



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • [www.nccpaboard.gov](http://www.nccpaboard.gov) • No. 08-2012

### Governor Perdue Proclaims September 21, 2012, as “North Carolina CPA Day of Service”

In mid-April, Governor Beverly Perdue signed a proclamation making September 21, 2012, “North Carolina CPA Day of Service.”

Coordinated by the North Carolina Association of CPAs (NCACPA), the CPA Day of Service is a day for CPAs, NCACPA members, and guests to volunteer in communities across the state and show how CPAs make a difference in their communities.

Follow these easy steps to participate in the CPA Day of Service:

#### Choose a Cause

Choose an organization to volunteer with either as an individual, group, or firm. You can choose an organization with which you may already be affiliated or if you don’t have an organization in mind, the NCACPA has a list of suggested organizations available on its website, [www.ncacpa.org/service](http://www.ncacpa.org/service).

In addition, there are a number of chapter events planned across the State. A list of chapter events is also on the NCAPCA website. If you plan to participate through a chapter, please RSVP to that chapter.

#### Contact the Charity/Organization

Contact the chosen charity or organization to find out what volunteer opportunities are available on September 21, 2012. Keep in mind some charities and organizations have a maximum capacity for the number

of volunteers they are able to accommodate for one specific event. Other charities and organizations have specific requirements that you must meet before volunteering. Be sure to find out the best way you can help the charity or organization and plan your event accordingly.

#### Register with the NCACPA

Everyone participating in the CPA Day of Service should register online with the NCACPA. You may register as an individual, group, or firm:

- Individual - you plan to participate in a planned chapter event or will volunteer on your own with a charity or organization;
- Group - You have a group (at least two people) of friends, family, or colleagues who are volunteering as a group with a charity or organization; or
- Firm - You are organizing a group from a specific firm to volunteer with a specific charity or organization. You must designate a contact person.

Once you have registered for the event, your name, group, or firm will be added to the CPA Day of Service webpage. The NCACPA will provide volunteer t-shirts to those who register by September 1, 2012.

If you have any questions about registration or t-shirts, please contact

the NCAPCA’s Hannah McCain or Jennifer Rowell by telephone at (919) 469-1040.

#### Confirm Your Event

Confirm your event with the charity or organization and make sure everything is in place. If the charity or organization has any specific requirements for volunteers, make sure you and everyone participating with you has met those requirements.

As your event is finalized, please let the NCACPA know your plans so that they can be shared on the NCAPCA’s social media channels.

To make your community aware of your event, a press release template is available on the NCACPA’s website, [www.ncacpa.org/service](http://www.ncacpa.org/service). You are encouraged to take pictures or videos and utilize social media at your service event.

Join your fellow CPAs in volunteering on September 21 and show how proud you are to be a part of the CPA profession.

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# Disciplinary Actions

## **Maurice W. Atkinson, II, #35682** **Springdale, AR 06/21/2012**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Maurice W. Atkinson, II (hereinafter "Mr. Atkinson") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Atkinson failed to timely file the annual firm registration for Maurice W. Atkinson, II, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Mr. Atkinson subsequently renewed his firm registration, which was received by the Board on March 26, 2012, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Atkinson's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Atkinson has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Atkinson's payment as full resolution of the aforementioned rules violation.

## **Vadim I. Bogomolov, #29688** **Matthews, NC 06/21/2012**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Vadim I. Bogomolov (hereinafter "Mr. Bogomolov") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Bogomolov failed to timely renew or cancel the annual firm registration for VADIM BOGOMOLOV in accordance with provisions as required by N. C.

Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

3. On February 18, 2012, Mr. Bogomolov informed the Board that he does not desire to renew the firm registration for VADIM BOGOMOLOV for the coming year.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Bogomolov's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Bogomolov has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Bogomolov's payment as full resolution of the aforementioned rules violation.

## **Robin N. Carver, #32367** **Roxboro, NC 06/21/2012**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Robin N. Carver (hereinafter "Ms. Carver") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Carver failed to timely renew or cancel the annual firm registration for Robin N. Carver, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. On February 16, 2012, Ms. Carver informed the Board that she does not desire to renew the firm registration for Robin N. Carver, CPA, for the coming year.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Carver's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Ms. Carver has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Carver's payment as full resolution of the aforementioned rules violation.

## **Douglas J. Clark, #13410** **Liberty, NC 06/21/2012**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Douglas J. Clark (hereinafter "Mr. Clark") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Clark failed to timely file the annual firm registration for Douglas J. Clark, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Mr. Clark subsequently renewed his firm registration, which was received by the Board on March 1, 2012, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Clark's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Clark has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Clark's payment as full resolution of the aforementioned rules violation.

## **2012 Board Meetings**

September 24  
October 18  
November 26  
December 17

Meetings are held 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.

**Mary Lou Daly, #19669**  
**Charlotte, NC 06/21/2012**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Mary Lou Daly (hereinafter "Ms. Daly") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Daly failed to timely renew or cancel the annual firm registration for Mary Lou Daly, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. On March 3, 2012, Ms. Daly informed the Board that she does not desire to renew the firm registration for Mary Lou Daly, CPA, for the coming year.

4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Daly's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Ms. Daly has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Daly's payment as full resolution of the aforementioned rules violation.

**Timothy K. Eller, #23167**  
**Winston-Salem, NC 06/21/2012**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Timothy K. Eller (hereinafter "Mr. Eller") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Eller failed to timely file the annual firm registration for Timothy K. Eller, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Mr. Eller subsequently renewed his firm registration, which was received

by the Board on February 22, 2012, less than sixty (60) days from the annual firm registration date.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Eller's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Eller has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Eller's payment as full resolution of the aforementioned rules violation.

**Elizabeth A. Feit, #29276**  
**Charlotte, NC 06/21/2012**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Elizabeth A. Feit (hereinafter "Ms. Feit") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Feit failed to timely renew or cancel the annual firm registration for Elizabeth A. Feit, CPA, PLLC, in accordance with provisions as required by N.C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. On March 13, 2012, Ms. Feit informed the Board that she had filed Articles of Dissolution for Elizabeth A. Feit, CPA, PLLC, with the North Carolina Secretary of State's office.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Feit's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Ms. Feit has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Feit's payment as full resolution of the aforementioned rules violation.

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**Shawna Corinne Kaylor, #34522**  
**Greensboro, NC 06/21/2012**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Shawna Corinne Kaylor (hereinafter "Ms. Kaylor") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Kaylor failed to timely file the annual firm registration for Shawna C. Kaylor, CPA, PLLC, in accordance with provisions as required by N.C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Ms. Kaylor subsequently renewed her firm registration, which was received by the Board on February 22, 2012, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Kaylor's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Ms. Kaylor has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Kaylor's payment as full resolution of the aforementioned rules violation.

**Disciplinary Actions**  
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**Comment or Question about the Activity Review?**  
Do you have a comment or question about information published in the *Activity Review*? We welcome your comments and suggestions.  
Send us an email at [Ihearne@nccpaboard.gov](mailto:Ihearne@nccpaboard.gov) or [rbrooks@nccpaboard.gov](mailto:rbrooks@nccpaboard.gov).

**Board Office Closed**  
In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on the following date:  
**September 3, 2012**  
**Labor Day**

## Certificates Issued

At its July 23, 2012, meeting, the Board approved the following individuals for licensure as North Carolina CPAs:

Punita Ahuja  
Carolyn Ashley Alford  
Bryan Douglas Aust  
Adam Richard Bearhalter  
Carolann Elizabeth Berkowitz  
Michelle Feely Black  
Amanda Mae Boothby  
Melissa T. Boswell  
Callie Sherard Boyd  
Julie Ann Brasfield  
Michele Holcomb Brewer  
Mark Anthony Brooks  
Stephanie Gray Brooks  
Daniel Paul Cafarella  
Melanie Rose Castillo  
Tres Newman Cobb  
Corinne Pendegraph Cole  
Stephanie Riddle Collins  
Bryan Christopher Cooke  
Jeffrey Thomas Cox  
Andres Servando Cunningham, Jr.  
Ryan Hunter DeCoudres  
Carol Ann Dellapenna  
Kenneth Ian Deutsch  
Desmond Akinola Reginald Ellis  
Patrick Clayton Evans  
Melanie McDougall Fornes  
Charles Oliver Gallop  
Shaji Thomas George  
Jason John Golonka  
William David Gray  
Kevin Michael Griffin  
Paul Jay Grosswald  
Jenna Smith Hall  
Kimberly Hawkins  
Nicole Elaine Helman  
Matthew Steven Hernley  
Lawrence Jay Herzberg  
James Joseph Hilty  
Reginald Hinton  
Jeremy Gene Hussey  
Nani Jahja  
Lars William Lohmann Jarkko  
Mary Cabaniss Johnson  
Janet Repke Kahl  
Jaclyn Kelly Katerakis  
David Michael Kent  
Daniel Andrew Aiken Keppler

Patricia Jones Klein  
Sheree Andrae Klepchick  
Erin Kathleen Koewing  
Craig White Kornegay  
Rebecca Ellen Kreutzfeld  
Anna Marie Lamback  
Mandy Jo Larson  
Linda Susan Lee  
Timothy Michael Ligay  
Yan Ling  
Eileen Foody Little  
Paige Irene Littlejohn  
Eugene J. Longo  
William Edwin Lowe, Jr.  
James Edward Lynch  
Rashena Kyrie Lynch  
Hassaan Ahmad Malik  
William John Maniscalco  
Steven McComas  
Megan Turlington McCormack  
Kelly Marie Meyers  
Joshua Reed Michael  
Daniel Stephen Peach  
Chester Joseph Popkowski, Jr.  
Charles Raymond Powell  
Michael Jon Ramos  
Michael James Richardson  
Glenn Allen Ruggles  
Katie Ann Sanford  
Scott Robert Saville  
Jane Elizabeth Scarlett  
Steve Leo Schilling  
Kimberly Ann Seamans  
Christopher Shaw Silvey  
Barrett Whitehurst Spearman  
Matthew Brent Starkey  
Mark Russell Strawn  
Elsa Savannah Swenson  
Claire Elizabeth Tamer  
Kodjo Tchegnon  
Michael Anthony Torsiello  
Michael Russell Truesdale  
Angela Lee Tyson  
Stephen Arthur Vore  
Michael Holland Walker  
Evelyn Virginia Ware  
Ryan Joseph Wingerd  
Tracie Davis Youngblood

## NCDOR Announces Changes to Offer in Compromise Program

In continued efforts to help struggling taxpayers, the North Carolina Department of Revenue (NCDOR) is making it easier to participate in the Offer in Compromise (OIC) program. The changes will make it more simple for taxpayers to qualify for and understand the process.

The program allows taxpayers to submit an offer requesting that the NCDOR accept a lump sum payment that may be less than what is owed. The NCDOR reviews a taxpayer's complete financial situation in order to determine if an offer can be accepted. The goal is to resolve tax liabilities in a way that is helpful to both the State and the taxpayer.

"We are constantly seeking ways to help our citizens who may be struggling through hard financial difficulties," said Secretary of Revenue David Hoyle.

"The changes we are making to this program will make it easier for many people to submit a valid offer and resolve their debts."

Changes to the program will reduce the number of criteria a taxpayer must meet to qualify and will use IRS standards that are more favorable to the taxpayer when determining disposable income, which is one of the considerations for accepting an offer.

In most cases, the NCDOR will also provide taxpayers with a counter offer when an original offer in compromise is denied.

The simplified and improved process should result in an increase of offers submitted by taxpayers and accepted by the NCDOR.

Taxpayers interested in making an offer should review and download detailed information from the NCDOR's website, [www.dorn.com/collect/offer.html](http://www.dorn.com/collect/offer.html).

## Disciplinary Actions

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### **M. Sadik Khan, #15297** **Greensboro, NC 06/21/2012**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. M. Sadik Khan (hereinafter "Mr. Khan") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Khan failed to timely file the annual firm registration for M. S. Khan, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Mr. Khan subsequently renewed his firm registration, which was received by the Board on February 20, 2012, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Khan's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Khan has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Khan's payment as full resolution of the aforementioned rules violation.

### **Warren G. Lowder, #10065** **Greensboro, NC 06/21/2012**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Warren G. Lowder (hereinafter "Mr. Lowder") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Lowder failed to timely renew or cancel the annual firm registration for Warren G. Lowder, CPA, PLLC, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

3. On March 1, 2012, Mr. Lowder informed the Board that Articles of Dissolution for Warren Lowder, CPA, PLLC, were filed with the North Carolina Secretary of State's office.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Lowder's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Lowder has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Lowder's payment as full resolution of the aforementioned rules violation.

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### **Francine R. Noel, #26269** **Asheville, NC 06/21/2012**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Francine R. Noel (hereinafter "Ms. Noel") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Noel failed to timely renew or cancel the annual firm registration for Francine R. Noel, CPA, PLLC, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

3. On March 2, 2012, Ms. Noel informed the Board that she had filed Articles of Dissolution for Francine R. Noel, CPA, PLLC, with the North Carolina Secretary of State's office.

4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Noel's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Ms. Noel has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Noel's payment as full resolution of the aforementioned rules violation.

### **Margaret F. Stampley, #27423** **Charlotte, NC 06/21/2012**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Margaret F. Stampley (hereinafter "Ms. Stampley") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Stampley failed to timely file the annual firm registration for Margaret F. Stampley, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Ms. Stampley subsequently renewed her firm registration, which was received by the Board on March 1, 2012, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Stampley's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Ms. Stampley has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Stampley's payment as full resolution of the aforementioned rules violation.

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### **William Stewart Thomas, #21544** **Laurinburg, NC 06/21/2012**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. William Stewart Thomas (hereinafter "Mr. Thomas") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Thomas failed to timely file the annual firm registration for W. Stewart Thomas, CPA, P.L.L.C., in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

## Disciplinary Actions

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## Disciplinary Actions

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3. Mr. Thomas subsequently renewed his firm registration, which was received by the Board on March 1, 2012, less than sixty (60) days from the annual firm registration date.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Thomas' infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.

5. Mr. Thomas has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Thomas' payment as full resolution of the aforementioned rules violation.

### **James R. Wright, #17099 Huntersville, NC 06/21/2012**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. James R. Wright (hereinafter "Mr. Wright") is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Wright failed to timely file the annual firm registration for James R. Wright, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

3. Mr. Wright subsequently renewed his firm registration, which was received by the Board on March 8, 2012, less than sixty (60) days from the annual firm registration date.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Wright's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.

5. Mr. Wright has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Wright's payment as full resolution of the aforementioned rules violation.

## AICPA Launches New eReader App

The AICPA recently announced the release of its new eReader app for the iPhone and iPad for tax and accounting professionals. With the new AICPA Reader, professionals have access to a number of eBooks covering audits and audit risks, practice management and many other topics.

The eReader's user-friendly interface makes it easy to read new and previously owned titles, even across multiple devices. To get started, users

must first download Adobe Digital Editions to either their PC or Mac. The free digital rights management software lets users authorize and use up to six devices to view eBooks.

Inside the eReader app, a list of previous eBook purchases is shown, and users can download individual titles to using the "Import eBooks" feature. Users can also create bookmarks and annotations, as well as perform a keyword search.

## Reclassifications

### Reinstatements

07/23/12	Mary Lou Rathje Barlow, #17145	Durham, NC
07/23/12	James Christopher Boone, #14660	Charlotte, NC
07/23/12	Mary B. Carlin, #28236	Omaha, NE
07/23/12	William Frank Kauder, III, #33064	Greensboro, NC
07/23/12	John Travis McMinnville, #31326	Prairie Village, KS
07/23/12	Vanessa M. Pangle, #17422	Elon, NC
07/23/12	Elizabeth Maher Plowman, #17422	Apex, NC
07/23/12	Katherine Finley Smithey, #18010	Wilkesboro, NC
07/23/12	Danny Allen Snead, #12466	Mount Holly, NC
07/23/12	Collin L. Sumrall, #35321	Fayetteville, NC
07/23/12	Cecely Lorrene Tucker, #33003	Garner, NC
07/23/12	Dorothy Whiteman, #19498	Wilmington, DE
07/23/12	Andrew Wallace Williams, Jr., #31400	Charlotte, 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)(32)].

06/21/12	Joseph Daniel Carpenter, #22567	Forest City, NC
06/21/12	Lee McCorquodale Durst, #8223	Durham, NC
06/21/12	Susan Patterson Emmerson, #	Raleigh, NC
06/21/12	Harold Creighton Foreman, #10912	Elizabeth City, NC
06/21/12	Sheila Ann Frisk, #26583	Chico, CA
06/21/12	David Junkin Robinson, #954	Greensboro, NC
06/21/12	Roy Angier Stone, Jr., #12727	Charlotte, NC
06/21/12	James Franklin Tarleton, #7988	Raleigh, NC
06/21/12	James Edward Woodruff, Jr., #	Raleigh, NC
07/23/12	Christine Conboy #22008	Kernersville, NC
07/23/12	Peggy Reynolds Dahle, #13903	Lake Lure, NC
07/23/12	Ann M. Honbarrier, #16885	Fern Park, FL
07/23/12	Kathleen Ann Johnson, #20516	Chapel Hill, NC
07/23/12	Joyce Swenson, #13299	Greensboro, NC

## Inactive Status

"Inactive," when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant," and neither he nor she nor anyone else refers to him or her in any representation as described in 21 NCAC 08A .0308(b) [21 NCAC 08A .0301(b)(20)].

### 06/13/12

Charles Benjamin Robert Booth, #15042, Spring Hope, NC  
Joanne Boling Marshall, #13514, Siler City, NC  
James Ray Peterson, #25598, Goldsboro, NC  
Charles Patrick Warren, Jr., #15232, Bradenton, FL

### 06/14/12

Benjamin Phillip Rackley, II, #34331, Daphne, AL

### 06/15/12

Christopher McRae Crouch, #23590, Wilmington, NC  
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