



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES March 15, 2023

MEMBERS ATTENDING: Gary R. Massey, CPA, President; Bernita W. Demery, CPA, Vice President; Maria M. Lynch, Esq., Secretary-Treasurer; 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; Lisa Hearne-Bogle, Communications Officer; Buck Winslow, Licensing Manager; and Noel L. Allen, Esq., Legal Counsel.

GUESTS: Sharon Bryson, CEO, NCACPA; Robert Broome, Director of Advocacy, NCACPA; Shawana Spann, CPA, Board of Directors, NCACPA; Colleen Conrad, CPA, Executive Vice President and COO, NASBA; Sallie Craig, CPA; and Sgt. J.D. Rattlelade, Raleigh Police Department.

CALL TO ORDER: Mr. Massey called the meeting to order at 3:00 p.m.

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

APPROVAL OF AGENDA: Ms. Demery moved, and Ms. Kruse seconded the motion to approve the agenda as presented. The motion passed with seven (7) affirmative and zero (0) negative votes.

MINUTES: Ms. Kruse moved, and Mr. Winstead seconded the motion to approve the January 23, 2023, meeting minutes as submitted. The motion passed with seven (7) affirmative and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Mr. Payseur moved, and Ms. Lynch seconded the motion to approve the February 2023 financial statements as submitted. The motion passed with seven (7) affirmative and zero (0) negative votes.

ELECTION OF OFFICERS: Mr. Winstead moved, and Ms. Van Zant seconded the motion to elect Mr. Massey as President, Ms. Demery as Vice President, and Ms. Kruse as Secretary-Treasurer for 2023-2024, effective April 1, 2023. The motion passed with seven (7) affirmative and zero (0) negative votes.

LEGISLATIVE AND RULEMAKING ITEMS: Mr. Nance informed the Board that the proposed rule amendments and adoptions would be submitted to the Office of Administrative Hearings for publication in the April 17, 2023, issue of the *North Carolina Register*.

NATIONAL ORGANIZATION ITEMS: Ms. Conrad provided the Board with NASBA's perspective on the AICPA's draft CPA Pipeline Acceleration Plan; Minnesota's proposed pathways to CPA licensure; the 2024 CPA Exam, the NASBA/AICPA Experience, Learn, and Earn (ELE) program; and other Exam and licensure-related topics.

Ms. Conrad and Mr. Nance encouraged the Board members to submit their Committee Interest forms through the NASBA portal as soon as possible.

Ms. Demery moved, and Mr. Winstead seconded the motion to approve the Board's response to NASBA's revised Exposure Draft on the proposed amendments to the Uniform Accountancy Act (UAA) Model Rules related to the Uniform CPA Exam. The motion passed with seven (7) affirmative and zero (0) negative votes. (Appendix I)

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Nance asked Board members to submit their 2023 Statements of Economic Interest to the North Carolina Ethics Commission by April 17, 2023.

PROFESSIONAL STANDARDS COMMITTEE REPORT: The Board approved with seven (7) affirmative and zero (0) negative votes the following recommendations of the Committee as presented by Mr. Winstead:

Case No. C2022281 - John Thomas Decker - Approve the Notice of Hearing for May 22, 2023, at 10:00 a.m. (Appendix II)

Case No. C2022210 - Close the case without prejudice.

Case No. C2022250 - Close the case without prejudice with a Letter of Warning.

Case No. C2023005 - Close the case without prejudice.

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

PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE REPORT: The Board approved with seven (7) 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:

Kalief Cole

Charles Wilson DuBose Jr.

Aaron Daniel Homburger

Maleha Ana Kureishy

Matthew Stephen Porrello

Tyler Jon Zogg

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

Heather Sheffield Ambrose
Sarah Jean Botts
Kelsey Lynn Bucher
Fletcher Stone Casey
Patrick Scott Click
Kalief Cole
Derek Scott Conlon
Adam Brent Craver
Emily Renee Curry
Ryan Wade Dixon
Charles Wilson DuBose Jr.
Kelsey Rae Fields
Joanna M. Gaynes
Devin Paul Geinosky
John William Gibson III
Juan A. Pagan Gonzalez
Matthew Dillon Greco
Ray Blake Hocutt
Aaron Daniel Homburger
Rachel An Hull

Mallory Jeanne Ickes
Maleha Ana Kureishy
Allison Ann Marshall
David Joseph Messinger
Hunter Neal Mikels
Sloane Irwin Pfaff
Carter Matthew Polster
Matthew Stephen Porrello
Eugene Christopher Pursifull
Samantha Kay Raburn
Macy Carman Radcliff
Kristin Ann Robertson
Alexis Nicole Sales
Kevin John Sook
Taylor Sharpe Spell
Suzanne Graves Squires
Dylan Mark Tuttle
Kim Ngan Thi Vu
Jarett Coleman Wayman
Tyler Jon Zogg

The Board approved a hypothetical license application related to the candidate's educational background.

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

Alan Coston Barber Sr.
Michael Christian Bass
Sara Hughes Castleman
Alexandra Jillian Cresci
Timothy John Dragelin
Cristina Alexandra Gomez

Steven Connor Crome
Christopher Philip Ouzts
Paige Ellyn Randall
Daniel Rowe
Paul Anthony Wagoner

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

Cecilia Gay Watson, T13743
Dean Alexander Lorentzson, T13744
Nicholas C. Yzzi, T13745
Nicholas McGregor Clark, T13746
Elizabeth Pepe Wilkerson, T13747
Virginia Shogry Hill, T13748

Patric Michael Valentino, T13749
Donald Brown Deeds III, T13750
Barbara Joan Entwistle, T13751
Linda Beatrice Masters, T13752
Taylor Elizabeth Peterson, T13753
Adam Joseph Klaus, T1375

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

Stephen Michael Basch #23808
Kendra Beveridge Boyle #23013

Deborah O. Reynolds #31394
Barry Charles Rose #24094

CPE Extension Requests - Approve until the date noted the requests for an extension to complete their 2022 CPE submitted by the following individuals:

Kaitlyn Nichole McCarthy, #43662
Harry Michael Wilson, #14655

January 20, 2023
February 7, 2023

CPA Firm Registrations - Approve the professional limited liability company CPA firm registration applications submitted by the following firms:

Kristen Eakes, CPA PLLC

Sharma, Creasey, PLLC

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

Larry Adams
Nicole Adams
Jeremiah Akinsola
Cassidy Allen
Miao Allison
Azri Amir Hakim
Laken Appleby
Kristoffer Asche
Brian Baccaglioni
Jennifer Barrow
Daniel Bidwick
Kylee Bogumill
Madison Bonello
Kristen Bonkowski
Robert Bordiere
Jerry Bowers
Brian Bready
Justin Brown
Scott Buckstad
Arlen Caballero-Huertas
Regina Cameron
Emily Chapin
Shirley Chiari
Rosario Chinchay
Johnny Christian
Moses Chung
Griffin Claus
Drew Coble

Angelina Coffey
Jonathan Cole
Bryan Collins
Patricia Costagliola
Lexi Couch
Tyler Counts
John Cox
Alisa Creel
James Croom
Eva Cruz Rivera
Austin Dail
Virginia Dawson
Sebastian De Anda Perez
Luke DeFranco
Reema Desai
Josue Dominguez
Michael Drambel
Thomas Fallon
Carolyn Fields
Yaa Fokuo
Forrest Forshey
Hagan Fromme
Jordan Gantt
Harriet Glover
Rachel Gosnell
Finley Gough
Emily Gray
Dawson Green

Jonathan Guevarez-Salgado
Michael Hannah
Caleb Harless
Blake Harrington
Sarah Hartigan
Kaitlyn Hayes
Dawson Hays
Porter Heath
Brian Himmel
Tanner Hobbs
Taylor Hornyak
Leigh-Anne Huffman
Susan Hutchins
Karmen Idol
Kiara Jamison
Julianne Jarek
Barbara Joyner
Simran Kapoor
Ronald Keller
Katlin Kendrick
Dainah Kilburn
Hannah Kondratik
Joshua Lail
Christina Laney
Rachel Lanier
Megan Leasure
Melody Leekley
Whitlee Letchworth
Michael Liebler
Maineng Lo
Hannah Lovelace
Adam Lusch
Alexander Madormo
Juan Pablo Martinez Romero
Jessica Maya
Clark Mayberry
Jovani Mendez-Sandoval
Adam Messenkopf
Brianna Misenheimer
Casey Mitchell
Harrison Moore
Bryson Mosteller
Brian Mowad
Taylor Murray
Zaynab Nasif
Allison Neal

Sara Neil
Stevie Niccum
Meredith Norris
Laura O'Neil
Carol-Anne Obusek
Catherine Ouimet
Jessica Outlaw
Taylor Pagan
Jennifer Palma
Zhanna Parker
Taylor Parks
Jacob Pearson
Carolina Pena
Connor Pendergrass
Sarah Pennington
Lauren Perrigo
Briana Person
Kalejah Pierce
Jenna Porter
Taylor Pulyer
Maxwell Ramage
Randy Ramchal
Rasheeda Ravenell
Amy Ray
Daniel Reinhard
Amanda Ringler
Maddisen Robinson
Giny Robles
Rebecca Rowe
Zoe Rumberg
David Salvato
Margaret Sasser
Claire Sawyer
Brandon Scott
Max Shakun
Cayla Shinn
Amelia Sisson
Chelsea Slusher
Mark Smith
Teneshia Spencer
Hannah Stamey
Samuel Straw
Teresa Striblin
William Sutton
William Taylor
Megan Temple

Hannah Stamey
Samuel Straw
Teresa Striblin
William Sutton
William Taylor
Megan Temple
Angie Tucker
Matthew Turner
Dominick Vaccaro
Christine Van Hoeck

Erin Ware
Kayla Watts
Autumn Weinig
Macy Whitaker
Patricia Whitted
Destiny Williams
Matthew Willis
Adrian Wilmsen
Alexander Yoffe
Linda Zhang

Miscellaneous - The Board disapproved a Uniform CPA Exam candidate's request to extend their credit because the candidate's grounds for the extension did not meet the Board's requirements.

AUDIT COMMITTEE REPORT: The Board approved with seven (7) affirmative and zero (0) negative votes the selection of Bernard Robinson & Company, LLP, as the Board's auditor as recommended by the Committee.

INVESTMENT COMMITTEE REPORT: The Board approved the Investment Committee Charter as presented by Mr. Massey with seven (7) affirmative and zero (0) negative votes. (Appendix III)

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the February 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.

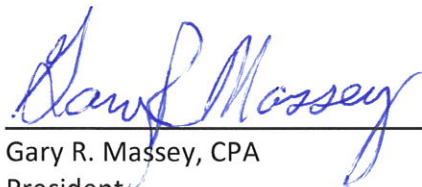
ADJOURNMENT: Mr. Winstead moved, and Ms. Demery seconded the motion to adjourn the meeting at 4:15 p.m. The motion passed with seven (7) affirmative and zero (0) negative votes.

Respectfully submitted:

Attested to by:



David R. Nance, CPA
Executive Director



Gary R. Massey, CPA
President



North Carolina State Board of Certified Public Accountant Examiners

March 15, 2023

Nicola Neilon, CPA, Chair
NASBA Uniform Accountancy Act Committee
NASBA – UAA
150 Fourth Avenue North, Suite 700
Nashville, Tennessee 37219-2417

Dear Committee Members:

The North Carolina State Board of CPA Examiners (Board) has reviewed the proposed amendments to the Uniform Accountancy Act (UAA) Model Rules that pertain to the Uniform CPA Examination (Exam). The proposed changes cover the granting of credit for sections passed on the Exam for those wishing to enter the CPA profession.

Specifically, the Committee proposal seeks to increase the length of conditional Exam credit from the current 18 months to 24 months, provide uniformity among the jurisdictions on the calculation of the granting of Exam credit, and address probable future score delays when the Exam content or structure changes occur. The Board offers the following comments:

For discussion purposes, although the length of the conditional Exam credit window has varied as the taking of the Exam has changed, the methodology has been based on the number of sittings provided to the Candidate to complete the Exam process successfully:

- The original length of 36 months was based on a Candidate completing the Exam within six sittings of the first passed section, with the complete Exam offered only twice a year.
- The current length of time of 18 months was also based on a Candidate completing the Exam within six sittings of the first passed section, with the individual Exam sections offered on a quarterly schedule.
- NASBA and the AICPA introduced continuous testing effective July 1, 2020, allowing candidates to test more than six times within an 18-month window based on the Candidate's testing pattern.

The Board agrees with the recommendation to increase the length of the conditional Exam credit from the current 18 months to 24 months. In coming to this decision, the Board considered several factors in evaluating whether 18, 24, or even 36 months should be the effective period of time:

1. Many Candidates struggle with time obligations to complete the Exam within the current 18-month credit window. The pressures of completing educational requirements, beginning a new job, and navigating life after college require effort beyond what many Candidates realize. An additional six months would provide a Candidate with a two-year life cycle to make adjustments to balance the time necessary to fulfill work obligations and adequately prepare to succeed on the Exam.

2. Score data over the history of the Exam identifies that the longer the Candidate moves away from the educational requirements necessary for sitting for the Exam, the less successful the Candidate will be in finalizing the process. As such, extending the credit window to 36 months would push out the deadline for passing the Exam, possibly to the detriment of the Exam Candidates.
3. The Board reviews a Candidate's Exam sitting history when an individual requests an extension to the current 18-month credit score window. We routinely note that Candidates do not take advantage of their sitting opportunities, with three (3) to nine (9) month gaps appearing in the Candidate's sitting history. After approval to sit for the Exam, the Candidate controls the timing and pace of sitting for the Exam.

The Board's administrative rules have followed the UAA Model Rules regarding Candidate conditional credit windows. Previously, the rolling 18-month credit window began when the first passed section was taken. This revision changes the rolling 18-month credit window to 24 months and has the credit window start from the date NASBA releases the first passing score to the Candidate or the Board.

The Board agrees with these proposed revisions to the UAA as they pertain to the Exam. It is essential to maintain uniformity among jurisdictions in Exam administration. Changes to the Board's administrative rules, modeled after the previously exposed UAA revisions, were reviewed at the Board's February 20, 2023, meeting. At that time, the Board agreed to move forward with formal rule-making processes to adopt these changes before the implementation of the new Exam model scheduled for January 1, 2024. If the increase in the length of the conditional credit from 18 to 24 months is approved, the Board will take the appropriate steps to update its rules to adopt that change.

The Board appreciates the opportunity to comment on the proposed changes to the UAA. The Board also appreciates NASBA's and the AICPA's joint efforts to maintain the UAA as a relevant, uniform model act.

Sincerely,



[Gary R Massey \(Mar 15, 2023 14:19 EDT\)](#)

Gary R. Massey, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2022281

IN THE MATTER OF:
John Thomas Decker, CPA, #41435
Respondent

NOTICE OF HEARING

The North Carolina State Board of Certified Public Accountant Examiners (“Board”) has received evidence which if admitted at hearing would show that:

1. John Thomas Decker, CPA (hereinafter “Respondent”) is the holder of North Carolina certificate number 41435 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 Respondent was subjected to an audit of his CPE by the Board staff. The Board staff requested the Respondent provide certificates of completion for CPE reported to meet his 2020 and 2021 requirements.
4. The Respondent was unable to provide documentation to substantiate completion of the Board’s annual forty (40) hour CPE requirements for 2021. The Respondent has asserted that he thought he met the requirements but was unaware of Board Rule 21 NCAC 08G .0409 that states, “No more than 50 percent of the CPE credits required for a year shall be credits for completing a college course.”
5. The Board staff mailed correspondence to the Respondent on January 24, 2023. That communication had a response date of February 4, 2023. The Board followed up with a certified mailing on February 8, 2023. That communication had a response date of February 22, 2023. Staff also sent email correspondence to the Respondent.
6. To date, the Respondent has not provided a response to either letter.
7. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondents’ actions as set out above constitute violations of 21 NCAC 08N., .0202(a), .0202(b)(3), .0202(b)(4), and .0206.

The discipline which the Board may impose on the Respondent for violation of the aforementioned statutes and rules includes censure, revocation of license for a period of

Notice of Hearing - 2
John Thomas Decker, CPA

time, or permanent revocation. In addition, the Board may impose civil penalties of up to \$1,000 per infraction.

Pursuant to N. C. Gen. Stat. § 150B-38, the Respondent is entitled to a public hearing on this matter. This notice is to advise Respondent that, unless this matter is resolved by consent, the Board will hear this matter in the Board offices at 1101 Oberlin Road in Raleigh on May 22, 2023.

If the Respondent is not present, a decision may be reached in his absence, and the Respondent may be deemed to have waived his right to a hearing.

Pursuant to N. C. Gen. Stat. § 150B-40(d), the Respondent may not communicate regarding this matter, directly or indirectly, with any individual member of the Board.

This notice is issued the 15th day of March, 2023.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: *Anthony Wintstead*
Chairman, Professional Standards Committee