

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.

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Brooks discussed the final review of the rules at the January 20, 2011, meeting of the Rules Review Commission.

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. C2010012-1 – Lester E. Bullock, CPA and Case No. C2010012-2 – Lester E. Bullock, CPA, PA – Approve an amended Notice of Hearing for February 21, 2011, at 10:00 a.m.

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 Oluoba
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
Andrews 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 Shoaib 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

Lauren C. Kraselsky
Philip Lewis Kurland
Donna Lee LaBounty
Katherine Loraine Lampron
William C. Levine
Casey Rae Lutz
Shawn Patrick Maclam
David John McCole
Elizabeth Anne McKnight
Daniel Rudell Mullinix
Mina Park
Avril M. Pinder
Tracey Lynne Pordon
Leonard Dale Powell
Darla Kay Redmond
Regina Phelps Sorrell
Tina Jane Stamos
Lawson Anderson Travers
Andrea Maria Vann

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 Shoaib 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
Newton CPA, PLLC
Parker Wagoner & 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

Mark Batchek
Darla Beam
Paul Benedict
Mary Blackmon
Paul Blaylock
Steven Bondor
Mathew Bork
Nicholas Bost
Jason Bowman
Jason Brett
Haylee Bridges
Bryan Buckingham
Brittany Bumphus
Bryan Bunn
Samantha Burke
Kelly Burnette
Sarah Burney
Kennika Butler
Kimberly Byrd
Daniela Cammarota
Christopher Canrobert
Jonathan Capps
Benjamin Carlson
Paul Carson
Stephanie Carter
Jennifer Causey Johnson
Kendra Chalmers
Ko Cha-Moses
Debra Chamra
Robert Charles
Abraham Chen
Alison Chilton
John Chirokas
Zannoth Coffee
John Coker, III
Corinne Cole
Joy Coleman
Clark Colosimo
Katie Condit
Nicola Cook
Charlene Cook Controne
Jonathan Cothran
Jason Cox

Brandon Crawford
Matthew Crocker
Adam Dailey
Lauren Daughtry
Jonathan Dean
Molly Demarest
Jessica DeSantis
Ghassan Dib
Nhung Do
William Dooley
Brittany Drees
Suzanne Dunlow
Jennifer Durrett
Allyson Dwyer
Brittany Dziedzic
Kellie Earnhardt
Catherine Eastwood
Trisha Edwards
Sarah Eggers
Brenda Eldridge
Laura Ellison
Allison Emery
Charles Erb
Camron Faulkner
Olena Fedchenko
Erica Fianchino
Meredith Fincher
Darlene Floyd
Olivia Fong
Shannon Ford
Sheryl France
Damien Franklin
Hannah Freeman
Ashley Fry
Rachel Gable
Tracettia Gaither
Vincent Gambella
Margaret Gelin
Cara Gilmore
Lori Ginn
Eric Glenn
Valerie Goodwin
Kristy Grady

Lauren Gray	Gonca Kurt
Rachel Greene	Kelly Lambe
Amy Griffin	Amber Lancaster
Victoria Hammer	Pamela Lauchengco
Crystal Hanley	Michael Leclerc
Lisa Hardee	Catherine Lipka
James Hardy, Jr	Christopher Long
Jason Harting	Dawn Lopez
Laura Hartley	Rashena Lynch
Lauren Hatch	Amber Maddox
Kimberly Hawkins	Steven Mallard
Renata Heineman	Manivan Manivong
Samuel Hess	Carroll Mann
Cassandra Hickey	Jesse Marsh
Amy Hilfiker	Heather Marshall
Lindsey Hodges	Jeremy Martin
Brooke Holliday	Stephen Mason
Tameka Holmes	Sean McGrath
Lisa Holmes	David McNally
Ronald Hopkins	Tiffany McPherson
Qing Huang	Steven Miller
Megan Hutchinson	Terrymore Miller
Myron Jacobs	Jennifer Milton
Brittni Jenkins	Joshua Mitchell
David Jernigan	Jami Morrison
Garrett Jernigan	Matthew Mullen
Shaunte Johnson	Andrew Mulvihill
Matthew Johnson	David Mulvihill
Bradford Johnson	Carly Murph
Rebecca Johnson	Jutoria Myers
John Jones	Promise Nevers
Ryan Jones	Derek Niese
Robyn Jones	Audrea Norris
Robin Jordan	Jason Oliver
Nathaniel Jordan	Richard Osborne
Kellie Kaiser	Nancy Ouellette
Kellie Kanipe	Joshua Overman
Kathleen Keating	Jeffery Owen
Christopher Keene	Kevin Page
Scott King	Timothy Paice
Ashley Kitchen	Michael Parisi
Ashley Koewing	Robert Parker
Erin Koewing	Timothy Parnell

Jenna Patkunas
Julia Pattan
Dustin Pease
William Perrault
Stephanie Pflum
Allison Pittman
Michelle Plante
Kathryn Pletcher
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 Senchyshyn-Maciukiewicz
Anantkumar Shah
Celeste Shea
Stephen Sheller, Jr
Anna Shields
Gary Sigafoos
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 Tchegnon
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.

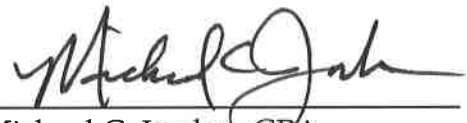
ADJOURNMENT: Messrs. Glover and Cook moved to adjourn the meeting at 11:57 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Michael C. Jordan, CFA
President

NORTH CAROLINA
WAKE COUNTY

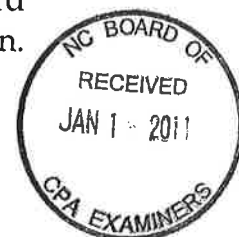
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2010233

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.



Consent Order - 2
Dudley R. Coppage, II

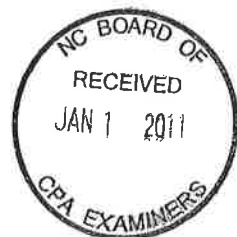
Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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.



Consent Order - 3
Dudley R. Coppage, II

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.



Respondent

APPROVED BY THE BOARD THIS THE 24 DAY OF JANUARY, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 

President

