris, #16211
Samuel Allen Mouzon, #15877
Lucas Joshua Mueller, #44401
Luciana Suehara Mullen, #34091
Rosemary Murphey, #43891
Sharon J. Murr, #31803
Alan Entrekin Nations, #13239
John Dashiell Nelson, #35114
Emlyn Marie Neuman-Javornik, #42251
Katherine Gwen Neville, #30269
Elizabeth B. Newkerk, #19112
Caleb L. Nicholson, #34587
Jeffrey Thomas Nick, #40554
Elliot Bradford Nickles, #38077
Chrysanthos Vasilios Nikopoulos, #39399
Casey James Noble, #39485
Kathryn Nusbaum, #41656
Jacob Mark Nygaard, #40479
Edwin Thomas O'Connor, #25439
Charles William O'Quinn, #26270
Adaora Ebunoluwa Okonkwo, #41766
Nicholas Van Myrs Orlandi, #28913
Debra Benson Overbeck, #27505
Rebecca Owens, #34948
Alexander George Pantelakos, #44709
Elton Caron Parker, Jr., #9498

Kara Elizabeth Parker, #40984
Ian Crawford Parry, #37905
James William Parsons, #41132
Mitul B. Patel, #41073
Aaron Lance Pearson, #34121
Gary Martin Pearson, #2537
Christina Lynn Peck, #42498
Mark Jordan Perlberg, #41138
Ryan Merrell Perry, #33903
Elizabeth Bemisderfer Phillips, #34219
Gilbert Mark Pieper, Jr., #33854
John David Pike, #40272
Francis Joseph Pinario, #20833
Kelly Hasick Pinnix, #30918
Bret Dustin Pittman, #43232
Ralph Daniel Polk, #38125
Anita Heavner Poston, #17544
La'Nita Alivia Lee Powell, #43783
Gregory Lewis Price, #16785
Satyapal Puri, #19532
Venita Gwenette Quick, #29833
Bryan Noelting Quisenberry, #39206
Sherry Bennett Rae, #36831
Jared Ethan Rapoport, #40853
Margaret Linn Naumchick Rauh, #26736
Sarah N. Reames, #16136
Gerald King Rebbert, Jr., #13247
Travis Alexander Reed, #39242
Christopher Martin Rendleman, #17548
Michael James Richardson, #36913
Kathryn Wallick Riedl, #38084
Laura Emily Ritter, #42844
Mary Catherine Roberts, #43993
John William Robinson, III, #16146
Mary Peyton Roche, #44350
Ralph Wayne Rowell, #3983
Wendy L. Ruggiero, #27093
Natalie McPeters Rutland, #34237
Daniel Shane Ryan, #37068
Matthew MacAllister Rymer, #40512
Adam Michael Sawchak, #40575
David Andrew Scales, #44763
Julie Moore Schlosky, #40228
Brad Robert Schomber, #25934
Emily Newsome Schoonmaker, #44123
Thomas David Schotzinger, #42655

Sheryl Honigbaum Schuff, #36835
Laura Ann Schumacher, #35392
Michael Victor Scott, #40882
Justin Phillip Seamonds, #24934
Jinal B. Shah, #39175
Kshitija Prashant Shah, #42177
Conner DuBose Shaw, #44137
Curt Benjamin Shaw, #28317
Jessica May Sheetz, #32411
Tianxiang Shen, #44816
Robert Nathan Shuman, #12412
Michael Siciliano, #32835
Robert Henry Silvers, #39498
Christie Ann Silvestri, #26282
Jessica Melinda Simmons, #43851
Raven Symone Simon, #42373
Kaeli Kristin Sims, #37538
Katherine Drew Skale, #34188
Andrew John Smith, #38252
Donnie Ray Smith, #12579
Francis Marion Smith, #3129
Linda Bray Smith, #25164
Natalie Lynn Smith, #33910
Courtney Scruggs Sorrells, #42676
Barrett Whitehurst Spearman, #36941
Tyran Javon Speed, #44087
Lauren Marie Spegal, #32650
Robert St. Clair, #14899
William Whit Stanaland, III, #13632
Steven Michael Stell, #28464
Clark Dewey Stevens, #37558
Haley Grace Streich, #40242
David Lee Stroupe, #32206
John William Struble, #29957
Terray Fred Suggs, #10133
Elizabeth Mary Sullivan, #43898
Kevin Eugene Sullivan, #22500
Tracie Lynn Sullivan, #29144
Thomas Charles Sweet, #20865
Wesley Sweigart, #42865
Joseph Louis Swope, #35138
Breton James Tagg, #44004
Brian Christopher Tamoney, #42628
Lu Tang, #37196
Carlton Taylor, #2754
Christina Renee Taylor, #43859

Robert Thomas Taylor, #38076
Stephanie Campbell Taylor, #40285
Eric Scott Tester, #36526
Randall Brent Thomas, #14532
Susan Beck Thomas, #17760
Steven Leon Tinsley, #3680
Alexander Fuentes Tiset, #35544
Robert Phillip Trautwein, #40346
Dana M. Turturro, #23481
Paul Harrison Tyner, #13545
Lori Fox Vail, #26045
James Maxwell Van Dorn, #38062
Graham William Van Roekel, #37364
Herman Brian Vandiford, #37645
Dennis Marlowe Vaughn, Jr., #44033
Jeffrey Paul Verchot, #30473
Collin Franklin Wagoner, #37458
Justin Adam Waller, #34242
C. Davis Walters, #20434
Lon David Walters, #24504
Neena Pauline Wanko, #40955
Brenda Tate Watkins, #21359
James Allen Watson, II, #42286
Jacklyn Noel Weatherman, #44231
David L. Weaver, #25271
Kristen L. Weeks, #34925
Kristine When, #43164

John Lee Welch, #14423
Binbin Weng, #39920
Benjamin Lloyd Wetzel, #37227
Gordon Valden Wheeler, #34461
John Thomas Whelehan, #42915
Betty Mills Whichard, #13395
Caitlin Elizabeth White, #42900
T'Andrea Latrelle Anissa White, #44175
Martha Ann Whitman, #21509
Daphne Stafford Williams, #16557
Roddey Hollis Williams, #16481
Sheila A. Williams, #23086
Carl Patrick Williford, Sr., #1892
Joe Allen Wilson, #14770
Paul Robert Wing, #44057
Maris Danielle Winters, #41523
Taylor Ann Witkiewicz, #43787
Johnny Cleveland Wood, #10733
Emily Anne Woodworth, #41168
Connor Martin Wulff, #43013
Jack Roland Yancey, #35925
Ping Yang, #33297
Samuel James Young, #42807
Ruoyi Zhang, #43733
Ting Zheng, #40613
Terrence Anthony Zielinski, #39539
Elizabeth Caroline Zurawel, #43968

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

William Abington
Alexander Ade
Laken Appleby
Justin Appley
Austin Atkinson
Curtis Averre
Eva Azmoudeh
Jonathan Babb
O'Keil Bacon
Kellie Baker
Prem Balakrishnan
Lieryn Barnett
Jennifer Barrow
Amy Bayley
Kristen Boley

Anjelica Boney
Charles Borden
Ashley Bornkamp
Justin Brannock
Bryelle Braswell
Aaron Braud
Alyssa Brockman
Kalund Brodie
Marrissa Brouwer
Allison Brown
Violette Bruchon
Benjamin Buben
Christopher Burdick
Darren Burton
Jonathan Calcagne

Tyler Campbell
Brianna Cardwell
Macy Carman
Zachary Carver
Mary Casey
Robert Chapman
Kevin Cheng
Johnny Christian
Drew Coble
Eric Cogswell
Kassandra Cook
Ceara Corbett
Isaias Crespo Regalado
Angel Dameron
Allyson Davis
Miranda Davis
John Day
Derik Dean
Madison Dean
Daniel Deas
Heidi Diegelman
Julia Dillard
Nikola Dimov
Ginisa Ebert
Matthew Finney
Zachery Fisher
Susan Fowler
Shane Fox
Kristin Franklin
Jacob Gilbert
David Grimsley
Karsyn Guffey
Brian Haimes
Caroline Haller
Jason Harting
Sara-Kelly Hawes
Talena Hawley
Floyd Henderson
Callie Hendrick
Anna Hergenrader
Hannah Higgins
Kathryn Hollis
Lisa Hong
John Hoopman
Beverly Houie
Tara Howard

Susan Hutchins
Travis Idol
Joshua Jackson
Austin Johnson
Donna Johnson
Josiah Johnson
Kirsten Jording
Claire Jose
Matthew Kalaf
Timothy Kearns
Ashley Kile
Sandra Lafontaine
Joshua Lane
Benjamin Lasovsky
Austin Leaming
Megan Leasure
Raquelle Leblanc
Brandon Lee
Shinae Lee
Benin Lester
Tanisa Little
Tanner Lloyd
Sierra Lowder
Samantha MacKenzie
Rachel Magee
LaToya Malloy
Matthew Mardjanov
Marissa Martin
Michael McKiernan
Shannon McLeod
Casey Medford
Morgan Merrill
Hunter Mikels
Rebecca Miller
Michelle Moody
Harrison Moore
James Morris
Joseph Mulholand
Dennis Munise
Jaleesa Murphy
Ryan Myers
Zaynab Nasif
Maria Noyola
Amelia Oliver
Barrett Overman
Zachary Oxendine

Cameron Palmer
Bret Parker
Brett Parlier
Vijayasri Parthasarathy
Ana Patino
Anna Perelli-Minetti
Haley Perry
Mackenzie Pierce
Brett Polk
Carter Polster
Caroline Ponchock
Victor Popov
Paul Pradetto
Taylor Pulyer
Laura Purdy
Ethan Raub
Shakila Reid
William Roberts
Mark Ross
Alexis Sales
Steven Savicki
Christopher Schult
Sarah Senn
Randy Shin
Lillian Skopp
Robert Smalls
ShaQuita Smith
Marissa Spillars
Denver Stone
Teresa Striblin
Kristin Stumpf
Kensley Sutton
Zachary Swanson

Danielle Thompson
Sara Tinsley
Matthew Tipton
Elena Totchilova
John Van Coutren
Thomas Vaughn
Emilie Vincitorio
Caleb Wagner
Courtney Walker
John Walkowski
Jace Ward
Amy Wares
Jonathan Warren
Dayna Watkins
Kayla Webb
Jack Weber
Rachel Wells
Christopher West
William White
Andrew Williams
Austin Williams
Gary Williams
Lexia Wingler
Eric Wohlgemuth
Carly Wolk
Nathan Wonsch
Jia Xu
Ilmira Yanovskaya
William Youngblood
Jana Zal
Ayesha Zeb
Liudmila Zill

Requests for Extension of Exam Section Credits - Approve a candidate's request to extend their Exam score until September 5, 2021. The Committee predicated its decision on the pandemic-related closures of the Prometric Exam Centers.

REPORT OF THE INVESTMENT COMMITTEE: The Board approved with seven (7) affirmative votes and zero (0) negative votes the Committee's recommendation to hire Wells Fargo as the Board's investment adviser.

REPORT OF THE PERSONNEL COMMITTEE: President Baldwin relayed that the Committee met on September 13, 2021, and will present a substantive report at the October 18, 2021, meeting.

REPORT OF THE INVESTMENT COMMITTEE: The Board approved with seven (7) affirmative votes and zero (0) negative votes the Committee's recommendation to hire Wells Fargo as the Board's investment adviser.

REPORT OF THE PERSONNEL COMMITTEE: President Baldwin relayed that the Committee met on September 13, 2021, and will present a substantive report at the October 18, 2021, meeting.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the monthly operational metrics and Executive staff report. Mr. Nance stated that there had been a slight increase in initial and re-Exam applications.

Mr. Nance said that the list of individuals approved for inactive status published in the newsletter had generated quite a few questions from licensees. He anticipates that the article about inactive status in the September *Activity Review* would answer the most frequently asked questions about inactive status.

Mr. Nance introduced Jeffrey Tankard to the Board. Mr. Tankard was hired on September 1, 2021, as a Professional Standards Specialist.

Mr. Massey moved, and Ms. Kruse seconded the motion to approve the proposed 2022 Board meeting dates (Appendix IV). President Baldwin stated that the Board will set the time for the March 16, 2022, meeting after consulting with the NCACPA.

PUBLIC COMMENTS: Ms. Bryson, on behalf of the NCACPA Board of Directors, expressed sincere appreciation for the Board's positive response to the NCAPA's request to collect and share demographic information on Exam and licensure applicants as well as CPAs.

RESOLUTION: President Baldwin read a Resolution (Appendix V) thanking Ms. Taylor for her service to the Board, the profession, and the citizens of North Carolina. President Baldwin ordered that the meeting minutes include a copy of the Resolution.

OATH OF OFFICE: Ms. Lynch was sworn the Oath of Office by President Baldwin.

ADJOURNMENT: Mr. Massey moved, and Ms. Demery seconded the motion to adjourn the meeting at 10:43 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



STATE ETHICS COMMISSION

POST OFFICE BOX 27685

RALEIGH, NC 27611

PHONE: 919-814-3600

Via Email

August 30, 2021

The Honorable Roy A. Cooper III
Governor of North Carolina
20301 Mail Service Center
Raleigh, North Carolina 27699-0301

**Re: Evaluation of Statement of Economic Interest Filed by Ms. Maria M. Lynch
North Carolina State Board of Certified Public Accountant Examiners**

Dear Governor Cooper:

Our office has received **Ms. Maria M. Lynch's** 2021 Statement of Economic Interest as a prospective appointee to the **North Carolina State Board of Certified Public Accountant Examiners (the "Board")**. We have reviewed it for actual and potential conflicts of interest pursuant to Chapter 138A of the North Carolina General Statutes ("N.C.G.S."), also known as the State Government Ethics Act (the "Act").

Compliance with the Act and avoidance of conflicts of interest in the performance of public duties are the responsibilities of every covered person, regardless of this letter's contents. This letter, meanwhile, is not meant to impugn the integrity of the covered person in any way. This letter is required by N.C.G.S. § 138A-28(a) and is designed to educate the covered person as to potential issues that could merit particular attention. Advice on compliance with the Act is available to certain public servants and legislative employees under N.C.G.S. § 138A-13.

We did not find an actual conflict of interest but found the potential for a conflict of interest. The potential conflict identified does not prohibit service on this entity.

The North Carolina State Board of Certified Public Accountant Examiners is responsible for the certification of persons engaged as public accountants in North Carolina. The Board has authority to administer certification examinations, issue, renew and revoke certifications, and otherwise regulate certified public accountants.

The Act establishes ethical standards for certain public servants and prohibits public servants from: (1) using their positions for their financial benefit or for the benefit of their extended family or business, N.C.G.S. § 138A-31; and (2) participating in official actions from which they or certain associated persons might receive a reasonably foreseeable financial benefit, N.C.G.S. § 138A-36(a). The Act also requires public servants to take appropriate steps to remove themselves from proceedings in which their impartiality might reasonably be questioned due to a familial, personal, or financial relationship with a participant in those proceedings. N.C.G.S. § 138A-36(c).

Ms. Lynch would fill the role of a public member on the Board. She and her spouse are partners with the law firm of Lynch & Eatman LLP. Therefore, Ms. Lynch has the potential for a conflict of interest and should exercise appropriate caution in the performance of her public duties should issues involving the business of the law firm of Lynch & Eatman LLP come before the Board for official action.

In addition to the conflict standards noted above, the Act prohibits public servants from accepting gifts from (1) a lobbyist or lobbyist principal, (2) a person or entity that is seeking to do business with the public servant's agency, is regulated or controlled by that agency, or has financial interests that might be affected by their official actions, or (3) anyone in return for being influenced in the discharge of their official responsibilities. N.C.G.S. § 138A-32. Exceptions to the gifts restrictions are set out in N.C.G.S. § 138A-32(e).

When this letter cites an actual or potential conflict of interest under N.C.G.S. § 138A-24(e), the conflict must be recorded in the minutes of the applicable board and brought to the membership's attention by the board's chair as often as necessary to remind all members of the conflict and to help ensure compliance with the Act. N.C.G.S. § 138A-15(c).

Finally, the Act mandates that all public servants attend an ethics and lobbying education presentation. N.C.G.S. § 138A-14. Please review the attached document for additional information concerning this requirement.

Please contact our office if you have any questions concerning our evaluation or the ethical standards governing public servants under the Act.

Sincerely,

A handwritten signature in cursive script that reads "Mary Roerden".

Mary Roerden, SEI Unit
State Ethics Commission

cc: Maria M. Lynch
Attachment: Ethics Education Guide

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE # C2021136

IN THE MATTER OF:
Thomas Milton Moyer III, CPA, #12445
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. Thomas Milton Moyer III, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 12445 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2019-2020 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. The Respondent was subject to the 2019 and 2020 Letter of Warning Audit.
5. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2019 and 2020 requirements.
6. The Respondent had more than the forty (40) hours of CPE to satisfy the requirement for those years. However, he did not take his 2019 ethics course until October 19, 2020.
7. 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.
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.

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. 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 27th DAY OF August, 2021.
(Day) (Month) (Year)

Thomas M. Moyer III
Respondent

APPROVED BY THE BOARD THIS THE 20th DAY OF September, 2021.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Burt W. Baker NC BOARD OF
President

SEP - 7 2021

CPA EXAMINERS

STATE OF NORTH CAROLINA
COUNTY OF WAKE

IN THE GENERAL COURT OF JUSTICE
SUPERIOR COURT DIVISION
21-CVS-11610

North Carolina State Board of Certified)
Public Accountant Examiners,)
)
Plaintiff,)
)
v.)
)
UCPAA, Inc.,)
)
Defendant.)

CONSENT JUDGMENT

THIS MATTER COMING ON AND BEING HEARD before the undersigned Superior Court Judge by consent of the parties; and

IT APPEARING to the Court that the Defendant has been properly served with process in this action and that jurisdiction is properly in Wake County; and

IT FURTHER APPEARING that, as evinced by the signatures appearing on this Judgment that all parties have consented to the signing and entry of this Consent Judgment;

THEREFORE, the Court makes the following:

FINDINGS OF FACT

1. Plaintiff, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is an agency of the State of North Carolina and is organized as an occupational licensing board under the provisions of Chapters 93 and 93B of the General Statutes of North Carolina.

NC BOARD OF
SEP - 8 2021
CPA EXAMINERS

2. Pursuant to Chapter 93 of the North Carolina General Statutes (the "Accountancy Act"), the Board was created to, among other things, regulate the use of the title "certified public accountant" in the State and also to regulate the "public practice of accountancy."
3. Per the Accountancy Act, a person must be licensed by the Board in order to use the title CPA, and a firm must register with the Board in order to be referred to as a CPA firm.
4. Further, per N.C. Gen. Stat. § 93-4, any association using the CPA title must be constituted entirely of CPAs or CPA firms.
5. UCPAA is an acronym for the United Certified Public Accountant Association.
6. Despite using the CPA title in the name of its association, the UCPAA has allowed membership by both CPA firms and non-CPA firms.
7. The UCPAA has been presented with options of ways in which to come into compliance with the Accountancy Act. It has decided that the easiest and most cost-effective alternative is to simply shut down its website www.ucpaa.org.
8. As a result, the UCPAA has shut down its website.

Based upon the foregoing Finding of Fact, the Court makes the following:

CONCLUSIONS OF LAW

1. Pursuant to N.C. Gen. Stat. § 93-4:

It shall be unlawful for any firm, copartnership, or association to assume or use the title of certified public accountant, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the members of such firm, copartnership or association have been admitted to practice as certified public accountants, unless each of the members of such firm, copartnership or association first shall have received a certificate of qualification from the State Board of Certified Public Accountant Examiners or been granted a practice privilege admitting each member of the firm, copartnership, or association to practice as a certified public accountant; provided, however, that the Board may exempt those persons who do not actually practice in or reside in the State of North Carolina from registering and receiving a certificate of qualification under this section.

2. The UCPAA has assumed or used the title of certified public accountant or CPA in the name of its association.
3. The UCPAA has also used the CPA title throughout its website and within the metadata for its website.
4. Not all members of the UCPAA are CPAs or CPA firms.
5. Pursuant to N.C. Gen. Stat. § 93-12(16), the Board has the power and authority, “[t]o apply to the courts, in its own name, for injunctive relief to prevent violations of this Chapter or violations of any rules adopted pursuant to this Chapter... .” It also states that “[a] single violation is sufficient to invoke the injunctive relief under this subdivision.”
6. The UCPAA’s uses of the title “CPA” or “certified public accountant” constitute violations of the Accountancy Act and Board Rules.
7. The Board is entitled to injunctive relief in order to prohibit the UCPAA from continuing to use the CPA title.

IT IS THEREFORE ORDERED that the Defendant is hereby ENJOINED from:

1. Reactivating the website www.ucpaa.org, unless it has first obtained approval from the Board; and
2. Using the term “CPA” or “certified public accountant” or using any words, letters, abbreviations, symbols or other means of identification

IT IS FURTHER ADJUDGED THAT:

1. The Superior Court of Wake County, North Carolina shall retain jurisdiction for the purpose of enforcing this Consent Judgment, and the Defendant shall therefore submit to the jurisdiction of this Court if future issues of compliance with this Consent Judgment arise.

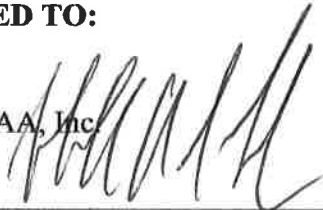
2. Any violation of this Consent Judgment may be deemed contempt of court and may be punishable by this Court's criminal and civil contempt powers upon proper showing under the Tenth Judicial District Rules of Court for calendaring temporary restraining orders.
3. In addition, in the event that the Defendant is found to have violated this Consent Judgment, then the Board may avail itself of all remedies provided by law or equity and if the Board is the prevailing party in any action to enforce this Consent Judgment, then the Board shall be entitled to an award for court costs and attorney fees as awarded by the Court.

Entered this the _____ day of _____, 2021.

Judge Presiding, Superior Court of Wake County

CONSENTED TO:

By: UCPAA, Inc.



Signature of Marshall Golub, Vice President

By: NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS


Signature of Barton W. Baldwin, President

CERTIFICATE OF SERVICE

The undersigned hereby certifies that the foregoing Consent Judgment has been served this day by depositing a copy thereof in a depository under the exclusive care and custody of the United States Postal Service in a postage pre-paid envelope and properly addressed as follows:

Marshall Golub
Vice President, UCPAA, Inc.
10975 NW 20th Dr.
Coral Springs, FL 33071

This the _____ day of _____, 2021.

Frank X. Trainor, III
Bar No. 26161
Staff Attorney, North Carolina State Board of
Certified Public Accountant Examiners
1101 Oberlin Road, Suite 104
Raleigh, NC 27605
919-715-9185
Fax: 919 733-4209
ftrainor@nccpaboard.gov



North Carolina State Board of Certified Public Accountant Examiners

Board Meeting	Monday	January 24	10:00 a.m.	Raleigh
Board Meeting	Monday	February 21	10:00 a.m.	Raleigh
Board Meeting	Wednesday	March 16	10:00 a.m. or 1:00 p.m.	Raleigh
Board Meeting	Monday	April 25	10:00 a.m.	Raleigh
Board Meeting	Monday	May 23	10:00 a.m.	Raleigh
Board Meeting	Monday	June 27	10:00 a.m.	Raleigh
Board Meeting	Monday	July 25	10:00 a.m.	Raleigh
Board Meeting	Monday	August 29	10:00 a.m.	Raleigh
Board Meeting	Monday	September 26	10:00 a.m.	Raleigh
Board Meeting	Monday	October 24	10:00 a.m.	Raleigh
Board Meeting	Monday	November 21	10:00 a.m.	Raleigh
Board Meeting	Monday	December 19	10:00 a.m.	Raleigh

09/20/2021

North Carolina State Board of Certified Public Accountant Examiners



Resolution

Whereas Wanda B. Taylor, Esq., has served on the North Carolina State Board of Certified Public Accountant Examiners since 2019;

Whereas during her tenure, she served as Chair of the Professional Education & Applications Committee and the Personnel Committee;

Whereas during her tenure, she served as a member of the Investment Committee;

Whereas during her tenure, she faithfully and tirelessly served as a leader in the profession and is an eloquent spokesperson for the best interests of the public and the profession;

Be It Therefore Resolved that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Wanda B. Taylor, Esq., for her dedicated service, her personal sacrifice to serve the public interest, and her leadership to the Board.

This the 20th day of September 2021.

*North Carolina State Board of
Certified Public Accountant Examiners*


Barton W. Baldwin, CPA, President

