



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES

April 21, 2025

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

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

OTHERS IN ATTENDANCE: Noel L. Allen, Esq., Allen & Pinnix, PA; Mark Sotichcheck, CPA, CEO, NCACPA; Holly Bazemore, NCACPA Director of Advocacy; P. Calvin Coble, Jr., CPA; Amy O'Neal, Angela C. Partin, Robert Herford, CPA; Betsy Herford; John Buie, CPA; Mary Buie; Mary Lynn Howie, CPA; and Sgt. J.D. Rattelade, Raleigh Police Department.

CALL TO ORDER: Ms. Demery called the meeting to order at 10:00 a.m.

CONFLICT OF INTEREST: No Board members reported a conflict of interest.

APPROVAL OF AGENDA: Mr. Massey moved, and Ms. Lynch seconded the motion to approve the agenda. The motion passed with seven affirmative votes and zero negative votes.

MINUTES: Ms. Kruse moved, and Mr. Massey seconded the motion to approve the minutes of the March 17, 2025, meeting as presented. The motion passed with seven affirmative votes and zero negative votes.

FINANCIAL AND BUDGETARY ITEMS: Mr. Payseur moved, and Mr. Massey seconded the motion to approve the March 2025 financial statements as presented. The motion passed with seven affirmative votes and zero negative votes.

Mr. Nance told the Board he would present the 2025-2026 budget at the May 19, 2025, meeting and provided the Board with information about several expenditures the new budget would include. He informed the Board that the annual audit is scheduled for June 9-13, 2025.

LEGISLATIVE AND RULEMAKING ITEMS: Mr. Nance and Mr. Trainor presented the Board with details about the proposed amendments to several rules. Mr. Nance asked Board members to submit questions about the proposed changes so that staff could revise the rules accordingly and prepare them for a vote at the May meeting.

NATIONAL ORGANIZATION ITEMS: Mr. Massey moved, and Dr. Smith seconded the motion to approve the Board's response to the AICPA/NASBA Exposure Draft on Proposed Amendments to the Uniform Accountancy Act. (Appendix I) The motion passed with seven affirmative votes and zero negative votes.

Ms. Demery, Mr. Massey, and Mr. Payseur updated the Board on the recent and upcoming meetings of the NASBA committees they serve on.

Mr. Nance, Ms. Sanders, and Mr. Trainor shared their thoughts on the NASBA's Executive Directors Conference and Legal Counsel Conference they attended in March. Ms. Sanders reminded the Board of the upcoming NASBA Eastern Regional Meeting and asked Board members to inform her if they plan to participate in the meeting.

Mr. Nance requested that the Board review the AICPA's Professional Ethics Executive Committee's Discussion Memorandum on potential revisions to independence rules regarding private equity investment in accounting firms. He stated that the comment period ends June 15, 2025, so he needs Board members' feedback as soon as possible to prepare a response for approval at the May 19, 2025, meeting.

Mr. Nance and Mr. Trainor shared information on the draft alternative practice structure guidelines. Mr. Nance emphasized that the guidelines, when approved by the Board, would assist staff in answering questions about alternative practice structures but would not be binding on the Board.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Nance, Mr. Sotichack, and Mr. Allen presented the Board with a status update on several North Carolina Senate and House bills of interest to the Board and CPAs in North Carolina.

PROFESSIONAL STANDARDS COMMITTEE REPORT: The Board approved with seven affirmative and zero negative votes the following recommendations of the Committee as presented by Ms. Kruse:

Case No. C2024226 – Jeffrey John Price - Approve the signed Consent Order (Appendix II).

Ms. Kruse reported that the Committee provided guidance to the staff on four items.

PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE REPORT: The Board approved with seven affirmative and zero negative votes the following recommendations of the Committee as presented by Ms. Lynch:

Transfer of CPA Exam Scores - Approve the following requests for the transfer of CPA Exam scores from another jurisdiction:

Inda Tee Choum
Christopher J. Chudyk
Matthew Stephen Koeller
Huang-Hao Liao

Elizabeth Kristen Newell
Wenxin Wei
Taylor Austin Young

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

Inda Tee Choum
Christopher J. Chudyk
Reema Desai
Robert Franklin Dixon III
Paige Carolina Ehrman
Alexis Mackenzie Haggard
Veronica Anne Jones
Jordan Alexander Keller
Nicolas Duane Kilmer
Matthew Stephen Koeller
Huang-Hao Liao
Tyler James Marriner
Joseph Robert Merriman
Adam Gray Messenkopf
James Ezra Morrison
John Joseph Murphy IV

Elizabeth Kristen Newell
Taylor Lee Parks
Juliet Elizabeth Quigley
Grace Xiao Zheng Rathbun
Marquis Alexander Schieber
Christopher Lloyd Spargo
Katharine Shephard Sullivan
Caitlyn Hess Sutton
Michael John Szabo
Thomas Michael te Groen
Robert Christopher Tomasic
Wenxin Wei
Ranxin Xie
Shelby Horton Yates
Taylor Austin Young
Mikayla Nicole Zucker

The Committee recommended that the Board approve Christopher James Burdick's original CPA certificate application with a one-year probationary period. Mr. Burdick failed to disclose relevant information on his Exam application but provided it with his certificate application.

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

Robert Gerard O'Connell T14990
Erica Lynn Bjorndahl T14991
Robert Owen Plunket T14992
John E. Surrence Jr. T14993
Chacha Duclaire T14994
Jason Richard Short T14995
Patrick Jack Donohue T14996
Pennel Addy T14997
Erica Nicole Lamont T14998
Claire Elizabeth Tannehill T14999
Gilles Depre T15000
Yuting Zhao T15001
Kathleen Elizabeth Doughty T15002
Elizabeth Preston Fulton T15014

Ashleigh Michelle Sutter T15015
Patrick Alexander Angelo T15016
Kendall Rose Haffner T15017
Anthony Meier T15018
Anjana Ashok T15019
Marissa Laurel Berenson T15020
Jacob Edward Hutchison T15021
Nicholas Joseph Murray T15022
Marvin Lee Jenkins T15023
Eric James Oftedal T15024
Austin Grant Yarber T15025
Paul Atticus Enderle T15026
Corey Michael Ruble T15027
Robert John Larison Jr. T15028

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

Pennel Addy
Yannis Ammoura

Christina Lynn Anderson
Lindsey N. Baker

Paul Brandon Barringer III
Shiman Batra
Matthew James Bayer
Kristin Giebe Bettorf
Alfonso Bourghol
Matthew Louis Bradvica
Patrick James Brady
Ethan Tichenor Bryant
Lawrence Steven Burke
Brendan Patrick Carberry
Courtney Allen Cowley
Yichu Constance Cox
Bradley A. Denzel
Patrick Jack Donohue
Kyle Andrew Dragunat
Chacha Duclaire
Lydia Arthur Elsey
Lisa A. Foy
Nadine Galvez
Tara Lynn Genstil
Rose Georges
Suzanne Zanie Ghannam
Matthew Robert Edwards Guinn
Melissa Ann Halbleib
Leigh Striplin Hayes
Catherine Renee Henderson
Steven John Johnson
Elizabeth Anne Keane
Erica Nicole Lamont
Keyana Amira Langley
Shondae P. LeGrand
Joshua Douglas Means

Yu Keun Min
Kirsten Anne Moore
Melissa Navarro
Jennifer Strain Neale
Robert Gerard O'Connell
William Henry Piccione
Kathleen Bell Pinson
Robert Owen Plunket
Jeanne Reid
Alex Preston Richey
Ashley Marie Russell
Taly Maya Russell
Nickolas Mark Schlaline
Kelsey Rebecca Scott-Avery
Kush Sharma
Jason Richard Short
Bennett Everett Strickland
Jessica Leigh Sullivan
John E. Surette Jr.
Erin Lea Tashjy
Jonathan Casa Tesoro
Sheryl Ellis Thompson
Brianne Marie Tolani
Keaton Blaise Trager
Jack Edward Trent
Alexis Catherine Troxell
Linda Marie Van Noy
Daniel Anthony Von Behren
Emma Jean Williams
Jinyan Zhang
Yuting Zhao

Reinstatement of CPA Certificate - Approve the following CPA certificate reinstatement applications:

Gary Scott Cline #15170

Jessica Diaz #41249

CPE Extension Requests - Approve one request to complete the 2024 CPE requirement after December 31, 2024.

CPE Audit Letters of Warning - The Committee recommended that the Board approve the requests to rescind the Letter of Warning issued to the following individuals:

Brent Matthew Allison #43015
Whitney Nicole Gagon #46544

Tamara Renee Henderson #38186
Lauren Catherine Kirkpatrick #46564

Stephanie Ann Kale Morris #32722
Kathryn Morrow #22300
Eric Dean Robbins #19637

Nicole Silura Ruth #36806
Gurkirat Singh #47040
Megan Joy Sullivan #29881

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

Richard Andrews
Milad Abramov
Stephaine Acevedo-Tenorio
Brittany Adams
Faith Adesina
Malarie Alexis
Riane Allen
Ross Allen
Simone Allen
Jordan Anderson
Gabriella Angiolino
Laken Appleby
Emily Armstrong
Ann Askew
Yann-Cooper Atchole
Mikaela Austin
Kenneth Ayers
Brandon Bagley
Austin Bailey
Traci Bare
Brooke Barton
Maggienella Basile
Carla Batchelor
Elizabeth Beard
Karen Beasley-Bruce
Abigail Beckham
Emma Bentley
Sydney Berrey
Katherine Berthiaume
Douglas Bittner
Nicole Bononi
Victoria Boon
Scott Bowen
Maris Bowlby
Brielle Boyd
Noah Brabble
Brian Bready
Rebecca Brown
Katherine Bucci
Emily Burke

Brenden Burns
Nicholas Butner
Xuanle Cai
Orin Caldwell
Amanda Campbell
Joseph Caporella
Richard Carter
Braxton Casey
Briauna Catoe
Sara Cauthen
Yonely Cedillo Flores
Natasha Charles
Dionne Chavis
Tyler Cherry
Nicholas Chesare
Francis Chiwanza
Dianna Clark
Donaldson Clark
Emily Clark
Lydia Cline
Kevin Coffman
Camille Coleman
Kaitlin Coleman
Aidan Connolly
Samuel Cook
Andrea Copeland
Lexi Couch
Tyler Counts
John Cox
Zuleyka Cox
Alexis Credle
Wilson Crimmins
James Croom
Anderson Crosby
Justin Cunningham
Cade Curry
Ayman Darwish
Luke Davidson
Walter Davis
Samantha DeBonis

Lauren Dever
Evan Dombek
Erica Earnest
Corry Eason
Liam Ellett
Kristin English
Hua Fan
Nolan Farabaugh
Jered Ferguson
Kelsey Fontaine
Holly Forsht
Brittany Foster
Luke Foster
Kannon Frady
Rachel Francois
Janay Frank
Rebecca Frank
Mariah Fuentes
Corey Fulp
Robert Gaddy
Pratikshya Gaihre
Tracettia Gaither
Dylan Gansrow
Carlos Garcia
Bryan Garrett
Luke Gentry
Matthew Gentry
Aleah Godwin
Nicholas Golebiowski
Joshua Gonzalez
Shay Graham
Alexandria Green
Kennedy Green
Jacob Griffin
Lily Grissom
Andrea Guenther
Joseph Hackler
Casey Hagaman
Gregory Hales
Michael Hannah
Mary Hansen
Caleb Harless
Robert Harris
Uniqua Harris
Rebekah Helmer
William Henry

Emily Herne
Alexander Hester
Joshua Hinchey
Stephen Hoggard
Kristin Holder
Anna Hollin
Olivia Hollingsworth
Jacqueline Howells
Christen Howlett
Keitlyne Huerta
Melani Huerta-Castaneda
Brandon Hunter
Travis Idol
Jamil Issa
Benjamin Jacobson
Andrew Johnson
Caleb Johnson
Michael Johnson
Tate Johnson
Alec Johnston
Alicia Jones
Barbara Joyner
Tyrese Julius
William Jurchak
Nicholas Kabiri
Finn Katz
Jacob Kauffman
Ibrahima Keita
Anna Kelly
Katlin Kendrick
Ryan Kennedy
Nicola Kennell
Benjamin Kirk
Yasmin Kirkwood
Daniel Koenigsberger
Isabel Kriofske
Thomas Lagois
Amber LaManna
Kamryn Large
Ryan Larkin
Eva Larson
Matthew Lauder
Erin Lavelle
Matthew Laxton
Sean Leahy
Taylor Lee

Andrew Lerro
John Lewis
Wunan Li
Tanner Lloyd
Alessia Lluka
Britney Lopez Cheong
Malyeek Lott
Joshua Lowe
Andrea Loyd
Hunter Lutz
Faith Lyons
Joseph Mabry
Matthew Mabry
McIver Mann
Jessica Mastor
Heather Matthews
Mitchell Maurer
Sarah McCarthy
Kristen McConie
Cade McCoy
Erica McDermott
Ciara McFadden
Meisha McGeorge
Jonathon McLean
Delaney McNew
Angus McQuoid
Adam Measimer
Malik Medley
Kelly Melton
Jovani Mendez-Sandoval
Athanasio Mertis
Ryan Metts
Kristen Mitchell
Ajie Monadi
Rachel Moninger
Robert Montgomery
Hailey Moore
Carter Morgan
Megan Morrissey
Joshua Morse
Jaleesa Murphy
Kendall Murray
Grant Myers
Kajol Nariani
Michael Nelli
Kaylan Nelson

Amy Nguyen
Meredith Norris
Jeremy Norvillle
Nathaniel O'Shields
Faith Odutola
Samuel Oglesby
Johan Ohman
Shatonia Oliver
Brendan Outlaw
Dana Overlay
Alexander Pardue
Amit Patel
Reaghan Payne
Maxwell Paz
Hannah Peele
Cali Perazzo
James Person
Madison Peters
David Phagan
Kalejah Pierce
Yannick Plasil
Blaire Powell
Brittany Powell
Kelly Price
Brady Proffitt
Jackson Purcell
Carly Purgason
Addysen Rabb
Casmir Ramaswamy
Jamie Ramirez
John Ramirez
Melissa Ratcliff
Catherine Raub
Rasheeda Ravenell
Patrick Ray
Alexander Reed
Vida Reese
Alexander Retamar
Reid Richards
Yadira Rincon Reyes
Jason Ringle
Vanessa Riphenburg
Efrain Rivera Ortiz
Madelyn Robertson
Meghan Rogers
Anna Ross

Jill Ross
Tyler Roten
Derek Royster
Michael Russell
Lokesh Satyal
Marie Saunders
Patrick Schaffer
Kelly Schnitzmeier
Jade Seets
Trenton Seibert
McKenzie Shail
Melissa Shenton
Hannah Sherry
Dhruvit Sheth
Noriko Shokita
Marem Sibay
Andrew Simpson
Deborah Smedley
Wesley Smith
Joseph Sommer
William Southern
Lauren Spada
Christopher Sparks
Paige Spicer
Holly Spong
Lori Stahlberg
McKenzie Stakely
Sarah Stallings
Tyler Stanton
Ransom Stokes
John Stolzenbach
Tyler Strauss
John Sykes
Christopher Tandy
Santora Taylor
Anthony Terenzetti

Derek Thomas
Justin Thompson
Erik Tveidt
Segilola Udofia
Dominick Vaccaro
Charlene vanHeerden
Joshua VanWingerden
Jennifer Vargas
Jessica Vaughan
Swapna Velichety
John Vestal
Matthew Wagner
Natalie Wagner
John Walkowski
Carosue Ward Daley
Annalee Washburn
Jantzen Weathers
Sarah Wells
Jessica Whelan
Joshua Whitsett
Wesley Wilder
Brandon Williams
Jalecia Williams
A'shia Williamson
Darielle Wilson
Corban Wirl
Khendra Witt
Kiersten Woodring
Danielle Wren
Basir Wright
Fan Yang
Tanner Young
Ricardo Zaldana
Sulan Zhu
Ruth Zieverink

The Committee recommended that the Board disapprove the re-exam application submitted by Jia Guo because the applicant does not meet the current requirements to sit for the Uniform CPA Exam as a North Carolina candidate.

Miscellaneous - The Committee reviewed a CPE audit and recommended that the Board disallow duplicate classes for CPE credit.

FIRM REGISTRATIONS: - The Committee recommended that the Board approve the following professional corporations and professional limited liability companies approved by the Executive Director:

Jeffrey Phillips CPA, PLLC
SMITH & HOWARD, P.C.

Tharrington CPA, PLLC

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the March 2025 operational metrics and the April 2025 Executive Staff Report.

RECOGNITION OF LICENSURE MILESTONES: Ms. Demery congratulated Mr. Buie, Mr. Coble, and Mr. Herford for achieving 61 years of NC CPA licensure. She presented each of them with a Certificate of Recognition and thanked them for their commitment to the CPA profession.

Ms. Demery instructed the staff to send Certificates of Recognition to the following individuals who achieved 50 or more years of NC CPA licensure in April 2025:

Douglas Early Aust, #8508

Hugh Jones Norris, Jr., #8510

Ms. Demery instructed the staff to send Certificates of Recognition to the following individuals who achieved 60 or more years of NC CPA licensure in 2025:

William Ralph Hanling, #2242
Floyd Clinton Bowen Jr., #2320

James Graham Sullivan, #2348
William Howard Coffey, #2393

PUBLIC COMMENTS: Mr. Buie, Mr. Coble, and Mr. Herford each shared insights from their experiences in the field of accounting, providing a glimpse into their journeys as CPAs.


Mr. Sotichack provided the Board with a summary of the recent actions of the NCACPA.

Mr. Taylor said he looks forward to serving as a Board member starting in May.

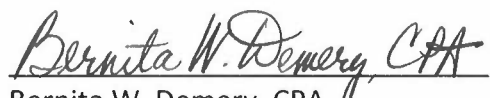
ADJOURNMENT: Mr. Massey moved, and Ms. VanZant seconded the motion to adjourn the meeting at 11:31 a.m. The motion passed with seven affirmative votes and zero negative votes.

Respectfully submitted:

Attested to by:



David R. Nance, CPA
Executive Director



Bernita W. Demery, CPA
President



North Carolina State Board of Certified Public Accountant Examiners

April 21, 2025

Dan Vuckovich, CPA, Chair, NASBA UAA Committee
Thomas Neill, CPA, Chair, AICPA UAA Committee
Joint AICPA/NASBA Uniform Accountancy Act Committee
150 4th Avenue North
Nashville, Tennessee 37219

Re: Comments on March 4, 2025, Exposure Draft – Proposed Amendments to the Uniform Accountancy Act

Dear Joint AICPA/NASBA UAA Committee Members:

The North Carolina State Board of CPA Examiners (the Board) has reviewed the Exposure Draft issued on March 4, 2025. This draft proposes amendments to the Uniform Accountancy Act (UAA) recommended by the Joint AICPA/NASBA UAA Committee. These proposed changes affect Section 5, *Qualifications for a Certificate as a Certified Public Accountant*, which concerns education requirements for CPA Exam eligibility and licensure, and Section 23, *Substantial Equivalency*, which concerns practice privileges and individual mobility.

The Board supports the proposed revisions to Section 5 regarding educational qualifications. The updated provisions preserve the current standards while introducing an additional pathway to licensure, allowing candidates to become licensed upon obtaining a baccalaureate degree with an accounting concentration, passing the CPA Exam, and completing two years of qualifying experience. This proposal aligns with emerging legislative trends nationwide and expands access to the CPA profession for candidates facing challenges in meeting the traditional 150-hour education requirement. We especially appreciate the emphasis on the Board of Accountancy's discretion and the requirement that education includes an accounting concentration.

We also note and support the clarification that candidates enrolled in integrated bachelor's/master's programs are eligible to sit for the CPA Exam upon completing the requirements of the bachelor's degree. This reflects current trends in academic programming and addresses questions our Board has received from candidates and educational institutions.

Regarding Section 23, the Board supports the proposed modifications, including retitling the section to explicitly reference "Practice Privilege," shifting to evaluating mobility based on individual licensure criteria, and including language that accounts for the new licensure pathway in Section 5. The inclusion of the CPA Exam passage as a baseline requirement for mobility is a

sensible first guardrail, and the safe harbor provision for individuals licensed under existing pathways is a welcome addition.

The Board commends the Joint UAA Committee for its responsiveness to stakeholders and commitment to preserving the UAA as a relevant and uniform model act. We appreciate the opportunity to comment on the Exposure Draft and thank the Committee for its ongoing work to advance the profession.

Sincerely,

A handwritten signature in black ink, reading "Bernita W. Demery". The signature is fluid and cursive, with the first name "Bernita" being the most prominent part.

Bernita W. Demery, CPA, MBA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2024226

IN THE MATTER OF:
Jeffrey John Price, CPA, #43163
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 the Respondent stipulate to the following:

1. Jeffrey John Price, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number #43163 as a Certified Public Accountant.
2. The Board received a complaint from one of the Respondent's clients ("Complainant") alleging that the Respondent had not received authorization to file her tax return.
3. In response, the Respondent asserted that it is his practice to obtain written authorization from clients prior to filing their tax returns. However, in this case he accepted verbal authorization from the Complainant's husband who said that he also spoke on the Complainant's behalf.
4. 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 failed to appropriately obtain a signed Form 8879 prior to filing the Complainant's tax return, in violation of 21 NCAC 08N .0207 and .0212.
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:

NC BOARD OF
APR 04 2025
CPA EXAMINERS

1. The Respondent, Jeffrey John Price, CPA, is hereby censured.

CONSENTED TO THIS THE 31 DAY OF MARCH, 2025.
(Day) (Month) (Year)
Jeffrey J. Price
Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF April, 2025.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Bernita W. Demery, CPA
President