

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
December 14, 2020
Via Videoconference
1101 Oberlin Road
Raleigh, NC 27605

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 Sotichack, CPA, COO, NCACPA; and Walter C. Davenport, NCACPA Board Member.

CALL TO ORDER: President Massey called the meeting to order at 10:06 a.m.

MINUTES: Ms. Demery moved, Mr. G. Massey seconded the motion to approve the November 23, 2020, meeting minutes 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 Mr. Baldwin seconded the motion to approve the November 2020 financial statements as submitted. Motion passed by roll call vote of seven (7) affirmative and zero (0) negative votes.

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

Case Nos. C2020065 and C2020096 - Martin L. Price, CPA - Approve the signed Consent Order (Appendix I).

Case No.C2020093 - Close the case without prejudice.

Case No.C2020136 - Close the case without prejudice.

Case No.C2020135 - Close the case without prejudice.

Case No.C2020168 - Close the case without prejudice.

Case Nos. C2020183-1 and C2020183-2 - Close the cases 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 with a roll call vote of seven (7) affirmative and zero (0) negative votes.

Transfer of Grades Applications - Approve the following applications for transfer of grades:

Rachel Lee Faller
Zachary Brian Fram
Emily Noelle Manalo

Tyler Marie McCoy
Chase Alexander Wilson

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

Sara Beth Adelson
Alex Reid Anderson
Rasha Bou Ghanem
Magdalena Bowen
Kyle Edward Carmody
Hannah Young Chae
Kayla Grant Corbett
Richard Lee Mitchell Crandall
Tucker Monroe Crowder
Zeynep Ebru Cukro
Caroline Grace DelBello
Julie Rowland Dudley
Rachel Lee Faller
Benjamin David Ferguson
Benjamin Matthew Fingers
Zachary Brian Fram
Alexander Antonio Fregenal
Ashleigh Joyner Gardner
John Allen Gillespie
James Mathew Gladue
Erin Grace Grigg
Kim Jean-Yin Grigg
Andrea Jean Hale

Julia Maelyn Henderson
Daniel Edward Herzberg
Jordan Paige Kubinski
Dylan Alexander Lyle
Emily Noelle Manalo
Tyler Marie McCoy
Jeremy Gato Meganck
Jarell O'Brien Moten
Briggs Munir Neal
Dennis Joseph Niesborella, Jr.
Alison Rae Perraut
Jonathan Thomas Perron
Cameron Blue Robbins
Sheldon Blaise Roberts
Brad Tanner Rudiger
Mary Margaret Smith
Megan Rae Smith
Patrick Tyson Sugg
Jordan Richard Towler
Theodore Hendrik Van Dam
Chase Alexander Wilson
Megan Leigh Wimer

Approve, with a one-year probation period, the application for original certification submitted by James Wilson Tindall. Mr. Tindall failed to disclose pertinent information with his Exam application but provided it with his certificate application.

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

Susan M. Borkowski
Charles Martin Dabney
Molly Frances Davis
Andrew Bowen DeVore

Margaret Emily Pillars
Anthony Sartor
Megan Patricia Schmitt
Christopher Lisle Seguin

Matthew Thomas Toomey

Jack Hankins Wilson

Temporary Permits - Approve the following applications for temporary permit approved by the Executive Director:

Kevin Brian Garry, T12208
Rene Danielle Barcellona, T12209
Paul Ernest Neustadter, T12210
Kelly Margaret Slattery, T12211
Angus Mathew Brown, T12212
Margaret Emily Pillars, T12213
Kristin Lee Webster, T12214
Brittany Braun Guy, T12215

Diego A. Rodriguez, T12216
Erin Elizabeth Conway, T12217
Justin Bradley Wolf, T12218
Jack Hankins Wilson, T12219
Molly Frances Davis, T12220
Natalee Katherine Wallace, T12221
John Randall Aldridge, T12222
Andrew Bowen DeVore, T12223

Reinstatement Applications - Approve the following applications for certificate reinstatement:

Angela Franklin Hull, #27358
Vanessa Rebecca McCall, #21981
Jennie Doss Moreno, #33292

Approve, with a one-year probation period, the reinstatement application submitted by Shari Anna Walker, #23296. Ms. Walker failed to disclose pertinent information with her Exam and certificate applications but provided it with her reinstatement application.

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

David Bruce Post, #7508

Rescind Form of Practice Statement - Approve the following application to rescind the form of practice statement

Clara Faye Bryant, #14556

Firm Registrations - Approve the following firm registration application approved by the Executive Director

George Moore, CPA, PLLC

Rescind of Letters of Warning - Approve the following applications for rescission of Letter of Warning:

Walter Cooper Byrd, #19484
David Owen Campbell, #25634
Randy Douglas Crump, #31677
Kelly Ann Filson, #39919
Anthony J. Gentile, Jr. #40949
Tiffany Le-Lanette Goodman, #42078
Thomas David Hill, #21729

Julianne Inozemcev, #43142
Lloyd Jordan, #17032
Rebecca Holder Karr, #16454
Donna Rader Lomax, #24818
Jimmy O. Mauldin, #14877
Marjorie Kohn McMahan, #22092
Kelly Deanna Nicholson, #22612

Keith E. Organ, 35948
Christopher Shane Rhodes, #39822
Neil Mark Smith, #39573
Martrice Lavonne Terry, #43681

Edward Lawrence Thompson, III, #38085
George Anthony Venditelli, #22929
Johannes Zonneveld, #15153

Examinations - Approve the following application for the Uniform CPA Examination:

Jack Archibald
Amanda Baltrucki
LaNaria Barnes
Rhett Barnett
Tanner Barnett
Brandon Bell
Kristen Boley
Ashley Bornkamp
Aaron Braud
Caroline Britton
Kayla Brown
Mary Brown
Christopher Burdick
Cameron Burns
Rudy Cabral
Jonathan Calcagne
Robert Callaghan
Regina Cameron
Sean Cammuso
Brianna Cardwell
Elaina Chen
Diwash Chhetri
Nicholas Chilcutt
Nicole Ann Ciaramella
Anna Ciraco
Drew Coble
Tyler Coffey
Jonathan Connolly
Phillip Cordeiro
Rose Cossuto
Savannah Crawford
Alea Crump
Christopher Cummings
Lauren Davis
Ashlyn Day
Thomas Dean
Mary Dierkes
Kate Downes
Alex Duer
Jillian Dunn
Kathleen Eaton
Tracie Edens

Hayden Favory
Rachel Ferrara
Shane Ferrero
Austin Fishel
Ansley Fleming
Molly Foster
Gabrielle Frost
Karli Fulp
Mary Futrell
Lorena Gan
Morgan Garriss
Johnathon Garwood
Joanna Gaynes
Devin Geinosky
Victoria Gervasi
Sascha Gibson
Bryan Gillen
Kyle Gilman
Steven Goldberg
Jessica Grant
Lauren Greene
David Grimsley
William Gross
John Guemple
Edwin Guest
Matthew Hancock
Mary Hansen
Thomas Hanshaw
Ronnie Harper
Stephen Harris
Jonah Hatley
William Hauser
Laquannis Haynes
Hannah Headen
Adam Herdrich
Cameron Hill
Kaleb Iocco
Drew Isenock
Anish Jagath
Lawrence Jenkins
Matthew Jennings
Cassandra Johnson

Kyle Justice
Jenny Kerley
Ashley Kerr
Philip Kirkland
Amanda Knauff
Nicholas Koller
Barrett Krimminger
Madison Laney
Ruby Lansdell
Jeffrey Larsen
Camie Le
Megan Leasure
Crystal Lepine-Arrington
Candace Locklear
Zachary Lowman
Tyler Maher
Samuel Main
Jonathan Malote
Nicholas Matthews
Clark Mayberry
Kasey Mayfield
Joseph McCann
Mary McCarthy
Kylie McElveen
Kellee Meiners
Marcos Melendez
Malorie Mendoza
Jack Mock
Savannah Moser
Natasha Murillo-Gill
Alexandra Murphy
Emanuel Nasui
Marley Nelson
Christopher Newman-Clifford
Dylan Nguyen
Connor Noonan
Christian North
Carol-Anne Obusek
Barrett Overman
Christina Palmer
Taylor Parks
Vedanti Patel
Natalie Peterson
Edward Pinon
Robert Piscorik
Caroline Ponchock
Samantha Raburn
Jana Reeve
Rachel Regan

Shakila Reid
Matthew Reinheimer
Steven Rice
Sophie Ricks
Kirstee Rinto
Marissa Rio
Allea Roach
Katelyn Roberts
William Roberts
Annie Ross
Tyler Roten
Andrew Rothfuss
Steven Sasser
Kyra Schemmel
Masha Schmick
Trenton Seilbert
Katherine Serrell
Samantha Shapcott
Andrew Shelton
Michael Shuster
Joshua Siegal
Mikayla Sindel
Victoria Sloop
Brian Smith
Phillip Smith
Mary Sowers
Lily Spence
Alicia Starnes
Teresa Striblin
Daniel Sullivan
Kristen Sullivan
Matthew Sullivan
Savannah Sutton
Madison Tarlton
Charnice Taylor
Carson Tomlinson
Laura Tosti
Elena Totchilova
Dominick Vaccaro
Samuel Van Heukelom
Corrie VanDyke
Jill Vang
Alex Vazquez
Matthew Wall
Rusty Walser
Reed Warren
Katherine Way
Ella Webster
Rachel Wells

Deborah Whaley
Wesley Wilder
Gary Williams
Ryan Williams
Nathan Wonsch
James Woodall
Jessica Woolfe

Lawrence Workman
Jessica Wyant
Kabao Xiong
MacKenzie Yetman
Anna Zhao
Liudmila Zill

Request for Extension of Notice to Schedule - Approve extending until 09/30/2021 a candidate's Notice to Schedule (NTS) because of COVID-19 medical concerns.

Request for Extension of Exam Section Credits - Approve extending until 03/31/2021 two candidates Exam section credits because of COVID-19 concerns.

Approve extending until 03/31/2021, all Exam section credits expiring 12/31/2020 through 03/30/2021. The Board previously extended until 12/31/2020 all Exam section credits expiring 04/01/2020 through 12/30/2020. Motion passed with a roll call vote of six (6) affirmative votes and zero (0) negative votes. Ms. Demery did not participate in the discussion, nor did she vote on this matter.

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

PUBLIC COMMENTS: Ms. Bryson commented that the March 2021 joint Board/NCACPA dinner is canceled because of COVID. Plans are being made for the Board and the NCACPA to have a virtual breakfast meeting on March 18, 2021.

ADJOURNMENT: Mr. G. Massey and Ms. Demery moved to adjourn the meeting at 10:47 a.m. Motion passed with seven (7) affirmative and zero (0) negative votes.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Michael S. Massey, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2020065 and C2020096

IN THE MATTER OF:
Martin Lee Price, CPA, #24831
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. Martin Lee Price, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 24831 as a Certified Public Accountant.
2. 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.
3. The Board received a complaint from one of the Respondent's clients, asserting that the Respondent did not timely complete her taxes and did not timely return, upon her request, the documents that she had provided him.
4. The Respondent confirmed the allegations in the complaint.
5. The complainant later stated that she finally received her records after the complaint had been filed.
6. Subsequently, another client of the Respondent filed a complaint that was similar in nature. The complainant asserted that the Respondent had failed to file her personal and business returns for over four years and is delinquent in preparing the tax return for her father's estate. She further asserted that the Respondent ceased to communicate with her, and refused to return her financial records or respond to a letter from her attorney. The complainant states that she is receiving correspondence from the IRS regarding the delinquent returns.
7. The Board staff attempted multiple times to communicate with the Respondent by letter, email, and phone regarding the second complaint. Prior to the issuance of this Notice of Hearing, the Respondent never provided a response to the allegations.
8. 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. 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. By virtue of the facts set forth above, the Respondent violated Rules 21 NCAC 08N .0206 (Cooperation with Board Inquiry), .0212 (Competence), and .0305 (Client Records).
4. 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, Martin Lee Price, is revoked for one year.
2. The Respondent Martin Lee Price 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 matter, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon his revoked North Carolina certificate.

CONSENTED TO THIS THE 1st DAY OF Dec, 2020.
(Day) (Month) (Year)

Martin Lee Price
Respondent

APPROVED BY THE BOARD THIS THE 14 DAY OF December, 2020.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Michael S. Massey
President