



# 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. 11-2007

### Firm Renewal/Peer Review Compliance Available On-Line

For the second year, North Carolina CPA firms will use the Board's web site to renew their firm registrations and provide peer review compliance information.

The Board notified firms of the availability of the on-line process in a letter mailed in early November. The letter included key information, such as the firm's ID number, that must be used to renew the firm registration and to report peer review information.

Access to the on-line renewal function is available through the "on-line renewal" link located at the bottom of the menu on the left side of the Board's home page, [www.nccpaboard.gov](http://www.nccpaboard.gov).

After clicking on the "on-line renewal" link, the user will select the link for the firm type: individual practitioners (IP); partnerships (PRs) and registered limited liability partnerships (LLPs); or professional corporations (PCs) and professional limited liability companies (PLLCs).

After selecting the link for the firm type, a log-in screen will display. The on-line renewal system will not accept the log-in if the user has selected a renewal link that does not match the firm type. For example, the system will not allow an IP to use the PC/PLLC renewal link to renew an IP registration.

To log in to the renewal process, enter the firm's ID number (provided in the letter from the Board) and the

certificate number of the firm's supervising CPA.

After logging in, individual practitioners may renew or cancel their firm's registration; other firm types cannot cancel their firm registration on-line because those firm types must also cancel their registration with the Secretary of State's office before being terminated in the Board's records.

When an individual practitioner cancels that firm's registration, the system cancels the firm registration immediately and a cancellation receipt is displayed. Please print this receipt as proof of cancellation of the firm's registration.

Page 1 (page 2 for individual practitioners) of the renewal allows the user to add or delete CPA employees who work for the firm. To remove a CPA who no longer works for the firm, click the "remove" button in front of the person's name. To add a CPA employee, type in the employee's CPA certificate number (available from the Licensee Search page of the Board's web site) in the appropriate box and click the "Add Employee" button.

Partnerships, registered limited liability partnerships, professional corporations, and professional limited liability companies may add additional CPA owners by typing in the owner's CPA certificate number (available from the Licensee Search page of the Board's web site) in the appropriate box and clicking the "Add Owner" button.

If the firm has non-CPA owners, this information must be submitted to the Board as outlined in the instructions included in the letter sent to firms by the Board.

The user must also confirm that all non-resident CPAs that provide services through the firm have been issued the appropriate license by the Board or that all such CPAs have a current *Notification of Intent to Practice* on file with the Board. After making any necessary changes and confirming that the information is correct, click "Submit."

Page 2 (page 3 for individual practitioners) allows the user to change the supervising CPA in the office being renewed, as well as indicating if this office is the administrative office for the entire firm. To change the supervising

**Firm Renewal**  
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[www.nccpaboard.gov](http://www.nccpaboard.gov)

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## Disciplinary Action

David P. Erwin, #15409  
Cary, NC 07/23/2007

Jeanne B. Erwin, #16507  
Cary, NC 07/23/2007

*THIS CAUSE*, coming before the Board on July 23, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

### FINDINGS OF FACT

1. Each 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 Profes-

sional Ethics and Conduct promulgated and adopted by the Board.

2. In May of 2006, the Board placed each Respondent's certificate on conditional status for one year because Respondent filed the annual firm registration less than sixty (60) days after the firm registration date.

3. Again in 2007, each Respondent failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 08J .0108(b).

4. Each Respondent subsequently filed the annual firm registration which was received by the Board on February 21, 2007, which is less than sixty (60) days after the annual firm registration date.

### CONCLUSIONS OF LAW

1. Each Respondent's failure to timely

file the annual firm registration prior to the prescribed filing deadline is a violation of NCGS 93-12(7b) and 21 NCAC 08J .0108(b).

*BASED ON THE FOREGOING*, the Board orders that:

1. On or before December 31, 2007, each Respondent shall complete and provide verification of the completion of the eight (8) hour accountancy law course provided in a group study format by the North Carolina Association of CPAs (NCACPA) which may not be included in each Respondent's annual forty (40) hour CPE requirement for 2007.

2. Each Respondent's certificate shall be placed on conditional status for one year from the date this Order is approved.

## Notice of Apparent Violation and Demand to Cease and Desist

Denise M. Franchi, Respondent

To the Above-Named Respondent:

*WHEREAS*, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by NCGS §93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding "a single violation" of this Chapter; and,

*WHEREAS*, pursuant to NCGS §93-3, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by this Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains

from the use in any manner of any other title or designation in such practice;" and

*WHEREAS*, Respondent Denise M. Franchi (hereinafter "Respondent Franchi") is not currently licensed by the Board as a Certified Public Accountant; and

*WHEREAS*, Respondent Franchi allowed her name to appear on a non-CPA accounting firm's web site which identifies her as a "CPA" and "Certified Public Accountant," thereby conveying the impression that she is authorized to engage in the public practice of accountancy using a title other than accountant when in fact she is not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such a representation is misleading and contrary to NCGS §93-6.

*THEREFORE*, Respondent Franchi is hereby notified and the North Carolina State Board of Certified Public Ac-

countant Examiners demands that she immediately cease and desist from use of the title "certified public accountant" or "CPA" and identify herself only as "accountant."

**BY:**

Robert N. Brooks, Executive Director  
NC State Board of CPA Examiners  
09/11/2007

In lieu of civil proceedings authorized by NCGS §93-12(16), the Board will accept Respondent's consent to this Demand.

**CONSENTED TO BY:**

Denise M. Franchi  
09/13/2007

### Board Office Closed

In observance of Christmas, the Board office will be closed December 24, 2007, through December 26, 2007. The office will re-open at 8 a.m. on December 27, 2007.

## 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](http://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."

**Karen B. Boulineaux, #18208**  
**Vienna, VA 10/18/2007**

The North Carolina State Board of CPA Examiners (Board) opened a case against Karen B. Boulineaux (Respondent Boulineaux) for failure to obtain sufficient Continuing Professional Education (CPE) to renew her North Carolina CPA license; for failure to complete an ethics Continuing Professional Education (CPE) course as required for renewal of her North Carolina CPA license; and for failure to complete at least eight (8) hours of non-self study Continuing Professional Education (CPE) as required for renewal of her North Carolina CPA license. Respondent Boulineaux signed a Consent Order with the Board in which she accepted the denial of the renewal of her license; the forfeiture, for at least 90 days, of her license; and the imposition of a \$1,000.00 civil penalty. Respondent Boulineaux may apply to reinstate her North Carolina CPA license by complying with the stipulations set forth in the signed Consent Order. Failure to comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Boulineaux's North Carolina CPA license.

**Candace Bunn Davies, #16863**  
**Chapel Hill, NC 08/20/2007**

The North Carolina State Board of CPA Examiners (Board) opened a case against Candace Bunn Davies (Respondent Davies) for failure to obtain sufficient Continuing Professional Education (CPE) to renew her North Carolina CPA license. Respondent Davies signed a Consent Order with the Board in which she accepted the denial of the renewal of her license; the forfeiture, for at least 90 days, of her license; and the imposition of a \$1,000.00 civil penalty. Respondent Davies may apply to reinstate her North Carolina CPA license by complying with the stipulations set forth in the signed Consent Order. Failure to

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

**Scott B. Davis, #27675**  
**Charlotte, NC 10/18/2007**

The North Carolina State Board of CPA Examiners (Board) opened a case against Scott B. Davis (Respondent Davis) for failure to complete an ethics Continuing Professional Education (CPE) course as required for renewal of his North Carolina CPA license. Respondent Davis signed a Consent Order with the Board in which he accepted the denial of the renewal of his license, the forfeiture, for at least 90 days, of his license; and the imposition of a \$1,000.00 civil penalty. Respondent Davis may apply to reinstate his North Carolina CPA license by complying with the stipulations set forth in the signed Consent Order. Failure to comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Davis's North Carolina CPA license.

**Roger Lee Dillard, #20544**  
**Shreveport, LA 10/18/2007**

The North Carolina State Board of CPA Examiners (Board) opened a case against Roger Lee Dillard (Respondent Dillard) for failure to complete an ethics Continuing Professional Education (CPE) course as required for renewal of his North Carolina CPA license. Respondent Dillard signed a Consent Order with the Board in which he accepted the denial of the renewal of his license, the forfeiture, for at least 90 days, of his license; and the imposition of a \$1,000.00 civil penalty. Respondent Dillard may apply to reinstate his North Carolina CPA license by complying with the stipulations set forth in the signed Consent Order. Failure to comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Dillard's North Carolina CPA license.

**Alexander Ivey Hadley, #25047**  
**Mount Airy, NC 10/18/2007**

The North Carolina State Board of CPA Examiners (Board) opened a case against Alexander Ivey Hadley (Respondent Hadley) for failure to complete an ethics Continuing Professional Education (CPE) course as required for renewal of his North Carolina CPA license. Respondent Hadley signed a Consent Order with the Board in which he accepted the denial of the renewal of his license, the forfeiture, for at least 90 days, of his license; and the imposition of a \$1,000.00 civil penalty. Respondent Hadley may apply to reinstate his North Carolina CPA license by complying with the stipulations set forth in the signed Consent Order. Failure to comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Hadley's North Carolina CPA license.

**David I. Johnston, #19330**  
**Pompano Beach, FL 10/18/2007**

The North Carolina State Board of CPA Examiners (Board) opened a case against David I. Johnston (Respondent Johnston) for failure to obtain sufficient Continuing Professional Education (CPE) to renew his North Carolina CPA license. Respondent Johnston signed a Consent Order with the Board in which he accepted the denial of the renewal of his license; the forfeiture, for at least 90 days, of his license; and the imposition of a \$1,000.00 civil penalty. Respondent Johnston may apply to reinstate his North Carolina CPA license by complying with the stipulations set forth in the signed Consent Order. Failure to comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Johnston's North Carolina CPA license.

**Disciplinary Actions**  
*continued on page 6*

## Firm Renewal

*continued from front*

CPA, click the "Update Supervising CPA" button and enter the new supervising CPA's certificate number and click on the "Click to Complete Supervising CPA Update" button.

The firm's mailing and physical addresses may be changed on this page by clicking on the blue link for each address. A complete mailing address and phone number are required to continue the renewal process. If that data is not on file, the renewal is stopped until the address and phone number fields are complete.

Page 3 (page 4 for individual practitioners) contains questions about attest and assurance services that the firm may provide and covers the period since the last firm renewal.

If the firm's peer review has been completed but is not indicated on the screen, please e-mail the appropriate documentation to Lisa Moy at [lmoy@nccpaboard.gov](mailto:lmoy@nccpaboard.gov). The Board cannot change the peer review due date without a current acceptance letter. For an unmodified opinion, fax or e-mail the acceptance letter. For a second modified opinion or an adverse opinion, fax or e-mail the peer review report, the letter of comments, letter of response, and final acceptance letter [21 NCAC 08M .0106]. The firm's peer review records will be updated after the Board receives the required documents.

Moral character data is reported on page 4 (page 5 for individual practitioners) and the questions cover the time period since the last firm renewal. All questions must be answered and any affirmative answers must be explained in the text box provided. In addition, copies of any applicable court documents must be sent to the Board.

For partnerships and registered limited liability partnerships, page 5 calculates the fee schedule for renewal. Partnerships and registered limited liability partnerships pay a fee only if they have offices outside of North Caro-

lina. All fees paid on-line must be paid by MasterCard or Visa. The renewal fee will be paid with the firm's administrative office renewal.

For professional corporations and professional limited liability companies, page 5 calculates the fee schedule for renewal. Professional corporations and professional limited liability companies must pay a \$25 fee. The renewal fee will be paid with the firm's administrative office renewal.

Page 6 of the renewal provides the user with an opportunity to review the information provided on the previous pages and make any necessary changes or to continue to page 7.

On page 7, the user affirms that the information provided is correct. After accepting the statement on Page 7, individual practitioners and those partnerships, registered limited liability partnerships, professional corporations, and professional limited liability companies that do not owe a fee, are provided with a receipt which states that the firm renewal has been processed. Please print this receipt for the firm's records; this receipt serves as confirmation of renewal until the firm's Board registration certificate is received.

For the administrative offices of partnerships, limited liability companies, professional corporations, and professional limited liability companies which must pay any applicable renewal fees, payment information is entered on page 8. All fees paid on-line must be paid by MasterCard or Visa.

After paying the fee, the user is provided with a receipt which states that the firm renewal has been processed. Please print this receipt for the firm's records; this receipt serves as confirmation of renewal until the firm's Board registration certificate is received.

To keep a copy of the information submitted during the renewal process, print each screen (using the "print" command of the Internet browser) of the on-line renewal after entering the required information, but before click-

ing the "submit" button. Firms that do not follow this procedure and later wish to receive a copy of the renewal must pay copying fees.

A firm that does not want to submit credit card information using the secure web site, but still wishes to pay by credit card, may submit a copy of the on-line renewal form by answering all questions on each page of the renewal, printing each screen (using the "print" command of the Internet browser) as it is completed, but before clicking "submit," signing the renewal, and faxing the completed pages, including the completed credit card information page, to the Board at (919) 733-4209 or by mailing the completed pages, including the completed credit card information page, to State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605.

A firm that wants to submit the renewal form with a check or money order may do so by answering all questions on each page of the renewal, printing each screen (using the "print" command of the Internet browser) as it is completed, but before clicking "submit," signing the renewal, and mailing the completed pages, plus a check payable to "State Board of CPA Examiners" for the appropriate amount to PO Box 12827, Raleigh, NC 27605.

If a CPA firm fails to comply with any part of 21 NCAC 08J, *Renewals and Registrations* or 21 NCAC 08M, *Peer Review Program*, the Board may take disciplinary action against the CPA firm's members as specified in 21 NCAC 08J. 0111 and 21 NCAC 8M .0106. Such action may include a conditional license, civil penalty, and suspension of each CPA firm member's CPA certificate.

If you have questions about the on-line firm renewal or peer review compliance process, please contact Lisa Moy by telephone at (919) 733-1423 or by e-mail at [lmoy@nccpaboard.gov](mailto:lmoy@nccpaboard.gov) or Buck Winslow by telephone at (919) 733-1421 or by e-mail at [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov).

## Annual Ethics CPE Requirement

21 NCAC 08G .0410, *Professional Ethics and Conduct CPE*, requires that all active North Carolina CPAs annually complete a Board-approved two hour group-study course or a Board-approved four hour self-study course on professional ethics and conduct.

Only those ethics courses which have been approved by the Board as acceptable NC ethics courses and that are offered by a CPE sponsor registered with the Board can be used to fulfill the ethics CPE requirement. A list of Board-approved ethics courses is available on the Board's web site, [www.nccpaboard.gov](http://www.nccpaboard.gov).

Generic ethics CPE courses do not meet the requirements of 21 NCAC 08G. 0410 and therefore cannot be used to satisfy the requirement.

A non-resident North Carolina CPA may satisfy the annual ethics requirement by completing the ethics requirements in the jurisdiction in which he or she is licensed and resides or works.

If there is no ethics CPE requirement in the jurisdiction where a non-resident CPA is licensed and resides or works, he or she must complete one of the Board's approved ethics CPE courses.

If you have questions regarding the ethics CPE requirement, please contact Lisa Moy by telephone at (919) 733-1423 or by e-mail at [lmoy@nccpaboard.gov](mailto:lmoy@nccpaboard.gov).

### Need a Form or an Application?

The Board has made most of its forms and applications available on its web site, [www.nccpaboard.gov](http://www.nccpaboard.gov).

To access the forms, click on the "Forms" link on the left side of the home page.

Many of the forms and applications are interactive; the user types in his or her information and then prints the form and submits it to the Board.

## Reclassifications

### Reissuance

10/18/07	Marty Dallas Carter	#15971
10/18/07	Tara Michelle Parker	#30398
10/18/07	Onetta Smith Thomas	#13001

### Reinstatements

10/18/07	Angela Diane Arnold	#17606
10/18/07	Debra S. Bellin	#18117
10/18/07	Jeffrey Alan Brovet	#23730
10/18/07	James Edward Gilleran	#6546
10/18/07	Stephanie Casto Gregory	#19482
10/18/07	Lori Young Masielle	#20756

### 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)].

10/18/07	James David Caison	#20607	Hampstead, NC
10/18/07	Cynthia Jeffrey	#32631	Durham, NC

### Inactive

"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)].

09/17/07	Charles David Crawford	#13413	Piedmont, SC
09/17/07	Kelly Gerard Taylor	#32324	Washington, NC
09/26/07	Amy Shea Howie	#29910	Charlotte, NC
09/26/07	Jill Taylor	#12339	Cornelius, NC
10/01/07	G. Timothy Pate	#14196	Kinston, NC
10/01/07	Jordan John Raniszski	#30693	Charlotte, NC
10/08/07	Judith Elizabeth Stalker	#27422	Flat Rock, NC
10/16/07	William Allan MacNeil	#21302	Charlotte, NC
10/17/07	Robert C. Adams	#32241	Monroe, NC
10/17/07	Elizabeth Holt Osteen	#21859	Greensboro, NC
10/18/07	Lisa Burpee Brown	#21840	Raleigh, NC
10/24/07	Robert I. Chalnack	#9138	Raleigh, NC
10/24/07	David Minos Hadder	#12619	Lake Wylie, NC
10/29/07	Bruce John O'Neil	#24557	Horseshoe, NC

## Disciplinary Actions

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**Brian Scott Page, #23269**  
**Miami, FL 10/18/2007**

The North Carolina State Board of CPA Examiners (Board) opened a case against Brian Scott Page (Respondent Page) for failure to complete an ethics course as required for renewal of his North Carolina CPA license. Respondent Page signed a Consent Order with the Board in which he accepted the denial of the renewal of his license, the forfeiture, for at least 90 days, of his license; and the imposition of a \$1,000.00 civil penalty. Respondent Page may apply to reinstate his North Carolina CPA license by complying with the stipulations set forth in the signed Consent Order. Failure to comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Page's North Carolina CPA license.

**Eric M. Padgett, #29435**  
**Oak Island, NC 10/18/2007**

The North Carolina State Board of CPA Examiners (Board) opened a case against Eric M. Padgett (Respondent Padgett) for failure to complete at least eight (8) hours of non-self study Continuing Professional Education (CPE) as required for renewal of his North Carolina CPA license. Respondent Padgett signed a Consent Order with the Board in which he accepted the denial of the renewal of his license, the forfeiture, for at least 90 days, of his license; and the imposition of a \$1,000.00 civil penalty. Respondent Padgett may apply to reinstate his North Carolina CPA license by complying with the stipulations set forth in the signed Consent Order. Failure to comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Padgett's North Carolina CPA license.

**Clyde A. Parker, Jr., #20132**  
**High Point, NC 10/18/2007**

The North Carolina State Board of CPA Examiners (Board) opened a case against Clyde A. Parker, Jr., (Respondent Parker) for failure to complete at least eight (8) hours of non-self study Continuing Professional

Education (CPE) as required for renewal of his North Carolina CPA license. Respondent Parker signed a Consent Order with the Board in which he accepted the denial of the renewal of his license, the forfeiture, for at least 90 days, of his license; and the imposition of a \$1,000.00 civil penalty. Respondent Parker may apply to reinstate his North Carolina CPA license by complying with the stipulations set forth in the signed Consent Order. Failure to comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Parker's North Carolina CPA license.

**Dorinda Denise Powell, #27642**  
**Fleetwood, NC 10/18/2007**

The North Carolina State Board of CPA Examiners (Board) opened a case against Dorinda Denise Powell (Respondent Powell) for failure to complete at least eight (8) hours of non-self study Continuing Professional Education (CPE) as required for renewal of her North Carolina CPA license. Respondent Powell signed a Consent Order with the Board in which she accepted the denial of the renewal of her license, the forfeiture, for at least 90 days, of her license; and the imposition of a \$1,000.00 civil penalty. Respondent Powell may apply to reinstate her North Carolina CPA license by complying with the stipulations set forth in the signed Consent Order. Failure to comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Powell's North Carolina CPA license.

**Bradley A. Price, #17270**  
**Davidson, NC 09/19/2007**

The North Carolina State Board of CPA Examiners (Board) opened a case against Bradley A. Price (Respondent Price) for failure to complete at least eight (8) hours of non-self study Continuing Professional Education (CPE) as required for renewal of his North Carolina CPA license. Respondent Price signed a Consent Order with the Board in which he accepted the denial of the renewal of his license, the forfeiture, for at least 90 days, of his license; and the imposition of a \$1,000.00 civil penalty. Respondent

Price may apply to reinstate his North Carolina CPA license by complying with the stipulations set forth in the signed Consent Order. Failure to comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Price's North Carolina CPA license.

**William B. Tarry, III, #19643**  
**Bronxville, NY 10/18/2007**

The North Carolina State Board of CPA Examiners (Board) opened a case against William B. Tarry, III, (Respondent Tarry) for failure to obtain sufficient Continuing Professional Education (CPE) to renew his North Carolina CPA license. Respondent Tarry signed a Consent Order with the Board in which he accepted the denial of the renewal of his license; the forfeiture, for at least 90 days, of his license; and the imposition of a \$1,000.00 civil penalty. Respondent Tarry may apply to reinstate his North Carolina CPA license by complying with the stipulations set forth in the signed Consent Order. Failure to comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Tarry's North Carolina CPA license.

**Beverly Ruth Campbell Winstead, #31036**  
**Irmo, SC 10/18/2007**

The North Carolina State Board of CPA Examiners (Board) opened a case against Beverly Ruth Campbell Winstead (Respondent Winstead) for failure to complete at least eight (8) hours of non-self study Continuing Professional Education (CPE) as required for renewal of her North Carolina CPA license. Respondent Winstead signed a Consent Order with the Board in which she accepted the denial of the renewal of her license, the forfeiture, for at least 90 days, of her license; and the imposition of a \$1,000.00 civil penalty. Respondent Winstead may apply to reinstate her North Carolina CPA license by complying with the stipulations set forth in the signed Consent Order. Failure to comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Winstead's North Carolina CPA license.

## Certificates Issued

At its October 18, 2007, meeting, the Board approved the following applications for licensure:

Carl S. Almeida	Ilyssa Michelle Grunweg	John Parry
Nathan Lee Auman	Brenda J. Hampshire	Mital Chandra Patel
Carl Mead Barkson	Hugh Brantley Harrell	Susan Brewbaker Peters
Carol Trillich Bauer	Stuart S. Hart	Timothy Lawrence Petrie
Shannon Kathleen Beach	Rosemary Soisson Herhold	Jennifer Pomales
Blaise B. Bettendorf	Amanda C. Herron	Gretta V. Ponzio
Charles Annan Biney, Jr.	Daniel A. Hinchliffe	Bryan Douglas Preston
Sean Michael Bird	Hope Y. Hinkel	William Harrell Pritchard
Sarah Gravel Bradley	Rhea Renee Hollars	Anthony Salvador Ranatza
David Ray Branton	Laura Adams Honeycutt	Jesse Thomas Rawls, III
Kenneth Paul Breaux, Sr.	Scott Edward Horrocks	Richard Gordon Redman
Frances M. Brooks	Christopher Brian Hosmer	John Riordan
Debra Shaw Brower	Ryan Patrick Hourihan	Jaime René Roberts
Jason Mitchell Brown	Kristy L. Illuzzi	Michael Robert Robinson
Meagan Langdon Bulloch	Jacquelyn A. Johnson	Timothy Alan Rodgers
Joshua Allen Burcham	Zesheen Jyang	Robert Wade Rogers
Jennifer Lynn Carerros	Tiewei Kang	Kenneth D. Rosplock
Jason Garrett Carlson	Sarah M. Kaufmann	Jennifer Ashley Ross
Megan Suzanne Carlson	Marcus Stuart Kennedy	Rachel Ann Sage
Jill Sizemore Casstevens	James Luther Kimball	David Lee Sauls, Jr.
Shane Sheng-Muh Chang	Max Allen Koss	Matthew C. Saxon
Stephen A. Clark	Dennis Gordon Kremer	Brandy Nicole Scales
Joseph H. Clarke, III	Denis Lakhturov	Natasha Vonn Schamberger
Debbie Coates Clayton	Anne Malloy Latour	Troy Ransom Scoggins, III
Susan K. Coleman	Bruce F. Lefenfeld	Kimberly Gale Shabosky
Katherine H. Collini	Brenda Jane Levin	Jainesh Kiren Shah
Amy Elizabeth Cook	Brandon Richard Loveridge	Megan Marie Shealy
Brittney Gayle Corvin-Robinson	Whitney Meredith Loyd	Tracy Carson Shortt
Skipp Crawford Crider	Kathleen Ellen Lukens	Nathan Victor Burton Siehr
Karen Vennum Crouse	Lisa N. Matthews	Amita Arun Sinha
Melissa Faith Davis	Sharon Lynn Matthews	Corey Skolnick
Raj B. Desai	Jacqueline Ann McLaughlin	Kim Hamrick Smith
Steven James Dieringer	Neil Bernard McLean	Kristen Leigh Smith
Byron Jerod Durgin	Christy Lynn Midden	Rhonda Woodbery Smith
Christopher Scott Edge	Mia P. Miles	Heather Mary Snyder
Marc Steven Elliott	Zeno H. Montgomery	Lisa Naomi Stamets
Orlando Fernandez, Jr.	Lindsey Jean Myers	Jennifer Lea Stevens
Leslie G. Frusco	Andrew Joseph Novak	Gregory John Topolski
Brian Alexander George	Betha Athiany Obange	James Randall Wells
Sheila R. Gibson	Jonathan Douglas O'Neill	Andrew Sheaffer Wilcox
Jeffrey Scott Gittler	Hall Charles Overall	Heather Seay Wilson
Richard Allen Glover	Andrew William Pappas	Jennifer Varner York
Corbin A. Graves	Ryan Matthew Parker	Eric Lynn Young
		Richard Zyczkiewicz



## State Board of CPA Examiners

### Board Members

**Arthur M. Winstead, Jr., CPA**  
*President, Greensboro*

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