

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
January 26, 2015
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Miley (Bucky) Glover, CPA, President; Michael H. Womble, CPA, Vice President; Wm. Hunter Cook, CPA, Secretary-Treasurer; Tawannah G. Allen, Ed.D; Murchison (Bo) Biggs, CPA; George W. Rohe, CPA; and Jeffrey J. Truitt, Esq.

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Manager, Communications; Buck Winslow, Manager, Licensing; Jean Marie Small, Specialist, Professional Standards; Kayla White, Assistant, Professional Standards; Kaitlyn White, Intern; Matthew Fearnow, Intern; and Noel L. Allen, Legal Counsel.

GUESTS: Sharon Bryson, COO, NCACPA; Cal Christian, CPA, NCACPA; Amanda Davis, Infrastructure & Design Manager, NCACPA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, AICPA; Curt Lee, Legislative Liaison, NCSA; Paul L. Erickson, Esq., Mary E. Erickson; and Officer K.C. Min, Raleigh Police Department.

CALL TO ORDER: President Glover called the meeting to order at 10:04 a.m.

MINUTES: The minutes of the December 15, 2014, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The December 2014 financial statements were accepted as submitted.

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Brooks provided an update of the filing of 21 NCAC 08G .0409 with the Rules Review Commission for rule-making and the re-adoption of rules pursuant to the periodic review of the Board's rules in 2014.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Allen provided an update to the Board on the status of the Board's request to NASBA to file an amicus brief regarding the NC Court of Appeal's ruling on the fiduciary duty of CPAs in the Commscope Credit Union v Butler & Burke, LLP, case.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Cook moved and the Board approved the following recommendations of the Committee:

Case No. C2014244 - Steven R. Stanford - Approve the signed Consent Order (Appendix I).

Case No. C2014247 - Matthew J. Dressman - Approve the signed Consent Order (Appendix II).

Case No. C2014302 - Edmund A. Karpus - Approve the signed Notice of Apparent Violation and Agreement to Cease and Desist (Appendix III).

Case No. C2014305 - Terri N. Knotts - Approve the signed Notice of Apparent Violation and Agreement to Cease and Desist (Appendix IV).

Case No. C2014393 - Renee L. Teasdale - Approve the signed Notice of Apparent Violation and Agreement to Cease and Desist (Appendix V).

Case No. C2014395 - Donald Dean Suttles - Approve the signed Notice of Apparent Violation and Agreement to Cease and Desist (Appendix VI).

Case No. C2013260 - Walter C. Church, Jr. - Approve a Notice of Hearing for April 21, 2015, at 10:00 a.m.

Case No. C20133166 - Close the case without prejudice.

Case No. C2014239 - Close the case without prejudice.

Case No. C2014242 - Close the case without prejudice and with a Letter of Warning.

Case No. I2014281 - Close the case without prejudice.

Case No. C2014289 - Close the case without prejudice and with a Letter of Warning.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Dr. Allen moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The Committee recommended that the Board approve the following applications for transfer of grades:

Shannon Darnell Browne
Joy Bumpus

Garrett Alexander Copeland
Aaron David Greiner

William Blake Lehmans
Jaclyn Michelle Moore

Mingjun Zhu

Original Certificate Applications - The Committee recommended that the Board approve the following applicants for original certification:

Taylor Bond Anderson
Natalie Elisabeth Angell
Meghan Scott Ayscue
Ferrazanah Tsarina Azeez
Catherine JoAnn Baker
Caroline Ruth-Marie Balance
Susan Marie Blake
Kenneth Thomas Boyle
Austin Wright Bradshaw
Kevin Demetrius Brodie
Brandon Garrison Brooks
Shannon Darnell Browne
John Martin Buckley
Joy Bumpus
John George Cargill, IV
Ray Changhao Chen
Zhen Chen
Brian Christopher Clark
Philip Raymond Clark
Tracy Ellis Clayton
Tonya Lynn Coates
David Bradford Cooper
Garrett Alexander Copeland
Forest Donovan Corwin
Amanda Kirlin Creech
Sarah Stevenson Danford
Michael Scott Doggett
Grady Norton Elliott
Marisa Lane Evans
Hisham Sherif Fahim
Natalie Ann Flannery
Emily Allison Garcia
Amy Sachiko Gilbert
Aaron David Greiner
Gary Michael Guido, Jr.
Charles Austin Hall
Bethany Carole Harris

Kendell Latre Harris
Loren Grey Hawley
Kyle Lindsay Hooks
Rachel Fargis Humphries
Lucinda Barker Hunt
Ezekiel Oladapo Kayode
James William Keel
Suji Kim
Adam Charles King
Jamie Ann Lackey
Adam Shelton Lanier
Caroline Elizabeth Lawing
Molly Vien Le
William Blake Lehmans
Robert Evans Mallard
Samuel Reed Mason
Lauren Alyse Meinel
Marissa Dotson Milewski
Alexander Duncan Miller
Yue Min
Joshua Paige Minor
Amanda Kearney Moore
Jaclyn Michelle Moore
Edward Gabriel Moreno
Sarah Kristen Neaves
Hilary Lynn Nelson
Andrew Kirkpatrick Parsons
Jason Micah Pate
Laura Anne Pearson
Jared Matthew Peck
Melinda Miller Perry
Ljubica Pilipovic
Marisa Sofia Pinero
Kun Qian
Patrick Lee Reintgen
Jenna Lynn Rheuark
Anthony Carmelo Riccio

Robert Francis Rowe
Jessica Cole Rubinski
Jordan LeRoy Savage
Andrew Edward Schwarz
Staci Ruth Scott
Suzanne Marie Scott
Erin Grey Setzer
Eric Michael Shanks
Livingston Spencer Sheats
Adetoikunbo Oluyemi Shuler
Caitlin Michele Smith

Jeffrey Michael Speanburg
Marchella Veron Stroud
Laura Jean Sylvester
Andrew Lee Topping
Junyi Wang
Thomas Kirk Weaver
Rachel Chute Webster
Charles Randolph Wells
Ashley Madden Wigglesworth
Mingjun Zhu

Staff reviewed and recommended approval of the original application submitted by Erik Lloyd Peterson. Mr. Peterson failed to disclose pertinent information with his exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Reciprocal Certificate Applications - The Committee recommended that the Board approve the following applicants for reciprocal certification:

Ana Maria Alvarez
Jay Allen Anderson
Sarah Machel Bazzle
David Alan Berk
Bryce Staliper Blair
Michelle Ashley Boudreau
Gwyn Carmichael Broome
James Christopher Burns, Sr.
Jessica Kathleen Cavett
Alexander Michael Chaprak
Arthur Eugene Cone
Kimberlee Payne Crewey
Anna Mazurek Cuff
Troy Edward Dolan
Lawrence Hull Freeburg
Jill Marie Goossen
David Michael Grim
Erica Ann Habina
Craig Allan Higgins
Gregory Mark Hookstra
Robert Paul Hureau
Kevin Matthew Kaval

Richard Scott Kellner
Guru Kirin Kaur Khalsa
Rajan Laljee Kotecha
Teresa Angela Schmidt Langbo
David E. Lasky
Hsiao-Chien Lee
David Carl Lewis
James Shawn McGrath
Amber P. Messmer
Todd Alexander Michalske
Linda Jo Montz
Courtney Greer Naismith
Manoj Ashok Pathak
Peter Popo
Udaya Shantha Rajapaksha
Sandeep Rao
Roberto Adrian Rodriguez
Paul Curtis Scruggs, Jr.
Megan Naugle Seymore
Malav Rajesh Sheth
Steve Tao
Jonathan Paul Thompson

Stephen Michael Turner
Thomas Vernon, Jr.
Michael David Westfall
Mark Stephen White

Harley Lee Will
James Cole Younger
Tracey LaRay Zolman

Temporary Permits - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Rajan Laljee Kotecha, T8259
Udaya Shantha Rajapaksha, T8260
Lawrence Hull Freeburg, T8261
Alexander Michael Chaprak, T8262
Stephen Michael Turner, T8263
Abdirisak Farah Dirie, T8264
James Allen Young, Jr., T8265
William James Volker, T8266
Michael R. Jacobs, T8267
Bryan Noelting Quisenberry, T8268
Benjamin Delfs Geyer, T8269
Tracey LaRay Zolman, T8270
Lyndsay Hoch Renaud, T8271
James Alex Childers, Jr., T8272
Erica Ann Habina, T8281
David E. Lasky, T8282
Kimberlee Payne Crewey, T8283
David Carl Lewis, T8284
Sandeep Rao, T8285
Phyllis Louise Reynolds, T8286
Anna Mazurek Cuff, T8287
Gwyn Carmichael Broome, T8288
Hsiao-Chien Lee, T8289

Todd Alexander Michalske, T8290
Steve Tao, T8291
Teresa Angela Schmidt Langbo, T8292
Guru Kirin Kaur Khalsa, T8293
Roberto Adrian Rodriguez, T8294
Paul Curtis Scruggs, Jr., T8295
Courtney Greer Naismith, T8296
George Duncan Fraser, Jr., T8297
Amir Albir Eskarous, T8298
Kimberlee Sue Harmon, T8299
Christy Ann Todd, T8300
Sarah Simpson Diebold, T8301
Hien Xuan Nguyen, T8302
Shavonn R. Pittman, T8303
Alesia Nicole Walker, T8304
Joseph Bart Labenson, T8305
Jennifer Elizabeth Morrow, T8306
Eric Matthew Conklin, T8307
Irene Hymanson, T8308
Craig Andrew Terrell, T8309
Ashley Sarchet Koewing, T8310
Catherine Godfrey Ware, T8311
Joan Carol Thomas, T8312

Reinstatements - The Committee recommended that the Board approve the following applicants for reinstatement:

Diann Barbacci, #16697
Christine Carol Hildebrand, #23529
Terri Nicole Knotts, #30027
James Rider Landacre, #7404
Madison Locklear, #25121
Jay Frederick Lookabill, #34691

Harold A. Paullin, #10396
Christopher James Potter, #26825
William Eldon Russ, #11669
Harold Dean Sellers, #13627
Suzanne Sneed Thornburg, #20429
Summer Lowe Webbink, #30626

Reissuance of New Certificate - The Committee recommended that the Board approve the application for reissuance of new certificate submitted by Mark Konyndyk, #31322.

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

D H Craig CPA, P. C.
Michael L. Dunn, CPA, P.A.
Joseph Labenson P. C.
David C. Lewis, CPA, PC
David L Mann CPA, PC

Camille Parker, CPA PLLC
Piver & Anderson, CPAs, PC
Leslie N. Reed, CPA P.C.
Waters & Matthis, CPAs, PLLC
George A. Watson, III, CPA, PA

Extension Requests - The Committee recommended that the Board approve the following individuals for extension for completion of CPE until the dates noted:

Julie Melinda Collins, #27120 - June 30, 2015
Robert M. Doran, #38265 - April 30, 2015

The Committee recommended that the Board disapprove the following extension requests:

Rina Patel, #34847

Carol Jean Pender Stogner, #22498

Examinations -The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

James Aaron
Aya Abe
Israel Abitbol
Kyle Addenbrook
Tonya Agent
Brooks Aker
Jeremiah Akinsola
James Allred
Ahmad Altaher
Candace Altman
Christopher Anderson
Hope Anderson
Evan Andert
Garnett Antle-Kara
Thomas Arland
Evgeniya Babenko

Brandon Barlek
Nicolas Barnes
William Barnes
Mason Barringer
Brian Bartholomew
Kurt Beal
Jason Behrens
Jessica Bickett
Myranda Blake
Joshua Bolick
Victoria Boon
Aleksandra Bottolfson
Brooklyn Bowers
Daniel Bowes
Stephen Bowser
Marques Boyce

Stacie Brandhoefer
Chase Branham
Phillip Braverman
Madeline Bray
Eric Brickman
Andrea Bridges
Michael Brittain
David Broome
Kathryn Broome
Barry Brown
Morgan Brown
Evan Buckingham
James Buda
Aunray Bullock
Darius Burden
Dara Burke
Matthew Bustamante
James Caldwell
Ryan Campbell
Timothy Carrigan
Katherine Carter
Laura Carter
Ronald Carter
Danielle Carty
Scott Cauthen
Jasmin Cazares
Fangyuan Chang
Ryan Christians
Melanie Clyburn
Elizabeth Colcord
Matthew Collier
Andrew Connor
Abigail Cooper
Michael Corum
Michael Cosolito
William Cranford
Matthew Creech
Vernon Crytser
Lauren Daughtry
Morgan Davis
Cheryl De-Castro
Elvir Dedajic
Teresa Dent

Caroline DeRhodes
Rebecca DiPalazzo
Kolby Dougherty
Dwayne Dowden
Ross Drapalski
Taylor DuBois
Mary Katherine Dubose
Laura Duggan
Stephen Dunn
Logan Dziedzic
Michael Eckert
Amanda Edmonds
Laura Ellison
Natalie Elting
Scott Essick
Billie Evans
Matilda Fahnbulleh
Mary Faircloth
Michael Falcone
Tina Fesquet
Madelyn Fink
Heather Ford
Scott Foreman
Joseph Fornabaio
Steven Foster
Adam Francisco
Lauren Frank
Matthew Fussell
Christine Galyan
Matthew Gardner
Christina Gilbert
Taylor Gleason
Davi Goncalves
Benjamin Goodwin
Will Goodwin
Thomas Graham
Rebecca Grant
Katie Gray
Rachel Groce
Cassandra Hale
Gregory Hales
Aaron Hallman
Bradley Hamby

Chad Harmon
Joshua Harrington-Smith
Jonathan Harris
Michelle Hawley
Robert Hazard
Mengxin He
Bartley Heath
Diane Heath
Jessica Heflin-Knop
Anna Hergenrader
Hector Hernandez
Kimberly Herrick
Heather Hess
Elizabeth Hester
Andy Hoang
Ann Hobson
Caroline Hodgin
Frances Holt
Michele Houston
Gregory Howard
William Howard
Jordan Hudson
Noah Huffstetler
Mary Hunter
Cory Hutchinson
Myunghee Hwang
Michael Irvin
Christopher Jackson
Heather Jackson
Lacie Jacobs
Kristin Jarvis-DeSouza
Michelle Jenkins
Cameron Johnson
Gregory Johnson
Audrey Jones
Justin Jordan
Sterling Journigan
Fafa Kabassema
Leonnice Odette Kangaji
Gurprett Kaur
Jaskamal Kaur
William Kelly
Sean Kennedy

Emily Kentfield
Euna Kim
Nicole King
Joseph Kirby
Kyle Kirby
Evan Kleiss
Ryan Kline
Roger Kurtz
Charles Lake
Kevin Lanzikos
Robert Larison
Jason Lawrence
Atlee Lenes
Thomas Lewis
Jing Li
Bridgette Lin
James Lipps
Molly Little
Nadine Lloyd
Natalie Lloyd
Vanessa Loftis
Sonya Long
Johnathan Love
Bryan Lowke
Keisha Lyons
Todd Major
Maria Maldonado
Marguerite Marks
Tracy Martin
Rosa Martinez
Ryan Mas
Suzanne Maxon
Lee McCollum
Cheryl McCormick
Andrea McCullagh
Melonie McCurry
Brent McKenzie
Ashley McKimmie
Kristen McLamb
Susan Meisenbach
Allison Metz
Haley Miller
Jennifer Miller

Kathleen Mishler
Gary Moczulski
Rubin Moise
Eliot Molling
Cori Moore
Zulema Moreno
Joseph Morrow
Jillian Mueller
Sarah Mulholland
Mary Mull
Donna Multerer
Tyler Mumford
Jessica Murphy
Reema Nayyar
Mildrid Ngamelue
Duc Nguyen
John Nichols
Mark Nielsen
Farah Noameshie
Casey Noble
William O'Donnell
Daniel Ogbamichael
Todd Oldenburg
Aaron Olive
Billiah Onsomu
Holly Or
Amy Page
Brandon Parks
Taylor Parks
Karla Patel
Radhika Patel
Ravi Patel
Urvish Patel
Daniel Patterson
Meredith Paul
Kenneth Pendleton
Simona Peppers
William Perrault
Katrina Peterkin
Jacqueline Petrone
Catherine Pettus
Melissa Phillips
Morgan Phillips

Neil Phillips
Charlotte Pielak
Brian Pinault
Carter Pipkin
Stephanie Potter
Tyler Powell
Alexander Prytyskach
Matthew Pugh
Terria Punturo
Ginger Quick
Donnell Raye
Ann Reinking
Michael Ricciarelli
Justin Riggs
Megan Ring
Victoria Ritter
Jeremy Roberts
Mary Roberts
Patricia Roberts
Curtis Robinson
Jonathan Robinson
Andrew Roe
Tracey Rogers
Kimberly Rohr
Karina Romero Carranza
Melissa Rood
Gabriel Rooth
Taylor Rote
Kathleen Rowell
Jessica Rowley
Justin Russell
Craig Rutledge
Bridget Ryan
Matthew Rymer
Adam Scarboro
Matthew Scott
Haley Sharpe
Meiling Shih
Constance Short
Jake Sigler
Jyoti Singh
Lanita Slaughter
Dylan Smith

Meaghann Smith
Susan Smitherman
Christopher Soto
Tammy Southerland
Brandyn Spangenberg
Neil Spence
Nicholas Speros
Lauren Steele
Zackariah Stewart
Miranda Stiffler
William Stormer
Teresa Striblin
Courtney Struble
Brenna Stutts
Jennifer Sullivan
Lori Sullivan
Edward Summersill
Mariah Taylor
Rebekah Taylor
Briel Teague
Crystal Teague
Kara Tedder
Lee Thaxton
Sabrina Thompson
Brittany Tippet
David Tucker
Margaret Turner
Sahil Vahewala

Lee Vang
Kenneth VanSparrentak
Christopher Vetterl
Jonathan Virgie
Andrew Votipka
Michael Walsh
Shuo Wang
Stephen Watts
Shelby Webb
Emily Weeks
Paul Weeks
Margaret West
Kristin White
Leigh White
Christopher Wicks
Graham Williams
Mark Williams
Nellie Wilson
Austin Wolff
Brad Woodard
Ruoyu Wu
Brett Wyatt
Jack Xie
Bee Xiong
Andrey Yeremuk
Anthony Yorio
Melissa Young
Robert Zuccarelli

Staff recommended that the Committee determine and accept the grades received for the October - November 2014 exams. Twenty-five (25) files with grade reports were haphazardly selected and available at the meeting for review by a Board member. The Committee recommended that the Board approve Staff recommendation.

PUBLIC HEARING: President Glover called the Public Hearing to order to hear Case No. C2014268 - Paul Lawrence Erickson. Mr. Erickson was present and was not represented by counsel. Mr. Erickson was sworn in and presented testimony. Messrs. Truitt and Cook moved to enter Closed Session to discuss the case without Executive Staff or Staff Attorney present, but with Legal Counsel present. Motion passed. The Board re-entered the Hearing and Mr. Womble and Dr. Allen moved to approve a Board Order (Appendix VII) not to approve Mr. Erickson's application for modification of discipline. Motion passed with seven (7) affirmative and zero (0) negative votes. The entire Public Hearing is a matter of public record.

ADJOURNMENT: Messrs. Womble and Cook moved to adjourn the meeting at 11:55 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Miley W. Glover, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2014244

IN THE MATTER OF:
Steven Stanford, #22333
Respondent

CONSENT ORDER

THIS CAUSE, coming before the 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 Findings:

1. Respondent is the holder of North Carolina certificate number 22333 as a Certified Public Accountant.
2. Respondent informed the Board on his 2013-2014 individual certificate Renewal ("Renewal") that between January 1, 2012, and June 30, 2013, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2012 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2012 and 2013 requirements.
5. Respondent could not provide the CPE certificates of completion to the Board as requested because that information was held by his previous employer. After leaving employment, Respondent was unable to retrieve his CPE documentation.
6. 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. 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.

NC BOARD OF

DEC 29 2014

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. 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 herein by the Board.
2. 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 Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Consent Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order and if Respondent's certificate and the civil penalty required in number five (5) of this Order have been timely received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Eighty (80) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.

NC BOARD OF

DEC 29 2014

CPA, BEHAVIOR

Consent Order -3
Steven Stanford

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

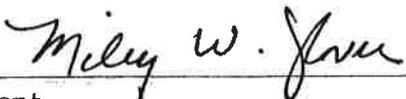
CONSENTED TO THIS THE 23 DAY OF December 2014.


Respondent

APPROVED BY THE BOARD THIS THE 26 DAY OF JANUARY
2015

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President

NC BOARD OF
DEC 29 2014
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2014247

IN THE MATTER OF:
Matthew J. Dressman, #27031
Respondent

CONSENT ORDER

THIS CAUSE, coming before the 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 Findings:

1. Respondent is the holder of North Carolina certificate number 27031 as a Certified Public Accountant.
2. Respondent informed the Board on his 2013-2014 individual certificate Renewal ("Renewal") that between January 1, 2012, and June 30, 2013, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2012 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2012 requirements.
5. Respondent could not provide the CPE certificates of completion to the Board as requested. Respondent was unable to provide any documentation for forty (40) hours of continuing professional education ("CPE") taken to meet the 2012 CPE requirements.
6. 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. 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:

Consent Order -2
Matthew J. Dressman

1. 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 herein by the Board.
2. 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 Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Consent Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order and if Respondent's certificate and the civil penalty required in number five (5) of this Order have been timely received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Eighty (80) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.

Consent Order -3
Matthew J. Dressman

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 9 DAY OF December, 2014

Matthew Dressman
Respondent

APPROVED BY THE BOARD THIS THE 26 DAY OF JANUARY, 2015

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Miley W. Jones
President

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Edward Andrew Karpus
Respondent File #C2014302

NOTICE OF APPARENT VIOLATION &
AGREEMENT TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

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 ("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 to him 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, pursuant to N. C. Gen. Stat. § 93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, Respondent Edward Andrew Karpus (hereinafter "Respondent Karpus") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state, but his principal place of business is in North Carolina; and

WHEREAS, Respondent Karpus, in June of 2011, was granted "inactive" status for his North Carolina CPA license. Per that application, he agreed "I certify under oath that I will not identify myself as a CPA to any person in any manner ... as long as I remain on inactive status."

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WHEREAS, Respondent Karpus, while on inactive status, identified himself as a CPA in the State of North Carolina in his Preparer Tax Identification Number registration with the Internal Revenue Service ("IRS"), thereby representing that he prepared tax returns as a CPA in the state of North Carolina. Such a representation is misleading and contrary to N. C. Gen. Stat. § 93-3 and § 93-6.

THEREFORE, Respondent Karpus and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Karpus shall immediately cease and desist from using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

BY: Robert N. Brooks DATE: 11/14/14
Robert N. Brooks
Executive Director

In lieu of civil proceedings authorized by N. C. Gen. Stat. § 93-12(16), the Board will accept Respondent's consent to this Agreement.

Consented to: Edward Andrew Karpus DATE: 12-16-14
BY: Edward Andrew Karpus
[Name] NORTH CAROLINA State Wake County

Sworn to (or affirmed) and subscribed before me this day by Edward Andrew Karpus
[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a N.C. Driver License 347943] a credible witness has sworn to the identity of the principals



Pitu Sukhija
Notary Public Signature

Pitu Sukhija
Notary Public Printed Name

12-16-2014
Date

NOV 13 2018
My Commission Expires

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THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Terri Nicole Knotts (Inactive)
Respondent, Case #C2014305

NOTICE OF APPARENT VIOLATION &
AGREEMENT TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

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 ("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 to him 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, pursuant to N. C. Gen. Stat. § 93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, Respondent Terri Nicole Knotts (hereinafter "Respondent Knotts") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state, but her principal place of business is in North Carolina.

WHEREAS, Respondent Knotts, in June of 2011, applied for and was later granted, "inactive" status of her North Carolina CPA. Per that application, she agreed not "to identify myself as being licensed as a CPA."

WHEREAS, Respondent Knotts, while on inactive status, identified herself as a CPA in the State of North Carolina in her Preparer Tax Identification Number registration with the

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Internal Revenue Service ("IRS"), thereby representing herself as a CPA in the state of North Carolina. Such a representation is misleading and contrary to N. C. Gen. Stat. § 93-3 and § 93-6.

THEREFORE, Respondent Knotts and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Knotts shall immediately cease and desist from using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

BY: Robert N. Brooks DATE: 11/18/14
Robert N. Brooks
Executive Director

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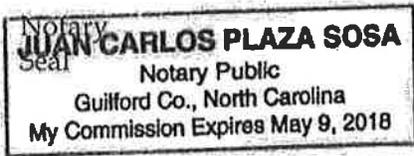
In lieu of civil proceedings authorized by N. C. Gen. Stat. § 93-12(16), the Board will accept Respondent's consent to this Agreement.

Consented to:

BY: Terrj Nicole Knotts DATE: 12-01-14
Terrj Nicole Knotts
North Carolina State Guilford County

Sworn to (or affirmed) and subscribed before me this day by Juan Carlos Plaza Sosa.
[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a North Carolina Driver License.] [a credible witness has sworn to the identity of the principals Vanessa L. Perry.]

Juan Carlos Plaza Sosa
Notary Public Signature



Juan Carlos Plaza Sosa
Notary Public Printed Name
12/1/14

Date

May 9, 2018
My Commission Expires

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Renee Lynch Teasdale
Respondent File # C2014393

NOTICE OF APPARENT VIOLATION &
AGREEMENT TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

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 ("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 to him 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, pursuant to N. C. Gen. Stat. § 93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, Respondent Renee Lynch Teasdale (hereinafter "Respondent Teasdale") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state, but her principal place of business is in North Carolina; and

WHEREAS, Respondent Teasdale, in June of 2012, was granted "inactive" status for her North Carolina CPA license. Per that application, she agreed "I certify under oath that I will not identify myself as a CPA to any person in any manner ... as long as I remain on inactive status."

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WHEREAS, Respondent Teasdale, while on inactive status, identified herself to be a CPA in the State of North Carolina in her Preparer Tax Identification Number registration with the Internal Revenue Service ("IRS"), thereby indicating that she prepared tax returns as a CPA in the state of North Carolina in contravention of N. C. Gen. Stat. § 93-3 and § 93-6.

WHEREAS, Respondent Teasdale, while on inactive status, identified herself through her email address to be a CPA, in contravention of N. C. Gen. Stat. § 93-3 and § 93-6.

THEREFORE, Respondent Teasdale and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Teasdale shall immediately cease and desist from using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

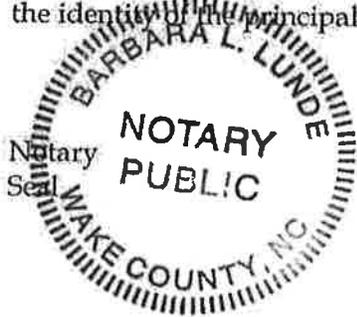
North Carolina State Board of Certified Public Accountant Examiners

BY: Robert N. Brooks DATE: 11/18/14
Robert N. Brooks
Executive Director

In lieu of civil proceedings authorized by N. C. Gen. Stat. § 93-12(16), the Board will accept Respondent's consent to this Agreement.

Consented to:
BY: Renee Lynch Teasdale DATE: 11/29/2014
Renee Lynch Teasdale
North Carolina State Wake County

Sworn to (or affirmed) and subscribed before me this day by Renee Lynch Teasdale.
[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a Drivers license] [a credible witness has sworn to the identity of the principals _____].



Barbara L. Lunde
Notary Public Signature

Barbara L. Lunde
Notary Public Printed Name

Nov. 29, 2014
Date

Oct. 11, 2018
My Commission Expires

NC BOARD OF

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CPA EXAMINERS

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Donald Dean Suttles
Respondent File # C2014395

NOTICE OF APPARENT VIOLATION &
AGREEMENT TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

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 ("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 to him 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, pursuant to N. C. Gen. Stat. § 93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, Respondent Donald Dean Suttles (hereinafter "Respondent Suttles") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state, but his principal place of business is in North Carolina; and

WHEREAS, Respondent Suttles, in May of 2000, was granted "inactive" status for his North Carolina CPA license. Per that application, he agreed "I certify under oath that I will not identify myself as a CPA to any person in any manner ... as long as I remain on inactive status."

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CPA EXAMINERS

WHEREAS, Respondent Suttles, while on inactive status, identified himself to be a CPA in the State of North Carolina in her Preparer Tax Identification Number registration with the Internal Revenue Service ("IRS"), thereby indicating that he prepared tax returns as a CPA in the state of North Carolina in contravention of N. C. Gen. Stat. § 93-3 and § 93-6.

THEREFORE, Respondent Suttles and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Suttles shall immediately cease and desist from using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

BY: Robert N. Brooks DATE: 12/15/14
Robert N. Brooks
Executive Director

In lieu of civil proceedings authorized by N. C. Gen. Stat. § 93-12(16), the Board will accept Respondent's consent to this Agreement.

Consented to:
BY: Donald Dean Suttles DATE: 1-5-2015
Donald Dean Suttles
N.C. State Rutherford County

Sworn to (or affirmed) and subscribed before me this day by Donald Dean Suttles.
[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a TN Driver's License] [a credible witness has sworn to the identity of the principals Donald Dean Suttles].



Brooke E. Nicholson
Notary Public Signature
Brooke E. Nicholson
Notary Public Printed Name
1-5-15
Date

10-24-15
My Commission Expires

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EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2014268

IN THE MATTER OF:
Paul Lawrence Erickson, #23991
Applicant

BOARD ORDER

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on January 26, 2015, that:

FINDINGS OF FACT

1. Applicant was the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over Applicant and the subject matter of this action.
3. Applicant received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notification of Public Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. § 150B-38(c).
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Applicant did not object to any Board Member's participation in the Hearing of this matter.
6. Applicant was present at the Hearing and was not represented by counsel.
7. This matter is before the Board upon application by Applicant for Modification of Discipline pursuant to 21 NCAC 08I .0104.
8. The disciplinary action which the Applicant seeks to modify was a Board Order permanently revoking his certificate ("Board Order"). The effective date of the Board Order was April 21, 2009.

CONCLUSIONS OF LAW

1. The Hearing was duly noticed pursuant to N. C. Gen. Stat. § 150B-38 (b)(c) and NCAC 08C .0103 and conducted with a quorum of Board members and all necessary parties present.
2. Because the discipline in this case imposed by a Board Order was permanent revocation, pursuant to 21 NCAC 08I .0104, the burden of establishing a justification for modifying the earlier discipline is upon the applicant.
3. The Applicant, during the Hearing, was not able to demonstrate good cause for the relief sought, including evidence that he is rehabilitated with respect to the conduct that was the basis of the Board Order.

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. Paul Lawrence Erickson's Application for Modification of Discipline is not approved.

This the 26th day of January, 2015.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Miley W. Jovan
President