



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. 06-2014

How to Survive the Annual Audit of CPE Records

Each year, in conjunction with the annual license renewal period, the Board conducts an audit of licensees' CPE records. The audit, which begins in August, is used to ensure licensees' compliance with 21 NCAC, Subchapter 08G, *Continuing Professional Education*.

If selected for the audit, the licensee must respond to the Board within 30 days by providing certificates of completion for each CPE course claimed for credit.

The following tips will help licensees comply with the annual CPE requirement for renewal and with the audit, if selected.

- Keep track of the hours throughout the year and have a plan for completing the required hours well before December 31. Don't wait until December 31 to calculate the number of CPE hours earned. If, on December 31, a licensee does not have enough CPE credit hours, he or she may take the necessary hours before June 30 of the next year, but the licensee will receive a Letter of Warning.

NOTE: The Board occasionally grants extensions (in cases of extreme personal hardship) to complete CPE without penalty, but an extension must have been formally approved by the Board and the licensee must have received written confirmation that the extension was granted prior to completing the license renewal.

- Self-study courses (and the required test) must be completed and submitted to the sponsor before December 31 in order to receive CPE credit for that calendar year. Always print the certificate of completion when the course is completed.

- A certificate of completion is required for every CPE course claimed for credit on the annual renewal. No certificate of completion, no credit.

- For a certificate of completion to be considered valid by the Board, the certificate must include the licensee's name; the name of the course; the date the course was taken (for self-study, the date should reflect when the course was completed and submitted to the sponsor); the sponsor's name and contact information; and the number of CPE credit hours as determined by the sponsor.

- Keep certificates of completion in paper *and* electronic formats so at least one set is always available. If a licensee changes jobs and the certificates of completion are stored on the previous employer's server, the licensee may not be able to get access to the files. Paperwork can be lost in a move or flooding. Better to have an extra set and not need it than to need a set and not have it.

- As part of the annual CPE requirement, a licensee must complete at least two hours of CPE on

regulatory or behavioral professional ethics and conduct. Any ethics CPE course (regulatory or behavioral on professional ethics and conduct) offered by a CPE sponsor registered with the NASBA National CPE Sponsor Registry will be accepted for compliance with the Board's annual ethics CPE course requirement.

NOTE: A CPA who holds another professional license (attorney, insurance agent, realtor, etc.) or designation (CFP, CFE, CMA, CIA, etc.) cannot claim ethics credit with the Board for an ethics course taken from that licensing/regulatory body or association unless that organization is registered with the NASBA National CPE Sponsor Registry.

- Respond promptly, completely, and honestly to the Board's request for documents related to the CPE audit. Failure to cooperate with an inquiry from the Board is considered a violation of 21 NCAC 08N .0206 and may result in disciplinary action.

CPE Audit

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Disciplinary Actions

Aichun Li, #30603
Charlotte, NC 01/27/2014

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 Respondent stipulate to the following:

1. Aichun Li (hereinafter "Respondent") is the holder of North Carolina certificate number 30603 as a Certified Public Accountant.
2. By Order dated July 8, 2013, Respondent was suspended from practicing before the U.S. Securities and Exchange Commission ("SEC") for a period of two (2) years.
3. The SEC also filed a federal lawsuit to accompany the administrative case. The Respondent consented to the entry of a final judgment without admitting or denying the allegations of the Complaint. In that judgment, Respondent was fined twenty-five thousand dollars (\$25,000). In addition, per that judgment, Respondent was enjoined from:
 - a. knowingly failing to implement a system of internal accounting controls as required by SEC Act §13(b)(5);
 - b. aiding and abetting violations of the public reporting provisions at section 13(a) of the SEC Act and Rules 240.12b-20 and 240.13a-13; and
 - c. aiding and abetting violations of the recordkeeping provisions found at Section 13(b)(2)(A) of the SEC Act.
4. 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 discipline by the SEC constitutes prima facie evidence of a violation of 21 NCAC 08N .0204.
3. If proven, the SEC allegations would constitute a violation of 21 NCAC 08N .0203.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also 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's CPA certificate shall be suspended for two (2) years.
2. Respondent shall remit, with this signed Order, a one thousand dollar (\$1,000.00) civil penalty.
3. 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 his permanently revoked North Carolina certificate.

Cecil J. Cavanaugh,
Louisiana CPA #000945
Cecil J. Cavanaugh, MBA, CPA,
A Professional Accounting
Corporation
Baton Rouge, LA 01/27/2014

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. Cecil J. Cavanaugh (hereinafter "Respondent Cavanaugh") is the holder of a valid and unrevoked certificate as a certified public accountant issued by the State of Louisiana. Respondent Cavanaugh has a principal place of business outside of the State of North Carolina, but has, as set forth below, exercised a practice privilege to perform services for at least one client in this State. As such, Respondent Cavanaugh is subject to the laws, rules, jurisdiction, and disciplinary authority of this Board, per N.C. Gen. Stat. §93-10(b).
2. Cecil J. Cavanaugh, MBA, CPA, A Professional Accounting Corporation (hereinafter "Respondent Firm"), is not a registered certified public accounting professional corporation in North Carolina. Respondent Firm's principal place of business is outside of the State of North Carolina and has a firm permit issued by the Board of Accountancy in the State where Respondent Firm is located. At all times relevant to this matter, Respondent Cavanaugh was the owner and operator of Respondent Firm.
3. Respondent Cavanaugh, on behalf of Respondent Firm, issued audits to a North Carolina-based company, for the fiscal years 2010, 2011, and 2012.
4. Neither Respondent Firm nor Respondent Cavanaugh, on behalf of Respondent Firm, provided the Board with the Notification of Intent to Practice as required by N.C. Gen. Stat. §93-10(c) of the Accountancy Act.

2014 Board Meetings

July 21
August 25
September 22
October 23
November 17
December 15

Meetings of the Board are open to the public and, unless otherwise noted, are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

5. Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED 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' failures to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above, if proven, could constitute violations of 21 NCAC 08N .0213.

3. Per N.C. Gen. Stat. §93-12(9), 93-10(b) 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. Respondents are censured.

2. Respondents shall remit, with this signed Order, a six thousand dollar (\$6,000.00) civil penalty.

Eugene E. Nicholas, Jr., #30785
Eugene E. Nicholas, Jr., CPA
Morrisville, NC 01/27/2014

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 Respondent stipulate to the following:

1. Eugene E. Nicholas, Jr. (hereinafter "Respondent Nicholas"), is the holder of North Carolina certificate number 30785 as a Certified Public Accountant.

2. Eugene E. Nicholas, Jr., CPA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. At all relevant times, Respondent Nicholas was the sole owner of Respondent Firm.

3. Respondent Firm was engaged by an entity, which was subject to overview by a division of the Office of Inspector General ("OIG"), to prepare audits for the years ending June 30, 2007, and June 30, 2008.

4. OIG has alleged that Respondent Firm failed to provide, upon request, a complete set of audit workpapers for the entity.

5. OIG has alleged that Respondent Firm did not conduct the 2007 and 2008 audits in accordance with GAAS, GAGAS, or OMB Circular A-133 regulations.

6. Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED 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 .0403, .0409, .0204, and .0212.

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 Respondent agree to the following Order:

1. Respondent Nicholas and Respondent Firm shall not offer to perform, participate in, perform, or review any attest or assurance services as defined by 21 NCAC 08A .0301(b)(5) for at least two (2) years from the date the Consent Order is approved by the Board.

2. Prior to entering into any attest and/or assurance engagements, Respondent Nicholas or Respondent Firm shall provide notification to the Board of Respondent Nicholas' or Respondent Firm's intention to enter into attest and/or assurance engagements.

3. Prior to Respondent Nicholas and/or Respondent Firm offering to perform, participating in, performing, or reviewing any attest and/or assurance services, Respondent Nicholas shall take and provide CPE completion documentation to the Board of at least forty (40) hours of classroom (non-webinar or webcasts) Accounting and Auditing CPE coursework.

4. Respondent Nicholas and Respondent Firm shall obtain pre-issuance reviews, to be performed by a pre-issuance reviewer approved by the Board, for all attest and assurance engagements until a determination is made by the Board that said engagements can be performed by Respondent Nicholas and Respondent Firm in accordance with applicable standards. Respondent Nicholas or Respondent Firm shall authorize and cause the pre-issuance reviewer to provide the Board a copy of each pre-issuance review report upon its issuance. Respondent Firm shall reimburse the Board for its administrative costs incurred as a result of monitoring compliance with pre-issuance review requirements.

5. Respondent Nicholas shall reimburse the Board for its administrative costs of two thousand four hundred dollars (\$2,400.00) incurred in the investigation of this matter.

Additional Orders
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Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on Friday, July 4, 2014, for Independence Day.

Licensees who are selected for the CPE audit and appear to be non-compliant with the annual CPE requirement rules are referred to the Professional Standards Committee from the Professional Education and Applications Committee.

The Professional Standards Committee has consistently recommended to the full Board that a licensee in violation of the CPE rules forfeit his or her CPA license for one (1) year; pay, on average, a \$1000 civil penalty; and complete additional CPE.

The CPA license is the most valued and widely recognized financial credential in the world. Don't place your license in jeopardy by failing to meet the annual CPE requirement or failing to properly respond to the CPE audit.

Questions regarding the annual CPE requirement or CPE audit should be sent by email to Cammie Emery (cemery@nccpaboard.gov) or Buck Winslow (buckw@nccpaboard.gov).

Certificate Renewal Deadline

North Carolina CPAs have just a few days left to renew 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.

Licensees who do not submit a properly completed renewal and the \$60.00 fee prior to July 1, 2014, may receive a Letter of Demand from the Board.

Failure to submit the renewal form and fee within 30 days of the mailing of the Letter of Demand will result in an automatic forfeiture of the licensee's NC CPA certificate.

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

Certificates Issued

At its May 22, 2014, meeting, the Board approved the following applicants for licensure as North Carolina CPAs:

Emily Victoria Acker	Shanta Renee Johnson
Nicholas Scott Alexander	Timothy Francis Johnson
Rodney Cleveland Alexander	Joshua Ryan Kleinberg
Lee Wooten Allen	Bailey Kristen Langvardt
Caroline Standish Arden	Annette Rose Leerhoff
Jeffrey Mark Bailey	Kelly Irene MacDonald
Lien Marie Bailey	Michael Louis Mansbach
Julia Amanda Baldwin	Stephen Thomas Marhevka
Aaron David Barbera	George Pickett McClanahan
Dustin James Barnwell	Christopher Matthew McDonald
Christina Grace Brackins	David Lee McPherson
Michael Dale Bruce	Dwayne Scott Mitchell
John Wayne Burkett	Bradley Elizabeth Netherwood
Benjamin Bradley Canada	Rosario Ochoa
Carla White Cantrell	Timothy Donald Packer
Mark John Casella	Sara Lindsey Pearson
Yisi Chen	Megan Gabel Perry
Hannah Elizabeth Childress	Robert William Perry
Stephen David Craig	Chelsea Marie Peterson
Jessica Johannessen Crooks	Mikaela Margaret Pinzl
Brian Lucas Crumpton	Beverly House Pressley
Benjamin Joseph Darnton Davey	Jonathan David Redic
Christopher Warren Deitz	Sabina Redzovic
Phillip Michael Dunn	Judyth Nausicaa Riddick
Melissa Duong	Stephanie Jo Rogers
Tessa Carolyn Dyer	Heather Thornbrough Rouse
Michael Keith Fahlikman	Robert Bruce Sawyer
Francis Joseph Farina	Joyce Riggins Schaffer
Crystal Dawn Farrell	Brian James Schutz
Jennifer Lynn Ford	Leslie Murry Scott
Erica Tennille Fulcher	Fang Shen
Mark Benjamin Girimonte	Joshua Ryan Sizemore
Daniel Ryan Glasser	Christopher Wilson Stanley
Allan J. Godinez	Michael Patrick Stoltz
Kameron Hope Gress	Katelyn Ashley Sullivan
Kevin Jackson Hale	Timothy Frederick Summers, Jr.
Patrick Corey Haller	Kent Ryan Swindlehurst
Courtney Elise Hanvey	Julia Taranenko
John Thomas Hart	Natalie Allen Tetterton
Lorraine Ming Hayleck	Daniel Gerrit Vandekar
Kara Louise Hefner	Sandra Fotta Vucjak
Robert Lloyd Heidel, Jr.	Channing DuBois Wade
Steven Norm Hogan	Mary Virginia Webb
Tiffany Michelle Howard	Ashley Michelle Wendel
Alexander Philip Ivey	Madeline Leigh Winkler
Jessica Victoria Johansson	Zheng Zhuang

**Andy Hudson CPA PLLC
Charlotte, NC 01/27/2014**

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 Respondent stipulate to the following:

1. Respondent Andy Hudson CPA PLLC (hereinafter "Respondent firm") is a registered certified public accounting professional limited liability company in North Carolina.
2. Respondent firm received a "fail" on its most recent system peer review, with an acceptance letter date of September 24, 2012.
3. The failed system peer review noted a material departure from Generally Accepted Auditing Standards ("GAAS") by Respondent firm.
4. Respondent firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent firm 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 firm 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 firm's failure to comply with GAAS is a violation of 21 NCAC 08N .0403 and .0212.
3. By virtue of Respondent firm's consent to this order, Respondent firm is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board

and Respondent firm agree to the following Order:

1. Respondent firm is censured.
2. Respondent firm shall provide a written statement to the Board that it will no longer be participating in, performing, or reviewing any engagements subject to peer review.
3. Prior to Respondent firm participating in, performing, or reviewing any engagements subject to peer review, Respondent firm shall be required to complete the following:
 - a. Prior to entering into any engagements subject to peer review, Respondent firm shall provide notification to the Board of Respondent firm's intention to enter into engagements subject to peer review;
 - b. Each of Respondent firm's professional staff participating in engagements subject to peer review shall take a minimum of eight (8) hours of group study SSARS CPE coursework as part of their annual CPE requirements until such time as Respondent firm receives a pass on a system peer review, or a pass or pass with deficiencies on an engagement peer review;
 - c. Each of Respondent firm's professional staff participating in any audit engagements shall take a minimum of eight (8) hours of group study Audit Update CPE coursework as part of their annual CPE requirements until such time as Respondent firm receives a pass on a system peer review; and
 - d. 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 Respondent firm in accordance with applicable standards.

**Donald K. Murphy
The Wesley Peachtree Group CPAs
d/b/a Murphy and Company PC
Conyers, GA 01/27/2014**

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 Respondent stipulate to the following:

1. Donald K. Murphy (hereinafter "Respondent Murphy") is licensed in, and has an office located in, the State of Georgia and has engaged in the public practice of accountancy under a practice privilege granted by N.C. Gen. Stat. §93-10.
2. The Wesley Peachtree Group CPAs (hereinafter "Respondent Firm") has a principal place of business outside of the State of North Carolina. At all relevant times, Respondent Murphy was a principal shareholder in Respondent Firm and was individually responsible for the conduct of Respondent Firm.
3. Respondent Firm filed a Notice of Intent to Practice with the Board. In compliance with North Carolina's firm name regulations found at 21 NCAC 08N .0307, Respondent Firm correctly adopted an assumed name, "Murphy and Company PC," to be utilized when transacting business in the State of North Carolina.
4. Respondent Firm provided services to North Carolina clients using an unapproved firm name rather than the assumed firm name of "Murphy and Company PC."
5. Respondents were previously disciplined by the Board for offering services to North Carolina clients through an unapproved firm name.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

Murphy
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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 actions as set out above constitute violations of 21 NCAC 08N .0306(c)(4) and .0307 (a).

3. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also 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. Respondents are censured.
2. Respondents shall remit, with this signed Order, a six thousand dollar (\$6,000.00) civil penalty.

Ervin Timothy Johnson, #9524
Charlotte, NC 12/16/2013

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 Respondent stipulate to the following:

1. Ervin Timothy Johnson (hereinafter "Respondent") is the holder of North Carolina certificate number 9524 as a Certified Public Accountant.

2. In 2008 and again in 2011, Respondent was charged with assault on a female. Those charges were dismissed as unfounded. Nevertheless, he did not disclose those charges on his subsequent online certificate renewals which asked the following question:

Have you been 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, since filing your last renewal?

3. By failing to affirmatively respond to the aforementioned questions on his

renewal, Respondent misrepresented the renewal information that he provided to the Board.

4. 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 misrepresentations on his annual renewals constitute violations of 21 NCAC 08N .0202.

3. Per N.C. Gen. Stat. §93-12(9), and also 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.

2014 Day of Service

On Friday, September 19, 2014, CPAs across the state of North Carolina will join together in serving their communities for the third annual NC CPA Day of Service.

For more information on how you or your firm can get involved in the Day of Service, contact the NCA PCA's Marketing Strategist, Hannah McCain, at hmccain@ncacpa.org.

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www.nccpaboard.gov

Comment or Question about the Activity Review?

Do you have a comment or question about information published in the *Activity Review*?

The Board welcomes your comments and suggestions. Contact us by email at rbrooks@nccpaboard.gov.

Reclassifications

At its May 22, 2014, meeting, the Board approved the following applications for reclassification:

Reinstatement

William David Charnock, #27118

Charlotte, NC

Jason Motley Clarke, #31372

New York, NY

Stacy Rae Mantz, #25349

Raleigh, NC

Gina Brown Riggins, #16549

Raleigh, NC

Randolph Alan Waller, #28178

Wilmington, NC

Sean David Wilbur, #34107

Charlotte, NC

Reissuance

Jennifer Lynn Acton, #33825

Chapel Hill, NC

Craig Alan Busch, #25073

Charlotte, NC

Walter Randall Louis, #31424

Charlotte, NC

Inactive

“Inactive,” when used to refer to the status of a person, describes a person 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 Rule .0308(b) of this Section [21 NCAC 08A .0301(b)(20)].

03/24/14

Gerald Stephen Clarke, #6962, Summerfield, NC
James Harry Garthe, #24154, Atlanta, GA
Cindy L. Kellis, #20208, Charlotte, NC

03/25/14

C. W. Grafer, #30175, Charlotte, NC
Margaret Joann Kreisman, #32247, Belmont, NC

03/26/14

Mike Ray Bookhout, #23709, Conway, SC

03/28/14

Blair Ruddock Beason, #34333, Charlotte, NC

03/31/14

Wei Chen, #34799, Copenhagen, Denmark

04/08/14

Shellie Nicole Daniels, #33730, Scott AFB, IL

04/11/14

Douglas M. Dent, #34651, Charlotte, NC

04/14/14

Kristina Picornell Cabrejas, #33911, Durham, NC
John Carroll Compton, #3279, Greensboro, NC
Alexander Devon Jones, #34485, St. Louis, MO
Patricia Gay Nash, #21274, High Point, NC

04/16/14

Dawn Gray Setzer Dailey, #14169, Fort Mill, SC

04/22/14

Kathleen Donovan Bucher, #29588, Carrboro, NC
Marilyn L. Charles, #28239, Charlotte, NC
Billy Charles Gore, #5152, Gastonia, NC
Amanda Elizabeth Schoonmaker, #29640, Raleigh, NC

04/24/14

James Clark Heckel, #11777, Clemmons, NC
Clifton Wesley Thomas, #6994, Raleigh, NC

04/25/14

Susanna Buechi Turner, #36818, Charlotte, NC

04/28/14

Barbara Dick Perkins, #10762, Raleigh, NC

04/29/14

John Lear George, III, #6983, Fort Mill, SC
Christopher Joseph Hammond, #28053, Columbia, SC
James Edward Stowe, #1287, Gastonia, NC
James Lewis Wright, #8783, Greensboro, NC

04/30/14

Kenneth Alexander Black, #9440, Raleigh, NC
Sharon F. Milligan, #17226, Hickory, NC
Edwin Wolfe Pearce, III, #16397, Greensboro, NC

05/01/14

Martha R. King, #30724, Durham, NC
Jerald Brooks Long, #2551, Charlotte, NC
Stephanie Lyn Newberry, #31875, Raleigh, NC

05/05/14

Leonard Thomas Fisher, #9485, The Villages, FL
Maylon Earl Little, #2400, Raleigh, NC
Raymond Allan McKinney, #35453, Hurricane, WV
Joel Thomas Mousaw, #23058, Myrtle Beach, SC
Robert Morris Webb, #9413, Charlotte, NC
Michael Lee Wood, #3729, Norcross, GA

05/06/14

Constance S. Koenemann, #20564, Ogden, UT
Evelyn Archibald Koonce, #20404, New Bern, NC
Mary Jo Hein Lindquist, #14959, Gastonia, NC
Robert Thomas Mintmier, #19632, Randleman, NC

05/07/14

Dennis Carlyle Downing, Jr., #13054, Charlotte, NC

05/08/14

Amber Grey Best, #21756, Virginia Beach, VA
Sallie Pollock Clement, #23819, Cary, NC

05/12/14

James Love Brannon, #6726, Charlotte, NC
Andrea Rebecca Carlton, #37597, Cary, NC
Zachary James DenBesten, #36176, Byron Center, MI
Michelle Sigmon Jones, #22312, Charlotte, NC
Steven L. McKelvy, #26317, Winston-Salem, NC
Daniel Gray McRimmon, #16260, Naples, FL
Charles Eugene Russell, #3321, Asheville, NC
Jackie Edwin Walker, #7418, Rockingham, NC
Christopher Delamar Welch, #12730, Concord, NC

05/14/14

James Lawrence Harvey, #1755, Wilmington, NC
David Duane Johnson, #19761, Winston-Salem, NC

05/15/14

Thomas J. Bellante, #24388, Tampa, FL
Joyce Ann Fox, #37159, Winston-Salem, NC
Deborah Reynolds Garvin, #12385, Gainesville, FL
Patricia L. Williams, #18914, Auburn, AL

05/19/14

Elizabeth Webster Tooley, #20432, Gastonia, NC

05/20/14

Monica Reid Bailey, #27469, Cary, NC
Patrick Kevin Berry, #12602, Snellville, GA
Rachel Cecilia Cone, #32672, Carrboro, NC
Rick W. Cornwell, #27673, High Point, NC
Susan Fay Rippy-Frank, #18886, Charlotte, NC



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