



# 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. 6-2007

### Your Laptop: Physical Security, Data Protection, and Tracking/Recovery

The theft of laptop computers and the sensitive data they contain is a growing problem for North Carolina CPAs—in one week, three CPAs contacted the Board regarding the theft of laptops from their firms.

There are three major aspects to laptop security—physical security, data protection, and tracking/recovery.

One of the first things to do after purchasing a laptop is to make a copy of the purchase receipt, serial number, and description of the laptop and keep that information in a location separate from the laptop. This information will be invaluable if the laptop is lost or stolen.

In addition, asset tag or engrave the laptop. Engraving your firm name and phone number or address may increase the likelihood of getting the laptop returned if it is stolen and recovered. Tamper-proof asset tags may serve as a deterrent to a thief who must choose between stealing an unmarked laptop or a marked laptop. Why? Asset tags are difficult to remove and may hamper the thief's ability to sell the laptop on the open market.

Industry experts estimate that one in eight laptops is at risk of theft. With such a daunting statistic, laptop users may feel resigned to being the victim of theft. However, one of the cheapest and most cost-effective solutions to deter the theft of a laptop is to attach a security cable (similar to the locks used on bicycles) to the laptop.

With cable locks, a steel clip provided by the manufacturer is installed in a security slot on the back or side of the laptop and a steel cable is threaded through the clip and wrapped around a heavy object such as a desk leg or support pole. The two ends of the cable are then secured with a locking device. If the laptop does not contain a security slot or if the desk does not provide a location for suitable anchorage, special adhesive pads containing an anchorage slot are available. Although cable locks are not infallible, they will at least make the thief work a little harder to get the laptop.

Another effective method of protecting a laptop is to use a laptop safe. An advantage of a laptop safe is that when the laptop is locked in a safe, the PC cards and peripherals are secure, a protection that is not available with cable locks.

The two main types of safe available are portable safes that can safely attach to most work surfaces and car safes which are designed to protect valuables while they are stored in the trunk of a vehicle. (NOTE: Never leave a laptop in plain sight in a vehicle; doing so is inviting a thief to break in the vehicle and take the laptop.)

Whereas cable locks and safes are designed to stop (or at least slow down) an opportunistic thief, alarms and motion detectors are intended to make the potential robber so conspicuous that he or she aborts the crime.

Products range from simple motion detectors to sensors that detect the unplugging of cables. Some products are designed to lock down the laptop if it is moved out of a designated range. Other products rely on nothing more than movement of the object to which it is attached; if the laptop to which the sensor is attached is moved, an alarm will sound.

Let's assume that, despite taking the appropriate physical security measures, your laptop has been stolen. How worried would you be about the security of the data on the machine?

Safeguarding data when it is in unauthorized hands is a matter of controlling access and encrypting data.

**Security**  
*continued on page 4*

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#### Inside this issue...

Board Meetings .....	2
Certificates Issued .....	5
Conditional Status - Second CPE Offense .....	5
Disciplinary Actions .....	2, 3
Inactive Status .....	7
New Exam Fees .....	4
New Licensing Fees .....	3
Reclassifications .....	7
Renewal Reminder .....	3
Security Breach Notification .....	6

## Disciplinary Actions

**Cecelia A. Elkins, #12014**  
**Raleigh, NC 04/24/2007**

*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 12014 as a Certified Public Accountant.
2. Respondent was hired by the Co-Executors of an Estate to prepare the Estate's tax returns and the Estate's annual accounting due to be filed with the Clerk of Court.
3. Respondent prepared the tax returns for the Estate but failed to prepare and provide the Estate annual accountings for 2002, 2003, 2004 and 2005, to either both Co-Executors or the legal representatives for both Co-Executors.
4. Upon demand by one of the Co-Executors, Respondent failed to return the Estate records, to the Co-Executor or the Co-Executor's legal representative, which would be necessary for someone else to prepare the annual accountings.
5. 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(9)e and 21 NCAC 8N .0212 and .0305.

*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 is censured.
2. Respondent's certificate is suspended for thirty (30) days; however, said suspension is stayed.
3. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this Order.
4. Respondent must complete NCACPA's eight (8) hour group-study course entitled, "NC Accountancy Law: Ethics, Principles, and Professional Responsibilities" by December 31, 2007.
5. Within two weeks of signing this Order, Respondent shall return, to both Co-Executors, all Estate records and copies of Estate records which are in Respondent's possession.
6. If Respondent fails to complete the requirements as specified in this Order, Respondent's license shall be suspended for at least thirty (30) days and until such time as Respondent is in full compliance with the Order.

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**Gustaf C. Lundin & Company, LLP**  
**Laurinburg, NC 05/23/2007**

*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 Gustaf C. Lundin & Company, LLP (hereinafter "Respondent Firm") is a registered certified public accounting partnership in North Carolina.
2. During the period from July 1, 2005, through February 28, 2006, Respondent Firm conducted audits and is-

sued reports on the financial statements of Scotland County and the City of Laurinburg for the year ended June 30, 2005.

3. An audit working paper review performed by the North Carolina Office of the State Auditor and a review of the financial statements and single audit report performed by the State of North Carolina Department of State Treasurer State and Local Government Finance Division (LGC) disclosed numerous deficiencies and errors in the audit working papers and deficiencies in the financial statements and single audit reports indicating that Respondent Firm failed to comply with Government Auditing Standards and Government Accounting Standards as follows:

- a. The working papers contained numerous deficiencies in audit documentation that indicate that Respondent Firm failed to obtain sufficient evidence to provide a reasonable basis for the conclusion that was expressed in the audit report and failed to comply with Government Auditing Standard 3.39, Government Auditing Standard 6.04 a. and b. and Circular A-133 requirements related to the audit of major federal programs.

- b. The financial statements, note disclosures, and supplemental schedules, as submitted to the LGC, were not prepared in accordance with Governmental Accounting and Financial Reporting Principles and contained errors and deficiencies.

- c. The single audit reports and schedules, as submitted to the LGC, were not prepared in accordance with Circular A-133 requirements and contained errors and deficiencies.

*continued on page 3*

### 2007 Board Meetings

July 23  
August 20  
September 19  
October 18  
November 19  
December 19

continued from page 2

4. Respondent Firm 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(9)e and 21 NCAC 08N.0103, .0212, .0403, and .0405.

*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 Firm shall obtain pre-issuance reviews of all working papers of all audits of government units and component units of government units until such time that the Board determines pre-issuance review is no longer necessary. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondent Firm shall authorize and cause the pre-issuance reviewer to provide the board a copy of each pre-issuance review report upon its issuance.
2. Respondent Firm shall reimburse the Board for its administrative costs incurred as a result of monitoring compliance with pre-issuance review requirements.

**Dewanda Sullivan Dalrymple, #17790  
Dalrymple & Grant, Certified  
Public Accountants, PLLC  
Durham, NC 05/23/2007**

*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 Dewanda Sullivan Dalrymple (hereafter "Respondent Dalrymple") is the holder of North Carolina certificate number 17790 as a Certified Public Accountant.
2. Respondent Dalrymple & Grant, Certified Public Accountants, PLLC (hereafter "Respondent firm"), is a licensed certified public accounting firm in North Carolina.
3. Respondent Dalrymple and Respondent firm have been subject to a Consent Order which has required pre-issuance review of all attest and assurance services including work papers. Pre-issuance reviews of the review and compilation services performed by Respondents have shown that these services are being performed in accordance with standards.
4. Respondents wish to resolve this matter by consent and agree 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. Respondents understand and agree 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 ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondents agree to the following:

1. Respondent Dalrymple requests that both she and Respondent firm withdraw for a period of at least five (5) years from the offer, participation in, performance, or review of audit services. After five (5) years, both Respon-

dents may petition the Board for reinstatement of the privilege to offer, participate in, perform, and review audit services. Any request for the reinstatement of said audit privilege would include evidence of the steps taken by Respondents to assure the Board that Respondents would be able to offer and perform audit services in a competent manner. A condition of said privilege, in the discretion of the Board, may be a requirement that Respondent Dalrymple re-take and pass the audit portion of the Uniform CPA Examination or its equivalent.

### **New Licensing Fees Effective July 1, 2007**

Effective July 1, 2007, the fee for an original certificate application, an original certificate application via IQEX, a reciprocal certificate application, a reissuance of certificate application, and a reinstatement of certificate application will increase to \$100.

All original certificate applications, original certificate applications via IQEX, reciprocal certificate applications, reissuance of certificate applications, and reinstatement of certificate applications post-marked after June 30, 2007, must include the \$100 fee.

### **Renewal Reminder**

June 30, 2007, is the deadline for North Carolina licensees to complete the annual certificate renewal.

Licensees are encouraged to renew on-line through the Board's web site, [www.nccpaboard.gov](http://www.nccpaboard.gov).

For licensees who do not have Internet access, a paper form can be mailed or faxed upon request.

For additional information on the annual certificate renewal, please see the 03-2007 and 05-2007 issues of the *Activity Review*.

## Security *continued from front*

If the first thing a thief sees when turning on a laptop is, “please enter boot password,” he or she knows that it will take some effort to access the information on the machine.

Many machines allow the owner to set a boot password and a user will be prompted three times to enter the correct password. If there are three password failures, the machine will refuse to boot. However, if the machine is restarted, the user will have three more chances to enter the right password.

Removing a password-protected BIOS (basic input output system) and boot sequence typically involves physically opening the computer and removing the CMOS (complementary metal oxide semiconductor) battery (which may clear the BIOS information) or shorting some jumpers to reset the BIOS to a default state.

If you are running an operating system that supports proper logins (Windows NT/2000/XP or Linux), setting a password is not only a good idea, it is required. To successfully login to the computer, the user must provide a login name and password. If the information entered is incorrect, the operating system will refuse to allow the user to become an active user.

When creating a password, make sure you create a strong password. For a password to be considered strong, it must be eight or more characters (14 characters or longer is ideal); it must combine letters, numbers, and symbols; it must use a mix of uppercase letters and lowercase letters; and it should use words and phrases that are easy for you to remember, but difficult for others to guess. (**NOTE:** Avoid using your login name, your name, your birthday, anniversary, social security number, telephone number, etc., as part of your password.) Don’t forget to change your passwords on a regular basis.

Although applying strong passwords to your laptop will make it more difficult for a casual thief to log in as “you,” and therefore gain access to the information on your machine, pass-

words should not be relied upon as the sole piece of security on a laptop.

Even if an unauthorized user gains access to your laptop, encryption will protect the information stored on your machine. When you encrypt a file or folder, you are converting it to a format that can’t be read by another user. When a file or folder is encrypted, an encryption key is added to the files or folder that you selected to encrypt and the key is needed to read the file.

Although Microsoft provides a form of encryption through Windows Encrypted File Service (EFS), that encryption is keyed to your user login. If the intruder is able to login as “you,” he or she has access to your data even if it is encrypted with EFS.

Therefore, most firms who go this route will seek a third-party product which relies on encryption techniques above and beyond the Windows operating system.

CPAs using encryption technology need assurances that application databases such as tax, audit automation, and time and billing will operate correctly from encrypted disks or folders. The major software vendors test their products under a variety of scenarios and will be able to advise their customers of encryption solutions which are fully compatible with their products.

While encryption will protect the sensitive information on your laptop, it

**Security**  
*continued on page 6*

## Exam Fees Will Increase August 1, 2007

Effective August 1, 2007, the fees charged by the AICPA, NASBA, and Prometric Test Centers for the Uniform CPA Exam will increase. The Board’s administrative fees will not increase.

The AICPA’s fee of \$65 per Exam section will increase to \$80 per Exam section effective for all applications postmarked after July 31, 2007.

NASBA’s fee of \$15 per Exam section will increase to \$18 per Exam section for all applications postmarked after July 31, 2007.

Prometric’s per test hour fee of \$23.11 per hour will increase to \$23.85 per test hour effective for all Exam applications postmarked after July 31, 2007.

Applications postmarked on or before July 31, 2007, and received by the Board on or before August 10, 2007, will be processed using the current fee schedule.

Applications postmarked after July 31, 2007, will be processed using the new fee schedule.

Applications postmarked after July 31, 2007, which do not include the increased fees will be returned to the applicant.

Revised Exam applications which reflect the new fees will be available in July from the Board’s web site, [www.nccpaboard.gov](http://www.nccpaboard.gov).

### Exam Fees Effective August 1, 2007

#### Administrative Fees

Initial Applicant	\$230.00
Re-exam Applicant	\$75.00

#### Exam Section Fees

Auditing & Attestation (AUDIT)	\$209.33
Financial Accounting & Reporting (FAR)	\$197.40
Regulation (REG)	\$173.55
Business Environments & Concepts (BEC)	\$161.63

## Conditional Status - Second CPE Offense

The licensees listed below failed to complete the CPE requirement by the December 31, 2005, deadline, but did complete the CPE requirement by the June 30, 2006, certificate renewal. Pursuant to 21 NCAC 08G .0406(b)(2), because this was the second occurrence of failing to meet the CPE requirement within a five calendar year each licensee was assessed a \$250.00 civil penalty and each licensee's certificate was placed on conditional status.

Elizabeth Atkins	#12343	Charleston, SC
Donna Blackman	#21271	Mitchellville, MD
Gregg W. Bowler	#21295	Creedmoor, NC
Randal Dale Brown	#15332	Raleigh, NC
Thomas Hansen Cockerline	#25787	Durham, NC
Kimberly Jo Council	#16861	Rocky Mount, NC
Michael Maclay Cummings	#16339	Mocksville, NC
David Alan Dugan	#11774	Lexington, VA
Joshua L. Goldberg	#25178	Philadelphia, PA
Larry Dean Gragg	#25179	Lenoir, NC
Jimmy L. Griffin	#26809	Cary, NC
Regina L. Gunnet	#24805	Harrisburg, NC
Thomas Elvin Hinton, Sr.	#23037	Raleigh, NC
Hugh Glenn Horton	#15189	Nashville, NC
Michael Verlon Joyner	#10960	Greenville, NC
William John Kight, III	#29815	Key West, FL
Barbara M. Kuley	#20935	Garner, NC
Kimberly Ewers Laird	#27368	Concord, NC
Rhonda Lee Cobb Lowman	#22736	Kitty Hawk, NC
J. Lewis McKnight, Jr.	#22472	Columbia, SC
Patrick R. McNair	#16648	Maitland, FL
Brian Scott Page	#23269	Miami, FL
Si Young Park	#30471	Cary, NC
Donna Lee Passal	#16585	Secaucus, NJ
John Paul Ragland	#20490	Naperville, IL
Kathy Brooks Smith	#30554	Vero Beach, FL
Philip Adams Sorrell	#20799	Alpharetta, GA
Paul David Stein	#25844	Matthews, NC
Candace Sandra Macomber Tobin	#13757	Peabody, MA
Hugh James Toland	#2138	Eureka, MT
Cheryl R. Watkins	#28884	Charlotte, NC
Thomas Henry Weir	#19913	King of Prussia, PA
Michael Allyn Wiechart	#20086	Franklin, TN
Angelica Willeford	#28619	New Market, MD

## Certificates Issued

At its May 23, 2007, meeting, the Board approved the following applications for licensure:

William Jeffrey Assell, Jr.  
Douglas Wayne Baker  
James Hansford Bryant, III  
Stacey L. Byrum  
Joseramon Carrasco  
Jeffrey Todd Carter  
Kenneth McFarland Clark  
Morgan Lynn Coppo  
Kyle Stephen Daniels  
Melanie Nicole Glover  
Jonathan M. Gross  
Annmarie Reilley Gugle  
Dong Guo  
David L. Heath  
Amy Lauren Homer  
Robin Hunt  
Matthew Ryan Jackson  
Julie A. Joy  
Kristin Keri Lee  
Audrey E. Luckeydoo  
Christopher Clark McCauley  
Katie Leigh Myers  
Todd Williams Nunn  
Alisha Kelsey O'Reilly  
Cynthia Burke Pearson  
Amy Marie Peters  
Jennifer Ann Pittman  
Paul Joseph Reel  
Scott H. Spiegel  
Jonathan Willis Stephens  
Walter George Thomason  
Arthur E. Tilley  
Loredana Vacarasu  
Leo Francis Vasquez  
Eunice M. Venson  
Kristi Rose Waters  
Kristen Selvey Yancey  
Susan Michelle Yanka

## Security *continued from page 4*

does nothing to retrieve the data on a lost or stolen machine. To do that, you must back up your files and store them in a secure location. Ideally, files should be backed up on a network server, but if that is not possible, there are other options.

External drives, flash drives, zip drives, and CDs are excellent choices for backing up your files. You can even use your digital music player to back up your data; these players don't just copy music files, they can copy any data. Players are easily hooked up to a laptop through the USB port and have up to 20-gigabyte hard drives.

While encryption strategies will help safeguard the data on a lost or stolen notebook computer, they do nothing to help recover the missing machine--the FBI estimates that just 3% of stolen or lost laptops are recovered.

Until recently, luck was the determining factor in recovering a lost or stolen machine, but new technology is providing users with the ability to track stolen or lost laptops.

With tracking programs, once a computer is reported lost or stolen, the tracking company will wait for the laptop to send a location signal (sent whenever the machine is connected to the Internet). When a signal is retrieved, the program will be instructed to broadcast as much information as it can about the current connection (originating phone number, IP address, service provider, etc.). When enough information has been collected, the tracking company will notify the appropriate law enforcement agency which may be able to recover the machine.

Other programs provide the user with the ability to execute commands remotely to the missing machine (if

connected to the Internet), theoretically allowing the user to delete all of the important information on the hard drive.

If you haven't yet experienced the loss of a computer full of sensitive and confidential data, you are living on borrowed time. Plan ahead now to minimize the risk, reduce your exposure, and enhance your chances of recovery. Manage your risks through proactive strategies. Develop a security policy and implement it.

This is not an issue you can address once and have solved forever. Threats will change, risks will change, and requirements will change. Be sure your plans, your people, and your processes change along with them. Conduct periodic training updates, ensure software is kept up to date with the latest versions, and keep your emergency reaction checklists current.

## Security Breach Notification

The Identity Theft Act of 2005 (NCGS 75-60, et seq.) requires businesses to notify each individual when there has been a security breach involving his or her personal identifying information. Notification waivers are void and unenforceable. A violation of this provision constitutes an unfair trade practice.

### Who Must Notify?

A business that owns or licenses records or data that contain personal information and that personal information has been subject to a security breach must notify the affected parties. A business includes sole proprietorships, partnerships, corporations, associations, charities, or any group, however organized. The business must be located in North Carolina or own/license the personal information (in any form) of North Carolina residents. Businesses that maintain records/data that contain the personal information of North Carolina residents on behalf of an owner/licensee must notify the owner/licensee of a security breach.

### What Is A Security Breach?

A "security breach" is defined as the unauthorized access and acquisition of unencrypted or unredacted records/data containing personal information with corresponding names, such as a first initial and last name. The acquisition of

encrypted data only constitutes a breach if a confidential process or key is also acquired.

"Personal information" includes an individual's social security number (SSN), employer taxpayer identification number (TIN), driver's license or state identification number, passport number, checking/savings account number, credit/debit card number, PIN, digital signature, biometric data, fingerprints, or any number that can be used to access his or her financial resources.

In addition, the access and acquisition of an individual's e-mail name or address, Internet account number, Internet username, or password may be considered a breach if it would permit access to his or her financial accounts or resources.

Personal information does not include publicly available directories that an individual has consented to have made available to the general public, including name, address, and telephone number.

### Notification Requirements

Once a business discovers or is informed of a security breach, the business must notify those individuals affected, regardless of number. The notice must be clear and conspicuous and given without unreasonable delay. Notice may be delayed if law enforcement informs the business

that disclosure of the breach would impede a criminal investigation or jeopardize national security.

The notice must include a general description of the security breach incident; the type of personal information that was the subject of the breach; the business' general efforts to protect personal information from further unauthorized access; a telephone number for further information and assistance; and the advice that the affected individuals should remain vigilant by reviewing financial accounts and monitoring their credit reports.

If a security breach involves more than 1,000 persons, the business must provide written notice of the timing, distribution, and content of the notice to the Consumer Protection Division (CPD) of the Attorney General's Office, as well as the three major credit reporting agencies.

The CPD will need a copy of the notice itself, the date of the security breach, the date the notice goes out, and the manner of distribution. The CPD will also need the number of North Carolina residents affected and the total number of persons affected.

For more information, visit [www.noscamnc.gov](http://www.noscamnc.gov).

## 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).

04/23/2007	Charles Glass	#2241	Leesburg, FL
04/23/2007	Hugh Douglas Powers	#18438	Coppell, TX
04/23/2007	Teresa Bernice Shuey	#14432	Zebulon, NC
04/24/2007	Jesse P. Smith	#28659	Pittsboro, NC
04/24/2007	John William Sparks	#1086	Greensboro, NC
04/25/2007	Benjamin James Dilks	#32301	Greensboro, NC
04/26/2007	Lori Anne Clayton	#25570	Greensboro, NC
04/27/2007	Alison Marie Beam	#21117	Charlotte, NC
04/27/2007	Katherine Wiborg Davis	#16578	Tacoma, WA
04/27/2007	Betty Patrick Ivester	#15292	Mooreville, NC
05/07/2007	Alan Frederick Baumgartner	#27186	Chesterfield, MO
05/07/2007	Melinda Ruth Davis	#31778	Houston, TX
05/07/2007	Randall Brown Jacoby	#19511	Mechanicsburg, PA
05/07/2007	Maurice Haden King, Jr.	#13386	Raleigh, NC
05/07/2007	Margaret Terasa Long	#11748	Charlotte, NC
05/07/2007	Michael John Miller	#30971	Charlotte, NC
05/07/2007	Paul Arnold Mitchum, Jr.	#10717	Huntersville, NC
05/07/2007	Todd Alan Richardson	#29565	Bloomington, IN
05/07/2007	James Walter Roark	#2861	Shelby, NC
05/07/2007	William Clayton Vaughn	#30134	Martinsville, VA
05/07/2007	Walter Stanley Zamiela	#7756	Charlotte, NC
05/09/2007	Larry Joseph Finney	#24197	Mauldin, SC
05/09/2007	Marion Holloway Simmons	#29652	St. Petersburg, FL
05/10/2007	Lee Simmons Dixon	#19940	Winston-Salem, NC
05/10/2007	Shelly Adams Norris	#27312	Benson, NC
05/10/2007	Marisa Samoyedny	#32718	Raleigh, NC
05/11/2007	Meredith Hatch Bouton	#27354	Dunwoody, GA
05/14/2007	Christopher Dean Mandaleris	#17304	Arlington, VA
05/15/2007	Wallace Scales Davison	#22155	Charlotte, NC
05/16/2007	Linda Wilkie Ballard	#18561	Granite Falls, NC
05/16/2007	Carla Jean Jackson Hughey	#16251	RTP, NC
05/16/2007	Tonya Lynne Johnson	#29945	Hobgood, NC
05/16/2007	Beth Claire Young	#27220	Fort Mill, SC
05/17/2007	Kathryn Ann Beck	#26039	Centreville, VA
05/21/2007	Dale Britt Mendoza	#29251	ENGLAND
05/22/2007	Thomas William Walsh	#29399	Portsmouth, RI
05/23/2007	Vicky Shields Daniel	#16833	Richmond, VA
05/23/2007	Monica S. Evans	#24859	Hillsborough, NC
05/23/2007	Regina Wahab	#31303	Charlotte, NC
05/23/2007	Ralph Lacy Winchester, Jr.	#11794	Charlotte, NC
05/29/2007	Holly Banko Hartell	#27618	Alexandria, VA
05/30/2007	David Alan Dugan	#11774	Lexington, VA
05/30/2007	Jennie A. Reichstetter	#28069	Greensboro, NC
05/31/2007	Curtis Lee Laughlin, III	#12532	Greensboro, NC
05/31/2007	Lorraine Frances Lyddon	#16256	High Point, NC

## Reclassifications

At its May 23, 2007, meeting, the Board approved the following applications for reclassification:

### Reinstatement

Jennifer Alcon Blevins  
#21953  
Robert Philip Flanigan  
#14048  
Jacqueline Mayer Hollingsworth  
#19162  
Yueh-Mei (Meg) Lu  
#29094  
Cynthia Carol Nicholson  
#30198  
Scott John Stevenson  
#18459  
Douglas W. Thomas  
#23106

### Reissuance

Lisa Page Buff  
#19979  
Yvonne Leigh Hinson  
#20851  
Lacey Cory Satterfield  
#22102

### 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 [21 NCAC 08A .0301(b)(23)].

Frank C. Bobbitt, III  
Apex, NC  
John Albert Bush, Jr.  
Denton, NC  
Kirby Roger Willis  
Savannah, GA

The Board office will be closed  
Wednesday, July 4, 2007, for  
Independence Day.



## State Board of CPA Examiners

### Board Members

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