



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES April 24, 2024

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; Buck Winslow, Licensing Manager; and Alice Grigsby, Licensing Specialist.

OTHERS IN ATTENDANCE: Noel Allen, Esq., Board Legal Counsel; Mark Sotichack, CPA, NCACPA COO; Robert Broome, NCACPA Director of Advocacy; Holly Bazemore, NCACPA Engagement Manager; Shamber Gentry, Wake Tech Accounting Instructor and NABA Faculty Advisor; Chanda McCullers, Wake Tech Student; Mikayla Herndon, Wake Tech Student; and Sgt. J.D. Rattelade, Raleigh Police Department.

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

CONFLICTS OF INTEREST: There were no recusals for items on the Professional Standards Committee's agenda.

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

MINUTES: Ms. Lynch moved, and Ms. Demery seconded the motion to approve the March 13, 2024, meeting minutes as submitted. The motion passed with seven (7) affirmative and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Ms. Kruse moved, and Mr. Payseur seconded the motion to approve the March 2024 financial statements as submitted. The motion passed with seven (7) affirmative and zero (0) negative votes.

LEGISLATIVE AND RULEMAKING ITEMS: Mr. Nance shared that the Rule Review Commission of the Office of Administrative Hearing approved the two most recent rule changes proposed by the Board. The new rules went into effect on April 1, 2024.

NATIONAL ORGANIZATION ITEMS: Several Board members provided updates from various NASBA committees on which they serve. Specifically, Mr. Payseur provided an update from the Enforcement Resources Committee, Ms. Demery provided an update from the NASBA Audit Committee and CEO Search Task Force, and Mr. Massey provided an update from the Diversity Committee.

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. C2023210 - Close the case without prejudice.

Case Nos. C2024043-1 and C2024043-2 - Close the cases with a Letter of Warning.

Case No. C2024034 - Close the case with a Letter of Warning.

Case No. C2023167 - Andre James - Approve a Notice of Hearing for June 24, 2024, at 10:00 a.m. (Appendix I)

Case No. C2023153- Christopher Alan Lawing - Approve a Notice of Hearing for June 24, 2024, at 10:00 a.m. (Appendix II)

Case No. UT2024029- Katherine Southall Bigelow - Approve a Notice of Apparent Violation and Agreement to Cease the Use of the CPA Title (Appendix III)

The Committee also provided guidance to staff on two other matters.

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 transfer of Uniform CPA Exam grades:

Kyle John Douglas
Tianjin Luo
Yumi Oh

Bailey Noel Pullin
Wenjun Wang
Xiaoning Zhang

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

Brendon Pearson Beach
Kurt J. Cerrato
Griffin Michael Claus
Lynn Mary Couturier
John M. Craig III
Michael James Crose
Thomas Earl Davenport III
Virginia Clayton Dawson
Kyle John Douglas

Stacy Marie James
Jeffrey Allan Larsen
Stephanie Rae Lemons
Tianjin Luo
Ryan Chad McMillin
Sean Morgan Mickle
Tracy Lynn Nolberto
Yumi Oh
Sloane Avery Patterson

Madeline Dale Planton
Bailey Noel Pullin
Mackenzie Jane Smith
ShaQuita Rekia Smith
Xiaoning Zhang

Benjamin Paul Thompson
Andrea Megan Thomson
Jana Mahareth Vargas Diaz
Wenjun Wang

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

Jeremy R. Bottlinger, T14387
Christopher Edward Theroux, T14388
Adam Michael Fraley, T14389
Brian Michael Lewis, T14390
Teresa Delk Stewart, T14395
Timothy Franklin Powers II, T14396
Mark D. Schober, T14397
Abigail Beth Barker, T14398
Eugene Carl Harris, T14399
Steven Michael Koons, T14400
Linda Sue Parke, T14401
Lowell Asher Womack Jr., T14402

Destini Ryele Hill, T14403
Shifali Goel, T14404
Jillian Rose Satz, T14405
Lauren Elizabeth Zell, T14406
Ronald Anthony Nardolillo, T14407
Trevor Lee Hartley, T14408
Karin Coetzee, T14409
Peter M. Maddocks, T14410
Michael Joseph O'Leary, T14411
Ryan Peter O'Loughlin, T14412
Gregory Scott Rowland, T14413

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

Esther Antonio
Christopher Walden Bailey
Hollie Diane Bancroft
Jay Francis Barber
John Gordon Barrasso
Kylie Evan Bilbrey
Jeremy R. Bottlinger
Timothy Cornell Buroff
Mia Janae Bush
Jesse Daniel Chroman
Eunho Cho
Blake Edward Clark
Bruce Kevin Cole
Brittany Cummings
Noah Konieczny Danzig
Carson Matthew Davis
William Thomas Davis
Julia A. DuMars
Kelley Marie Grow

Jeffrey Carl Himmelreich
David Ross Iles
Joseph D. Johnston
Ari Matthew Kaplan
Qiao Ke
Randy Nicholas Kohn
Dillon Alexander Kosofsky
Kyle John Krebs
Meredith Jane Law
Ryan Joseph Leigh
Brian Michael Lewis
Yiran Li
Timothy Michael Lyons
Donald Melvin Masters Jr.
Megan Laurel McConnell
Pablo Monteverde Medina
Tyler Moothart
Ryan Timothy O'Connor
Barbara M. Petro

Stela Veselinova Petrova
Michele Marie Powell
Qi Qi
Kelley A. Quinn
Omar Ritter
Katherine Ventre Riveness
Mark Andrew Rivera
John Joseph Rosano
Matthew Robert Simeone
Ryan Michael Starkes
Denise Michelle Stubbs
Chloe Elizabeth Thaeler

Christopher Edward Theroux
Evelin Isabel Tonkinson
William Gunning Tubbs
John Lewis Vincie III
Jared Russel Wagner
Jack Michael Waller
Guoyin Wang
Spencer Christian White
Darrin Jordan Williams
Jessica T. Woodhouse
Erik J. Wszalek

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

Jamie Hill Connotillo, #27526
Rachel C. Luckhardt, #38555

John William Ward III, #20138

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

Lenvil Allen Coltrane, #45713

Linell Deln Johnson, #30108

CPE Letters of Warning - Approve the recension of CPE Letters of Warning previously issued to the following individuals:

Carly Renee Batchelor, #46065
Jillian Grace Tufo Whittaker, #44908

Jenna Rainsford Shaw, #43560

CPE Extension Request – Approve the request for an extension to complete CPE submitted by the following individual:

Katherine Witte Arvesu, #38625

06/30/2024

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

Callie Adams
Allison Ahrens
Gavin Allen
Simone Allen
Daniel Anderson
Cortney Ashley

Ann Askew
Jonathan Ball
Jakob Bennett
Bibiche Bolobiongo
Caroline Borton
Thomas Breedlove

John Brightman
Eric Brown
Kendall Bullock
Kollin Burden
Cameron Callahan
Justin Camejo
Gabriella Carlino
Justin Carrara
William Cartrette
Richard Cassidy
Nicholas Chesare
Christian Christman
William Collis
David Conrad
John Cox
Owen Crettol
Austin Cummings
David Curlin
Andrew Dautel
Grace Davis
Luke DeFranco
Manan Desai
Emily Deskins
Jessica Dowdy
Kelly Eddins
Liam Ellett
Haleigh Ensminger
Joshua Fassett
Stacy Feldman
Katlyn Foster
Sierra Foster
Kristin Franklin
Nicholas Frazier
Mitchell Frei
Bethany Frongner
Dan-Michael Gallanosa
Matthew Gay
Emil Gonsalvez
Bruno Gonzalez Lara
Thomas Gornisiewicz
Finley Gough
Trevor Grant
Chemerin Gregg
Melissa Gresham

Reese Hanshaw
Avery Harper
Morgan Harris
Ryan Harris
Grayson Hearn
Brett Hedrick
Zachary Helms
Tyler Hobson
Chassidy Hodge
Kristin Holder
Marcus Hughes
Joshua James
Charles Johnston
Grace Johnston
Alicia Jones
Haley Jones
Kenley Jones
Veronica Jones
Everette Jordan
John Jorgensen
Annie Joseph
Jade Jotcham
Annalise Karle
Jordan Keller
Kaitlin King
Ramji Koirala
Wyatt Kontir
Cheryl Kovic
Manish Kumar
Jessalyn LaFrancis
Camryn Lamm
Sarah Lamm
Sophie Lindner
Tanner Lloyd
Jessica Louros
Julianne Ludwick
Hunter Lutz
Claire Mahoney
Charlene Mandaza
Christian Mandzy
Lauren Manns
Collin Marot
Tyler Marriner
Marissa Martin

Mason Matthews
Mitchell Maurer
Clark Mayberry
Donald McKennett
Eric McLaughlin
Meghan McLawhorn
Malik Medley
Jovani Mendez-Sandoval
Joseph Merriman
Brian Morris
Brandon Morton
Michael Moul
Jacob Muller
Jaleesa Murphy
Lauren Mussler
Erdenemyadag Namshir
Elizabeth Neblett
Kaylan Nelson
Daniel O'Brien
Katherine O'Brien
Samuel Oglesby
Paul Owen
Jennifer Palma
Jennifer Palmieri
Connor Parkes
Kristen Pate
Akash Patel
Sarah Pennington
William Perrault
Briana Person
David Phagan
Cameron Pierce
Ryan Pisch
Elizabeth Poppe
Jamie Porter
Sarah Post
Casmar Ramaswamy
Robert Ramseur
Catherine Raub
Morgan Reinecke
Maria Renner
Taylor Reynolds
Matthew Ridenour
Christine Riley

Hallie Rimmey
Matthew Ritch
Griffin Roberts
Joshua Rowland
Anthony Rucki
Valerie Rushing
Delaney Rust
Gregory Ryan
Brian Schager
Ryan Schlossberg
Olivia Schwager
James Sharp
Kaytlin Shaver
Hongyun Shen
Noriko Shokita
Christina Shvidrik
Allison Simpson
Andrew Simpson
Amelia Sisson
Andrew Smith
Ryan Smith
Hannah Stafford
William Stillman
Eric Sunderland
Michael Szabo
Luke Tandy
Isabella Tarlton
Anna Teets
Anna Thomas
Angel Torres
Elizabeth VanNote
Joshua VanWingerden
John Vestal
Rodrigo Vieira Campos
Faith Vincelette
Sanford Vining
Robert Vrana
Tyler Wade
Trent Walker
Jack Weber
Robert Westbrook
Andrew Whitaker
Jamaal White
Christine Williams

Kari Wilson
Jessica Woolfe

Alison Worland
Linda Zhang

CPA Firm Registration - Approve the CPA firm registration application submitted by the following firm:

Dumas Accounting and Taxes Co.

INVESTMENT COMMITTEE REPORT: Mr. Payseur summarized the Investment Committee's March 18, 2024, meeting.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the March 2024 operational metrics and the Executive Staff Report.

PUBLIC COMMENTS: Representatives from the NCACPA provided summaries of the Association's recent work. Ms. Gentry and each student from Wake Tech introduced themselves to the Board.

CLOSED SESSION: Ms. Lynch moved, and Mr. Winstead seconded the motion to enter Closed Session to discuss personnel matters. Neither Mr. Allen nor the Executive staff were present for the Closed Session. The motion passed with seven (7) affirmative votes and zero (0) negative votes.

PUBLIC SESSION: The Board reentered the Public Session to continue with the agenda.

PERSONNEL COMMITTEE REPORT: Ms. Lynch summarized the Personnel Committee meeting held in closed session. She reported that the Board ratified the Executive Director's compensation recommendations for Board staff and approved the Executive Director's evaluation and compensation. Ms. Lynch moved that the Board approve the Committee's recommendations regarding Board staff compensation. The motion passed with seven (7) affirmative votes and zero (0) negative votes.

The Board also reviewed the new contract with Noel Allen from Allen and Pinnix for outside legal counsel services. Ms. Van Zant moved that the Board approve Mr. Allen's contract. The motion passed with seven (7) affirmative votes and zero (0) negative votes.

ADJOURNMENT: Mr. Winstead moved, and Ms. Kruse seconded the motion to adjourn the meeting at 11:19 a.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
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2023167

IN THE MATTER OF:

Andre James, CPA, #28888
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. Andre James, CPA (hereinafter "Respondent") is the holder of North Carolina certificate number 28888 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. On November 22, 2022, the Office of Professional Responsibility for the United States Department of the Treasury ("OPR"), issued an Order to Show Cause to the Respondent. The Order to Show Cause was premised upon the Respondent's failure to file or pay income taxes for the years 2016 through 2020.
4. On April 17, 2023, the Respondent was suspended from practicing before the United States Internal Revenue Service following a default decision. The suspension was based upon the OPR's proof that the Respondent had failed to file or pay income taxes for the years 2016 through 2020.
5. On June 25, 2023, the Respondent completed his online CPA certificate renewal. In response to the question, "Have you been investigated, charged or disciplined since filing your last renewal; or are you currently under investigation by a governing or licensing board or professional organization or by a state or federal agency?," the Respondent answered "no."
6. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, the Respondent's actions as set out above constitute violations of 21 NCAC 08N .0204 (Discipline by Federal Authorities), .0207 (Violation of Tax Laws), and .0202 (Deceptive Conduct).

Notice of Hearing - 2
Andre James, CPA

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 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 Andre James 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 June 24, 2024. 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 24th day of April, 2024.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: *Arthur W. ...*
Chairman, Professional Standards Committee

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2023153

IN THE MATTER OF:

Christopher Alan Lawing, #17039
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. Christopher Alan Lawing (hereinafter "Respondent") is the holder of North Carolina certificate number 17039 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. On his annual certificate renewal for the 2022-2023 year, the Respondent represented to the Board that he had completed 40 hours of continuing education ("CPE") for 2021.
4. On his annual certificate renewal for the 2023-2024 year, the Respondent represented to the Board that he had completed 40 hours of CPE for 2022.
5. The Respondent was subjected to an audit of his CPE by the Board staff. The Board staff requested that the Respondent provide certificates of completion for CPE reported to meet his 2021 and 2022 requirements.
6. In response to the Board's audit of his CPE, the Respondent was only able to provide documentation for thirty-nine point five (39.5) hours of CPE required for 2021. Additionally, the Respondent was only able to provide documentation for thirty-nine (39) hours of CPE required for 2022.
7. Following a review of the matter by the Board's Professional Standards Committee, the Board staff mailed correspondence to the Respondent on January 25, 2024. The correspondence requested a response from the Respondent by February 15, 2024. The Respondent did not timely provide a response to the January 25, 2024, correspondence.
8. 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.

Notice of Hearing - 2
Christopher Alan Lawing

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 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 June 24, 2024.

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 24th day of April, 2024.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Arthur y. [Signature]
Chairman, Professional Standards Committee

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:

Katherine Southall Bigelow
File #UT2024029

NOTICE OF APPARENT VIOLATION
AND AGREEMENT TO CEASE THE
USE OF THE CPA TITLE

TO THE ABOVE NAMED RECIPIENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. § 93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act ("Accountancy Act") through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N. C. Gen. Stat. § 93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued under the provisions of this Chapter."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, Katherine Southall Bigelow (hereinafter "Bigelow") was employed as the Vance County, North Carolina, Deputy County Manager/Chief Finance Officer.

WHEREAS, the Board has received information indicating that Bigelow had represented to her employer that she was a Certified Public Accountant, without first being licensed by this Board to use that title.

WHEREAS, pursuant to N. C. Gen. Stat. § 93-12(16), the Board has the authority "[t]o apply to the courts, in its own name, for injunctive relief to prevent violations of this Chapter [the Accountancy Act] or violations of any rules adopted pursuant to this Chapter."

WHEREAS, it appears that Bigelow, following her termination from her employment at Vance County, has ceased using the CPA title.

WHEREAS, as long as Bigelow does not resume her use of the CPA title, the Board does not deem it necessary to file for injunctive relief.

NC BOARD OF

MAR 14 2024

CPA EXAMINERS

IT IS THEREFORE AGREED that:

Bigelow recognizes that she has violated the Accountancy Act and agrees to refrain from using in any manner the title "CPA" or "Certified Public Accountant" in the State of North Carolina.

The Board agrees that as long as Bigelow abides by the terms of this Agreement, it will not pursue civil relief pursuant to N. C. Gen. Stat. § 93-12(16).

North Carolina State Board of Certified Public Accountant Examiners

BY:  _____ DATE: 3-14-24
Frank X. Trainor, III
Staff Attorney

BY:  _____ DATE: 3.8.24
Katherine Southall Bigelow

NC BOARD OF
MAR 14 2024
CPA EXAMINERS