



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. 02-2010

SSARS No. 19, *Compilation and Review Engagements Issued by AICPA*

On December 30, 2009, the AICPA's Accounting and Review Services Committee (ARSC) issued a new compilation and review standard that includes the most significant changes since 1978.

Statement on Standards for Accounting and Review Services (SSARS) No. 19, *Compilation and Review Engagements*, is effective for periods ending on or after December 15, 2010, with the exception of Paragraph 2.21, which may be implemented early.

Paragraph 2.21 states in part, "The accountant is not precluded from disclosing a description about the reason(s) that his or her independence is impaired."

This amendment allows CPAs to explain in their compilation reports the reasons why they are not independent. CPAs can either continue to merely say they are not independent or, if they choose, they can now describe the reasons for the independence impairment.

Another significant change is that the new standard separates the compilation guidance from the review guidance. Other significant changes include:

- A discussion of how the accountant obtains limited assurance through the performance of review procedures;

- The introduction of the term *review evidence* to the review literature;

- A discussion of tailoring the review procedures based on the accountant's understanding of the client's industry, knowledge of the client, and awareness of the risk that he or she may unknowingly fail to modify the accountant's review report on financial statements that are materially misstated;

- A discussion of materiality in the context of a review engagement;

- A requirement that an accountant document the establishment of an understanding with management through a written communication (that is, an engagement letter) regarding the services to be performed; and

- The establishment of enhanced documentation requirements for compilation and review engagements.

For more information about SSARS No. 19, visit the AICPA's web site, www.aicpa.org.

To assist practitioners with the provisions of Paragraph 2.21 of SSARS No. 19, the AICPA has issued a paper which discusses, in question and answer format, this specific paragraph and the alternatives now available to practitioners. This paper is available in PDF format on the Board's web site, www.nccpaboard.gov.

Online Certificate Renewal



In March, licensees will be able to complete their annual certificate renewals online through the Board's web site, www.nccpaboard.gov.

Additional information about the online renewal process will be published in the March issue of the *Activity Review*.

2010 Ethics CPE Courses

A list of Board-approved 2010 ethics CPE courses is available on the Board's web site, www.nccpaboard.gov.

www.nccpaboard.gov

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Disciplinary Actions

Walter H. Ross, #25538
Wally Ross, CPA, P.A.
Charlotte, NC 01/25/2010

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent Walter H. Ross (hereinafter "Respondent Ross") is the holder of North Carolina certificate number 25538 as a Certified Public Accountant.
2. Respondent Wally Ross CPA, P.A. (hereinafter "Respondent Firm") is a registered certified public accounting corporation in North Carolina. At all relevant times, Respondent Ross has served as president and principal shareholder of Respondent Firm, and has been individually responsible for the conduct of Respondent Firm.
3. On February 11, 2009, the Internal Revenue Service (IRS) filed a tax lien (Tax Lien 1) totaling \$446,592.22 against Respondent Firm for failure to file and pay Respondent Firm's payroll taxes.
4. According to Tax Lien 1, Respondent Ross failed to timely file and to pay Respondent Firm's 941 Employer's Quarterly Payroll Taxes for the periods ending September 30, 2002 (\$144.62); December 31, 2002 (\$17,410.85); March 31, 2003 (\$21,205.77); June 30, 2003 (\$25,894.97); September 30, 2003 (\$39,065.53); December 31, 2003 (\$38,565.41); March 31, 2004 (\$39,283.79); June 30, 2004 (\$35,220.16); September 30, 2004 (\$39,353.84); December 31, 2004 (\$37,387.56); June 30, 2005 (\$32,280.12); September 30, 2005 (\$36,065.68); December 31, 2005 (\$33,719.85); March 31, 2006 (\$36,214.31); and June 30, 2006 (\$33,779.76).
5. On February 11, 2009, the IRS filed a second tax lien (Tax Lien 2) totaling \$169,238.34 against Respondent Firm for failure to file and pay Respondent Firm's payroll taxes, for failure to file

and pay Respondent Firm's unemployment taxes, and penalizing Respondent firm for failure to file an information return.

6. According to Tax Lien 2, Respondent Ross failed to timely file and to pay Respondent Firm's 941 Employer's Quarterly Payroll Taxes for the periods ending September 30, 2006 (\$36,723.14); December 31, 2006 (\$29,527.89); March 31, 2007 (\$24,549.79); June 30, 2007 (\$20,395.58); September 30, 2007 (\$27,076.53); and December 31, 2007 (\$9,407.02).

7. According to Tax Lien 2, Respondent Firm was assessed \$17,260.92 due to Respondent Ross' failure to file an information return for the period ending December 31, 2002.

8. According to Tax Lien 2, Respondent Ross failed to file and pay Respondent Firm's Employer Federal Unemployment taxes for the periods December 31, 2003 (\$147.50); December 31, 2004 (\$1,193.26); December 31, 2005 (\$1,100.37); December 31, 2006 (\$952.97); and December 31, 2007 (\$903.37).

9. On June 5, 2009, the IRS filed another tax lien (Tax Lien 3) totaling \$145,482.34 against Respondent Firm for failure to file and pay Respondent Firm's payroll taxes.

10. According to Tax Lien 3, Respondent Ross failed to timely file and to pay Respondent Firm's 941 Employer's Quarterly Payroll Taxes for the periods ending March 31, 2000 (\$27,017.75); June 30, 2000 (\$30,839.62); September 30, 2000 (\$28,966.29); December 31, 2000 (\$25,393.93); and March 31, 2001 (\$33,264.75).

11. 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 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondents' actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 08N .0201, .0203(a) and (b)1, .0207, and .0208.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondents agree to the following Order:

Ross

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2010 Board Meetings

March 24*
April 26
May 20
June 23**
July 19
August 23
September 20
October 21
November 22
December 20

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, approximately five (5) business days before the scheduled meeting.

*1:00 p.m.

**Greensboro

Forfeitures

Pursuant to NCGS 93-12(5), on August 7, 2009, the following North Carolina CPA certificates were forfeited for failure to submit the 2008-2009 certificate renewal form as required by NCGS 93-12(8). As of the January 25, 2010, Board meeting, these individuals had not been approved for reinstatement nor had they applied for reinstatement.

| | | | |
|--|-------------------|---------------------------------------|-------------------|
| Augustus Thomas Allen, III, #5134 | Raleigh, NC | Pamela Griggs Jenkins, #22818 | Douglas, GA |
| Mary Shandra Auger, #32685 | El Paso, TX | Amy Elizabeth Johnson, #19000 | Charlotte, NC |
| Michelle Sue Bender, #27948 | Raleigh, NC | Leland Box Jones, #31997 | Charlotte, NC |
| Kevin C. Bennett, #32633 | Raleigh, NC | Neal Stuart Jones, #25488 | Stuarts Draft, VA |
| Patricia M. Bennett, #16791 | Walnut Cove, NC | Julie G. Keen, #33479 | Ruston, LA |
| Craig Nelson Birmingham, #20292 | Bethesda, MD | James Francis Keith, #23354 | New Bern, NC |
| Richard Neal Booker, #25091 | Fletcher, NC | George Matthew Knab, #28756 | Charlotte, NC |
| David Alan Boyer, #25553 | Huntersville, NC | Frieda Marie Liles, #30264 | Charlotte, NC |
| Amy Brooks, #28987 | IRELAND | Michael Edward Mares, #23099 | Newport News, VA |
| Michael Anthony Buckner, #23283 | Graham, NC | Lisa Marie Martin, #24014 | Greensboro, NC |
| Michael Harrison Burton, #12494 | Atlanta, GA | William Thomas McCuiston, #27854 | Cary, NC |
| Phillip Leopold Cadolino, #30919 | Charlotte, NC | Mark Douglas Midkiff, #23453 | Pensacola, FL |
| Anthony Arthur Callander, #25238 | Greenville, SC | Andrea Richbourg Millar, #28184 | Raleigh, NC |
| Glenn Stratton Carew, #24472 | Las Vegas, NV | Willis Clyde Moore, III, #18834 | Charlotte, NC |
| Eric Wayne Cooper, #11978 | Indialantic, FL | Joseph W. Mulpas, #30642 | Beaver Creek, OH |
| Jonathan Woodrow Cooper, #29791 | Charlotte, NC | Glenda Darleen Newell #17911 | Brevard, NC |
| Clyde A. Cornett, Jr., #32341 | Galax, VA | Vandie Leroy Oaties #33608 | Warren, MI |
| Kerry B. Covington, #27024 | Marietta, GA | Corning Pearson, #30550 | Charlotte, NC |
| William Ray Davis, Jr., #19830 | Pittsboro, NC | Richard D. Perkins, #26549 | Memphis, TN |
| Eric Fong de Leon, #31628 | Charlotte, NC | John Patrick Pless, #31212 | Gainesville, GA |
| James Wesley Doggett, Jr., #14083 | Jupiter, FL | Venice Una Pulliam, Jr., #5173 | Winston-Salem, NC |
| Edward Stanley Drozd, #13687 | Pageland, SC | Ernest Preston Rhyne, III, #12021 | Hickory, NC |
| Deanna Marie Dycus, #23542 | Denver, NC | Jimmie Ruth Rice, #22221 | Browns SMT, NC |
| Paul Eanes, Jr., #14711 | Jamestown, NC | David Brian Robertson, #21022 | Summerfield, NC |
| Andrew Scott Esses, #33842 | Greensboro, NC | Najla Rajeeyah Shareef, #34258 | Greensboro, NC |
| Thomas Clinton Eubanks, #29487 | Charlotte, NC | Devin Manuel Simon, #33598 | Denver, CO |
| Robert David Evans, #8788 | Aberdeen, NC | Aaron Joiner Singleton, #34034 | Bessemer, AL |
| Jennifer Diane Fabry, #25185 | Cranberry TWP, PA | Xiaojun Song, #31471 | Wake Forest, NC |
| Taylor Michael Fairman, #29047 | Atlanta, GA | Webster Smith Spicher, #2406 | Raleigh, NC |
| Kyle Edward Foushee, #30377 | Charlotte, NC | Kurt Alan Stephenson, #15026 | Charlotte, NC |
| Cameron Paige Gelfo, #29805 | Raleigh, NC | Meghan Kennedy Sullivan, #33816 | Norwalk, CT |
| Barbara Phillips Goodin, #23828 | Mooreville, NC | Jane Kathleen Sykes, #21284 | Mocksville, NC |
| Robert Norman Griffiths, #32176 | Greensboro, NC | Kenneth Taylor, III, #13916 | Raleigh, NC |
| Angela Richardson Harris, #19847 | Raleigh, NC | Joseph Francis Trepanier, III, #32726 | Raleigh, NC |
| Nathaniel Perkinson Hayes, III, #19620 | Greensboro, NC | Carley L. Walker, #14461 | Carrboro, NC |
| Courtney Driscoll Hester, #22307 | Charlotte, NC | Heather Leigh Wallace, #33705 | Alpine, AL |
| Jason Corbett Hicks, #27892 | Meredith, NH | Susan L. Whitlock, #17293 | York, SC |
| Lisa Helms Hildreth, #18943 | Marshville, NC | Jonathan David Williams, #33492 | Raleigh, NC |
| Theresa (Terri) Hilliard, #32110 | Birmingham, MI | Wilma Jean Wilson, #24190 | Randleman, NC |
| George K. Hoffman, #29757 | Kernersville, NC | Matthew Jake Wolfe, #32209 | Jamestown, NC |
| Karen Lynn Hornick, #24282 | Albuquerque, NM | Michelle Lynn Wright, #26133 | Summerfield, NC |
| Judith Anne Hunt, #31529 | Apex, NC | Jacqueline W. Young, #21654 | Huntersville, NC |
| Neldon Lee Jarvis, #28350 | Martinsville, VA | Henry G. Zigtema, #31479 | Atlanta, GA |
| Lisa Ann Jenkins, #32887 | Florissant, MO | | |

Ross continued from page 2

1. The Certified Public Accountant certificate issued to Respondent Ross, Walter H. Ross, is hereby suspended. Respondent shall not apply for modification of discipline and reissuance of his certificate for five (5) years from the date this Order is approved by the Board.
2. The firm registration for Respondent Firm, Wally Ross, CPA, P.A., is hereby suspended.
3. Respondent Ross shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this State either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner.

Sandra Lee Besnoy, #13186
Charlotte, NC 01/25/2010

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Sandra Lee Besnoy (hereinafter "Respondent") is the holder of North Carolina certificate number 13186 as a Certified Public Accountant.
2. Respondent was engaged by a client to prepare 2006 and 2007 federal and state (multiple states) tax returns.
3. Respondent failed to timely file information provided by the client with the appropriate taxing authorities, which resulted in additional penalties and interest for the client.
4. Respondent failed to respond in a timely manner to requests from the client.
5. When the client demanded the return of client records, Respondent failed to timely return those records and did not maintain proper control of client records in her possession.
6. Respondent failed to respond in a timely manner to Board inquiries regarding the client's complaint.
7. 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 08 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(9)e and 21 NCAC 08N .0201, .0203, .0205, .0206, .0207, .0211, and .0212.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. Respondent is censured.
2. Respondent shall remit, with the signed Order, a one thousand dollar (\$1,000.00) civil penalty.

J. Michael Farless, #21964
Durham, NC 01/25/2010

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 21964 as a Certified Public Accountant.
2. On May 17, 2002, the Board approved a Consent Order, signed by Respondent, which required that Respondent obtain pre-issuance reviews of attest and assurance services, which included review services, offered by and through Respondent's firm.
3. On October 25, 2004, the Board approved a Supplemental Consent Order

signed by Respondent in which Respondent acknowledged that on several occasions Respondent was reminded by Board staff of the 2002 Consent Order mandate for pre-issuance reviews of all of his attest and assurance services. Pursuant to the 2004 Supplemental Consent Order, the Board found that Respondent had performed attest engagements without obtaining pre-issuance review and had thus violated Rule 08N .0203. The Board therefore ordered that Respondent's certificate be suspended, that the suspension be stayed, that Respondent be on probation, that Respondent pay a civil penalty and reimburse certain administrative costs, and that Respondent obtain a peer review by October 31, 2004. This Supplemental Consent Order did not relieve Respondent of the 2002 Consent Order pre-issuance review requirement.

4. Between 2004 and 2009, Board staff continued to routinely check with Respondent regarding attest and assurance services provided to clients and the status of any pre-issuance review.
5. In January of 2006, Respondent provided the Board with a copy of a pre-issuance review report issued to Respondent in December of 2005. Based on the pre-issuance review report findings, the Professional Standards Committee informed Respondent that he must continue to obtain pre-issuance reviews of all attest and assurance services.
6. During the period between 2006 and 2009, Respondent provided review services to a construction company client.
7. Respondent issued 2006, 2007, and 2008 review reports to the construction company client without first obtaining complete pre-issuance reviews of such reports.
8. The 2006, 2007, and 2008 review reports issued by the Respondent to the construction company client, without first obtaining complete pre-issuance reviews, were not prepared in accordance with GAAP and were not issued in compliance with SSARS.
9. Despite Board inquiries, Respondent failed to timely respond as to attest services being provided and as to the status of required pre-issuance reviews.

10. On at least one occasion, Respondent informed Board staff that no review report had been issued when in fact a review report had been provided to the construction company client.

11. 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 08 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(9) and 21 NCAC 08N .0201, .0203, .0209, and .0404.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. Respondent's North Carolina CPA certificate is suspended for two (2) years from the date this Order is approved by the Board.

2. The firm registration for Respondent's firm, J. Michael Farless, CPA, is suspended for two (2) years from the date this Order is approved by the Board.

3. Respondent shall remit, with the signed Order, a one thousand dollar (\$1,000.00) civil penalty.

4. Respondent shall reimburse the Board for its administrative costs incurred in the investigation of this matter.

5. After his two (2) year suspension, Respondent may apply to return his certificate to active status by submis-

sion and approval of a reissuance application which includes:

a. Application form;

b. Payment of the application fee;

c. Three (3) moral character affidavits;

d. Forty (40) hours of continuing professional education (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.

e. Forty (40) additional hours of CPE in the twelve (12) months preceding the application in attest and assurance and provide the Board with the certificates of completion for this CPE to the Board before being allowed to participate in, perform, or review any attest or assurance engagements;

f. Purchase and verify to the Board the purchase of a current and up-to-date professional CPA library; and

g. Re-take and pass the audit portion of the Uniform CPA Examination.

Ronald S. Reale
Jericho, NY 01/25/2010

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent Ronald S. Reale (herein after "Respondent") is not now nor has he ever been the holder of a certificate as a Certified Public Accountant issued by the Board. However, Respondent is duly licensed as a CPA in the State of New York. Respondent, as a licensee of another state, has a practice privilege to practice in this state so long as Respondent consents to the Board's jurisdiction and complies with North Carolina accountancy laws and rules.

2. In August of 2009, Respondent signed, as a CPA, an audit report issued to a North Carolina entity. Respondent initially issued the audit report on the letterhead of a non-CPA business named "Alliance Consulting Group, Inc." ("Alliance"). Alliance is a general business corporation with an

office and principal place of business in North Carolina. Alliance is not now, never has been, and never could be authorized as a CPA firm. Respondent and Alliance could not lawfully provide audit services as a CPA firm or as a general business corporation. Alliance's records with the North Carolina Secretary of State indicate that Respondent is neither an officer nor an owner of Alliance.

3. Subsequently, said audit report was reissued on the letterhead purported to be that of the Respondent's CPA firm which the Respondent denies.

4. Respondent practices as an individual practitioner CPA firm with its principal place of business in the state of New York, and his CPA firm may render audit services to a client in North Carolina through its practice privilege. However, Respondent's CPA firm must comply with the laws and rules of this state, which include peer review, and must provide notice to this Board if it is performing an audit and other engagements as referenced in NCGS 93-10(c)(3) for a client in North Carolina. Although the engagement was a financial statement audit to be performed in accordance with the Statements on Auditing Standards, Respondent did not provide notice on behalf of his individual practitioner CPA firm to the Board regarding this engagement.

5. Respondent failed to perform any audit field work and has no working papers or any other audit documentation to support the audit report and opinion issued to the North Carolina entity. Further, Respondent has stated that the audit engagement client was not his client, but was actually the client of a third-party acquaintance who is not a CPA.

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.

Reale

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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 08 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 93-10(c)(1), 93-10(c)(3a), 93-12(9)(d) and (e) and 21 NCAC 08N .0201, .0202, .0203, .0209, .0301, .0403, and .0405.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. The practice privilege for Respondent and for his individual practitioner CPA firm by which Respondent might offer to perform or perform public accounting services to North Carolina clients is permanently revoked.
2. Respondent shall remit a one thousand dollar (\$1,000.00) civil penalty with this signed order.

Disclosure of Tax Return Information

Late last year, the IRS issued temporary and proposed regulations which increase the circumstances in which tax return preparers can disclose or use certain limited tax return information.

The temporary regulations are intended to provide additional flexibility to tax return preparers and to provide benefits to taxpayers without compromising the rights of taxpayers to control the use or disclosure of their tax return information.

IRC Section 7216 prohibits a tax return preparer from "knowingly or recklessly" disclosing or using tax return information.

For more information about Section 7216, visit the IRS web site, www.irs.gov, and click on the "Tax Professionals" link.

35,000 and Counting

On January 25, 2010, the Board reached a licensing milestone--NC CPA Certificate No. 35000 was issued. Here's a list of other licensing milestones:

| | | |
|------------------------|--------|------------|
| George Scott | #1 | 05/19/1913 |
| Alfred W. Roberts, III | #5000 | 01/07/1972 |
| Neil W. Fowser | #10000 | 06/08/1977 |
| Benjamin E. Geer | #15000 | 12/10/1984 |
| James R. Yuttas | #20000 | 11/18/1991 |
| Dana M. Houston | #25000 | 05/16/1997 |
| Samuel B. Short | #30000 | 02/24/2003 |
| Scott V. McCain | #35000 | 01/25/2010 |

Reclassifications

Reinstatement

| | | |
|----------|------------------------------------|-------------------|
| 01/25/10 | Laura Stone Bailey, #19719 | Lumberton, NC |
| 01/25/10 | Susan Franklin Brinkley #11836 | Winston-Salem, NC |
| 01/25/10 | Christine Carol Hildebrand, #23529 | Cary, NC |
| 01/25/10 | Ronnie Elgin Howard, #20728 | Holly Springs, NC |
| 01/25/10 | Becky Sue McRorie, #28910 | Marietta, GA |
| 01/25/10 | Virginia Reeves Neal, #23562 | Huntersville, NC |
| 01/25/10 | Jeffrey Alan O'Donoghue, #29867 | Wilson, NC |
| 01/25/10 | Michael Anthony Patrick, #31846 | Lake Wylie, SC |
| 01/25/10 | Jennifer Collins Perkins, #22616 | Durham, NC |
| 01/25/10 | John Michael Rigsbee, #16790 | Cornelius, NC |
| 01/25/10 | Kenneth Franklin Sawyer, #25064 | Knightdale, NC |
| 01/25/10 | Erica Vaughn Smith, #28193 | West End, NC |
| 01/25/10 | Amy Bratton Thomas, #27657 | Raleigh, NC |

Reissuance

| | | |
|----------|----------------------------------|-------------------|
| 01/25/10 | Donna Meacham Blackman, #21271 | Mitchellville, MD |
| 01/25/10 | George K. Hoffman, #29757 | Kernersville, NC |
| 01/25/10 | David Edward Milam, #11738 | Talladega, AL |
| 01/25/10 | Shalita Monique Robinson, #30875 | Randallstown, MD |
| 01/25/10 | Matthew Jake Wolfe, #32209 | Jamestown, NC |

Retired

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status. However, retired status does not preclude volunteer services for which the retired CPA receives no direct or indirect compensation so long as the retired CPA does not sign any documents, related to such services, as a CPA [21 NCAC 08A .0301(b)(33)].

| | | |
|----------|--------------------------------|-------------------|
| 01/25/10 | Jeffrey Lee Boyer, #12438 | Huntersville, NC |
| 01/25/10 | Merritt Frederick Durr, #18299 | Cookeville, TN |
| 01/25/10 | Alan Lewis Hilton, #15249 | Concord, NC |
| 01/25/10 | Robert Allen Kearns, #10916 | Granite Falls, NC |

Certificates Issued

At its January 25, 2010, meeting, the Board approved the following applications for licensure:

Alla Sergeevna Alexandrova
Austin D. Atkins
Julie Durham Auman
Leonard Austin, IV
Lindsey Elizabeth Averette
Andrew Jarrett Bailey
Diane Yandle Baldwin
Michael Vernon Barber
Leslie Marie Barefoot
Jennie Pretlow Barrett
Jessica Lynn Bastedo
Jason Matthew Benoit
Jason Matthew Black
Jill Allison Boger
David Daniel Bolick
Eric C. Bolyard
Jonathan Collins Boone
Amy Carol Bowden
Jacklyn Choe Braschler
Jennifer Lynn Brown
Meagan Elizabeth Brown
Sara Elizabeth Brown
Linda Louise Browning
Katherine Leigh Bryan
Megan Lindsey Bullin
Greyson Miles Burnett
Clifford Allen Carroll
Laura Ann Chaney
Charles Samuel Clardy
Andrew Clinton Clarke
Jeffrey Miles Cooper
William Lance Craig
David Nathaniel Crawford
Marina Josephine Daniel
Andrew Justin Davis
Dawn Elyse Dees
Kenneth Roger Dillard, Jr.
Scott Thomason Doxey
Eric Spencer Dutton
James Vanmeter Duty
Oliver Charles Earney
Brittany Dawn Ellenburg
Mathew Call Fisher
Lisa Mary Frank

Suzanne Burberick Frueh
Ginger Schweitzer Gaines
Michael Graham Garner
Philip Carl Garofolo
Meghan Marie Gasmovic
Angela Gayle Genzale
Audrey Northway George
Stephanie Frances Gilmer
Jeffrey Todd Goller
Patricia Ann Gorman
Sebastian Piotr Gosek
Ross Tunstall Gravely
Katherine Elizabeth Greene
Carolyn Elizabeth Griffiths
Mark Steven Guenther
Jeremy Joseph Gutkowski
Daniel Kenneth Haddon
Ricki Lynn Hall
Andrew Eaton Hallam
David Johnson Harrell, Jr.
Adrian Grenville Henning
Judith Ann Hernandez
Daniel H. Hill
Sally Elizabeth Hughes
Anton Robert Hummer
Daniel William Huskes
Jessica Lea Ivie
Edward John Jacques
Sarah Miller Joyce
Ashley Cooper Keogh
Andreas Jakob Koller
Anastasiya A. Krikunova
Curtis Wayne Langley, Jr.
Sonia Michie Lasota
Efrain Lemus
Sarah K. Luikey
Rachel Elizabeth Mason
Alan Michael Mattes
Scott Vernon McCain
Lucas Moore McKeon
Essie Wolali McLoughlin
Ian Robert Meade
Tomie Lynn Miller
Ashley Elizabeth Milne

Brian LeVon Graves Moore
Erica Jacqueline Muschamp
Laura Jones Neely
Michael David Nolan
Olabisi Ayodele Ofunniyin
Joseph William O'Neil
Anita Ori
Joseph Salvatore Pancamo
Arthur Joseph Paradise, Jr.
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