PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
January 24, 2011
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Michael C. Jordan, CPA, President; Jose R. Rodriguez, CPA, Vice President; Maria M. Lynch, Esq., Secretary-Treasurer; Barton W. Baldwin, CPA; Wm. Hunter Cook, CPA; Bucky Glover, CPA; and Jordan C. Harris, Jr.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Manager-Communications; Buck Winslow, Manager-Licensing; and Jack Nichols, Esq., Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Debbie Lambert, CPA, Chair, NCACPA; Cindy Brown, CPA, NCACPA; Dan Purvine, CPA, NCACPA; Suzanne Jolicoeur, AICPA; Walter C. Davenport, CPA; and Curt Lee, Legislative Liaison, NCSA.

CALL TO ORDER: President Jordan called the meeting to order at 10:00 a.m.

MINUTES: The minutes of the December 20, 2010, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The December 2010 financial statements were accepted as submitted.

Ms. Lynch and Mr. Harris moved to increase the annual certificate renewal fee from $50.00 to $60.00 effective for the 2011-2012 certificate renewal. Motion passed with seven (7) affirmative and zero (0) negative votes.


NATIONAL ORGANIZATION ITEMS: Mr. Glover, who is NASBA Mid-Atlantic Regional Director, discussed his attendance at the January 2011 NASBA Board of Directors meeting in San Juan, PR.

Walter C. Davenport, CPA, current NASBA Director-at-Large and former President of the Board, requested the support of the Board in his pursuit of the nomination for Vice Chair of NASBA. Messrs. Baldwin and Glover moved to nominate Mr. Davenport for the position of Vice Chair of NASBA. Motion passed.
STATE AND LOCAL ORGANIZATION ITEMS: Mr. Brooks discussed the Executive Staff’s attendance at the January 2011 NCACPA Board of Directors meeting in Raleigh, NC.

Ms. Lambert, on behalf of the NCACPA, made comments to the Board regarding the importance of expressing ideas between the NCACPA board and the Board, attendance by Board members at the NCACPA’s board meetings, the changes in the ethics CPE sponsors, and the upcoming NASBA/AICPA exposure draft.

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

Case No. 2010-210 – Close the case without prejudice.
Case No. 2010243 – Close the case without prejudice.
Case No. C2010233 – Dudley R. Coppage, II – Approve the signed Consent Order (Appendix I).

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

Transfer of Grades Applications - The following were approved:

Nneka Atinuke Amuta
Derek Joseph Bulmer
Catherine Susanne Childers

Mary Katherine Davis
Chien Fang

Original Certificate Applications - The following were approved:

Holly Elizabeth Adams
Matthew Roland Adams
Nneka Atinuke Amuta
Jennifer Michelle Applegate
Sean Ian Baker
Elizabeth Riegel Barry
Tae Christifer Berg
Jennifer Snyla Brunell
Derek Joseph Bulmer
Loretta Dawn Byrd
Claire Ellington Caldwell
Tara Cicely Carrington
Tong Chen

Catherine Susanne Childers
Matthew Altland Choplin
Melissa Brooks Clapp
Carlton Robert Clarke
Amy Kathleen Claus
Shawn Christopher Cornell
Stephen Wray Craver
Emily Allison Daniel
Abby Marie Dattero
Caroline Jane Daughtry
Mary Katherine Davis
Jessica Lynn Daymude
Andrew Vaughn Evans
Chien Fang
Stephanie Nicole Fennimore
Joanne N. Ferguson
Susan Lynn Fleck
Joseph Paul Fullerton
Salvatore Albert Gough
Hannah Elizabeth Grantham
Stephanie Antionette Hairston
Benjamin Ellis Hamilton
Kenrick Ross Handy
Corbin Elizabeth Hankins
Elizabeth Ann Hanlon
Timothy John Harris
Stephanie Moses Haynes
Graham Kevin Hunt
Andrew Rangeley Jett
Catherine Hyunjung Joo
Jerome Kline
Amanda Jennifer-Rose Koser
Kevin Louis Kriener
Michael Scott Lail
Casey M. Leonard
Benjamin Zachary Levin
Dean Michael Luebbe
Stephen Thomas Maciag
Shalyn Elizabeth Marion
Gregory Thomas Mauro
Viony G. Medlin
Grayson Patrick Miller

Melissa Ellen Cole Miller
Delores Dennis Mills
Brittany Michelle Murray
Sarah Elizabeth Noone
Sara Morgan Norris
Osasere Daniel Ohuoba
Norma Lafond Parham
Grady Siler Patterson IV
Amy Leigh Phillips
David Stanfred Poisson
Adam Lewis Quattlebaum
Matthew Heath Schichtel
Daniel Justin Sembler
Christopher David Shrewsbury
Andrew Cameron Small
Holden Elizabeth Sours
Ryan F. Spaak
Arthur Craig Springer II
William Neil Stroud
Christina J. Synn
Jeffrey Daniel Tente
Rebecca Fuller Trask
Geordie Emerson Ulmer
Andrew Scott Volz
Amanda Estes Wheeler
Elizabeth Heath Whitmer
William Jonathan Wilkinson
Erin Dahlen Wise
Kevin Dion Wyatt

Staff reviewed and recommended approval of the original application submitted by Robert Lee Schwarz III. Mr. Schwarz 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 approved staff recommendation.

Staff reviewed and recommended approval of the original application submitted by George Harmon Webb. Mr. Webb 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 approved staff recommendation.

**Reciprocal Certificate Applications** - The following were approved:

K. Ellen Anthony

George Ronald Atkinson
Aimee Leigh Yoars Baker
Susan C. Bersch
Patricia M. Powell Biscoe
Larry Arthur Robert Clever
Camilla J. Desmarais
Rebecca Templeton Earnhardt
Fowzia Shaob Essani
Meredith Anne Flittner
Wendy Jackson Gates
Erin Charlotte Graul
Gregory Lawrence Hanford
Jennifer Wagaman Harris
Shay Fortner Heckard
Bethany Jean Hong
Chunbo Huang
Rodney Paul Jackson
Kevin Lamont James
Paul David Johnson
Megan Ashley Karonis
Jennifer Ellen Kimmel

Temporary Permits - The following temporary permits were approved by the Executive Director and ratified by the Board:

George Ronald Atkinson T6172
Lauren C. Kraselsky T6173
Fowzia Shaob Essani T6174
Darla Kay Redmond T6175
Shawn Patrick Maclam T6176
Erin Charlotte Graul T6177
Camilla J. Desmarais T6178
Patricia M. Powell Biscoe T6179
Julie Ward Payne T6180
Ethan Anderson Novick T6181
Shay Fortner Heckard T6183
Casey Rae Lutz T6184
Jennifer Wagaman Harris T6185

Andrea Maria Vann T6186
Megan Ashley Karonis T6187
Mina Park T6188
Rodney Paul Jackson T6189
Tonya Morris Mangum T6190
Cheryl Anna Canfield T6191
Amanda Lynne Young T6192
Cathleen Neble Hardman T6193
Roberta Michelle Hughes T6194
Guadalupe Baez LaSalle T6195
Charles Reginald Buckland T6196
Vandana Rao Jillella T6197

Reinstatements - The following were approved:

John Allen Barker #12299
Heather Bell Davis #27765
Steven G. Demboski #19462

Dwight Tod Goodnight #15716
Pamela Sue Smith Hemphill #19047
Joanna Byrum Page #27400
**Firm Registrations** - The following professional corporations and professional limited liability companies were approved by the Executive Director and ratified by the Board:

Barham Guy & McKnight, P.A.  
Biscoe & Futrowsky, PC  
Karen C. Caudill, CPA, PC  
W. Fred Chapman, CPA, PC  
Matt Coffey, CPA-PLLC  
Matthew J. Dressman, CPA, P.C.  
W. David Edwards, Jr., CPA, P.A.  
Frost, PLLC  
Beth Hawkins, CPA, PLLC  
Glen B. Hubbard, CPA, P.C.  
Rebecca Patton Keen, CPA, PLLC  
Erich J. Kessel, CPA PLLC  
Lovette, CPA, P.A.  
Lunsford, CPA, PC  
NewtonCPA, PLLC  
Parker Wagener & Roche, PLLC  
Kevin B. Patton, PLLC  
Staton & Cooper, P.C.  
Clark Eustace Wagner, PA  
Lu Yang, CPA, PLLC

**Retired Status Applications** - The Committee approved the following requests for retired status because the individuals are completely retired and do not receive any earned compensation for current personal services in any job whatsoever:

Roslyn Hirsch Balbirer #9217  
William E. Self #2147  
Rex David Williams #12489

**CPE Ethics Courses** – Staff recommended approval of all ethics CPE courses, pertaining to regulatory, or behavioral professional ethics and conduct, offered by a CPE sponsor registered with the Board or with NASBA effective for the 2011 CPE reporting period that applies to the 2012-2013 certificate license year. The Committee approved staff recommendation.

**Extension Requests** - The Committee approved the following individuals for extension for completion of CPE until the dates noted:

Joyce Marie Coggin #27943 – 6/30/11  
Patricia Holcomb #21974 – 6/30/11

An extension request submitted by Erin Puls (#33008) was disapproved.

**Examinations** – The Committee reviewed and approved the following staff approved applicants to sit for the Uniform CPA Examination:

Jawad Afzal  
Joseph Allen  
Carol Alverson  
Domani Arendtsz  
James Askew  
Jason Baillargeon  
Bruce Baird  
Dalton Bancroft  
Norma Barnes  
Hona Basnight
Lauren Gray
Rachel Greene
Amy Griffin
Victoria Hammer
Crystal Hanley
Lisa Hardee
James Hardy, Jr
Jason Harting
Laura Hartley
Lauren Hatch
Kimberly Hawkins
Renata Heineman
Samuel Hess
Cassandra Hickey
Amy Hilfiker
Lindsey Hodges
Brooke Holliday
Tameka Holmes
Lisa Holmes
Ronald Hopkins
Qing Huang
Megan Hutchinson
Myron Jacobs
Brittni Jenkins
David Jernigan
Garrett Jernigan
Shaunte Johnson
Matthew Johnson
Bradford Johnson
Rebecca Johnson
John Jones
Ryan Jones
Robyn Jones
Robin Jordan
Nathaniel Jordan
Kellie Kaiser
Kellie Kanipe
Kathleen Keating
Christopher Keene
Scott King
Ashley Kitchen
Ashley Koewing
Erin Koewing
Gonca Kurt
Kelly Lambe
Amber Lancaster
Pamela Launchengco
Michael Leclerc
Catherine Lipka
Christopher Long
Dawn Lopez
Rashena Lynch
Amber Maddox
Steven Mallard
Manivan Manivong
Carroll Mann
Jesse Marsh
Heather Marshall
Jeremy Martin
Stephen Mason
Sean McGrath
David McNally
Tiffany McPherson
Steven Miller
Terrymore Miller
Jennifer Milton
Joshua Mitchell
Jami Morrison
Matthew Mullen
Andrew Mulvihill
David Mulvihill
Carly Murph
Jutoria Myers
Promise Nevers
Derek Niese
Andrea Norris
Jason Oliver
Richard Osborne
Nancy Ouellette
Joshua Overman
Jeffery Owen
Kevin Page
Timothy Paice
Michael Parisi
Robert Parker
Timothy Parnell
Jenna Patkunas
Julia Pattan
Dustin Pease
William Perrault
Stephanie Pflum
Allison Pittman
Michelle Plante
Kathryn Fletcher
Kristen Potter
Carlton Price
Paul Price, III
Zachary Quickel
Ellen Quinby
Kristie Race
Robbin Ramseur
Jake Rau
Phillip Ray, III
Kevin Rayle
Ashley Reason
Jason Resch
Samantha Reynolds
Kayla Rice
Jennilee Richardson
Haley Roberts
William Robertson
Debra Robinson
Molly Robinson
Elissa Rogers
Raenada Sanders
Uttam Saraswat
Kathryn Scarabelli
Sarah Schroeder
Brett Sanchyshyn-Maciukiewicz
Anantkumar Shah
Celeste Shea
Stephen Sheller, Jr
Anna Shields
Gary Sigafous
Kimberley Simmons
Timothy Sivacek
Erin Sloop
Anna Smathers
Morgan Smith
Richard Smith
Jonathan Smith
Chelsea Smith
Joshua Smith
Cameron Smith
Elizabeth Sparks
Lezlie Spencer
Amanda Spittel
Daniel Spriggs
Sam Springer
Heath Stafford
Kira Staggers
Beverly Starkey
Joel Stocks
Nicholas Stone
Ashley Stout
Terry Strickland
Barbara Stutz
Matthew Sykes
Gabriel Tang
John Taylor
Kodjo Tcheignon
Bryan Teach
Teryl Teasdell
Lindsay Thacker Barker
Patrice Thompson
Mark Thompson
Hannah Thompson
Jon Thompson
Keri Trexler
Caleb Truitt
Graham Van Rockel
Elizabeth Vockel
Collin Wagoner
Robert Waldron
Michael Walker
Ricky Wallin
Ryan Walton
Elizabeth Ward
Kelly Ward
Jennifer Weaver
Tanya Weber
Dorothy Wesson
Thomas West
Robert Willis
Joshua Wilson
DeShandra Woodle

Yuanyuan Xiao
Quinn Yao
Lorena Yezer
Margaret Young

**Rescind Form of Practice Statements** – Merlin C. Kreiser, Jr. (#25700) signed a Form of Practice Statements due to his employment. However, due to a change in his employment, staff recommended that the statement be rescinded. The Committee approved staff recommendation.

**CLOSED SESSION**: Messrs. Jordan and Harris moved to enter Closed Session to discuss CFO issues with Legal Counsel and Executive Staff. Motion passed.

**PUBLIC SESSION**: Ms. Lynch and Mr. Cook moved to re-enter Public Session to continue with the Agenda. Motion passed.

The Board instructed the Executive Staff to prepare information on the CFO issue so that the issue can be discussed with the NCACPA at the February 21, 2011, meeting, which may lead to the formation of a joint task force to study the information.

**ADJOURNMENT**: Messrs. Glover and Cook moved to adjourn the meeting at 11:57 a.m. Motion passed.

Respectfully submitted:

Attested to by:

[Signature]
Robert N. Brooks
Executive Director

[Signature]
Michael C. Jordan, CPA
President
NORTH CAROLINA  
WAKE COUNTY  

BEFORE THE NORTH CAROLINA STATE BOARD OF 
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS 
CASE #: C2010233  

IN THE MATTER OF:  
Dudley R. Coppage, II, #14079  
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 NCGS 150B-41, the 
Board and Respondent stipulate the following Findings:  

1. Respondent is the holder of North Carolina certificate number 14079 as a 
   Certified Public Accountant.  

2. Respondent represented to the Board on his 2010-2011 individual certificate 
   renewal (renewal) that he had obtained forty-two and one-half (42.5) hours of 
   continuing professional education (CPE), including eight and one-half (8.5) 
   hours of carryforward, had completed the annual ethics CPE course, and had 
   completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE 
   requirement.  

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 2009 CPE requirement.  

5. Respondent failed to provide the certificates of completion needed to 
   document any CPE that Respondent claimed he earned between 
   January 1, 2009, and June 30, 2010, as was represented on his renewal. 
   Respondent subsequently disclosed to the Board that he did not earn the 
   number of hours he had originally reported for 2009, and stated that he 
   actually completed only eighteen and one-half (18.5) hours of CPE, including 
   a Board-approved ethics CPE course and eight and one-half (8.5) hours of 
   carryforward.  

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:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is deemed insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).

2. Respondent must return his certificate to the Board with this signed Consent Order.

3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been 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. 3 moral character affidavits, and
   d. Sixty-two (62) 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.
5. Respondent shall pay a one thousand ($1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.

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 license.

CONSENTED TO THIS THE 18th DAY OF January, 2011.

[Signature]

Respondent

APPROVED BY THE BOARD THIS THE 24th DAY OF January, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Seal]

BY: [Signature]

President