

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**November 23, 2020**  
**Via Videoconference**  
**1101 Oberlin Road**  
**Raleigh, NC 27605**

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

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

**GUESTS:** Sharon Bryson, CEO, NCACPA; Mark Soticheck, CPA, COO, NCACPA; Robert Broome, Director of Advocacy, NCACPA; Whitney Gann, CPA, Treasurer, NCACPA; Alan Schneider, Esq., Cheshire, Parker, and Schneider, PLLC; Katrina P. Carrington, CPA; and Michelle Maar, Court Reporter (all by simultaneous communication).

**CALL TO ORDER:** President Massey called the meeting to order at 10:04 a.m.

**PUBLIC HEARING:** President Massey called the Public Hearing to order at 10:06 a.m. to hear Case No. C2019158 - Katrina Phyllis Carrington, NC CPA No. 36677 and Case No. C2019182 - Katrina P. Carrington, CPA, PLLC. Ms. Carrington was present for the Hearing and was represented by Mr. Schneider. Ms. Carrington presented sworn testimony. Messrs. Winstead and G. Massey moved to enter Closed Session to discuss the matter. Motion passed. The Board re-entered the Public Hearing, at which point Ms. Van Zant moved, and Ms. Demery seconded the motion to discipline Ms. Carrington (Appendix I). Motion passed with seven (7) affirmative votes and zero (0) negative votes. The Public Hearing is a matter of public record.

**MINUTES:** Mr. G. Massey moved, and Mr. Winstead seconded the motion to approve the minutes of the October 19, 2020, meeting as submitted. Motion passed by roll call vote of seven (7) affirmative and zero (0) negative votes.

**FINANCIAL AND BUDGETARY ITEMS:** Mr. G. Massey moved, and Ms. Taylor seconded the motion to approve the October 2020 financial statements as submitted. Motion passed by roll call vote of seven (7) affirmative and zero (0) negative votes.

Mr. G. Massey provided an update on the Investment Committee's meeting to revise the Board's Investment policy and Committee's meeting with investment advisors regarding possible investments for Board consideration.

**NATIONAL ORGANIZATION ITEMS:** Mr. Brooks presented information on the consideration of remote proctoring of the Uniform CPA Examination (Exam) by NASBA boards

of accountancy, Prometric, and the AICPA. After discussing the matter, the Board provided Mr. Brooks with guidance for responding to the NASBA Focus questions related to the Exam.

**STATE AND LOCAL ORGANIZATION ITEMS:** Mr. G. Massey provided an update on the work of the Board/NCACPA Joint Task Force on Succession Planning.

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

Case No. C2019289 - Close the case with prejudice.

Case No. C2020087 - Close the case without prejudice.

Case Nos. C2020121-1 and C2020121-2 - Close the cases without prejudice.

Case Nos. C2020143-1 and C2020143-2 - Close the cases without prejudice with a Letter of Warning.

Case Nos. C2020145-1 and C2020145-2 - Close the cases without prejudice with a Letter of Warning.

Case Nos. C2020149-1 and C2020149-2 - Close the cases without prejudice with a Letter of Warning.

Case Nos. C2020151-1 and C2020151-2 - Close the cases without prejudice with a Letter of Warning.

Case Nos. C2020155-1 and C2020155-2 - Close the cases without prejudice with a Letter of Warning.

Case No. C2020165 - Close the case without prejudice with a Letter of Warning.

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

**Transfer of Grades Applications** - Approve the following:

Germel Remon Chisholm  
Johanna Lynn Lockwood  
Duncan Harvey Myer  
Delaney Joy Noris

Jing Pan  
Asia Parveen  
Allison Sabrina Rushing

**Original Certificate Applications** - Approve the following:

Alanna Ng Aungvibool  
Benjamin Allen Belk

Madison Anne Bell  
Amy Elizabeth Black

Nicholas Scott Bunner  
Brigitte Raquel Butler  
Germel Remon Chisholm  
Robert Larry Cochran, Jr.  
Alexandra Marie Consiglio  
Ryan Frederick Dennehy  
Christopher James King Dickson  
Aspen Nicole Domske  
Paul Mitchell Drenth  
Mohammad A. A. Eqteeshat  
Parker Elizabeth Esoda  
Kate Nicole Etheridge  
Elizabeth Lillian Fisher  
John Gilbert Frechette  
Michael David Frost  
Caroline Elizabeth Harrison  
Nehemiah Bruce Jackson  
David Lamont Jennings, Jr.  
Rebecca Almond Kalyuzhnyy  
Ellen Joyce Keeley  
Joseph Alan Kermes  
John Michael Klopfenstein  
Caroline Emily Lancia  
William Evan Lassiter  
Johanna Lynn Lockwood

Austin Thomas Lowrey  
Matthew Stuckey Martin  
Benjamin Thomas McKee  
Hannah Floyd McLeod  
Brian Andrew Monahan  
Duncan Harvey Myer  
Logan Herring Nash  
Delaney Joy Noris  
Jing Pan  
Laine Elizabeth Parker  
Asia Parveen  
Luis Gabriel Pizarro Roman  
Cyrus Cain Rattler  
Adam James Regan  
Joshua David Reid  
Mary Peyton Roche  
Allison Sabrina Rushing  
Sage Alexandra Russoli  
Michael Alexander Saccavino  
Jordan Ashley Silcox  
Wendy Jeanne Warner  
Madison Claire Wauchope  
Philip Wayne Williams  
Carl Patrick Williford, III  
Muhan Xu

Approve, with a one-year probation period, the original application submitted by Stephen Richard Boyd. Mr. Boyd failed to disclose pertinent information with his exam application but provided it with his certificate application.

**Reciprocal Certificate Applications** - Approve the following:

John Joseph Ackerson  
Michael Edward Allen  
Rene Danielle Barcellona  
Kristin Leverenz Bears  
Laura A. Bennett  
Jennifer Lynn Bodden  
Angus Mathew Brown  
Larry Victor Brown  
Andrew James Bruce  
Robert Stanley Arnold Curley, III  
Damon George Dionysopoulos  
Maia Duca  
Logan Kyle Dziedzic  
Mark Connelly Everett, Jr.  
Xun Ella Fang  
Jeanette Meixner Franzel  
Adrian Daniel Garcia

Kevin Brian Garry  
Douglas Scott Gathright  
Aaron Jeffrey Gillingham  
Judy Thomas Gray  
Jacob Peter Gruia  
Brian Keith Hasson  
Yanyong He  
Milton Everett Jackson  
Heather Marie Jayson  
Talor Rae Krauth  
Jonas David LaGrew  
Ashley Nicole LaPorte  
Derek Robert Magnuson  
Malorie Justine Martino  
Suzanne Rose McClain  
Bernadette Salzano Millhorn  
Kyle Andrew Minges

Lucas Joshua Mueller  
Sarah Elizabeth Mueller  
Anne Martha Muldoon  
David James Murdock  
Paul Ernest Neustadter  
Christine Elizabeth O'Connor  
Tyne Callie Owens  
Katie Marie Pahl  
Mohammad Ali Paksima  
Lucas Scott Peterson  
Thomas Patrick Pfiffner, Jr.  
Steven Mark Piascik  
John Michael Pouso  
Joshua Timberlake Reichard

Timothy Michael Reynolds  
James Logan Rich  
Nicholas M. Savino  
Kelly Margaret Slattery  
Jia Song  
Reese Edwin Stewart  
Catherine Birchfield Stoddard  
Jenna Lynn Thibault  
Greg Richard Thompson  
Tiffany Thornton  
Jamie Robert Walton  
Paul Harlan Wilhelm  
Nicole Noel Zakowicz  
Michael Teofilo Zanchelli

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

Douglas Scott Gathright, T12145  
Suzanne P. Ahearn, T12146  
Asadollah Saghafi, T12147  
Reese Edwin Stewart, T12192  
Timothy Michael Reynolds, T12193  
Anne Martha Muldoon, T12194  
Kristin Leverenz Bears, T12195  
Janina Cherie Thomas, T12196  
Mark Connelly Everett, Jr., T12197  
Sharon Ann La Roux, T12198

Megan Ladawn Turner, T12199  
Brian Keith Hasson, T12200  
Xun Ella Fang, T12201  
Jennifer Lynn Bodden, T12202  
Adrian Daniel Garcia, T12203  
Landon Lee Wilson, T12204  
Susan M. Borkowski, T12205  
Trisha Kay Distler, T12206  
Craig Allen Ellis, T12207

**Reinstatements** - Approve the following applications for reinstatement:

David Peter Gallagher, #21898  
Laura Adack Huntley, #33551

Dyan Dillion Riden, #41273

Defer the reinstatement application submitted by Aaron Louis Blackmor, #37587. Mr. Blackmor is on inactive status but uses the CPA title on his LinkedIn account and other websites. The Committee may re-consider Mr. Blackmor's application after he removes all such references to the CPA title from the internet.

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

Gregory Thad Bryant, #36100  
Joseph James Martin, III, #24288

**Reissuance of New Certificate and Consent Agreement** - Approve the application for reissuance of new certificate and consent agreement submitted by Michael John Dietrick, #40082.

**Letters of Warning** - Approve Letters of Warning for the following individuals who listed 2019 CPE taken between January 1 and June 30, 2020, without an approved extension on the annual renewal. 21 NCAC 08G .0406(b)(1) states that if a CPA fails to complete the CPE requirements before the end of the previous calendar year but has completed them by June 30, the Board may issue a letter of warning for the first such failure within a five-calendar year period.

Jennifer Lynn Acton, # 33825  
Gene Christopher Acuff, #18204  
Lata Agarwal, # 40893  
Pallavi Agarwal 36021  
Tammy Rene' Albright-Coreil, #23623  
David Steele Aldridge, #11517  
Megan Elizabeth Aleshire, #41507  
Adam Cole Alfero, #37882  
Heidi Gwen Alles, #43156  
Jerry Dean Allison, #43398  
Stephanie Stern Al-Zubaidy, #40355  
Kathryn M. Amberg, #42638  
Adam Michael Angstadt, #37511  
Kathrynne Paige Anna, #40957  
Richard Leroy Arnold, Jr., #42324  
William Jeffrey Assell, Jr., #32897  
Forrest Reid Avett, #29685  
Elizabeth Lincoln Baccala, #42422  
William K. BaileyII, #30653  
Timothy Edward Baisley, #42361  
Leslie Marie Barefoot, #35004  
Craig Martin Barfield, #16429  
Nicholas Alfred Barnas, #42300  
Krista Page Barnhill, #36112  
Svyatoslav Steve Bashmakov, #40256  
James Martin Beadle, #34514  
Michael Paul Beaver, #42649  
Michael Clark Beck, #12295  
Christine Juliette Benkendorf, #42057  
Debra Peterson Berg, #14969  
Laina Dawn Biglow, #38669  
Michelle Feely Black, #36968  
Hayden Wright Boles, #41409  
Amy Catherine Boone, #37367  
Devin James Borders, #37384  
Peter Michael Boulus, #19393  
John Thomas Bower, #42562  
Callie Sherard Boyd, #36947  
Connor Lee Brank, #43346  
Elizabeth Prunka Breen, #32730  
John Randall Briley, #32136  
Kory Lee Brosius, #27366  
Bonnie Jean Brown, #33121  
Kourtni Marie Brown, #34362  
Sarah Kate Brown, #41935  
Kirsten Sue Bruening, #37372  
Joshua Dale Bryant, #28384  
Ted Reid Bryant, #8431  
Paul August Buckle, #42758  
Blaise B. Buczkowski, #33202  
Jamison Walter Buehler, #40081  
Misty Dawn Buonsignore, #32005  
David Neal Byrd, #13678  
Walter Cooper Byrd, #19484  
David Owen Campbell, #25634  
Pamela Bedwell Carico, #25290  
Sandra B. Carlson, #42462  
Karen Corn Caudill, #19734  
James Alex Childers, Jr., #39265  
Phillip Larry Childress, #8437  
Kaylyn Anne Clark, #42678  
Steven Allen Clincy, #31895  
David Timothy Cockey, #41118  
Jamie Michael Coffey, #29893  
Kristy Lynn Cole, #40126  
Joy M. Coleman, #37912  
Patrick James Collins, #42615  
Chad Alexander Cook, #37209  
Carolyn Beth Coonce, #42370  
Susan Canady Creech, #36033  
Tod Shawn Creech, #20989  
William Simpson Creekmuir, #11710  
Skipp Crawford Crider, #33169  
Hayley Sumner Crumley, #43316  
Randy Douglas Crump, #31677  
Thomas Walker Cuffman, #37469  
Andrew Martin Cullinan, #41405  
Lewis Wesley Curtis, III, #41376  
Tayler Leigh Dalpe, #39330  
Joseph Patrick Davis, #29352  
Margaret Anne Davis, #37693  
Michael Reid DeCarlo, #42088  
Amanda Leigh Dehler, #38698  
Paul Edward Demick, II, #43353  
Irene Hongjie Deng, #39492  
Mirela Diaconu, #23823

Michele Ann DiPaolo, #44003  
Nicholas Richard Dora, #43133  
Marjorie Eggers Dotson, #17397  
Dania Duarte, #33721  
Alan James DuBois, #41941  
Oliver Charles Earney, #34987  
Jamie Allen Eckard, #31101  
Michelle Lynn Eckmann, #7338  
Kim Mangano Edvardsson, #16257  
Brice Marie Edwards, #43406  
Darius Shawn Edwards, #42605  
Andrea Christine Lorine Eldridge, #40799  
Angela Marie Davenport Elliott, #13353  
Nicole Rae Ellis, #38667  
Edwin A. Emanuel, #10148  
Sandra Joyner Enesi, #40458  
Matthew Richard Erickson, #42778  
Amir Albir Eskarous, #39213  
Catherine Collins Espino, #33841  
William Randolph Fariss, #32126  
Brandon Tyler Farrell, #42946  
Richard Lee Farrell, #14570  
Tamara Amina Feraca, #41849  
Thomas Lee Fiepkke, #38985  
Kelly Ann Filson, #39919  
Marco Jose Flores, #38317  
Curtis Allen Fogle, #39993  
Daniel Ray Fowler, #28105  
Lori Callaway Fralick, #22146  
Cheryl Lowndes Frazier, #15067  
George Rodney Freeman, III, #41996  
Jonathan Douglas Frey, #38439  
Mitchell S. Friedman, #22526  
Granville Fulton Gainey, Jr., #9233  
Brian Bradley Gallagher, #38714  
Wenyu Gao, #41525  
Xiaoxi Gao, #43686  
Anthony J. Gentile, Jr., #40949  
Gerald David Gevirtz, #41713  
Carolyn Anne Gile, #39307  
Stephen Garth Glauser, #43308  
Brandon Mark Godwin, #42970  
Tiffany Le-Lanette Goodman, #42078  
Tyler McCue Goodykoontz, #43108  
David William Gora, #35284  
Eugenia Luz Gordon, #36518  
Daniel Greene, #14232  
Joanna Louise Gregory, #27130  
Rachel Pointer Groce, #40993  
Kevin Ran Guo, #37883  
Vicki Hafele, #13734  
Cory Joseph Hahn, #43144  
Alexander Lee Hall, #41034  
Brandon David Hall, #42132  
Faye Bellamy Hankins, #23652  
Gihan Farid Hanna, #37487  
Karen Leigh Harper, #21036  
Susan Schappert Harper, #19045  
Beverly Michelle Harrington, #30177  
Scott Dwayne Harrington, #21970  
Richard LeRoy Harris, #12316  
Shaunti Marie Harvey, #35706  
Celina Sasha Haver, #42589  
Laura Marie Hay, #41497  
Caroline Lawing Hayes, #39049  
Nathaniel Perkinson Hayes, III, #19620  
Paul Douglas Haynes, #40531  
Taylor Marie Hescocock, #43483  
Megan Claire Hicks, #42317  
Mary Elizabeth Higgins, #20491  
Thomas David Hill, #21729  
Jerry Wayne Hinton, Jr., #41446  
Paul Lawrence Holland, #17509  
Martin Eric Hoskin, #36286  
Karen Ashley Houston, #29322  
Lauren Marie Hubert, #37168  
Megan Nicole Hudson, #41385  
Rebecca Ann Hurst, #40481  
William L. Hutchins, #27359  
Robert Lee Hutchinson, IV, #38632  
Michael James Huzl, #34906  
Olufisayo Victor Ijamakinwa, #38117  
Julianne Inozemcev, #43142  
Laura Catherine Isaacs, #42420  
Mariko Ishikawa, #38809  
Christopher Daniel Jacquier, #42789  
Lynda Smith James, #15812  
Robin Saya Jenkins, #38416  
David Brian Jernigan, #36522  
Craig Robert Jernstrom, #40102  
Brian Edward Jesinkey, #25758  
Jessica Victoria Johansson, #38475  
Kelly J. Johnson, #28265  
Lori Michelle Johnson, #24060  
Paul David Johnson, #35815  
Steven Frank Johnson, II, #34357  
Joan E. Jones, #39329  
Timothy Park Jones, #16750

Lloyd Jordan, Jr., #17032  
D. Lisa Joseph, #33419  
Jeffrey Hoyle Joyce, Jr., #43043  
James Forrest Joyner, III, #21906  
Marie Joelle Tupela Kabashi, #43200  
Ross Alan Kane, #12358  
Rebecca Holder Karr, #16454  
Alex W. Kau, #37009  
Jonathan M. Kearney, #43672  
Hagazi T. Kebede, #18946  
Brendan Robert Keefe, #41865  
Keith Joseph Keller, #42280  
Catherine Michelle Kelly, #38197  
Christopher Brian Kelly, #43700  
Laura Gaebe Kennerly, #17035  
Jill Elizabeth Key, #33758  
Doyeon Kim, #41869  
Collin Edward King, #42525  
Ellen Quain Kirk, #19515  
Andrew William Kleitsch, II, #22597  
Matthew Spencer Knott, #42716  
James John Koniszewski, #41467  
David George Kostmayer, #31421  
Joseph Daniel Kresse, #42782  
Rebecca Keefe Kwasnick, #41109  
Christine Elizabeth LaBarbera, #43997  
Lucas Alan Landon, #41134  
Angela G. Lane, #23492  
Jordan Thomas Larson, #41979  
Dexter Thomas Laughlin, #16120  
Mark Alan Lavender, #26862  
William Robert Lazich, #0212  
Walter Edmund Leamy, III, #21606  
Matthew Leary, #42513  
Sydney Jordan Lee, #42810  
Mary Beth Leeds, #38228  
M. Marie Lewis, #22317  
Jeremy Jon-Charles Lineberger, #42501  
Jennifer Lischer-Froehlich, #38134  
ShirWan Lee Little, #43400  
Donna Rader Lomax, #24818  
George Savage Long, #15999  
Aylin H. Losavio, #29733  
Joe Neil Lowry, #10044  
Stephen George Lukoskie, #16615  
William Arthur Lundstrom, #27796  
Paul Daniel MacDonald, #24360  
Ryan David Mack, #42021  
Antoinette Majka, #32848  
Alexander Joseph Mansmann, #38700  
Nathan Todd Marion, #20937  
Avery Amanda Market, #39440  
Steven Allen Marr, #18953  
Carol E. Martin, #29644  
Michael Derek Martin, #40812  
Kane Furman Mason, #42842  
Erik Michael Mate, #39143  
Ashley Matthews, #30606  
Jimmy Oscar Mauldin, #14877  
Beth Brannan Mayer, #17340  
Elizabeth Bryan McCall 20216  
Timothy Kent McDaniel, #14589  
Andrew Robert McIntosh, #41453  
Carter Shuford McKaughn, #42524  
Marjorie Kohn McMahan, #22092  
Mohan L. Mehta, #43291  
Dale Kindley Miller, #26819  
Hunter Thomas Moore, #38728  
Vicie Lynette Moran, #34637  
Thomas Milton Moyer, III, #12445  
Chad Bert Muhlestein, #42372  
Daniel Bryant Murray, #34493  
James Christopher Musselwhite, #27903  
Milind Nagarsheth, #35680  
Emlyn Marie Neuman-Javornik, #42251  
Michael Bryan Neve, #39194  
Kelly Deanna Nicholson, #22612  
Tara Kailee Null, #43584  
Keith Edward Organ, #35948  
Elizabeth Alyson Overby, #34912  
Michael Joseph Palmer, #15359  
Christopher Neal Parker, #42168  
Theresa Facelli Parker, #21502  
Rishin Nitin Patel, #43271  
Carl Raymond Pawsat, #36091  
John Wesley Payne, III, #37411  
Wendolyn McDaniel Payne, #15677  
Larry Perdue, #13571  
Frederick Robert Perschau, Jr., #21986  
Ulysses Musashi Peterson, #42380  
Meera P. Phaltankar, #38844  
Johnny Harris Phillips, Jr., #32052  
Roy Ryan Piercy, #33673  
Edmund John Placzkowski, III, #39514  
Rusty Lee Plummer, #33518  
Wendy White Pope, #34917  
William Henry Porterfield, #13526  
Dorinda Denise Powell, #27642

Hugh Oscar Queen, III, #21127  
Anne Katherine Quetsch, #42031  
Raheel Qureshi, #40339  
John Paul Ragland, #20490  
Gwendolyn McMillian Reilly, #37347  
Douglas Stuart Reynolds, #12478  
Christopher Shane Rhodes, #39822  
Ragi Youssef Riad, #43011  
Darlene M. Rich, #32854  
Nicole Nadine Richards, #41666  
Edwin Keith Richardson, #11819  
LeAnn Snider Richburg, #23465  
April Jean Richmond, #38166  
Robin Mark Rigg, #30874  
Jack Foster Robertson, #42821  
Bryan Bishop Rogan, #42024  
Courtney Anne McDowell Rogers, #41201  
Lloyd Bonnie Roghelia 4255  
Justin David Russell, #41381  
Molly Susan Ryan, #39546  
Eric Benjamin Sachs, #43345  
John William Sadoff, Jr., #21744  
Raniel Saludo, #23766  
Angela Danette Sanders, #28457  
Ian Matthew Santell, #42627  
Adam Michael Sawchak, #40575  
Joyce Riggins Schaffer, #38543  
Jeffrey Gary Schwartz, #26555  
David Everett Scobie 2591  
Roger Franklin Scott, #35111  
Jacob Sidney Lahr Severson, #43222  
Dakota Austin Shoe, #41542  
James Stuart Shough, #18723  
Rodney Ray Sides, #20237  
Ashlie Marie Simecek, #32861  
Raven Symone Simon, #42373  
Christopher Conrad Skvoretz, #29570  
Christopher Joseph Smith, #42785  
Jeffrey Douglas Smith, #11019  
Jocelyn Wishart Smith, #42874  
Neil Mark Smith, #39573  
Nathan Peter Snider, #36155  
Timothy David Spahr, #40056  
Brandon Dustin Spears, #33849  
Alex Gray Speight, #40571  
Robert Lee Spencer, III, #40240  
Steven William Spittler, #41087  
Stephen Michael Spivey, #41401  
Thomas Earl Spivey, #18050  
Angela Hale Spry, #31657  
Anthony Craig Stephenson, #16804  
Robert Adam Stephenson, #42826  
Kevin A. Stock, #25385  
Justin Thomas Stone, #42762  
Haley Grace Streich, #40242  
Jennifer Lynn Sullivan, #39886  
Cory Michael Sunderland, #37772  
David Charles Taylor, #28026  
Jaclyn Austin Taylor 38870  
Robert C. Taylor, Jr., #21643  
Martrice Lavonne Terry, #43681  
Rebecca LeeAnn Testin, #39344  
Onetta Smith Thomas, #13001  
Sarah Osborne Thomas, #42394  
Edward Lawrence Thompson, III, #38085  
Maurice Anthony Thompson, #41569  
Brittany Nicole Tippett, #39784  
Dulce Yaneli Urquiza, #43199  
Adam Christopher Valdez, #38354  
William Scott VanKirk, #41215  
George Anthony Venditelli, #22929  
Joseph Michael Von Dauber, #28767  
Benjamin James Wade, #38141  
Stephen Garland Wallace, #24123  
William Calvin Walters, #42073  
Cong Wang, #38058  
Xutong Wang, #43659  
Lilia Rudnitsky Warren, #37698  
Shirley B. Weigel, #25661  
Binbin Weng, #39920  
Taylor Irene Westerhof, #42208  
Dorothy Ellen Whiteman, #19498  
Christopher Scott Whitener, #13766  
Mark Lloyd Whitley, #13610  
Terri Lynn Whittington, #27282  
Christina Lee Wiggins, #32420  
Candice Marie Williams, #33504  
Daphne Stafford Williams, #16557  
Boyd Cecil Wilson, Jr., #15240  
Catherine Lynn Wilson, #43020  
Kelly Suzanne Wilson, #29152  
Daniel Scott Wise, #43007  
Alvinitra Alieria Word, #43187  
Nona Mitchell Workman, #39733  
Pamela Jean Jones Wortham, #16876  
Jacob Thompson Wubbenhorst, #40183  
George Alan Yearwood, #41036  
Andrew Robinson York, #38816



Joseph Harand Young, #39406  
Johannes Zonneveld, #15153

Elizabeth Caroline Zurawel, #43968

Approve the request to rescind the Letter of Warning issued to Austin Edward Tew, #42282.

**Examinations** - Approve the following applicants to sit for the Uniform CPA Examination:

Randall Adams  
Alexander Ade  
Alan Albrecht  
JoAnnie Audain  
Katherine Bagley  
Joseph Baglio  
Nicholas Bailey  
Lieryn Barnett  
Tanner Barnett  
Jennifer Barrow  
Mariah Bishop  
Erika Blackston  
Donald Blackwell  
Kristen Boley  
Christopher Bone  
Amy Borhaug  
Rebecca Boyd  
Sherry Boyd  
Zachary Brafford  
Emily Breazeale  
Joseph Bridgeman  
Linda Bruton  
Duncan Bullins  
Stephanie Burgess  
Patricia Burggraf  
Justin Byrd  
Lionel Cabrera  
Holly Campbell  
Gregory Carrington  
Zachary Carver  
Kristen Castle  
Diwash Chhetri  
Lillian Chie  
Chase Clark  
Quincei Clark  
Kody Clontz  
Brett Congleton  
Bryan Conner  
Morgan Dean  
David Dennis  
Ryan Dixon  
Mai Doan

Benjamin Domingue  
Richmond Dunaway  
Jessica Earles  
Natalie Ellis  
Matthew Epley  
Christopher Erwin  
Lashanda Faye  
Alyssa Floyd  
Molly Foster  
Rohsaan Francis  
Amanda Gadd  
Thomas Galligan  
Breonna Garrison  
David Gatenby  
Jake Genovere  
Nia Griffin  
Matthew Griffith  
Rachel Grote  
Mary Guest  
Shannon Gurreri  
Ronnie Harper  
Talena Hawley  
Anna Heintz  
Floyd Henderson  
Anna Hendrick  
Melissa Hertell  
Gabrielle Hoang  
Jordan Hoerner  
Bentley Hollifield  
Chenshi Huang  
Leigh-Anne Huffman  
Kaleb Iocco  
Hannah Jabusch  
Mekeia Jenkins  
Adriane Jones Wilson  
Kirsten Jording  
Matthew Kalaf  
Jonathan Kane  
Jacob Keller  
Iryna Kharlamova  
Blake Kirby  
Ginamarie Klos

Alexa Koch  
Barrett Krimminger  
Julia Kwasny  
Devin Larson  
Lauren Layton  
Ben Liboon  
Courtnei Lincke  
Ryan Lindeman  
Cristina Louisos  
Cristy Love  
LeeAnne Lower  
Francis Lozzi  
Michael Lyons  
Sara Major  
Robin Mangum  
Madalyn Marceron  
Marissa Martin  
Nicholas Masinsin  
Mary McCarthy  
Mary McDonald  
Maura McKinney  
Jonathan McMillan  
Sara Mellen-Stier  
Dylan Mennen  
Matthew Milburn  
Jacob Mitchell  
Ariel Mittleman  
Harrison Moore  
Lauren Moore  
Joseph Mulholand  
Peter Mungai  
Henson Nguyen  
Stevie Niccum  
Kerri Nile  
Connor Noonan  
Cynthia Nunez  
Addysen O'Briant  
Daniel O'Dirling  
Shannon O'Rourke  
Kevin Ohuoba  
Ladan Osman  
Stephanie Owens  
Nathan Pacello  
Alberto Pajarilla  
Tysinger Palmer  
Brett Parlier  
Nikhil Patel  
Lindsay Patterson  
McKenna Patterson

Natalie Peterson  
Samantha Petrelli  
Josie Pettit  
Mackenzie Pierce  
Terri Pompey  
Katelyn Prichard  
Tatyana Primakov  
Laura Purdy  
Sheetal Puri  
Eugene Pursifull  
Basel Quran  
Autumn Rabon  
John Reda  
Rebecca Reisberg  
William Rhyne  
Erin Richards  
Allea Roach  
Jocelyn Rosario  
Penny Rose  
Mark Ross  
Sarah Rossi  
Brian Roundtree  
Candice Rowland  
Steven Sasser  
Raleigh Scales  
Joel Schram  
Hunter Shaffer  
Max Shakun  
Elizabeth Sheehan  
Adrienne Shoaf  
Gary Sigafos  
Audrey Sigmon  
Jeffery Sisson  
Nicholas Slattum  
Jasman Smith  
Tyler Smith  
Monica Sorensen  
Zachary Stevens  
Denver Stone  
Emma Strickland  
Colin Taylor  
Madison Thompson  
Irish Thurston  
Sarah Todd  
Nathaniel Torrey  
Stephen Tousignant  
Heath Towson  
Marshall Trawick  
Jacob Tripp

Dylan Vaughn  
Andrew Ward  
Aaron Weaver  
Harrison Welch  
Courtney Wells  
Brian White  
Shelby White  
Lisa Williams

Nathaniel Willson  
Eric Wohlgemuth  
Hannah Wolf  
Jessica Woolfe  
Crystal Young  
Hannah Zerwas  
Liudmila Zill  
Tadeusz Zmaezly

Approve the following Exam score extension requests:

Matthew Sullivan - Score extension for REG and FAR approved until 01/14/2021.  
Tamesha Crews - Score extension for AUD and BEC approved until 04/24/2021.

**PUBLIC COMMENTS:** Ms. Gann commented on the discussion between the Board and NCACPA on the use of the CPA title.

**STRATEGIC PLANNING SESSION:** Mr. M. Massey stated he was completing the strategic plan document. Mr. M. Massey moved, and Ms. Demery seconded the motion to create a Strategic Planning Committee of the Board composed of three Board members. Motion passed by roll call vote of seven (7) affirmative and zero (0) negative votes.

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

**ADJOURNMENT:** Mr. M. Massey moved, and Ms. Demery seconded the motion to adjourn the meeting at 1:02 p.m. Motion passed by roll call vote of seven (7) affirmative and zero (0) negative votes.

Respectfully submitted:

Attested to by:



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Robert N. Brooks  
Executive Director



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Michael S. Massey, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #s: C2019158 and C2019182

IN THE MATTER OF:  
Katrina Phyllis Carrington, #36676  
Katrina Carrington, CPA, PLLC  
Respondents

BOARD ORDER

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at a public hearing ("Hearing") held remotely via WebEx, with a quorum present, the Board finds, based on the evidence presented at the Hearing on November 23, 2020, that:

FINDINGS OF FACT

1. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Respondent firm is a registered certified public accounting firm in North Carolina.
3. The Board has jurisdiction over the Respondents and the subject matter of this action.
4. The parties have stipulated that the Respondents received proper written notice at least fifteen (15) days prior to Hearing. The parties have also stipulated that the Respondent failed to timely remit Form 941 taxes and Form 940 taxes withheld by the Respondent's firm and that failure constitutes a violation by the Respondent of 21 NCAC 08N .0201, .0203 and .0207.
5. By consent of the parties, the Hearing was held remotely via WebEx pursuant to N.C. Gen. Stat. § 166A-19.24(f). The Board took the steps necessary to ensure that all due process rights of the parties were protected.
6. Respondents did not object to any Board Member's participation in the Hearing of this matter.
7. Respondent was present at the Hearing and was represented by counsel.

8. The Respondent member and organizer, and the sole CPA owner of the Respondent firm, was individually responsible for the Respondent firm's compliance with 941 tax requirements.
9. Respondent self-disclosed that she was subject to tax liens from the IRS for failure to timely pay the Respondent Firm's payroll taxes.
10. The liens were for quarters spanning a three-year period. The liens were placed in April of 2019 and are undisputed evidence that Respondent firm failed to timely remit payment for its 941 taxes for the quarters identified in the liens.
11. The Respondent paid the full amount of delinquent taxes that April and paid the penalties and interest in July of 2019.
12. Once funds are withheld from employees' paychecks by their employer, those funds are to be held in trust by the employer until they are paid timely to the correct governmental authority, in this case the Internal Revenue Service. If the funds are utilized for a different purpose instead of being paid directly to the correct governmental authority, then the employer has violated that trust.
13. The parties have stipulated that the Respondent self-disclosed the tax lien and has been cooperative throughout the investigation and enforcement of this matter, and that the Respondent has no prior record of complaints or disciplinary action with this Board.

#### CONCLUSIONS OF LAW

1. Respondent, as the sole CPA owner of the Respondent firm, was individually responsible for the Respondent firm's compliance with 941 tax requirements pursuant to 21 NCAC 08N .0103.
2. The failures to timely pay withheld money held in trust for the IRS constitute violations of 21 NCAC 08N .0201, .0203, and .0207.
3. Per N.C. Gen. Stat. § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.
4. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina

Administrative Code. Pursuant to N.C. Gen. Stat. § 93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate and to impose civil monetary penalties.

5. Respondent Katrina Phyllis Carrington's conduct as set out above constitutes a violation of 21 NCAC 08N .0201, .0203, and .0207.
6. Respondent's self-disclosure of the tax lien, her cooperation throughout the investigation and enforcement of this matter, and the absence of a prior record of complaints or disciplinary action are mitigating factors which the Board has taken into consideration in determining the appropriate discipline in this matter.

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Katrina Phyllis Carrington, is hereby revoked for two (2) years. The revocation is stayed as long as the Respondent does not violate Chapter 93 of the North Carolina General Statutes or the Board's rules during the two-year time period. If the Board later finds that the Respondent has violated the aforementioned laws or rules, the stay shall be lifted and the Respondent's certificate shall be revoked for a period of two years from the date of the finding of such violation.
2. Respondent shall pay a civil penalty of one thousand dollars (\$1000.00).

This the 23rd day of November, 2020.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: Michael S. Murray  
President