



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 • No. 04-2013

Board Celebrates 100th Anniversary

One hundred years ago, on March 12, 1913, the General Assembly of North Carolina established the State Board of Accountancy to oversee the licensure of CPAs and public accountants in North Carolina. [In 1925, the name was changed to State Board of CPA Examiners to reflect the termination of the issuance of public accountant licenses.]

To celebrate its 100th anniversary, the Board invited former Board members, representatives of the American Institute of CPAs (AICPA), the NC Association of CPAs (NCACPA), the NCSociety of Accountants (NCSA), the National Association of State Boards of Accountancy (NASBA), and members of the profession and public to attend the Board's March 20, 2013, meeting.

Gaylen Hansen, CPA, Chair of NASBA, and Ken Bishop, President and CEO of NASBA, presented the Board with an award congratulating the Board's on its anniversary.

Hansen, who is a former chair and member of the Colorado State Board of Accountancy, and Bishop, a former Executive Director of the Missouri State Board of Accountancy, commended the present and past Board members and Board staff for their dedication to the Board and its mission of protecting the public through the licensure of CPAs.

Suzanne Jolicoeur, Senior Manager of State Regulatory Outreach for the AICPA, presented the Board with a letter from Barry Melancon, President and CEO of the AICPA who expressed congratulations for the Board's work

protecting the public and development of the profession.

Jay Lesemann, CPA, Chair of the NCACPA, also thanked the Board for its one hundred years of service to the citizens of North Carolina and to all North Carolina CPAs.

Later in the meeting, Jose R. Rodriguez, CPA, the Board's president, read the proclamation (*see page 5*) issued by Governor Pat McCrory in honor of the Board's 100th anniversary and its service to the citizens and businesses of North Carolina.

At the conclusion of the Board meeting, Robert Brooks, the Board's Executive Director, announced the name and the years each past Board member served on the Board and President Rodriguez presented those present with a commemorative paperweight.

Former Board members in attendance were Giles Almond, CPA; Murchison Biggs, CPA; Stephen Bitter, CPA; L. McNeil Chestnut, Esq.; O. Charlie Chewning, Jr., CPA; Lori G. Church, CPA; Wm. Hunter Cook, CPA; Scott Cox; Herman Fox; Nathan T. Garrett; Rick Hubbard; Maylon Little, CPA; Steve Moss, CPA; William Self; Stan Vaughan; Art Winstead, Jr., CPA; and Thomas Woolen.

In addition, current members of the Board staff were recognized by name and years of service to the Board and presented with a paperweight.

Photos from the meeting are available on the Board's Facebook page, www.facebook.com/NCCPABoard.

Officers Elected

At the March 20, 2013, meeting, the members of the Board elected officers for 2013-2014.

Elected to office were Jose R. Rodriguez, CPA, President; Bucky Glover, CPA, Vice President; and Maria M. Lynch, Esq., Secretary-Treasurer.

Rodriguez has been a member of the Board since 2008 and has served as President of the Board since 2011. He is a past member of the Professional Standards Committee and the Professional Education & Applications Committee

A member of the Board since 2009, Glover is a member of the Executive Committee and the Professional Standards Committee. He is a past member of the Professional Education & Applications Committee.

Lynch, who has been a member of the Board since 2007, has served as Secretary-Treasurer since 2009. She is Chair of the Professional Education & Applications Committee and the Personnel Committee.

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Disciplinary Actions

Donald E. Drake, #28635
Donald E. Drake, CPA, P.C.
Elizabeth City, NC 02/25/2013

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. §150B-41, the Board and Respondents stipulate to the following:

1. Donald E. Drake (hereinafter "Respondent Drake") is the holder of North Carolina certificate number 28635 as a Certified Public Accountant.
2. Respondent Donald E. Drake, CPA, P.C. (hereinafter "Respondent Firm"), is a registered certified public accounting professional corporation in North Carolina. Respondent Drake is the sole owner of Respondent Firm and has been individually responsible for the conduct of Respondent Firm.
3. In March of 2012, the Internal Revenue Service ("IRS") filed a tax lien against Respondent firm for failure to file and insure payment of 940 and 941 monies totaling \$7,117.80.
4. In September of 2012, the IRS filed a second tax lien against Respondent firm for failure to file and insure payment of 941 monies totaling \$1,781.88.
5. According to the IRS account transcripts, Respondents failed to pay 941 taxes for nine (9) quarters during the years 2008 through 2011. Additionally, Respondents were late in paying 941 taxes for two (2) additional quarters during that period.
6. The IRS account transcripts also show that Respondents were late to file the 941 returns for the quarters ending September 2010, December 2010, and September 2011.
7. Respondents wish to resolve these matters 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 UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondents' actions as set out above constitute violations of 21 NCAC 08N .0201, .0203(a), and 0207.
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondents' consent to this order, Respondents are subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondents agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent Donald E. Drake is hereby permanently revoked.
2. The firm registration for Respondent Firm, Donald E. Drake, CPA, P.C., is hereby cancelled.
3. Respondents shall not offer or render services as a CPA or CPA firm or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondents claim or attempt to use any practice privileges in any other state based upon Respondent Drake's permanently revoked North Carolina certificate or Respondent Firm's canceled CPA firm registration.

Shannon Noel Quon, #34450
Oak Park, CA 02/25/2013

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at a public hearing ("Hearing"), with a quorum present, the Board finds, based on the

evidence presented at the Hearing on February 25, 2013, that:

Findings of Fact

1. Respondent Shannon Noel Quon (hereinafter "Respondent") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over Respondent and the subject matter of this action.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. Respondent informed the Board on his 2010-2011 individual certificate renewal ("Renewal") that between January 1, 2009, and June 30, 2010, he had obtained forty (40) hours of continuing professional education

2013 Board Meetings

May 23
June 20*
July 22
August 19
September 23
October 21
November 18
December 16

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

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

*Greensboro

("CPE"), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirements.

8. Based on Respondent's representation, the Board accepted his Renewal.

9. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2009 CPE requirements.

10. Respondent failed to provide the certificate or certificates of completion needed to document completion of an annual ethics CPE course that Respondent claimed he earned between January 1, 2009, and June 30, 2010, as was reported on his Renewal.

Conclusions of Law

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.

2. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC). Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate and to impose civil monetary penalties.

3. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), and .0202(b)(4).

BASED ON THE FOREGOING, the Board orders in a vote of 5 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent Shannon Noel Quon is revoked for a period of one (1) year from the date of this Order.

2. Respondent shall, upon receipt of this Order, immediately remit to the Board a one thousand dollar (\$1,000.00) civil penalty.

Jocelyn Merone, #31801
High Point, NC 02/25/2013

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at a public hearing ("Hearing"), with a quorum

present, the Board finds, based on the evidence presented at the Hearing on February 25, 2013, that:

Findings of Fact

1. Respondent Jocelyn Merone (hereinafter "Respondent") is the holder of a certificate as a Certified Public Accountant in North Carolina.

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

3. Respondent received at least fifteen (15) days through notice of Hearing of this matter by personal service, certified mail, or other approved personal delivery, such as notice by publication as allowed by N.C. Gen. Stat. §1a, Rule 4(j1).

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

5. Respondent did not object to any Board Member's participation in the Hearing of this matter.

6. Respondent was not present and was not represented by counsel.

7. Respondent informed the Board on her 2011-2012 individual certificate renewal ("Renewal") that she had obtained forty (40) hours of continuing professional education ("CPE"), had completed an annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2010 CPE requirements.

8. Based on Respondent's representation, the Board accepted her Renewal.

9. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2010 CPE requirements.

10. Respondent failed to provide the certificate or certificates of completion needed to document any of the CPE that Respondent claimed she earned between January 1, 2010, and December 31, 2010, as was reported on her Renewal.

Conclusions of Law

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.

2. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC). Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate and to impose civil monetary penalties.

3. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a) and .0202(b)(4).

BASED ON THE FOREGOING, the Board orders in a vote of 4 to 1 that:

1. The Certified Public Accountant certificate issued to Respondent Jocelyn Merone is hereby permanently revoked.

2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this State, either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon the permanently revoked North Carolina certificate.

Julie L. Duriga, #32253
Washington, DC 02/25/2013

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

1. Respondent Julie L. Duriga (hereinafter "Respondent") is the holder of North Carolina certificate number 32253 as a Certified Public Accountant.

2. At all relevant times, Respondent was the sole shareholder and CPA employee of Julie L. Duriga, CPA, Inc. ("Firm"), and was responsible for its operations.

3. Respondent's Firm received a "fail" on its most recent system peer review,

Duriga

continued on page 4

Duriga *continued from page 3*

with an acceptance letter date of August 26, 2009.

4. Respondent submitted a copy of the peer review acceptance letter to the Board on September 1, 2009.

5. Per 21 NCAC 08M .0106, for all failed and second passed with deficiencies reports, Respondent's Firm was required to submit to the Board a Peer Review Report, Letter of Response, and Final Letter of Acceptance.

6. However, on September 1, 2009, Respondent, on behalf of the Firm, only submitted a copy of the peer review acceptance letter to the Board. Respondent asserts that her failure to provide the peer review report and letter of response was inadvertent.

7. In January of 2010, Respondent's Firm was dissolved by the North Carolina Secretary of State's office.

8. 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 and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's failure to submit to the Board copies of Respondent's Firm's Peer Review Report and Letter of Response constitutes a violation of 21 NCAC 08M .0106(a)(4) and 08N .0213.
3. By virtue of Respondent's consent

to this order, Respondent is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent is censured.
2. Respondent shall provide a written statement to the Board that she will no longer be participating in, performing, or reviewing any engagements requiring peer review.
3. Prior to Respondent participating in, performing, or reviewing any engagements requiring peer review as an owner, partner, manager, or supervisor, Respondent shall be required to provide the Board with proof of the following:
 - a. Completion of a minimum of eight (8) hours of SSARS CPE;
 - b. Completion of a minimum of sixteen (16) hours of Audit Documentation CPE;
 - c. Completion of a minimum of sixteen (16) hours of Risk Based Audit Standards CPE;
 - d. Access to an appropriate library with materials sufficient for engagements to be performed;
 - e. Pre-issuance reviews, to be performed by a pre-issuance reviewer approved by the Board, for all peer review engagements until determination is made by the Board that said engagements can be performed by the Respondent in accordance with applicable standards; and
 - f. Completion of eight (8) hours of Accounting and Auditing CPE coursework as part of the Respondent CPA's annual CPE requirements once she has begun participating in, performing, or reviewing any engagements requiring peer review until such time as the firm receives a pass on a system peer review, or a pass or pass with deficiencies on an engagement peer review.
4. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six (6) months of the Board's acceptance of this signed Consent

Website Makeover

The Board's re-designed website was launched on March 29. Although the website address (www.nccpaboard.gov) did not change, users may need to create a new bookmark or favorite for the site.

Certificate Renewal

On April 1, North Carolina CPAs began renewing their CPA licenses online through the Board's website, www.nccpaboard.gov.

To renew online, a CPA must have his or her NC CPA certificate number; his or her Social Security Number; the number of CPE hours earned to meet the annual CPE requirement; and a valid MasterCard or VISA account number, security code, and expiration date.

A licensee may use Internet Explorer, Mozilla Firefox, Google Chrome, or Apple Safari to complete the online renewal.

Detailed information on the online renewal process was published in the March issue of the *Activity Review*.

NC Candidate Receives Sells Award

The Board is pleased to announce that a North Carolina Exam candidate was named a 2012 Elijah Watt Sells Award winner by the AICPA.

Yun Guo, a Minzu University of China graduate with a BA in Economics and Finance and a Master of Accountancy from Wake Forest University, is employed with PricewaterhouseCoopers LLP in New York.

The Sells Award is presented to candidates who have obtained a cumulative average score above 95.50 across all four sections of the Uniform CPA Examination, completed testing during the 2012 calendar year and passed all four sections of the Examination on their first attempt.

State of North Carolina

PAT McCRORY
GOVERNOR

100th ANNIVERSARY OF THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

2013

BY THE GOVERNOR OF THE STATE OF NORTH CAROLINA

A PROCLAMATION

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners, formerly the North Carolina State Board of Accountancy, was created by the General Assembly on March 12, 1913; and

WHEREAS, the Board has and continues to administer the Uniform CPA Examination and issue certificates of qualification as a Certified Public Accountant to qualified individuals; and

WHEREAS, the Board has and continues to protect the citizens and businesses of this State by ensuring that those individuals using the Certified Public Accountant credential are qualified to provide services; and

WHEREAS, the Board remains diligent in its enforcement of the statutes and rules in protecting the citizens and businesses of North Carolina; and

WHEREAS, in the regulation of Certified Public Accountants in North Carolina, the Board is at the forefront of the protection of the citizens and businesses; and

WHEREAS, the State of North Carolina is proud to recognize past and present members, staff, and all organizations related to the North Carolina State Board of Certified Public Accountant Examiners whose dedication has ensured the integrity of certified public accountants for 100 years;

NOW, THEREFORE, I, PAT McCRORY, Governor of the State of North Carolina, do hereby proclaim March 12, 2013, in honor of the **"THE 100TH ANNIVERSARY OF THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS,"** in North Carolina, and commend its observance to all citizens.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of North Carolina at the Capitol in Raleigh this eleventh day of March in the year of our Lord two thousand and thirteen and of the Independence of the United States of America the two hundred and thirty-seventh.

Pat McCrory
Governor

Providing Moral Character Data on the Certificate Renewal Form

Each year, the Board staff receives numerous inquiries regarding the moral character questions included in the individual certificate renewal. This article is meant to help provide an explanation for responding to the moral character questions.

It should be noted that, when in doubt, you always should err in favor of disclosing information that may be applicable to those questions. You will not be disciplined or denied a renewal simply by answering “yes” to one or more of the moral character questions included in the renewal.

However, you may be subject to discipline if the underlying conduct is a violation of statute or rule. Failure to answer affirmatively to the questions, when, in fact you should answer affirmatively, may result in discipline for failure to truthfully answer the questions.

The first moral character question is whether you have been:

Charged, arrested, convicted, found guilty of, received a prayer for judgment continued, or pleaded *nolo contendere* to any criminal offense, excluding non-criminal traffic infractions, since filing your last renewal?

This question is meant to encompass any conceivable activity that may be defined as a crime except for moving violations. This includes misdemeanors and crimes which may not have an immediately apparent connection to the practice of accounting. It is not necessary that you be convicted—only that you are charged. Additionally, any plea, including Alford pleas and pleas of no contest, must be reported.

The second question asks whether you, have had:

An application for certificate or license denied or certificate or license suspended, canceled or revoked by a state or federal agency or governing or licensing board or professional

organization since filing your last renewal?

This question refers to more than your CPA certificate. For purposes of illustration, but not limitation, any discipline imposed by the State Bar, NASD, NCACPA (or other state CPA society), AICPA, the Department of Insurance, the Real Estate Commission, or the Securities Division of the Office of the Secretary of State would be included in this request.

The third question asks whether you have:

Been investigated, charged, or disciplined since filing your firm’s last renewal, or are you under investigation by a governing or licensing board or professional organization or by a state or federal agency?

When answering this question, it should be noted that *any* state or federal investigation is sufficient to trigger an affirmative response. For example, investigations conducted by the IRS, North Carolina Department of Revenue, SEC, GAO, HUD, PCAOB, Securities Division of the Office of the Secretary of State, North Carolina Real Estate Commission, AICPA, NASD, State Bar, North Carolina Bar Examiners, North Carolina Department of Commerce, the FTC, the EEOC or North Carolina Department of Labor would fall within the parameters of this question.

The final question asks whether you have been:

A party to a civil suit, bankruptcy action, administrative proceeding, or binding arbitration; the basis of which is an allegation of negligence, dishonesty, fraud, misrepresentation or incompetence...”

This question is designed to address any proceeding in which you or your firm have been accused of negligence, dishonesty, fraud, misrepresentation, or incompetence, regardless of whether you are the defendant, cross-claim defendant, counterclaim

defendant or otherwise. Also, small claims actions are considered to be civil suits. Bankruptcy actions include any bankruptcy or other action where you or your company are the debtor or have been declared insolvent.

If you have any questions regarding your responses to these questions, please contact the Board’s staff attorney, Frank Trainor, by email at ftrainor@nccpaboard.gov.

Check Your CPE Carry-Forward

Need to know how many carryforward CPE hours you have? Find out with a quick visit to the Board’s website, www.nccpaboard.gov.

To verify your hours, use the “Licensee Search” function of the website to search for yourself using your name or certificate number.

After your record is displayed, click on the “details” link. The number of CPE carryforward hours will be displayed below your address and telephone number.

If there is a discrepancy in the number of carryforward hours, please contact Cammie Emery at cemery@nccpaboard.gov.

Moved or Changed Jobs?

21 NCAC 08J .0107 requires all licensees and firms to notify the Board in writing within 30 days of any change in address (including telephone number or email address) or business location.

Licensees and firms may make address changes using the “Address Update” link on the Board’s website, www.nccpaboard.gov. Exam candidates may email address changes to addresschange@nccpaboard.gov; fax address changes to (919) 733-4209; or mail address changes to PO Box 12827, Raleigh, NC 27605.

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Reclassifications

Reinstatements

02/25/13	Deborah Queeney Ellis, #22754	Landery, WY
02/25/13	Janice Toothaker Gore, #20921	High Point, NC
02/25/13	Henry Luther Greene, III, #18544	Cherryville, NC
02/25/13	Linda Rugh Hoffman, #12725	McLean, VA
02/25/13	Jo Gaskins Holloman, #13706	Raleigh, NC
02/25/13	Mary Elizabeth Warren Kilguss, #17092	Charlotte, NC
02/25/13	Alisa Delle Moody, #20815	Greensboro, NC
02/25/13	Jin Su Park, #29923	Charlotte, NC
02/25/13	Jennifer Grace Stevenson, #32560	Charlotte, NC
02/25/13	Robert Eric Teague, #23776	Raleigh, NC
02/25/13	Peter W. Waring, #23482	McLean, VA

Reissuance

02/25/13	Charles A. Akpom, #35383	Wake Forest, NC
02/25/13	Kesha Routh Hall, #30695	Randleman, NC
02/25/13	Terri Graham McKee, #23052	Raleigh, NC
03/20/13	Rosalind Castillo Compton, #17372	New York, NY
03/20/13	Beverly Wilson Meredith, #27053	Siler City, NC
03/20/13	Sabrina Kay Simpson, #21519	Winston-Salem, NC

Retired Status

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)].

02/25/13	David Carr, #14844	Kernersville, NC
02/25/13	William Arthur Haney, Jr., #3967	Rocky Mount, NC
02/25/13	Frederic O. Shackelford, #8196	Pineville, NC
03/20/13	Luis Eugenio Timothee, #21162	Winston-Salem, NC
03/20/13	Janet Benfield Wooten, #17377	Midland, 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)(20)].

01/28/13	Jeffrey Wade Crumpley, #31088	Lexington, KY
01/28/13	Roger Jennings, #10362	Kernersville, NC
01/29/13	Robert Vincent Birch, #34868	Charlotte, NC
01/29/13	Glenn Arthur Kennedy, #10825	Raleigh, NC
01/29/13	Walter Jackson Rayfield, III, #15213	Kernersville, NC
01/29/13	Kristy Lynn Smith, #30402	Cary, NC

Certificates Issued

At its March 20, 2013, meeting, the Board approved the following applicants for licensure as North Carolina CPAs:

Heidi Louise Andraesen
Adam Michael Angstadt
Sally Margaret Averett
Lindsay Nina Clark
Crystal B. Climer
Jack Murdoch Coman
Tracy Jackson Dowdy
Wesley David Edwards
Carissa Janelle Frampton
Martha Hensley
Michael Anthony Jankowski
Rebecca Ashley Jones
Pamela Christine Lane
Esther Lee
Kathleen Dianne Leopard
Courtney Lee Little
Joseph John Mark III
Jamie Linn Pennell
Ryan James Perkins
Adam Phillips Pierson
Thomas Paul Recchuiti
Kyle Timothy Reeves
William Adam Robertson
Anthony Tyler Saxton
Mark Becton Thompson Jr.
Jason Louis Watkins
Angi Ruth West
James Douglas Wilson
Yahli Zhao

Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed May 27, 2013, in observance of Memorial Day.

www.nccpaboard.gov



State Board of CPA Examiners

Board Members

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President, Winston-Salem

Miley "Bucky" Glover, CPA
Vice President, Monroe

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Member, Mount Olive

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22,000 copies of this document were printed in April 2013 at an estimated cost of \$4200.00 or approximately 19¢ per copy.

Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: <input type="checkbox"/> Home <input type="checkbox"/> Business

Mail form to: PO Box 12827, Raleigh, NC 27605
Fax form to: (919) 733-4209

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