



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • No. 1-2008

### Exam Candidates Required to Provide Digital Fingerprints at Exam Test Centers

Beginning this month, the CPA Exam Program will begin using biometrics to capture candidates' fingerprints and match the fingerprints with other personal identity information to increase security and identity validation. The Biometric Identity Management Service (BIMS) is designed to protect test candidate privacy and improve the security and integrity of the testing process.

#### 1. Why has the CPA Exam Program decided to start using the BIMS?

The CPA credential is designed to protect the public interest, and it is imperative that all due diligence be used to assure the highest degree of confidence in the integrity of the entire process. As new technology becomes available that can be used to enhance public trust in the credential, it is appropriate to leverage such technology for the CPA Exam Program. Therefore, BIMS technology is being employed to enhance the identification of individuals taking the CPA Exam. Specifically, once a candidate has provided fingerprints the first time he or she enters a Prometric test center, BIMS will be used to verify that candidate's identity each time he or she returns to a Prometric test center from a rest break, to take another Exam section, etc.; protect candidates' privacy by enabling movement around the test center without the requirement that identification documents be carried and presented regularly; identify and guard

against testing fraud by detecting and preventing test-taking by unauthorized candidates; and improve security of test centers by preventing unauthorized individuals from accessing restricted areas.

#### 2. What information is collected from an individual candidate?

The BIMS uses the minimum information necessary from commonly used identification documents to accurately identify and authenticate an individual. The system also scans one or more fingers from each hand.

#### 3. What information is obtained from my identification documents?

The information obtained from the identification documents includes name, address, birthdate/age, and the document number. For example, when a driver's license is used as identification, it includes the name, address, birthdate/age, and the license number. The driver's license is also scanned to retain a digital image of the document for the BIMS.

#### 4. How is a candidate's fingerprint obtained?

During the check-in process, a candidate places his or her finger (generally the finger closest to the thumb) on a small electronic device. The device elec-

**BIMS**

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### Release of Exam Score Notices

With the implementation of the computer-based Uniform CPA Examination, the process for scoring Exam sections and releasing candidate grades was modified to accommodate the new Exam format.

Under the modified procedure, the American Institute of CPAs (AICPA), grades the Exam on a section-by-section basis; the Board is not notified regarding which Exam section will be graded first.

After grading, the AICPA forwards the scores for each section to the National Candidate Database (NCD), which is managed by the National Association of State Boards of Accountancy (NASBA).

NASBA processes the score notices and sends the score notices to

**Score Notices**

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[www.nccpaboard.gov](http://www.nccpaboard.gov)

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# Disciplinary Actions

**Beverly Ayers Wyatt, #20822**  
**Fletcher, NC 12/19/2007**

*THIS CAUSE*, coming before the Board at its office at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent was the holder of North Carolina certificate number 20822 as a Certified Public Accountant.
2. During the period of time from October 2003 until her employment termination in November 2006, Respondent was the Financial Administrator for her employer with responsibility for financial administration, tax reporting, payroll, bank reconciliation, and financial recordkeeping and reporting.
3. In the course of Respondent's employment, Respondent embezzled funds from her employer in the amount of \$210,996.35.
4. Respondent was arrested on March 13, 2007, on four (4) warrants for felony embezzlement totaling \$210,996.35.
5. Respondent was indicted on June 4, 2007, by the Buncombe County Grand Jury on twenty-six (26) felony counts of embezzlement totaling \$210,996.35.
6. Respondent entered a guilty plea on June 11, 2007, to all twenty-six (26) charges with a plea agreement to consolidate the twenty-six charges into twelve (12) charges for sentencing purposes.
7. Respondent was sentenced on August 1, 2007, to an active term of six (6) to eight (8) months in the custody of the North Carolina Department of Corrections, and supervised probation of sixty (60) months with restitution to her employer of \$129,756.35 which included \$14,760.00 for the costs of an outside firm to audit the employer's finances (the total restitution to the employer was less than the total embezzled amount because the employer filed an insurance claim).
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 (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), 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 NCGS 93-12(9)d and (9)e and 21 NCAC 08N .0201.0202(a), and .0203(a)(1).

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to the respondent, Beverly Ayers Wyatt, is hereby permanently revoked.

**Mary Alayne Ferguson #30147**  
**Charlotte, NC 12/19/2007**

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent Mary Alayne Ferguson (hereinafter "Respondent Ferguson") is the holder of a certificate as a Certified Public Accountant in North Carolina, was, between May 20, 2002 and October 14, 2002, an employee of Vance Flouhouse & Garges, PLLC, a registered certified public accounting firm in North Carolina.
2. On August 8, 2002, Respondent Ferguson and Vance Flouhouse &

Garges, PLLC were engaged to provide tax consulting services to the Weiss Family Trust ("Trust") which had been established for the benefit of Mildred Weiss.

3. The trust engaged Respondent Ferguson based on Respondent's representations that she had expertise in the area of tax issues related to securities transactions. The Complainants have alleged that Respondent Ferguson stated that she was a CPA and that: "I am an expert, and I know everything about this field that there is to know." Respondent denies making that statement.

4. In a letter dated December 13, 2002, sent by Respondent Ferguson to one of the Complainants, Respondent Ferguson is identified on the letterhead as a "CPA." At the time, Respondent Ferguson had never been licensed as a CPA in North Carolina, although she was licensed in New York.

5. On January 17, 2003, Respondent Ferguson was issued a temporary CPA license and registration as an individual practitioner firm. In April of 2003, the

## 2008 Board Meetings

February 18  
March 19  
April 22  
May 19  
June 11\*  
July 21  
August 18  
September 22  
October 20  
November 17  
December 17

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

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

\*Asheville

Board issued a reciprocal North Carolina CPA certificate to Respondent Ferguson which was issued based on an experience affidavit from a North Carolina CPA firm, Pesta, Finnie & Associates, LLP (Pesta firm), which stated that Respondent Ferguson had been the Pesta firm's "tax manager" from May 11, 1998, through April 15, 2002.

6. According to the engagement letter of August 8, 2002, "These consulting services will include a review of pertinent Trust documents, assistance in accumulating the information necessary to determine cost basis of the securities currently held by the trust, consultation with existing Trust investment advisor and attorney regarding potential securities sales, effecting change in Trustee and other matters as requested." Included in the Trust's assets was a GE variable rate annuity. The existing Trust advisor was Paine Weber Securities. The Trust did not at that time have an attorney, though Respondent Ferguson referred Lewis and Mildred Weiss to an attorney who prepared a trust amendment and power of attorney.

7. The Complainant claims that on or about September 17, 2002 Respondent Ferguson orally stated to persons employed by Wachovia Securities that it would be "okay to begin to liquidate the Weiss Portfolio." Respondent Ferguson denies the statement. On September 20, 2002 Respondent Ferguson prepared a letter to Lewis and Mildred Weiss, who were by that time co-trustees, that said "We have prepared and enclosed a summary of the cost basis for investments held, as of July 31, 2002, by the Weiss Family Trust."

8. The summary enclosed with the letter was a document entitled, "Investment Cost Basis Analysis," listing categories of assets including "coupon corporates," "common stock," "Annuities," and "Mutual Funds." Under the category "Annuities," Respondent listed the two GE Annuities with the applicable purchase dates and, in the column labeled "Cost Basis" the letters "N/A." The Complainant says that he understood "N/A" to mean that there would be no tax consequences if the

Annuities were liquidated. Respondent Ferguson states that she intended N/A to convey "not applicable" as she did not believe that evaluation of the basis of the annuity to be part of her engagement, did not understand the annuity to be a security, the annuity was listed as an "insurance product" on the brokerage statement, and she did not believe there was any intent to sell the annuity.

9. On September 18 Lewis and Mildred Weiss signed documents to surrender the annuity.

10. On September 4, 2002 and again on September 18, 2002, before he sent the surrender form to GE, Lewis Weiss received communications from GE stating that the "annuity had a 'pre-TEFRA' cost basis of \$47,859.76." According to Mr. Weiss's statement on December 15, 2002 to John Apostle of GE, he "relied completely" on Ms. Debbie Adams of GE "for advice about the annuity." Lewis Weiss sent the September 4 and September 18, 2002 documents to Respondent Ferguson. Ms. Ferguson issued the September 20 report. Complainant did not contact respondent again until December 2002.

11. On or about December 5, 2002, the co-trustees learned that the surrender of the GE Annuity resulted in a substantial capital gain tax liability.

12. In a complaint the co-trustees filed with this Board on September 4, 2005, co-trustee Lewis Weiss stated, under oath, that when he confronted Respondent about the severe tax consequences of the sale, the Respondent acknowledged that she had made an error but she stated that she was sure the sale of the annuity could be "unwound." Respondent contends that she did not make this statement and claims that Complainant initially told her that Wachovia Securities was actively attempting to unwind the sale of the annuity. In a written communication at the time, Ms. Ferguson said she was confident that Wachovia Securities would be successful in getting the GE Annuity unwound.

13. Respondent Ferguson stated in a December 11, 2002 email to co-trustee Lewis Weiss:

We will take the position that there was a stepped up basis at the time of your Father's death which establishes the higher cost basis. It would be most helpful to have [GE] agree to change their records so that your Mother's tax reporting records would agree with the above....I also think it would be best to let me prepare your Mother's income tax return this year due to all of the issues involved.

14. In a December 13, 2002 email to Debbie Adams, in response to Lewis Weiss' request that Ms. Ferguson and Ms. Adams communicate, Respondent Ferguson said:

The stepped up cost basis was \$277,936. The owner of the annuity was the Weiss Family Trust, a grantor trust [at] the time of Mr. Weiss' death. The annuity was then transferred in kind to the Mildred Weiss family trust. The value of all assets transferred were stepped up to the date of death values. No death benefit was paid to Mrs. Weiss. Please let me know what additional questions you have in order to correct this reporting.

15. Citing federal tax laws, GE refused to alter its records. Respondent claims that she advised Complainant she agreed with GE's conclusion that the tax reporting documents were correct as originally prepared and there was nothing further she could do for him.

16. GE later also advised the sale could not be unwound. As the Chief Compliance Officer for GE explained to Lewis Weiss:

Unfortunately, federal tax laws and regulations prohibit us from reversing the September sale transaction, as you have requested. Once the sale/surrender request was made and the transaction completed, we cannot reverse it. Please understand that GE Financial has NOT made a business decision to decline your request for a reversal. In-

**Ferguson**

*continued on page 5*

## **BIMS** *continued from front*

tronically obtains an image. Typically, three images are captured and a template is built from those images. The process is repeated for the other hand. The templates are then stored and used to recreate the image when required and used to compare to subsequent return captures. For candidates returning from breaks or for candidates returning to re-take a test or a different test section, the stored fingerprint template is used to confirm that the returning candidate is the same person.

### **5. What information is collected in the BIMS?**

The BIMS contains a digitized representation of the fingerprint, along with the candidate's name, address, birthdate/age, the document number, and a digitized, scanned copy of the provided identification document (such as the candidate's driver's license or passport). BIMS combines the common government identification document with the digital scan of the fingerprint to better authenticate an individual's identity. It is not used to compare data of any other governmental agency. Once this information is captured on the first visit to the test center, it will be retrieved upon each subsequent visit using the fingerprint scan regardless of which test center a candidate chooses.

### **6. How is the information stored? Is the information stored at the test center where I took my test?**

The information is not stored at the test center and no BIMS information resides on the local computers. All information is electronically transmitted through a secure connection to a state-of-the-art database. This database is safeguarded with the latest computer security protections including anti-virus, intrusion detection, firewall, web server, and application scanning. All data are encrypted at rest within the database and during secure communications with the test center. The vendor undergoes SAS 70 Type II reviews on an annual basis and averages 30 successful security audits by major gov-

ernmental agencies, insurance companies, and financial institutions a year.

### **7. For what purposes are the candidate information and fingerprint template used?**

The information is used to authenticate the identity of the candidate. If this is the first time that a candidate has taken a test at a Prometric test center, the information is used to build a record for use in future authentication. The fingerprint is used to prove that the same candidate returns from breaks during the time a candidate is at the test center. For subsequent examinations, it is used to demonstrate that the same individual has returned to test. Each time a candidate leaves or enters the testing center, a fingerprint comparison is made to the stored record to confirm it is the same person. Additionally, in some circumstances, the information is provided to NASBA and Prometric for other uses which are related to the administration and integrity of the examination. Specifically, the information may be used by Prometric only to investigate a security violation of the examination taken by the candidate; defend itself in a legal proceeding; or assist the client in a legal proceeding.

### **8. What safeguards are in place to ensure that the data is used ONLY for the purposes for which its collection is intended?**

Prometric shall only use the data collected, electronic image, and biometric information captured as part of the identify verification process and in compliance with applicable law. BIMS combines common government identification documents with the digital scan of the fingerprint to better authenticate an individual's identity. It is not used to compare data of any other governmental agency.

### **9. When is the information in the BIMS disclosed to third parties?**

Only NASBA, Prometric, and the vendor storing the identification information have access to the information. Prometric and the vendor will only have access to store and maintain the information and to use the information

to identify and authenticate the candidate for an examination and to ensure the integrity of the examination process. No other use of the identification information may be made by Prometric or its vendor. Prometric will not disclose the demographic information to any third party except as required by law or as necessary to complete a fraud investigation directly related to the candidate. Encrypted BIMS information will be disclosed to NASBA upon request for investigation purposes only.

### **10. Will BIMS replace Image Capture?**

The CPA Exam Program will continue to collect a current digital image of the candidate at the time of the test event. This image is in addition to the capture of BIMS and is stored separately from the BIMS information.

### **11. What if I refuse to provide a fingerprint or have my identification scanned?**

As with current CPA Exam Program procedures, all candidates are required to provide valid identification documents, image capture, etc. Candidates who fail to provide the required information or fingerprint will be refused admission to the test.

### **12. What if I have a medical condition that renders my fingerprint unreadable (such as amputated fingers or skin conditions)?**

If you have a physical/medical condition that prevents you from providing a clear accurate fingerprint, you must contact the Board to make arrangements for Special Accommodations.

### **13. What happens if the Biometric Identity Management System (BIMS) is not functioning on the day of a test?**

In the event that the BIMS is not functioning at the test center on the day of your exam, the system can be overridden and existing check-in and identification procedures will be used to enable testing to proceed.

#### **Need Exam Information?**

[www.nccpaboard.gov](http://www.nccpaboard.gov)  
[www.cpa-exam.org](http://www.cpa-exam.org)  
[www.nasba.org](http://www.nasba.org)

**Ferguson** *continued from page 3*

stead, we are following the requirements of the federal tax code. There is no discretion involved in our actions or our decision to decline your reversal request.

17. As a result of the sale of the annuity, Mildred Weiss incurred a tax liability of at least \$100,000.00 for 2002.

18. Respondent Ferguson 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 Ferguson 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 (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above in holding herself out as a certified public accountant in this state in connection with the services which were the subject of this complainant at a time when she did not hold a certificate issued by the Board, constitute violations of NCGS 93-1, 93-3, 93-6, and 93-12(9)e, and 21 NCAC 8N .0202 and 8N .0203.

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.
2. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty.
3. Respondent shall reimburse the Board for the administrative costs incurred in this matter.

**Frederick Charles Garges, #7734**  
**Charlotte, NC 12/19/2007**

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondents stipulate the following Findings:

1. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Respondent is a member of Vance Flouhouse & Garges, PLLC, a registered certified public accounting professional corporation in North Carolina.
3. Respondent allowed an employee who was not licensed as a CPA in North Carolina to sign an engagement letter, using the CPA title, for tax consulting services.
4. Respondent Garges 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 (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), 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 NCGS 93-3, 93-6, and 93-12(9)c, and 21 NCAC 8N .0103, 8N .0202(10) and 8N .0203.

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.
2. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty.
3. Respondent shall reimburse the Board for the administrative costs incurred in this matter.

## NC Public Campaign Fund

Established by NCGS 163-278.61, the North Carolina Public Campaign Fund (the Fund) supports a non-partisan court system.

Administered by the State Board of Election, the Fund provides a *Judicial Voter Guide* that describes the functions of the appellate court and profiles the candidates running for those offices and provides limited public financing to candidates for the NC Supreme Court and Court of Appeals who accept fund-raising and spending limits.

Filers of North Carolina personal tax returns may designate \$3.00 to the Fund by checking a box on their personal tax returns. Individual filers (or in the case of a married couple filing a joint return, both individuals) must

be given the opportunity to agree or object on the personal tax return to allocate \$3.00 to the Fund from the income tax paid that year if there is an income tax liability of at least \$3.00.

As part of their tax preparation services, CPAs should provide information on the Fund and the designation of tax to the Fund. A paid tax preparer of an individual's personal tax return may not mark an agreement or objection to the allocation without the taxpayer's consent.

More information on the Fund is available from the following web sites: [www.lwnc.org](http://www.lwnc.org) and [ncjudges.org](http://ncjudges.org). Additional information is also available by calling the State Board of Elections Campaign Finance Division at (919) 733-7173.

# Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Board-issued Consent Orders in response to the findings of the CPE audit. The complete text of each Consent Order is available online through the Board's web site, [www.nccpaboard.gov](http://www.nccpaboard.gov). To view the full text of a Consent Order, use the licensee search function of the web site to look up the licensee's record, click on the "Details" link, then click on the "View" link under the heading, "Public Documents."

**Donna M. Blackman, #21271**  
**Mitchellville, MD 12/19/2007**

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

**Jurgen Jost, #22729**  
**Hoffman Estates, IL 12/19/2007**

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

**Lynn A. Ross, #20455**  
**Atlanta, GA 12/19/2007**

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

## E-Mail Addresses for Board Staff

### Executive Staff

Robert N. Brooks, Executive Director

[rbrooks@nccpaboard.gov](mailto:rbrooks@nccpaboard.gov)

J. Michael Barham, CPA, Deputy Director

[mbarham@nccpaboard.gov](mailto:mbarham@nccpaboard.gov)

### Administrative Services

Felecia F. Ashe, Accounting Specialist

[feleciaa@nccpaboard.gov](mailto:feleciaa@nccpaboard.gov)

Vanessia L. Willett, Receptionist/Customer Service Representative

[vanessiaw@nccpaboard.gov](mailto:vanessiaw@nccpaboard.gov)

### Communications

Lisa R. Hearne, Manager

[lhearne@nccpaboard.gov](mailto:lhearne@nccpaboard.gov)

### Examinations

Phyllis W. Elliott, Examinations Specialist

[phyllise@nccpaboard.gov](mailto:phyllise@nccpaboard.gov)

### Licensing

Buck Winslow, Manager

[buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov)

Alice G. Steckenrider, Licensing Specialist (individuals)

[alices@nccpaboard.gov](mailto:alices@nccpaboard.gov)

Cammie S. Emery, Licensing Assistant (firms, peer review, CPE)

[cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov)

### Professional Standards

Ann J. Hinkle, Manager

[ahhinkle@nccpaboard.gov](mailto:ahhinkle@nccpaboard.gov)

Paulette Martin, Professional Standards Specialist

[paulettem@nccpaboard.gov](mailto:paulettem@nccpaboard.gov)

Mary Beth Britt, Professional Standards Assistant

[mhbritt@nccpaboard.gov](mailto:mhbritt@nccpaboard.gov)

## Score Notices *continued from front*

the Board; the Board does not receive advance notice of when NASBA will mail the score notices to the Board.

After receiving the score notices, the Board reviews and processes the score notices, then mails the score notices to candidates. In most cases, the Board mails the score notices to candidates within three business days of receiving the score notices.

Because the Exam is graded on a section-by-section basis and the sections are graded in no particular order, a candidate may receive a score notice for an Exam section taken in the second month of the testing window before receiving a score notice for an Exam section taken in the first month of the testing window.

Likewise, a candidate who took an Exam section after you did may receive his or her score notice before you do. Please note that candidates receive a separate score notice for each Exam section taken in a testing window.

## Need a Form or an Application?

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

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

If you do not have Internet access, you may request a form or an application by calling the Board office at (919) 733-4222.

## Change of Address?

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

Licensees and firms can make address changes online through the "Address Update" link on the Board's web site, [www.nccpaboard.gov](http://www.nccpaboard.gov).

Address changes may also be submitted by fax, e-mail, or US mail.

## Licensing Activity

### Reissuance

|          |                       |        |
|----------|-----------------------|--------|
| 12/19/07 | Kevin Derrick Atkins  | #21374 |
| 12/19/07 | James Everett Gresham | #13140 |
| 12/19/07 | Debra Kaye Latimore   | #28214 |

### Reinstatements

|          |                           |        |
|----------|---------------------------|--------|
| 12/19/07 | Christy Parker Fillingame | #25307 |
| 12/19/07 | Genia Mangum Herbert      | #19621 |
| 12/19/07 | Tammy J. Roberts          | #24310 |

### Retired

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status. However, retired status does not preclude volunteer services for which the retired CPA receives no direct or indirect compensation so long as the retired CPA does not sign any documents, related to such services, as a CPA [21 NCAC 08A .0301(b)(33)].

|          |                            |        |                   |
|----------|----------------------------|--------|-------------------|
| 12/19/07 | Penelope Thompson Gettings | #17241 | Winston-Salem, NC |
| 12/19/07 | David Stuart Lutz          | #7406  | Waynesville, NC   |
| 12/19/07 | John Thomas Overbey        | #19377 | Weaverville, NC   |
| 12/19/07 | Terry Fletcher Pope        | #8195  | Walnut Cove, NC   |

### Inactive

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

|          |                           |        |                     |
|----------|---------------------------|--------|---------------------|
| 10/31/07 | Michelle Lynn Gontarchick | #29256 | Charlotte, NC       |
| 11/02/07 | Doyle Eugene Hendricks    | #4380  | Lenoir, NC          |
| 11/05/07 | Mary Lou Rathje Barlow    | #17145 | Durham, NC          |
| 11/05/07 | Eleanor C. Haymond        | #32714 | Cary, NC            |
| 11/07/07 | Daniel Vincent Urban      | #19188 | Jacksonville, NC    |
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