



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • No. 1-2009

Jose R. Rodriguez, CPA, Appointed to Board

In November, Governor Easley appointed Jose R. Rodriguez, CPA, to the State Board of CPA Examiners. Mr. Rodriguez, who will serve a three-year term expiring June 30, 2011, will take the Oath of Office at the Board's January 20, 2009, meeting.

Mr. Rodriguez replaces Tyrone Y. Cox, CPA, who had served on the Board since 2005.

A graduate of the University of Miami, Mr. Rodriguez was licensed as a North Carolina CPA in 2005. He is also licensed as a CPA by the State of South Carolina and by the State of Florida.

Mr. Rodriguez, a partner with KPMG LLP and a member of the KPMG LLP Board of Directors, is based out of the firm's Greensboro office.

At KPMG LLP Mr. Rodriguez is the Professional Practice Partner-Audit for the Carolinas business unit and the South Florida offices, including Puerto Rico.

He is one of KPMG LLP's designated SEC and Foreign Filing reviewing partners. Mr. Rodriguez also completed a rotation through the firm's Department of Professional Practice in New York.

Mr. Rodriguez has 27 years of experience as an audit professional and has worked extensively with public and private manufacturing and distribution

concerns, retailers, transportation entities, and technology companies nationally and internationally.

He has been involved in numerous initial and secondary public offerings and has assisted emerging companies in obtaining capital through private placements.

Mr. Rodriguez is a member of the American Institute of CPAs (AICPA), the North Carolina Association of CPAs (NCACPA), and the Florida Institute of CPAs (FICPA).

In the past, Mr. Rodriguez served as a member and chairman of the Florida Board of Accountancy, the agency that regulates the practice of public accountancy in Florida.

In 2004, he served as chair of an independence task force appointed by the Florida Board of Accountancy to evaluate if Florida should establish separate independence standards other than those adopted by the AICPA.

Mr. Rodriguez is active as a trustee or a member of the board of directors for a number of organizations including the Wake Forest University Calloway School of Business Board of Advisors; the Jackson (Florida) Memorial Hospital Foundation; the St. Jude Children's Research Hospital Annual Hispanic Fund Raising Drive; St. Thomas University; and the Miami-Dade County Efficiency and Competition Commission.



Jose R. Rodriguez, CPA

A native of Havana, Cuba, Mr. Rodriguez lives in Winston-Salem with his wife and children.

www.nccpaboard.gov

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Disciplinary Actions

Hilda G. Watson, #17930
Hilda G. Watson, CPA, PA
Wilson, NC 11/17/2008

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on November 17, 2008, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondents and this matter.
3. Respondents received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondents had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondents were present at the Hearing and were not represented by counsel.
7. Respondent Hilda G. Watson (hereinafter "Respondent Watson") is the holder of a certificate as a Certified Public Accountant in North Carolina and is subject to the provisions of Chapter 93 of the General Statutes of North Carolina and Title 21, Chapter 8 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
8. Respondent Hilda G. Watson, CPA, PA (hereinafter "Respondent firm"), is a licensed certified public accounting professional corporation in North Carolina. Respondent Watson is the sole shareholder of Respondent firm. At all times relevant, Respondent Watson was the principal shareholder, president and individual responsible for Respondent firm's compliance with state and federal tax laws as well as North Carolina's accountancy laws.

Respondent firm's actions and failures to act are attributable to Respondent.

9. In December of 2006, the United States Department of the Treasury (US Treasury) obtained a tax lien against Respondent Watson for failure to pay her individual federal income taxes for 2000, 2002, and 2004 which amounted to \$28,498.03.

10. Respondent Watson informed the Board that she was making monthly payments on the federal tax owed as well as interest and penalties for tax years 2000 (\$13,305.29), 2002 (\$13,745.59), 2004 (\$13,529.64), and 2005 (\$6,397.47).

11. In February of 2008, the US Treasury obtained a tax lien against Respondent firm for failure to timely pay 941s for the quarters ending June 30, 2007, and September 30, 2007, with the "Unpaid Balance of Assessment" totaling \$7,637.40.

12. In a prior case, Respondent Watson consented to a censure and other discipline in an order dated November 19, 2001, for violations related to her failure to disclose federal tax liens that had been filed against her for failure to pay individual income taxes. Respondent Watson complied with the terms of that prior order and the facts of the present matter do not involve the tax years or conduct which was the subject of the prior order. However, a prior offense involving the failure to comply with tax laws is an aggravating factor in the present case.

CONCLUSIONS OF LAW

1. Respondents' actions constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0201, .0203, .0204, and .0207.

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

1. The Certified Public Accountant certificate issued to Respondent Watson, Hilda G. Watson, is hereby permanently revoked.
2. The firm registration for Respondent firm, Hilda G. Watson, CPA, P.A., is hereby canceled.

Jennifer Anne Moulton, #25771
Cary, NC 12/17/2008

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on December 17, 2008, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondent and this matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore 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.
8. Beginning sometime in 2004, while Respondent was still holding an active North Carolina CPA license, she was employed initially as a temporary contract employee and eventually as full time employee of a British company's U.S. subsidiary located in North Carolina. Respondent became the company's Director of Finance and Administration and was to oversee accounting, financial reporting, and certain administrative operations. The

company authorized Respondent to sign checks for up to \$5000. Later, during 2005, the company became concerned that Respondent was untimely in maintaining the company's books and, in particular, had failed to timely reconcile bank accounts. The company terminated Respondent's employment in late 2005.

9. Soon thereafter the company conducted an internal review of its books. That internal review revealed substantial evidence that Respondent had made unauthorized personal use of company funds, including: (a) numerous checks (including checks to Respondent) written and presented out of sequence; (b) use of the company's debit card for Respondent's personal items including, for example, cosmetic services. The unauthorized expenditures exceeded \$20,000. The internal review also uncovered Respondent's attempts on at least two occasions to return some of the misappropriated funds.

10. Respondent was charged on April 7, 2006, in Wake County with embezzlement and corporate malfeasance, both felonies, on a complaint filed by her former employer. As of the date of this Board's Hearing on this matter, those charges were still pending.

11. Prior to the forfeiture of Respondent's certificate, Board staff sent three letters, one by regular mail (returned) and two by certified mail (delivery confirmed), to Respondent at her last known mailing address requesting her response to these charges. To date, Respondent has failed to respond to these Board inquiries.

CONCLUSIONS OF LAW

1. Respondent's misappropriation of employer funds is a violation of NCGS 93-12(9) and 21 NCAC 08N .0201, .0202(a) and .0203.

2. Respondent's failure to respond to Board inquiries is a violation of NCGS 93-12(9) and 21 NCAC 08N .0206.

BASED ON THE FOREGOING, the Board orders in a vote of 6 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Jennifer Anne Moulton, is hereby permanently revoked.

**Benjamin T. Maltby, #31841
Blairsville, GA 10/20/2008**

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on October 20, 2008, that:

FINDINGS OF FACT

1. The parties have been properly identified.

2. The Board has jurisdiction over the Respondent and this matter.

3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.

4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.

5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.

6. Respondent was not present at the Hearing and was not represented by counsel.

7. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore 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.

8. Respondent informed the Board on his 2006-2007 individual certificate renewal (renewal) that he had obtained twenty-seven (27) hours of continuing professional education (CPE) to meet the 2005 CPE requirement of ten (10) hours for a new CPA licensed in the last quarter of 2005. Further, Respondent informed the Board on the renewal that he earned some of said CPE between January 1, 2006, and June 30, 2006.

9. Based on Respondent's representation that prior to June 30, 2006, he had completed a total of twenty-seven (27) hours of CPE which included zero (0) hours of carryforward from 2004, the Board accepted his renewal and placed his certificate on conditional status until December 18, 2007.

10. Board staff requested, by letter, that prior to February 1, 2007, Respondent provide course listings for the CPE reported to meet his 2005 CPE requirement.

11. Respondent, on his "2005 Report of CPE for CPAs on Conditional Status," represented that he had complied with the requirements on renewal, and provided CPE course listings to the Board indicating that Respondent had taken eleven (11) hours, eight (8) hours of CPE taken in 2005 and three (3) hours of CPE taken between January 1, 2006 and June 30, 2006.

12. However, Respondent has failed to provide documentation that he had taken eight (8) hours of non-self study CPE in 2005 or before June 30, 2006.

CONCLUSIONS OF LAW

1. 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, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Benjamin T. Maltby, is hereby revoked for a period of five years.

Final Firm Renewal/ Peer Review Compliance Deadline

January 31, 2009, is the final deadline for firm renewal and peer review compliance.

Additional information is available on the Board's web site, www.nccpaboard.gov.

Revised Content and Skill Specifications for the Uniform CPA Examination

On December 30, 2008, the AICPA Board of Examiners (BOE) released the new Uniform CPA Examination Content and Skill Specification Outlines (CSOs/SSOs).

The new outlines represent the successful conclusion of a major effort that began more than two years ago with the launch of the 2008 Practice Analysis.

They reflect the contributions of thousands--individual CPAs, educators and other professionals as well as state boards of accountancy, accounting firms, and professional associations, including the National Association of State Boards of Accountancy (NASBA).

The CSOs/SSOs incorporate responses received to the Exposure Draft which was released for comment on May 1, 2008. The Content Committee reviewed the comments received in response to the Exposure Draft and presented its recommendations to revision to the BOE. The BOE considered the rationale for every change before voting to approve the new CSOs/SSOs on October 17, 2008.

International Financial Reporting Standards (IFRS) are included in the new CSOs/SSOs on the list of study materials for the Financial Accounting and Reporting (FAR) section.

An updated version of the approved CSOs/SSOs will be issued in 2009 with additional text on the testing of IFRS. The Content Committee and AICPA Examinations Team are monitoring the roll out of IFRS domestically and are currently assessing the impact of IFRS on entry-level practice. The results of this assessment--expected in mid-2009--will be incorporated into the updated version of the new CSOs/SSOs.

The implementation date for the new CSOs/SSOs will be announced at the time the updated version of the CSOs/SSOs is issued. This date will be

set as to allow candidates ample time to become familiar with the new CSOs/SSOs before they become effective as the new CPA Examination blueprint.

The pace of change affecting the profession has recently accelerated and this trend may well continue. As a result, the CSOs/SSOs will be reviewed annually by the Content Committee in addition to the comprehensive review conducted through periodic practice analyses. If the committee concludes that change is warranted, it will recommend revisions to the CSOs/SSOs to the BOE, as has been the practice in the past.

The following materials are now posted on the CPA Examination web site, www.cpa-exam.org, under Learning Resources/Practice Analysis:

- The 2008 Practice Analysis Technical Report, issued by the Practice Analysis Oversight Group, which provides a detailed description of the practice analysis process and includes the collected practice analysis survey data;
- The Exposure Draft;
- All comments received in response to the Exposure Draft; and
- The newly approved CSOs/SSOs.

Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Board-issued Consent Orders in response to the findings of the CPE audit. The complete text of each Consent Order is available on-line through the Board's web site, www.nccpaboard.gov. To view the full text of a Consent Order, use the licensee search function of the web site to look up the licensee's record, click on the "Details" link, then click on the "View" link under the heading, "Public Documents."

Kelly R. Pope, #31391
Chicago, IL 11/17/2008

The North Carolina State Board of CPA Examiners (Board) opened a case against Kelly R. Pope (Respondent Pope) for failure to complete an ethics CPE course as required for renewal of her North Carolina CPA certificate.

Respondent Pope signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a \$1,000.00 civil penalty. Respondent Pope may apply to reinstate her North Carolina CPA license by complying with the terms set forth in the signed Consent Order.

Failure to comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Pope's North Carolina CPA license.

Cynthia C. Tang, #28196
Chapel Hill, NC 11/17/2008

The North Carolina State Board of CPA Examiners (Board) opened a case against Cynthia C. Tang (Respondent Tang) for failure to complete at least eight (8) hours of non-self-study CPE as required for renewal of her North Carolina CPA certificate.

Respondent Tang signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a \$1,000.00 civil penalty. Respondent Tang may apply to reinstate her North Carolina CPA license by complying with the terms set forth in the signed Consent Order.

Failure to comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Tang's North Carolina CPA license.

North Carolina State Board of Certified Public Accountant Examiners

Resolution

WHEREAS, Tyrone Y. Cox, CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2005;

WHEREAS, during his tenure he served as Chair of the Professional Education & Applications Committee;

WHEREAS, during his tenure he served as a member of the Audit Committee and the Mobility Task Force;

WHEREAS, during his tenure he faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interests of the public and the profession;

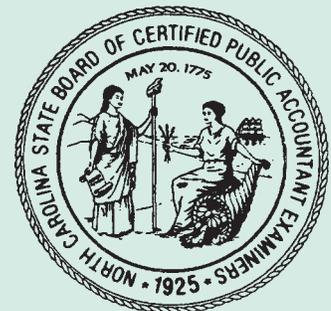
BE IT THEREFORE RESOLVED that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Tyrone Y. Cox, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

This the 17th day of December 2008.

North Carolina State Board of
Certified Public Accountant Examiners

Arthur M. Winstead, Jr., CPA

Arthur M. Winstead, Jr., CPA, President



Inactive Status

“Inactive,” when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant,” and neither he nor she nor anyone else refers to him or her in any representation as described in 21 NCAC 08A .0308(b) [21 NCAC 08A .0301(b)(21)].

| | | | |
|----------|-----------------------------|--------|--------------------|
| 10/14/08 | Marvin Jackson Vaughan, Jr. | #18252 | Kernersville, NC |
| 10/16/08 | Douglas John Swanson | #6737 | Greensboro, NC |
| 10/21/08 | Lution Buford Hill, Jr. | #2744 | Katy, TX |
| 10/21/08 | Stephen Irwin Moore, Jr. | #1034 | Burlington, NC |
| 10/28/08 | Sean Michael Nolan | #27393 | Naples, FL |
| 11/06/08 | James Andrew Stanley | #21997 | Atlanta, GA |
| 11/07/08 | Miles Timothy Eckard | #15408 | High Point, NC |
| 11/07/08 | William Dunford Harrison | #17502 | Elizabeth City, NC |
| 11/07/08 | Catherine Stutts Portaro | #19984 | Durham, NC |
| 11/13/08 | Stephen Love Clarke | #32397 | Cary, NC |
| 11/18/08 | Sherri Lynelle Boley | #31988 | Albany, GA |
| 11/25/08 | Gary Lynn Stickley | #27824 | Charlotte, NC |
| 11/26/08 | Marian Kirkman O’Neal | #9319 | Winston-Salem, NC |
| 12/01/08 | Lois Bohnsack | #17389 | Archdale, NC |
| 12/01/08 | Claire Denise Cesta | #31861 | Cary, NC |
| 12/01/08 | Melvin Glenn Nelson | #4179 | Southern Pines, NC |
| 12/03/08 | Tracy Hope Lubsen | #25053 | GERMANY |
| 12/03/08 | Erin Leigh Spaak | #32816 | New York, NY |
| 12/04/08 | Jodi L. Frazier | #25174 | Tampa, FL |
| 12/04/08 | Wallace Philip Robinson | #12105 | Kiawah Island, SC |
| 12/05/08 | Lee Burch Erexson | #13638 | Gastonia, NC |
| 12/05/08 | Thomas Eugene Hastings | #4160 | Charlotte, NC |
| 12/05/08 | Laura Copeland Stanziale | #30527 | Raleigh, NC |
| 12/08/08 | Kathryn Adams Hurt | #23292 | Raleigh, NC |
| 12/09/08 | Ralph Edward Kerr | #8451 | Coeur D’Alene, ID |
| 12/11/08 | John Alan Beegle | #7771 | Cullowhee, NC |
| 12/11/08 | John Wesley Lewis, Sr. | #4141 | Greensboro, NC |
| 12/15/08 | Elizabeth Helms Bland | #30497 | Raleigh, NC |
| 12/15/08 | John Walter Cartwright, Jr. | #4762 | Chapel Hill, NC |
| 12/16/08 | Douglas W. Bazley | #32667 | Asheville, NC |
| 12/16/08 | Clifford Larry Riles | #7697 | Longwood, FL |
| 12/16/08 | John Bruce Satterfield, Jr. | #7986 | New Bern, NC |
| 12/16/08 | Michael Jordan Smith | #15897 | Whitsett, NC |
| 12/17/08 | Harold Gene Jordan | #8450 | Concord, NC |
| 12/18/08 | Kimberly Leigh Moore | #22474 | Greensboro, NC |
| 12/23/08 | Jennifer Rebecca Green | #30099 | Greensboro, NC |
| 12/23/08 | Mark Alan Lavender | #26862 | Apex, NC |
| 12/23/08 | Joshua Samuel Phillips | #32103 | Bedford, VA |

Reclassifications

Reinstatements - 12/17/08

Steven Michael Chiuchiolo, #20896
 Kimberly Ann Cossaart, #22899
 Rebecca D. Ganzhorn, #16097
 Marcia A. Griffin, #31053
 James Dawson Hudson, #11726
 Michelle Sigmon Jones, #22312
 Karen Downey Lightfoot, #20101
 Michael Alizadeh Nader, #30449
 LeClere Gabriel Noneman, #13910
 Benjamin Ira Rogers, #28809
 Dorothy Ellen Whiteman, #19498

Reissuance - 12/17/08

Angela Clemmer Bailey, #19387
 Ted Allen Burris, Jr., #20017
 Barbara Rush Cheek, #16162
 Michael James Lambert, #21011
 Nadia Maria LoVerde, #19802

2009 Board Meetings

February 16
 March 25*
 April 21
 May 18
 June 24**
 July 20
 August 19
 September 21
 October 19
 November 18
 December 17

Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

Meetings of the Board are open to the public except, when under State law, some portions may be closed to the public.

The agenda for each meeting is available from the Board’s web site, www.nccpaboard.gov.

*1:00 p.m.

**Greensboro

North Carolina Public Campaign Fund

The following information is printed as a courtesy to the State Board of Elections.

With tax season at hand, North Carolina licensees are reminded of their legal obligation to ask clients about a check-off designation for the North Carolina Public Campaign Fund (the Fund) on the North Carolina personal income tax form.

Established by NCGS 163-278.61, administered by the State Board of Elections, the Fund supports a nationally acclaimed program designed to improve how North Carolina voters elect judges for the North Carolina Supreme Court and Court of Appeals.

The Fund helps voters cast a more informed vote in these elections by paying for the creation of a non-partisan voter guide which describes the functions of the appellate court and profiles the candidates running for those offices.

The Fund also helps protect the impartiality of the courts by providing financial aid to candidates who accept

restrictions on their spending and fundraising, including limits on donations from lawyers and special-interest groups.

Pursuant to NCGS 105-159.2, "a taxpayer must be given the opportunity to indicate an agreement to that allocation...after being presented with the information required."

To participate in the Fund, filers of North Carolina personal tax returns may designate \$3.00 to the Fund by checking a box on their personal tax returns. Tax payers must be made aware that designating \$3.00 to the Fund does not increase the taxpayer's tax due and does not reduce any refund due the taxpayer.

A paid tax preparer of an individual's personal tax return may not mark an agreement or objection to the allocation without the taxpayer's consent.

To help licensees explain the Fund to clients, the State Board of Elections web site, www.sboe.state.nc.us has fact

sheets and small dollar-size flyers ("buck slips") available for printing.

More information on the Fund is available from the non-partisan Democracy North Carolina web site, www.democracy-nc.org.

Additional information is also available by calling the State Board of Elections Campaign Finance Division at (919) 733-7173.

This box appears on the North Carolina personal income tax form and should appear as a question on software versions:

NC Public Campaign Fund

Mark "Yes" if you want to designate \$3 of taxes to this special Fund for voter education materials and for candidates who accept strict spending limits. Marking "Yes" does not change your tax or refund.

| You | Your Spouse |
|------------------------------|------------------------------|
| <input type="checkbox"/> Yes | <input type="checkbox"/> Yes |
| <input type="checkbox"/> No | <input type="checkbox"/> No |

E-Mail Addresses for Board Staff

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State Board of CPA Examiners

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Notice of Address Change

Certificate Holder _____
Last Name Jr./III First Middle
Certificate No. _____ Send Mail to ___ Home ___ Business
New Home Address _____
City _____ State _____ Zip _____
CPA Firm/Business Name _____
New Bus. Address _____
City _____ State _____ Zip _____
Telephone: Bus. () _____ Home () _____
Bus. Fax () _____ E-mail Address _____
Signature _____ Date _____

**Mail to: NC State Board of
CPA Examiners
PO Box 12827
Raleigh, NC 27605-2827**

Fax to: 919-733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.