



# North Carolina State Board of Certified Public Accountant Examiners

## PUBLIC SESSION MINUTES January 22, 2024

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**BOARD MEMBERS IN ATTENDANCE:** Gary R. Massey, CPA, President; Bernita W. Demery, CPA, Vice President; Jodi K. Kruse, CPA, Secretary-Treasurer; Maria M. Lynch, Esq.; D. Michael (Mickey) Payseur, CPA; Jennifer Van Zant, Esq.; and Arthur M. Winstead, Jr., CPA.

**BOARD STAFF IN ATTENDANCE:** David R. Nance, CPA, Executive Director; S. Lynne Sanders, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Cammie Emery, Licensing Specialist; Lisa Hearne-Bogle, Communications Officer; and Buck Winslow, Licensing Manager.

**OTHERS IN ATTENDANCE:** Noel L. Allen, Esq., Legal Counsel; Sharon Bryson, CEO, NCACPA; Kelly Puryear, CPA, NCACPA Board of Directors; Barton Baldwin, CPA; Bo Biggs, CPA; Hunter Cook, CPA; Bucky Glover, CPA; Jan Glover, CPA; Susan Nance; and Sgt. J.D. Rattlelade, Raleigh Police Department.

**CALL TO ORDER:** Mr. Massey called the meeting to order at 10:00 a.m.

**CONFLICTS OF INTEREST:** Mr. Winstead stated he recused himself from an item on the Professional Standards Committee's agenda.

**APPROVAL OF AGENDA:** Mr. Winstead moved, and Ms. Demery seconded the motion to approve the amended agenda. 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 December 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 December 2023 financial statements as submitted. The motion passed with seven (7) affirmative and zero (0) negative votes.

**LEGISLATIVE AND RULEMAKING ITEMS:** Ms. Kruse moved, and Ms. Demery seconded the motion to submit the amendments to 21 NCAC 08F .0105, *Conditioning Requirements*, and 21 NCAC 08F .0401, *Work Experience Required of Candidates for CPA Certification*, to the Office of Administrative Hearings for approval. The motion passed with seven (7) affirmative and zero (0) negative votes.

Mr. Nance informed the Board of the status of the internal review of the rules as part of the periodic rules review mandated by the NC General Statutes. He asked Board members to provide their comments on the rules to the Executive Staff as soon as possible.

**NATIONAL ORGANIZATION ITEMS:** The Board discussed the update from NASBA's Professional Licensure Task Force.

Ms. Demery, Mr. Massey, Mr. Payseur, and Mr. Winstead apprised the Board of the activities of the NASBA committees on which they serve.

**STATE AND LOCAL ORGANIZATION ITEMS:** Mr. Massey announced that the NCACPA hired Greg Wilder to replace Ms. Bryson, who is retiring on January 31, 2024. Ms. Bryson stated that Mr. Wilder's official start date is February 19, 2024.

**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. C2023161 - Close the case without prejudice. Mr. Winstead recused himself from this matter and was not present during the Committee's deliberations or decision.

Case No. C2023208 - Close the case without prejudice.

Case No. C2023185 - Close the case without prejudice with a Letter of Warning.

Case No. C2023191 - Close the case without prejudice with a Letter of Warning.

Mr. Winstead stated that the Committee provided guidance to Board staff on several other 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:

Tyler Clark  
Angelina Marie Ebersole

Allyson Brooke Williams

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

Jeremiah Oloruntobi Akinsola  
Erika Rae Alandt  
Blake Madison Bernard  
Daniel Joshua Bidwick  
Joel Paul Bobe  
Amy Sofie Borhaug  
Andrew Nicholas Brooks  
Tyler Clark  
Nicholas Palmer Connell  
Mary Claire Coyne

Tanesha Shanee' Crewes  
Angelina Marie Ebersole  
Codey Adam Flickinger  
Peter Lind Fromke  
Tracy LeighAnn Helton  
Marsha Veil Hughes  
Kathryn Lee Hull  
Irma Karina Ibarra  
Crystal Francine Irvin  
Joseph John Kelly

Marisa Grace Kolanovic  
Melody Sue Leekley  
Mirian Adriana Limon Garcia  
Kevin McKnight Lynn  
Cindy Morales  
Nathan Anthony Pacello  
Carolina Del Carmen Pena  
Jake Walter Petrillo  
Olivie Paige Pleasant  
Margaret Ann Preston  
Daniel Adam Reinhard  
Rebecca Christina Rowe

David Andrew Salvato  
Shuting Shi  
John Joseph Spence  
Kelly Elizabeth Tierney  
Leah Nicole Traumuller  
Matthew Russell White  
Allyson Brooke Williams  
Christopher Michael Williams  
Omar Jayson Williams  
Victoria Janell Williams  
Garrett Ray Woods

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

Ba-Cuong Phan-Nguyen, T14230  
Michael J. Ricker, T14231  
Marie Burrone De Lahargou, T14232  
Claire Elizabeth Tinkler, T14233  
Stefano Schmalzbauer, T14234  
Qi Zhang, T14235  
Karyl H. Neal, T14236  
Briana Nicole Stone, T14237  
Aydely Santiago-Taiman, T14238  
Anran Ni, T14239  
Jeremy Joseph Ricciardella, T14240  
Andrew Joshua Brinkman, T14241  
Joel Alexander Paul Daffurn, T14242  
James Kenneth Lehman, T14243  
Carol Marie Martin, T14244  
Amanda Marie Gallant, T14245

Whitney Ahyakah Thomas, T14246  
Amy Marie Swartzfager, T14247  
James Harcourt Hessel, T14248  
Kelly Suzanne Wilson, T14249  
Kevin Paul Gawron, T14250  
Tailor L. Kline, T14251  
Emma Grace Kerlin, T14252  
Nupur Niranjana Deshpande, T14253  
Teresa Long Pyne, T14275  
Kaylie Marie Huver, T14276  
Steven C. Roiland, T14277  
David Ross Iles, T14278  
Rajendra Pandey, T14279  
Matthew James Tranholt, T14280  
Sarah Rachel Taylor, T14281  
Eric James Elman, T14282

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

Kristin Elizabeth Agosta  
Zachary Elijah Curtis  
Nupur Niranjana Deshpande  
Megan Ashley Enderson  
Yuhe Fan  
Amanda Marie Gallant  
James Harcourt Hessel  
Kaylie Marie Huver  
Emma Grace Kerlin

James Kenneth Lehman  
Carol Marie Martin  
Karyl H. Neal  
Joshua Andrew Nelson  
Teresa Long Pyne  
Michael J. Ricker  
Cheryl Volk Seale  
Amy Marie Swartzfager  
Whitney Ahyakah Thomas

Matthew James Tranholt  
Kelly Suzanne Wilson

Kevin Perry Wise  
Qi Zhang

**Reinstatements** - Approve the CPA certificate reinstatement application submitted by the following individuals:

Vicki Carol Anderson, #32211  
Hayxa Escobar, #28253  
Jeffrey Dean Gordon, #20040  
James Winston Harrison, #10369  
Derrick Clark Hensley, #19048  
Gregory Whorton Johns, #12103

Jolieann Elizabeth Kelly, #34517  
Cheryl Bostick Marrow, #26258  
Jane Harris Pate, #16886  
Colleen Ann Seres, #30185  
Joseph K. Smith, #8818

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

Kane Furman Mason, #42842  
James Otis McLamb Jr., #19680

Steffanie Nalan Vaughan, #21241

**CPE Extension Requests** – Approve the following individuals for an extension until the date noted to complete the 2023 CPE requirement:

Joanna Garbee Brumsey, #23920	1/31/24
Jerome Fulton Jr., #41948	6/30/24
La Don Henderson Jr., #13594	6/30/24
Michele Hill, #34208	1/31/24
Robert Edward Mayhew, #37771	6/30/24
Gregory Charles Pechmann, #14749	6/30/24

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

Scott Adams  
Mazen Algaradi  
Riane Allen  
Sydney Baldwin  
Marlon Banegas  
Selin Bolayir  
Hannah Brammer  
Millie Bridwell  
Caroline Britton  
Tasha Bullock  
Emily Burke  
Shelton Burke  
William Byron

Madeline Cabe  
Lionel Cabrera  
Cameron Callahan  
Amanda Campbell  
Rosa Castaneda Avila  
Caroline Cates  
Moses Chung  
Breelyn Clark  
Ellinore Coakley  
Brittany Creech  
Justin Cunningham  
Allyson Danaher  
Hadley Daniel

Kristen Darnell  
Leland Davis  
Brandon Dean  
Madison Demus  
Mai Doan  
Asandy Dominguez Regules  
Devin Eason  
Matthew Edel  
Noah Ehreth  
Matthew Eugene  
Stacy Feldman  
Steven Ferrin  
Connor Foley  
Bradley Foulks  
David Fowler  
Julianna Gentile  
Levi Gillespie  
Deon Goode Gaither  
Gregory Gutch  
Joseph Hackler  
Jack Hannah  
Ryan Harris  
Erik Haynie  
Alexander Healy  
Cameron Heath  
Katherine Herron  
Faith Hicks  
Katelin Hills  
Joshua Hincer  
Anna Hodge  
Lisa Hong  
Marcus Hughes  
Sargis Ivanov  
Hannah Jackson  
Theodore Jasmin  
Cydney Johnson  
Patrick Jones  
Gabrielle Juba  
Elizabeth Kane  
Ryan Kavanagh  
Katlin Kendrick  
Hallie Kent  
Karitsa Kerns  
Mary King  
Samantha Kofler

Abraham Koroma  
Meike Kratzsch  
Rachel Lannamann  
Matthew Laxton  
Tram Le  
Cameron Ledbetter  
Ellen Lefkowitz  
Hannah Leskovec  
Andy Lin  
Jessica Louros  
William Love  
Michael Lowder  
Aaron Lowry  
Francis Loyer  
Christian Mandzy  
Heather Matthews  
Jennifer Maybee  
Erica McDermott  
Andrew McDonald  
Andre Messier  
Kaitlyn Moss  
Demi Mundorf  
John Murphy  
Everlyn Ndirangu-Kamau  
Maria Noyola  
Jonah O'Brien  
Reginald Parks  
Taylor Parks  
Logan Pavlansky  
Adriana Pearson  
Lauren Perdue  
William Perrault  
Melissa Phimmasone  
Stacey Poteat  
Stephanie Pouliot  
Riley Prendergast  
Brady Proffitt  
Taylor Pulyer  
Sierra Puryear  
Ezmeralda Ramirez Rojas  
Melissa Ratcliff  
Amy Ray  
Frank Raya-Viera  
Morgan Reinecke  
Taylor Reynolds

Nicholas Rinaldi  
Melissa Ross  
Lance Rowe  
Kali Ruffin  
Jackson Russell  
Rhiannon Salem  
Sean Sanz  
Mark Sarfo  
Andrew Schwetz  
Heather Shelton  
Joshua Shelton  
Melissa Shenton  
Noah Sherrill  
Nina Sinatra  
Michael Sinkus  
Will Sloan  
Virginia Smith  
William Speight  
Sarah Stewart  
Tyler Strauss

Katharine Sullivan  
Isabella Tarlton  
Amy Townsend  
Robert Tyson  
Segilola Udofia  
Laura Vaughan  
Tyler Wade  
Brooks Watson  
Andrew Weibley  
Caleb Westbrook  
Sarah Westwood  
Jessica Whelan  
Abigail White  
Alise Wille  
Trent Williams  
Kari Wilson  
William Youngblood  
William Yount  
Mikayla Zucker

**CPA Firm Registration** - Approve the CPA firm registration applications submitted by the following firms:

EARNEY & COMPANY, PLLC

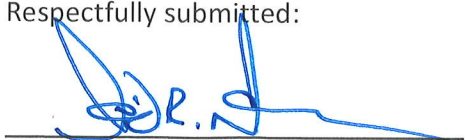
Briggs Petway, CPA, PA

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** The Board reviewed the December 2023 operational metrics and the Executive Staff Report. Ms. Sanders remarked that Ms. Emery and Mr. Trainor celebrated work anniversaries earlier this month; Ms. Emery has been with the Board for 16 years, and Mr. Trainor has been with the Board for 13 years.

**PRESENTATION OF RESOLUTION:** Ms. Demery moved, and Mr. Winstead seconded the motion to approve a Resolution (Appendix I) honoring Ms. Bryson for her work with the NCACPA. The motion passed with seven (7) affirmative and zero (0) negative votes. Mr. Massey instructed the staff to include the Resolution in the meeting minutes.

**ADJOURNMENT:** Ms. Demery moved, and Mr. Winstead seconded the motion to adjourn the meeting at 10:44 a.m. The motion passed with seven (7) affirmative and zero (0) negative votes.

Respectfully submitted:



David R. Nance, CPA  
Executive Director

Attested to by:



Gary R. Massey, CPA  
President

## *North Carolina State Board of Certified Public Accountant Examiners*



### *Resolution Honoring Sharon H. Bryson, M.Ed.*

**WHEREAS** Sharon H. Bryson was hired by the North Carolina Association of Certified Public Accountants ("NCACPA") on April 11, 1984;

**WHEREAS** she served as Director of Membership and Public Relations, Director of Communications, Director of Continuing Professional Education, and Chief Operating Officer;

**WHEREAS** she has served as Chief Executive Officer since May 1, 2016;

**WHEREAS** she has demonstrated exemplary leadership as the head of the NCACPA, guiding the organization with dedication and vision;

**WHEREAS** during her tenure, she was instrumental in building and maintaining the relationship between the NCACPA and the North Carolina State Board of Certified Public Accountant Examiners;

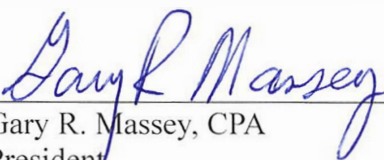
**WHEREAS** she has served as a powerful spokesperson, effectively representing the CPA profession at the local, state, and national levels;

**WHEREAS** she has tirelessly worked towards the advancement and recognition of the CPA profession, contributing significantly to its growth and influence;

**NOW, THEREFORE, BE IT RESOLVED** that the members of the North Carolina State Board of Certified Public Accountant Examiners acknowledge and commend Sharon H. Bryson upon her retirement for her outstanding leadership, unwavering commitment, and effective advocacy on behalf of the CPA profession.

**BE IT FURTHER RESOLVED**, this resolution is shared with the CPA community to celebrate and recognize the exceptional contributions of Sharon H. Bryson and a copy presented to her.

*As adopted on the 22nd day of January 2024 by the North Carolina State Board of Certified Public Accountant Examiners.*

  
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Gary R. Massey, CPA  
President