North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES
June 24, 2024

BOARD MEMBERS IN ATTENDANCE: Gary R. Massey, CPA, President; Bernita W. Demery, CPA, Vice President (via WebEx); 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; Lisa Hearne-Bogle, Communications Officer (via WebEx); and Buck Winslow, Licensing Manager.

OTHERS IN ATTENDANCE: Noel Allen, Esq., Board Legal Counsel; Mark Soticheck, CPA, CEO, NCACPA; Robert Broome, NCACPA Director of Advocacy; Jonathan Kraftchick, CPA, and Michael Scott, CPA, Board of Directors, NCACPA; 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 from the Professional Standards Committee's agenda items.

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

MINUTES: Ms. Demery moved, and Ms. Kruse seconded the motion to approve the May 20, 2024, 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 May 2024 financial statements as submitted. The motion passed with seven (7) affirmative and zero (0) negative votes.

LEGISLATIVE AND RULEMAKING ITEMS: Ms. Kruse moved, and Mr. Payseur seconded the motion to approve the classification of Board rules now that the 60-day comment period is over. The motion passed with seven (7) affirmative and zero (0) negative votes. The next step in the periodic review of rules process is to forward the Board-approved classification to the Office of Administrative Hearings.

NATIONAL ORGANIZATION ITEMS: Mr. Massey provided an update from NASBA's Diversity Committee and reported that the official committee's name was changed to the Inclusion Committee. Mr. Payseur reported that the Enforcement Resources Committee will hold its next meeting on August 12-13, 2024, in Nashville, and he plans to attend the meeting in person.

STATE AND LOCAL ORGANIZATION ITEMS: Ms. Sanders provided an overview of the Board's CPA Exam Voucher Program.

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. C2023153 - Christopher Alan Lawing - Approve the signed Consent Order. (Appendix I)

Case No. C2024033 - Jason Behrens - Approve the signed Consent Order. (Appendix II)

Case No. C2024058 - Rebecca Sue Roark - Approve the signed Consent Order. (Appendix III)

File No. UT2024092 - Kelli Kilgore - Approve the signed Notice of Apparent Violation and Agreement to Cease the Use of the CPA Title. (Appendix IV)

Case No. C2024019 - Close the case without prejudice with a Letter of Warning.

Case No. C2024086 - Close the case without prejudice with a Letter of Warning.

Case No. C2024025 - Close the case without prejudice.

Case No. C2024054 - Close the case without prejudice.

Case No. C2024080 - Close the case without prejudice and refund the $100 civil penalty.

Mr. Winstead stated the Committee provided staff with guidance on six (6) 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 transfer of Uniform CPA Exam grades:

Phuong Dinh Green
Steven Michael Sharp
Meghann Victoria Swanson
Yang Li Wu

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

Jordan Carter Bailey
Abby Renee Baukema
Alyssa Jordan Carey
James Scott Carslaw
Remson Moore Covington
Melissa Sue Endicott

Zachary Michael Fry
Peter Christopher Gallagher III
Phuong Dinh Green
Porter Ian Heath
Gabrielle Marie Juba
Robert William LaBelle
Ethan Alexander Minshew
Justin Blake Quinn
Elizabeth Ann Rohlfs
Steven Michael Sharp
Meghann Victoria Swanson
Stephen Robert Waldman
Kathryn Elizabeth Watson
Amy Marie Wood
Yang Li Wu

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

Claire Kathleen Jackson, T14502
Roger Lee Yost II, T14503
Dawn Marie Johnson, T14504
Howard Lars Nilson III, T14505
Vanessa Rose Versandi, T14506
Amy Lee Jayne, T14507
Meghan Marie Nelson, T14516
Chad Daniel Nagel, T14517
Grace Anne McCarthy, T14518
Brian Charles Nute, T14519
Christian Stone Douglas, T14520
Julie L. Armel, T14521
Kevin Tyler Reid, T14522
Fakhar E. Haider Syed, T14523
Matthew Ryan Yatovitz, T14524
Teresa K. Posey-Kazaglis, T14525
Steven Joseph Mack, T14526
Norbert Sporbeck, T14527
Daria Serdiuk, T14528
Manuel Alexander Carreno, T14529
Richard Philip Rignola, T14530

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

Iryna Koshova
Ashley Anne Westerberg

Reinstatement - Approve the following CPA certificate reinstatement application:
Michael Cirillo, #44979

CPE Extension Request – Approve the following requests for an extension to complete CPE:

Yongmei Liu Culliney, #32946
Charise Neal, #44066
Harold Claude Reid, #10154

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

Aradhana Aggarwal, #42322
Maryann McGarity, #15489
Seth Patrick McGroder, #44927
Allison Kent Moore, #41396
Lisa E. Rower, #33647
Jenna Rainsford Shaw, #43560

Uniform CPA Exam Applications - Approve the following applications for the Uniform CPA Exam:

Makayla Aiken
Donald Alber
Sarah Alexander
Mazen Algaradi
Riane Allen
Simone Allen
Brittany Allgood
Ginger Anderson
Rachel Anstett
Bradley Baity
Douglas Baker
Robert Baldwin
Sydney Baldwin
Bailey Beatty
Ava Berry
Kyle Betz
Kai Bilotta
Kristen Bonkowski
Victoria Botzis
Ethan Boyer
Ian Brain
Corey Bramlett
Amber Briggs
Ethan Brunelli
Gilleyn Bunting
Christopher Burdick
Emily Burke
Emily Burroughs
Andrew Butterfield
Sydney Buzard
Anna Byrd
Mylena Cairrikier
Geoffrey Cardenas-Izazaga
Henry Caston
Caroline Cates
John Chambers
Shaneilia Cherry
Paige Cleary
Brianna Collins
Madison Comer
Kylie Conlon
Tyler Counts
Zuleyka Cox
Alexis Credle
Nia Crosdale
Justin Cunningham
Stephen Dallara
Allyson Danaher
Grace Davis
Joshua Dawson
Alida Dayton
Brandon Dean
Morgan Deans
Anthony DeMarco
Gefei Deng
Holden Denny
Adrien Depace
Lauren Dever
Anna Dixon
Josue Dominguez
RunQi Dong
Matthew Dubuque
Sarah Dudkiewicz
Michael Dunning
Paul Early
Kimberly East
Paige Ehrman
Caroline Eidson
Aaron Eller
Daniel Ellison
Tyler Ezzell
Matthew Faircloth
Hua Fan
Angela Farman
Andrew Farrug
Devyn Figueroa
Alexander Forrest
Forrest Forshey
Emily Franchuk
Maddalyn Franks
Mitchell Frei
Bethany Frongner
Danielle Fuller
Lacy Galloway

Christian Garber
Evan Gassman
Julianna Gentile
Jackson Goodwin
Heather Graham
Stephen Griffin
Lily Grissom
Reagan Gunter
Caitlin Guzik
Joseph Hackler
Christopher Harborth
Chase Hartman
TingTing Harvey
Katie Hawkins
Virginia Hawkins
Caroline Hendrix
Alyse Herburger
Alexander Hester
Christina Hicks
Laura Hiers
Brian Himmel
Joshua Hincher
Tanner Hobbs
Payton Hudson
Lily Hunt
Chariti Jackson
Jennifer Jacobs
Brandon Jaynes
Jonathan Jewell
Jennifer Jinks
Ethan Jordan
Barbara Joyner
Nicholas Kabiri
Zoe Kaiser
Alexa Kallesten
Alexey Kamensky
Anna Kemp
Caroline King
Isaac King
Weldon King
Maxine Kooper
Eli Kovacs
Edward Laiewski
Savannah Lampley
Sophia Lanham
Nicholas Leader
Jiefang Liang
Cindy Lin
Rebekah Lippard
Tanisa Little
Cora Long
Aaron Lowry
Francis Lozzi
Elsah MacManus
Jackson Madonia
Andriana Mahairas
Samuel Makarov
Evoli Manning
Christopher Martin
Derek Martin
Daniel Martinez-Sanchez
Joseph Massaquoi
Sarah McCarthy
Erica McDermott
Roy McDonald
Susan McLean
Caroline McMullan
Annette Medalie
Nolan Meese
Jacob Meier
Logan Miller
Christopher Minneci
Michelle Mixon
Magdalyn Mockbee
Shane Morgan
Taner Moulton
Alexandra Mull
Jacob Muller
Taylor Newman
Reese Niccum
Amber Nichols
Meredith Norris
Daniel O'Connor
Matthew Palmer
Alexander Pardue
Taylor Parks
Isabella Passamani
Julian Passmore

Maliyah Paynter
William Peddycord
Kathryn Perry
James Petrolle
McKenna Polk
Brittany Powell
Laura Powell
Rachel Powell
Landon Price
Brady Proffitt
Robert Ragland
Jamie Ramirez
Vania Ramos Ponce
Robert Ramseur
Ravi Rathee
Vida Reese
Blake Reynolds
Macy Reynolds
Ilan Reznikov
Charles Rich
Aaron Riggs
Shawna Riggs
Jason Ringle
Roshane Rochester
Jack Rockhill
Sarah Rogers
Abigail Ross
Hailey Ross
Anthony Rucki
Shaurnetta Russell
Rateel Saleh
Kelsey Sampere
Corbett Schaefer
Patrick Schaffer
Matthew Scherrer
Olivia Schwager
James Scott
Gabrielle Shannon
Kaytlin Shaver
Cayla Shinn
Stephanie Sierra
Harvir Singh
Laura Smith
Wesley Smith
Ashlyn Smoot
William Speight
Chasen Spicer
Meghan Spillare
Lori Stahlberg
Mattie Starnes
Mark Steffan
Sarah Stewart
Margaret Stichter
Dylan Stinman
Dane Straeter
Emily Sullivan
Charlotte Surry
Isabella Tarlton
Logan Taylor
Laura Thomas
Nathaniel Thomas
Robert Tomasic
Amy Townsend
Joshua Tyree
Patrick Uhlman
Thomas Upson
Thomas Vaughn
Rodrigo Vieira Campos
Walter Vozzo
Alison Walker
Carosue Ward Daley
Lanett Washington
Abigail White
Jamaal White
Lucas Whitesides
Kaylah Wiglesworth
Alise Wille
Matthew Willis
Morgan Wright
William Youngblood
Thomas Zambrano
Anna Zhao
Xiaojuan Zhong
Mikayla Zucker

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

Mr. Trainor and Mr. Allen noted active legislative items of interest to the Board.

PUBLIC COMMENTS: Mr. Soticheck and Mr. Broome summarized the Association's recent work.

ADJOURNMENT: Mr. Payseur moved, and Mr. Winstead seconded the motion to adjourn the meeting at 11:15 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
WAKE COUNTY

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

IN THE MATTER OF:
Christopher Alan Lawing #17039
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. Christopher Alan Lawing (hereinafter "Respondent") was the holder of North Carolina certificate number 17039 as a Certified Public Accountant.

2. The Respondent informed the Board on his 2022-2023 CPA certificate renewal that he had obtained the required CPE for calendar year 2021.

3. Based on the Respondent's representation, the Board accepted his renewal.

4. The Respondent was subject to an audit of his 2021 and 2022 CPE.

5. 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.

6. The Respondent's CPA certificate was placed on forfeit status in 2023.

7. The 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. The 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. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

3. 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 Respondent's CPA certificate is subject to a one-year stayed suspension commencing on the date that his certificate was placed on forfeit status. If, during the stayed suspension period, the Respondent engages in additional conduct that is found to violate the Board's Rules of Professional Ethics and Conduct, then the stay will be lifted and the suspension will become active.

2. The Respondent may apply for reissuance of his CPA certificate upon completion of all criteria set forth in the reissuance application. In addition to those criteria, the Respondent must first: (1) pay a one thousand dollar ($1,000) civil penalty, and (2) provide certificates of completion for an additional one point five hours (1.5) of CPE to make up his prior deficit.

CONSENTED TO THIS THE 14 (Day) DAY OF June (Month), 2024 (Year).

Christopher A. Lawing
Respondent

APPROVED BY THE BOARD THIS THE 24 (Day) DAY OF June (Month), 2024 (Year).

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Gary R Massey
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2024033

IN THE MATTER OF:
Jason Behrens, #40805
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. Jason Behrens (hereinafter "Respondent") was the holder of North Carolina certificate number 40805 as a Certified Public Accountant.

2. The Respondent informed the Board on his 2021-2022 CPA certificate renewal that he had obtained the required CPE for calendar year 2021.

3. Based on the Respondent's representation, the Board accepted his renewal.

4. The Respondent was subject to an audit of his 2021 and 2022 CPE.

5. In response to the Board's audit of his 2021 CPE, the Respondent was unable to provide documentation to substantiate completion of the required ethics course for that year.

6. The 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. The 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. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

3. 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 Respondent's CPA certificate is subject to a one-year stayed suspension commencing the day that the Respondent was granted inactive status. If the Board finds that the Respondent has violated any other Board Rules of Professional Conduct during the one-year period, the stay will be lifted, and the Respondent's CPA certificate will be actively suspended.

2. The Respondent may apply to reactivate his CPA certificate at any time upon:

   a. Completion of an application package pursuant to 21 NCAC 08J .0105(c); and

   b. Payment of a one thousand dollar ($1,000) civil monetary penalty.

CONSENTED TO THIS THE 15 (Day) DAY OF May (Month), 2024 (Year).

Respondent

APPROVED BY THE BOARD THIS THE 24 (Day) DAY OF June (Month), 2024 (Year).

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2024058

IN THE MATTER OF:
Rebecca Sue Roark, CPA, #26063
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. Rebecca Sue Roark, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 26063 as a Certified Public Accountant.

2. The Respondent informed the Board on her 2021-2022 CPA certificate renewal that she had obtained the required CPE for calendar year 2021.

3. Based on the Respondent's representation, the Board accepted her renewal.

4. The Respondent was subject to an audit of her 2021 and 2022 CPE.

5. In response to the Board's audit of her CPE, the Respondent admits to obtaining her 2021 CPE in July 2022 instead of by the required deadline of June 30, 2022.

6. As a result, the Respondent was deficient by 3 hours in 2021.

7. The 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. The 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. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

3. 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 Respondent's CPA certificate is subject to a one-year stayed suspension. Because the suspension is stayed, the Respondent's CPA certificate will remain active. If the Board finds that the Respondent has violated any other Board Rules of Professional Conduct during the one-year period, the stay will be lifted, and the Respondent's CPA certificate will be actively suspended.

2. The Respondent shall pay a one thousand dollar ($1,000) civil penalty, to be remitted to the Board with this Consent Order.

3. The Respondent shall make up the three-hour CPE shortfall within three (3) months following the approval of the Consent Order.

CONSENTED TO THIS THE 16th (Day) DAY OF June (Month), 2024 (Year).

Rebecca Roark
Respondent

APPROVED BY THE BOARD THIS THE 24 (Day) DAY OF June (Month), 2024 (Year).

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Gary L Massey
President

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

IN THE MATTER OF:

Kelli Kilgore
File #UT2024092

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, Kelli Kilgore (hereinafter "Kilgore") was employed by a company based in Seattle, Washington (hereinafter "employer").

WHEREAS, the Board has received information from Kilgore's employer indicating that Kilgore represented herself as a North Carolina Certified Public Accountant, having a certificate number of 31375.

WHEREAS, upon review of its files, it has been determined by the Board that Kilgore is not the holder of North Carolina certificate number 31375, or any other CPA certificate, in the State of North Carolina.

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

IT IS THEREFORE AGREED that:

Kilgore 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 a manner that suggests that she is licensed as a CPA in the State of North Carolina.

The Board agrees that as long as Kilgore abides by the terms of this Agreement, it will not pursue civil relief pursuant to N. C. Gen. Stat. § 93-12(16) nor will it seek criminal sanctions.

North Carolina State Board of Certified Public Accountant Examiners

BY: _____ DATE: 6-24-24

Frank X. Trainor, III
Staff Attorney

BY: Kelli Kilgore
Kelli Kilgore (Jun 18, 2024 11:00 EDT)

Kelli Kilgore