



Activity Review

North Carolina State Board of Certified Public Accountant Examiners



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Governor McCrory Appoints Three Members to Board



Cynthia B. Brown, CPA

On June 23, 2015, Governor Pat McCrory announced the appointments of Cynthia B. Brown, CPA; Justin C. Burgess; and Michael H. Womble, CPA, to the North Carolina State Board of CPA Examiners.

McCrory made the announcement during his keynote presentation at the CPA Inauguration hosted by the North Carolina Association of CPAs (NCACPA).

Brown, who was licensed as a North Carolina CPA in 1992, replaces Miley Glover, CPA, (see *Resolution* on page 5), She is self-employed as an employee benefit consultant at Cynthia B. Brown, CPA, CEBS.

Brown is the Immediate Past Chair of the NCACPA; she also served as Treasurer and Director of the NCACPA. In addition, she is a member of the American Institute of CPAs (AICPA) and serves as a member of the AICPA Council.



Justin C. Burgess

Burgess is an Investment Advisor with Copley Investment Management in Wilmington and has completed the Series 7 - General Securities Representative Exam Certification and the Series 66 - Uniform Combined State Law Examination.

He replaces Dr. Tawannah G. Allen (see *Resolution* on page 4) as a public member of the Board.

Womble, the managing partner of the CPA firm Williams Overman Pierce, LLP, has been a member of the Board since his appointment in 2012 by Governor Perdue.

During his first term on the Board, Womble served as Vice President of the Board and as a member of the Executive Committee and the Professional Standards Committee.

Licensed as a North Carolina CPA in 1987, Womble holds the designations of ABV; CVA; MAFF; CFF;



Michael H. Womble, CPA

ASA; and CGMA. He is a member of the NCACPA and the AICPA.

Brown, Burgess, and Womble will serve until June 30, 2018, or until their successors are appointed by the Governor.

The Board consists of seven members--five of whom must hold valid, unrevoked NC CPA certificates and two members who are not CPAs.

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Disciplinary Actions

CAROL LEE KING, #18710
Asheville, NC 06/21/2015

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. Carol Lee King (hereinafter "Respondent") is the holder of North Carolina certificate number 18710 as a Certified Public Accountant.
2. The Respondent self-reported on her 2014 renewal that a civil suit had been filed against her. The civil suit was subsequently settled.
3. Some of the allegations of the suit alleged that the Respondent had a familial relationship with a member of the staff of her corporate client, and further, that the Respondent had provided accounting services to that corporate client.
4. The Respondent was also engaged, on one occasion, to report on compiled financial statements for the client in accordance with the Statement on Standards for Accounting and Review Services ("SSARS").
5. The Respondent's familial relationship with the client's employee and her non-attest services for the client both compromised the Respondent's independence.
6. The Respondent did not disclose her lack of independence on the compilation report issued to the client.
7. The 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. The 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. The 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. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0402 and .0404.
3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent is censured.
2. The Respondent shall remit with this signed Order a one thousand dollar (\$1,000) civil penalty.

GREGORY T. REDMAN, #18041
GREGORY T. REDMAN, CERTIFIED PUBLIC ACCOUNTANT
Tarboro, NC 06/21/2015

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. Gregory T. Redman (hereinafter "Respondent") is the holder of North Carolina certificate number 18041 as a Certified Public Accountant.
2. Gregory T. Redman, Certified Public Accountant (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.
3. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. The Respondent Firm had received a peer review for the year ended May 31, 2011. However, it was later discovered that the Respondent Firm had conducted an audit of an employee benefit plan. That audit had not been identified by the Respondents to the peer reviewer.
5. Per the peer review rules, if a firm performs an audit of an employee benefit plan during the relevant time period, at least one such plan must be subjected to peer review.
6. At the beginning of the peer review process, firms must complete a questionnaire. The questionnaire specifically requires the firm to review a list of audit engagements, including employee benefit plan audits, and identify whether the firm has performed any of those engagements.

Disciplinary Actions

7. As a result of the failure to identify its employee benefit plan audit engagement(s), the Respondent Firm's peer review was recalled. The Respondent Firm received a "pass with deficiencies" on its ensuing system peer review report.
8. The peer review report cited a deficiency in the Respondent Firm's quality control policies and procedures that led to the failure to initially disclose its employee benefit plan audit to the peer reviewer.
9. The 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. The 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. The 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. The Respondent should have known that the Respondent Firm conducted an employee benefit plan audit during the relevant peer review period, and further should have known that the audit was required to be disclosed to the peer reviewer. The failure to disclose the employee benefit plan audit to the peer reviewer constitutes a violation of 21 NCAC 08N .0202(a).
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of the Respondent's consent to this order, the Respondents are subject to the discipline set forth below.
BASED ON THE FOREGOING and in lieu of further proceedings, the Board and the Respondents agree to the following Order:
 1. The Respondent's CPA certificate shall be revoked for one (1) year. However, the revocation is stayed if all requirements of this Consent Order are met and the Respondent is not found to have violated the peer review rules during that period.
 2. The Respondent Firm's registration shall be canceled for one (1) year. However, the cancellation is stayed if all requirements of this Consent Order are met and the Respondent Firm is not found to have violated the peer review rules during that period.
 3. The Respondent Firm shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Consent Order.
 4. The Respondent Firm shall pay a five hundred dollar (\$500.00) administrative cost to be remitted with this signed Consent Order.
 5. Prior to the Respondent Firm's next peer review, the Respondent must take four (4) hours of group-study CPE, specifically covering the peer review process and/or getting ready for peer review.
 6. The Respondents agree that failure to comply with any terms of this agreement shall be deemed

sufficient grounds to lift the stays set forth above.

NCACPA Offers 25-Minute CPE Courses

Effective July 1, 2015, the Board amended 21 NCAC 08G .0409, *Computation of CPE Credits*, to allow CPAs to claim 25 minutes of CPE as one-half CPE credit.

In response to this change, the NCACPA has created on-demand CPE that allows CPAs to take advantage of this amended rule.

CPAs are not required to be a member of the NCACPA to take any CPE course offered by the NCACPA. However, non-members are charged a premium on courses.

For more information about all CPE courses offered by the NCACPA, visit www.ncacpa.org and click on "CPE and Events."



Board Meetings

September 21

October 22

November 16

December 14

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



North Carolina State Board of Certified Public Accountant Examiners

Resolution

WHEREAS, Tawannah G. Allen, Ed.D., has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2012;

WHEREAS, during her tenure she served as Chair of the Professional Education and Applications Committee;

WHEREAS, during her tenure she has faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interests of the public and the profession;

BE IT THEREFORE RESOLVED that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Tawannah G. Allen, Ed.D., for her dedicated service, her personal sacrifice to serve the public interest, and her leadership to the Board.

This the 20th day of July 2015.

Miley W. Glover, CPA

Miley W. Glover, CPA, President

North Carolina State Board of
Certified Public Accountant Examiners



North Carolina State Board of Certified Public Accountant Examiners

Resolution

WHEREAS, Miley W. Glover, CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2009;

WHEREAS, during his tenure he served as President and Vice President of the Board;

WHEREAS, during his tenure he served on the Executive Committee; the Personnel Committee; and the Communications Committee;

WHEREAS, during his tenure he served on the Professional Education and Applications Committee;

WHEREAS, during his tenure he served as Chair of the Professional Standards Committee;

WHEREAS, during his tenure he has faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interests of the public and the profession;

BE IT THEREFORE RESOLVED that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Miley W. Glover, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

This the 20th day of July 2015.

Michael H. Womble, CPA

Michael H. Womble, CPA, Vice President

North Carolina State Board of
Certified Public Accountant Examiners

Notice of Apparent Violation and Agreement to Cease and Desist

RONALD ERRICO MARDEN
Boone, NC 03/18/2015

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (“Board”) is authorized by N. C. Gen. Stat. §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 N. C. Gen. Stat. §93-1, “A ‘certified public accountant’ is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter.”

WHEREAS, pursuant to N. C. Gen. Stat. §93-3, “It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under N.C.G.S. §93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant.”

WHEREAS, pursuant to N. C. Gen. Stat. §93-6, “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 the 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.”

WHEREAS, Respondent Ronald Errico Marden (hereinafter “Respondent”) is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but his principal place of business is in North Carolina; and

WHEREAS, Respondent, in February of 2009, applied for, and was granted, “inactive” status for his North Carolina CPA license. As part of that application, Respondent agreed that “I certify under oath that I will not identify myself as a CPA to any person in any manner ... as long as I remain on inactive status....”

WHEREAS, subsequent to choosing inactive status, Respondent identified himself as a “Certified Public Accountant (Currently Inactive)” while engaged in accounting education in the State of North Carolina.

THEREFORE, Respondent and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent shall immediately cease and desist from offering or using in any manner the title “CPA” or “Certified Public Accountant” in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks,
Executive Director

Date: 02/25/2015

In lieu of civil proceedings authorized by N.C. Gen. Stat. §93-12(16), the Board will accept Respondent’s consent to this Demand.

Consented to By:

Ronald Errico Marden
Date: 02/27/2015

New Exam Fees Effective October 17, 2015

Effective October 17, 2015, the Uniform CPA Exam fees charged by Prometric will increase. Prometric’s per-test hour fee of \$19.52 will increase to \$19.85 per test hour. Prometric’s per-section fee will increase from \$5.95 per section to \$6.05 per section. The Board’s administrative fees, NASBA’s Exam fees, and the AICPA’s Exam fees remain unchanged.

Applications postmarked on or before October 16, 2015, will be processed using the current fee schedule. Applications postmarked on or after October 17, 2015, will be processed using the new fee schedule. Revised Exam applications that reflect the new fees will be available October 17, 2015, on the Board’s website, www.nccpaboard.gov.

Administrative Fees

Initial Exam Application	\$230.00
Re-Exam Applications	\$75.00

Section Fees

Auditing (AUD)	\$193.45
Financial Accounting & Reporting (FAR)	\$193.45
Regulation (REG)	\$173.60
Business Environment & Concepts (BEC)	\$173.60

Certificates Issued

At its July 20, 2015, meeting, the Board approved the following applicants for certification as North Carolina CPAs:

Christopher Nicholas Alvarez
Beren Grey Armstrong
Jordan MacKay Askew
Eriks Schuyler Augenbergs
Michael Thomas Avara
Robin Sherry Baakel
Liane Marie Barber
Wesley Harrison Basinger
Avery Amanda Bebout
Brandon Martin Becker
Robert Edward Bertucelli
Stefanie Dyan Bingaman
Aspen Elizabeth Blackmon
Philip Blake Boozer
Alexander James Bouknight
Sally Sater Brame
Joon Hwan Byun
Sharron Ashley Caci
Michael Stefan Carnicelli
Karyn Meleta Carter-Spillers
Tyler Louis Cima
William Dean Clamons
Katelyn Ann Clark
Natashia Lindsay Cooke
Anne Marie T. Cormier
Laura Janelle Creech
Taylor Daniel Abalos Creedon
Eder Enrique Dadul, Jr.
Stephen Matthew Davidson
Irene Hongjie Deng
Anh P. Dien
Mary Josephine DiRosa
Andrew Phifer Dixon
Elena Cox Dusenbury
Marcus Edward Dyer
Micah Joseph Eberle
Jennifer Jill Eiklor
Jared Scott Eliseo
Michael Taylor Estrada
Austin Gabriel Eubanks
Andrew David Evans
Lauren Elyse Frank

Kimberly Christine Gast
Cathleen Marie Gauch
Melanie Lynne Green Crossen
Kevin Donte Guice
Victoria Jane Hansen
John Travis Hardee
Kesley Rae Heit
Emily Katherine Henson
Daniel Wade Hoehn
Jonathan Ross Hogg
Daniel Robert Hoppestad
Gary Lee Hunneyman
Lawrence Matthew Iwanski
Gregory Bradley Johnson
Matthew Jay Kennedy
Kelli Elizabeth Kiger
Wendy Lynn Kim
James Joseph Kmetz
Andrew Robert Krafft
Joseph Rudolph Kurtz, III
Todd Robert Major
Austin Trent Mansfield
Larry Adam Martin
Thomas Joseph McConnell
James Ryan McIntire
Ashley Shavonne Middleton
Martha Fedora Moreno
Lindsay Ann Nalley
Casey James Noble
Patrick Layman O'Donnell
Tyler Gregory Owens
Jooyoung Park
Ashvin Patel
Jessica Louise Pearson
Edmund John Placzkowski, III
Alan Louis Polivick
Ginger Anne Quick
Leata Elizabeth Riggs
Mary Tucker Rockecharlie
Grant Dean Rust
Molly Susan Ryan
Christopher Warren Sartin

William Howard Schieffer
Vernon John Sharrow
Cheterra Lenae Sheff
Shelly Ann Shores
Gregory Raymond Sickles
Robert Henry Silvers
Theunis Gerhardus Smit
Brittany Rose Smith
Derek Ross Smith
Thomas Maywood Snyder
Yukari Sreca
Janice Matthews Stewart
Mollie McC Carson Swann-Deyoung
Ryan David Szwejbka
Marissa Renee Testori
Mariana Picchioni Thielen
Michelle Anne Thomas
Sara Faye Thorndike
Nicolien Ellen Venter
Laura Waldroup Verla
Charles Robert Vignos
John Michael Voves
Britta Ashley Wakefield
Erin Lee Wallen
Katelyn Beth Wiese
Krystine D. Wilson
Gregory Alan Winkler
Bonnie Bowen Zades
Terrence Anthony Zielinski
Carolyn Sue Zimmerman

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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 & CPA firms shall notify the Board in writing within 30 days of any change in home address & phone number; CPA firm address & phone number; business location & phone number; & email address.