



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. 2-2009

Interstate Mobility: Where Does North Carolina Stand?

For the past several years, the American Institute of CPAs (AICPA), the National Association of State Boards of Accountancy (NASBA), and state CPA societies have been lobbying state boards of accountancy to enact legislation which allows qualified CPAs to practice across jurisdictional boundaries without notification or fees.

This ability for a CPA to gain a practice privilege outside of his or her jurisdiction of licensure without obtaining an additional license in another jurisdiction where the CPA will be serving a client is known as mobility.

Mobility is important to CPAs because in this age of electronic communication, conducting business across jurisdictional lines is an everyday occurrence.

Currently, each jurisdiction (the fifty states, plus the District of Columbia, Guam, the Virgin Islands, Puerto Rico, and the Commonwealth of Northern Mariana Islands) has separate and distinct rules, regulations, and requirements for allowing CPAs from another jurisdiction to practice in its jurisdiction, resulting in a patchwork system that can be difficult to navigate.

In an effort to ease the burden of CPAs who practice in more than one jurisdiction, the Board has been working with the NC Association of CPAs (NCACPA) to draft mobility legislation that will allow CPAs from other jurisdictions to perform, or offer to perform, services for North Carolina clients without obtaining a reciprocal cer-

tificate or filing a notification of intent to practice.

However, non-resident CPA firms that provide certain attest services will be required to notify the Board of the firm's intent to provide those services in North Carolina.

After two years of meetings with the NCACPA, draft legislation that will protect the public while making it easier for non-resident CPAs to perform, or offer to perform, services for North Carolina clients was agreed upon by both the Board and the NCACPA at the Board's January 20, 2009, meeting.

The draft legislation will be sent to the North Carolina General Assembly for formal drafting of a bill and introduction in this session of the legislature.

As information becomes available on the status of the mobility legislation and any rule-making that may be necessary because of the legislation, it will be published in the *Activity Review* and made available on the Board's web site, www.nccpaboard.gov.

If you have questions about mobility, please contact Robert N. Brooks, the Board's Executive Director, by e-mail at rbrooks@nccpaboard.gov. You may also contact James T. Ahler, CEO of the NCACPA, by e-mail at jtahler@ncacpa.org.

Additional information about mobility is available on NASBA's web site, www.nasba.org, or the AICPA web site, www.aicpa.org.

On-Line Certificate Renewal Available in March



In March, licensees will be able to complete their annual certificate renewals on-line through the Board's web site, www.nccpaboard.gov.

Additional information about the on-line renewal process will be published in the March issue of the *Activity Review*.

www.nccpaboard.gov

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Forfeitures

Pursuant to NCGS 93-12(5), on August 7, 2008, the following North Carolina CPA certificates were forfeited for failure to submit the 2007-2008 certificate renewal form as required by NCGS 93-12(8). As of the January 20, 2009, Board meeting, these individuals had not been approved for reinstatement nor had they applied for reinstatement.

George Redwood Anderson	#27915	Costa Mesa, CA	Richard Allen Porter	#12648	China Grove, NC
David A. Andrejko	#21373	Charlotte, NC	Michael Lawrence Racaniello	#27933	Belmont, NC
Mary Anne Baker	#23240	Nashville, TN	John Riordan	#33218	Atlanta, GA
Eduardo Massalenus Barbee	#33062	Columbia, SC	David Brian Robertson	#21022	Summerfield, NC
Mark Davison Belote	#32636	Carrollton, TX	Kathryn S. Rominger	#28156	Vilas, NC
John Martin Black	#1896	Mebane, NC	Conrad Thomas Campbell Russe	#15118	Chattanooga, TN
William Davis Browne, III	#13637	Cherryville, NC	Frank J. Sambor	#30643	Glastonbury, CT
Jeff Edward Carr	#26908	Coralville, IA	Richard Anthony Schreiber	#31542	Gallatin, TN
Mark Louis Carter	#21314	Greensboro, NC	Majed Fuad Shaikh	#23469	Raleigh, NC
Maria Chernuskaya Casey	#31767	Merrill, MI	Sarah Elizabeth Simonds	#15657	Novi, MI
Judith Kopka Champion	#32172	Charlotte, NC	Jason Ferebee Simpson	#28812	Clemmons, NC
Richard Allen Clemmons	#29696	Clemmons, NC	Phillip Kevin Smiley	#26328	York, SC
Kelley J. Davis	#3410	Rochester Hills, MI	Richard Soweck	#17694	Latham, NY
Matthew Thomas Davis	#33326	Rochester Hills, MI	Paul Martin Steinke	#24940	Raleigh, NC
Ronald Franklin Finger	#9231	Maiden, NC	John Douglas Strom	#21709	Jacksonville, FL
Patricia Marie Hayden	#17503	Charlotte, NC	Taylor Ovid Teague, III	#2093	Spruce Pine, NC
Catherine Ann Hayes	#32641	Raleigh, NC	Nhien Luong Thai	#27867	Greensboro, NC
Jerry Wayne Hiles	#33061	Lexington, KY	Stephen Lawrence Thompson	#12827	Charlotte, NC
Wilbur Darrell Latham, Jr.	#11985	Chattanooga, TN	Francis Anthony Varrone	#24041	Montville, NJ
Erin A. Ledoux	#31916	Charlotte, NC	Leo Francis Vasquez	#32895	Charlotte, NC
Amy Kathryn Levering	#18747	Apex, NC	Adrianna Delores Vaughns	#32187	Charlotte, NC
Brandee Anne Lighthall	#27511	Berrien Springs, MI	Dawn M. Wacenske	#30730	Zionsville, IN
Stanley Lane McDaniel, Jr.	#5430	Rock Hill, SC	Robert Kevin White	#19548	Chesapeake, VA
Annette Ancherico Nelson	#16543	Watkinsville, GA	Christine M. Williams	#18624	Stanley, WI
Reginald Dean Oakley	#28000	RTP, NC	Julie McLeod Williams	#21152	Winston-Salem, NC
Marcia Lee Parry	#13521	Big Rapids, MI	Melissa Grace Youngblood	#33634	Buford, GA
Wayne John Peters	#30072	Naperville, IL			

Board Receives Certificate of Compliance from Trustwave®

In January, the Board received a TrustKeeper® Certificate of Compliance™ from TrustWave®--the leading provider of on-demand data security and payment card industry compliance management solutions to businesses and organizations throughout the world.

The Board is enrolled in Trustwave's TrustKeeper® Compliance Validation Service to meet the Payment Card Industry Data Security Standard (PCI DSS).

Trustwave® and its TrustKeeper® Compliance Validation Service have been accredited by all the major card

associations' data security programs, including VISA USA, VISA International, MasterCard Worldwide, American Express, Discover Network, and JCB. Please note that the Board only accepts VISA and MasterCard.

Based upon information provided by the Board regarding its policies, procedures, and technical systems that store, process and/or transmit cardholder data, and the TrustKeeper scan of those systems, as of January 17, 2009, the Board has successfully met the requirements of the PCI DSS.

To maintain compliance with the TrustKeeper® program, the Board is

required to successfully pass ongoing quarterly vulnerability scans for these systems.

In addition, the Board must continually identify and provide to Trustwave information regarding any new system that stores, processes, or transmits cardholder data, so that the system can be scanned as part of the Compliance Validation Service.

So, what does this mean? When you renew your CPA license or firm registration online using your VISA or MasterCard, you can be sure that your personal information and cardholder data are safe.

Taxpayers Given Greater Control Over Information Held by Tax Preparers

In January 2008, the US Treasury Department and the Internal Revenue Service released final regulations and a related revenue procedure giving taxpayers greater protection and control over their tax return information held by tax return preparers.

Preparers were given until January 1, 2009, to implement the new consent requirements.

The revised rules apply to Code section 7216 and a related provision of the Code, section 6713, which provide penalties against tax return preparers who make unauthorized use or disclosure of tax return information. Regulations published in 1974 provide certain exceptions to the penalties in cases of taxpayer consent. However, the 1974 regulations did not address issues raised by electronic preparation and filing of tax returns. Currently, 57 percent of all individual taxpayers file their tax returns electronically.

The revised rules affirm a general rule in place for more than three decades that taxpayers, not the IRS, control their own tax return information held by preparers and, within appropriate limits and safeguards, taxpayers are able to direct preparers to disclose tax return information as taxpayers see fit. More than 60 percent of individual taxpayers use a preparer.

Federal law already strictly prohibits the IRS from making disclosures of taxpayer return information within its control to third parties except with taxpayer consent or in circumstances set by Congress. The final rules have no effect on the strict protection of return information in the IRS's hands and apply only to tax return information held by income tax return preparers.

Among the new rules:

- Generally, preparers must obtain taxpayer consent, either by paper or electronically, before tax return information can be disclosed to any third

party or used for any purpose other than filing the return.

- If the taxpayer consents to the disclosure and use of his information, the consent must identify the intended purpose of the disclosure, identify the recipients and describe the particular authorized disclosure or use of the information.

- Mandatory language informs individual taxpayers that they are not required to sign the consent; that if they sign the consent, federal law may not protect their information from further disclosure; and that if they sign the consent, they can set a time period for the duration of that consent. If taxpayers fail to set a time period, the consent is valid for a maximum of one year.

- To prevent consent requests from individual taxpayers from being buried in fine print, the rules require the paper consent documents to be in 12-point type on 8 ½ by 11 inch paper and require electronic consent requests to be in the same type as the Web site's standard text, all to prevent consent requests from being too difficult for individual taxpayers to read .

- If a taxpayer declines to provide consent for an unrelated tax preparation disclosure or use request, the preparer cannot make a similar consent request. The intent is to protect taxpayers from being pressured with repeated consent requests regarding the same issue.

- Mandatory consent from taxpayers also is required if the tax information is going to be disclosed to a tax preparer located outside the United States. This provision is intended to ensure taxpayers are informed if their tax information is being sent off-shore for return preparation. The individual taxpayer's Social Security Number also must be redacted.

For more information, visit the IRS web site, www.irs.gov.

Reclassifications

Reinstatements - 01/20/2009

Theresa Marie Allison #27222

Elizabeth Carolina Digirolamo #29018

Annamarie Garcia Estrada #29040

Anita H. Hester #26712

Elizabeth Stromire Marquez #17916

Paula Shyree McMillan #24921

Richard Ferrell Miller #10822

Lee Nicholas Palles #13820

Donna Stammer #21707

Amanda Cothren Stowe #19661

Shannon Lee Ziemba #30899

Reissuance - 01/20/2009

Scarlet Diane Ford #23917

John Houser Inabnit #18751

Randal Gene Mann #16313

George C. Moore Jr. #17974

2009 Board Meetings

March 25*

April 21

May 18

June 24**

July 20

August 19

September 21

October 19

November 18

December 17

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.

The agenda for each meeting is available from the Board's web site, www.nccpboard.gov.

*1:00 p.m.

**Greensboro

Revised Form 990 Now In Effect

The Internal Revenue Service (IRS) has redesigned Form 990—the form used by tax-exempt organizations, nonexempt charitable trusts, and section 527 political organizations to provide the IRS with the information required by section 6033—effective for fiscal years beginning on or after January 1, 2008.

The new form consists of an 11-page, 11-part core form that is required to be completed by all organizations that file the Form 990, and Schedules to be completed by those organizations that satisfy the applicable requirements for each Schedule.

The new Form 990 (2008) requires information not previously required by Form 990 (2007) and eliminates or revises some of the information previously required. Some information previously required of only certain types of organizations is now required of all types of organizations completing the form.

Some areas of major change in reporting requirements include governance and compensation of officers, directors, trustees, key employees, and highest compensated employees.

For example, Part VI, *Governance, Management, and Disclosure*, is a new section that asks questions about the organization's governance structure, policies and disclosure practices.

Part VII, *Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors*, also contains important changes including new definitions of officer and key employee applicable to all organizations. In addition, reporting compensation paid to the top five highest compensated employees from organizations described in section 501(c)(3) or 4947(a)(1), has been extended to include all organizations such as social welfare organizations, business leagues, trade associations, and social clubs which file Form 990.

Other areas of significant change include determination of public charity status and public support; supplemental financial statement reporting; and fundraising, special events and gaming.

For organizations described in sections 501(c)(3) or 4947(a)(1), Schedule A has been revised to emphasize reporting of public charity status and public support.

Schedule D contains new reporting requirements for conservation organizations; museums and other organizations maintaining collections of works of art and other items; credit counseling organizations and others holding funds in escrow or custodial arrangements; and organizations maintaining endowments.

Schedule G requires reporting of certain information regarding arrangements with professional fundraisers, special events, and gaming activities.

Other new Schedules include those for reporting foreign activities (Schedule F); hospitals (Schedule H); tax exempt bonds (Schedule K); non-cash contributions (Schedule M); and related organizations (Schedule R).

The Form 990 instructions have also been revised for 2008. The new instructions contain a sequencing list to help organizations determine the order in which to complete various portions of the form, revised general and specific instructions for the core form and Schedules, a glossary of key terms, and a compensation table to help organizations determine where and how to report types of compensation paid to officers, directors, trustees, key employees, and highest compensated employees.

The new instructions also contain new appendices for reporting requirements and guidance regarding group returns, and for organizations to report activities conducted indirectly through joint ventures and disregarded entities.

Form 990-EZ, Short Form Return of Organization Exempt from Income Tax, may be filed by most organizations with gross receipts and total assets below certain amounts.

For the 2008 tax year, most organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 may choose to file the Form 990 or Form 990-EZ (For the 2007 tax

year, these amounts were less than \$100,000 gross receipts and \$250,000 total assets).

For the 2009 tax year, most organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 may choose to file the Form 990 or Form 990-EZ. Beginning with the 2010 tax year, most organizations with gross receipts less than \$200,000 and total assets less than \$500,000 may file either the Form 990 or Form 990-EZ.

Although Form 990-EZ was not redesigned for 2008, some changes have been made so that certain information previously required to be submitted in attachments will be reported on schedules. Organizations that file Form 990-EZ (2008) must review the instructions for Schedules A, B, C, E, G, L, and N to determine whether they must report any of their activities or information on those Schedules. Form 990-EZ filers will not be required to complete any of the other 2008 Form 990 Schedules.

Most small tax-exempt organizations must now file new Form 990-N, Electronic Notice (E-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or 990-EZ.

For more information on Form 990, please visit the IRS web site, www.irs.gov.

Do You Have Experience With Form 990?

If you have experience with community college foundations and Form 990, Barbara Currier, Director of Foundation and Alumni Affairs for the NC Community College System, wants to hear from you. She is compiling a list of resources to share with local community college foundation directors in North Carolina.

To add your name and contact information to this resource list, please e-mail your information to currierb@nccommunitycolleges.edu.

Disclosure of Confidential Client or Employer Records

Is it ever acceptable to disclose confidential client or employer information or records?

21 NCAC 08N .0205, *Confidentiality*, states, "A CPA shall not disclose any confidential information obtained in the course of employment or a professional engagement except with the consent of the employer or client."

How is this rule applied when a subpoena for client or employer records is served on a CPA? 21 NCAC 08N .0205(b) requires that the confidentiality rule must not be interpreted "to affect in any way the CPA's compliance with a validly issued subpoena or summons enforceable by this Board or by order of a court."

In accordance with the Rules of Civil Procedure, specifically Rule 45, a subpoena signed only by an attorney does not in and of itself compel the disclosure of information held by a CPA which is subject to 21 NCAC 08N .0205.

Rule 45(c)(2) provides that "Nothing contained herein shall be construed...to require any privileged communication under law to be disclosed."

Furthermore, Rule 45(c)(4) allows that if a CPA objects to the subpoena, then the CPA can only be forced to produce the documents specified in the subpoena if the party seeking the information obtains an order of the court.

A subpoenas or summonses issued by the NC Department of Revenue or the IRS qualify under 21 NCAC 08N .0205(b)(7) as exceptions that do not require that the CPA obtain written permission from the client or employer or an order of the court to release the information or records to the Department of Revenue or IRS.

However, a CPA may disclose confidential client or employer information without a subpoena if the CPA obtains written permission from the client or employer prior to the disclosure of the records or information to a third-party.

Need a Form or an Application?

Do you need a form or an application? The Board has made most of its forms and applications available on its web site, www.nccpaboard.gov.

To access the forms, click on the "Forms" link on the left side of the home page. The forms are listed by type (Administrative/Miscellaneous, Complaints, CPE Sponsors, Examinations, Firms, Licensing, and Statutes & Rules).

Most forms are available in two formats: a PDF version that you print, complete and submit or an interactive PDF that you complete online, print, and submit.

Moved? 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 or business location. The Board should also be notified of any change in your e-mail address or phone number.

Licensees and firms can make address changes online through the "Address Update" link on the Board's web site, www.nccpaboard.gov.

Exam candidates must submit address changes by fax, e-mail, or US mail.

For your convenience, a Notice of Address Change form is printed on the back page of each issue of the *Activity Review*.

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. 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."

Donald E. Gillespie, #7090
Greensboro, NC 01/20/2009

The North Carolina State Board of CPA Examiners (Board) opened a case against Donald E. Gillespie (Respondent Gillespie) for failure to complete sufficient continuing professional education to renew his North Carolina CPA certificate.

Respondent Gillespie signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a \$1,000.00 civil penalty. Respondent Gillespie may apply to reinstate his North Carolina CPA license by complying with the terms set forth in the signed Consent Order.

Failure to comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Gillespie's North Carolina CPA license.

Thu Thuy Tran, #30820
Alexandria, VA 01/20/2009

The North Carolina State Board of CPA Examiners (Board) opened a case against Thu Thuy Tran (Respondent Tran) for failure to complete at least eight (8) hours of non-self-study CPE as required for renewal of her North Carolina CPA certificate.

Respondent Tran signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a \$1,000.00 civil penalty. Respondent Tran may apply to reinstate her North Carolina CPA license by complying with the terms set forth in the signed Consent Order.

Failure to comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Tran's North Carolina CPA license.

Inactive Status

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

01/02/09	Jasper Louis Adams	#7091	Savannah, TN
01/02/09	Vickie M. Cox	#21724	Rockingham, NC
01/02/09	Angel M. Gibson	#27524	Peoria, IL
01/02/09	Craig Morton Ingraham	#24023	Elon, NC
01/02/09	Larry L. Kramer	#3882	Brevard, NC
01/02/09	Stephanie Leigh Ward	#27502	Charlotte, NC
01/02/09	William Warfield Winters	#7098	Raleigh, NC
01/06/09	Janice Karen Wagoner Beamer	#13673	Elkin, NC
01/06/09	Patricia Jeanne Cafarchio	#22564	Liverpool, NY
01/06/09	David A. Hultz	#31908	Huntersville, NC
01/06/09	LaDonna Fetzer Keener	#25002	Highlands, NC
01/06/09	Thomas Cecil Runkle	#8154	Raleigh, NC
01/07/09	Douglas Allen Copple	#29793	Greensboro, NC
01/12/09	Robert Joseph Pauline	#23604	Lititz, PA
01/13/09	Alva Wayne Guthrie	#4315	Matthews, NC
01/13/09	Garoll Dee Willis	#6795	Greensboro, NC
01/15/09	Jeffrey Mark Heybruck	#30498	Charlotte, NC
01/15/09	Amber Colleen Lipson	#29160	Cary, NC
01/15/09	Patricia Lynn Smith	#24567	Rocky Mount, NC
01/22/09	Gregory W. Clutter	#22798	Morgantown, WV
01/22/09	Jon Alan Rasmussen	#32686	O'Fallon, MO
01/23/09	Howard Kenneth Brown	#18380	Wilmington, NC
01/23/09	Wesley Howard Perry	#16889	Winston-Salem, NC
01/26/09	Jonathan Lloyd Carpenter	#25094	Columbia, SC
01/26/09	James Thomas Wollin	#7755	Charlotte, NC
01/27/09	Tammie Bland Cartledge	#26097	Charlotte, NC
01/27/09	Tom David Eilers, Jr.	#22161	Charlotte, NC
01/27/09	W. Scott Luper	#31290	Swannanoa, NC
01/27/09	William Emory Shurley	#15954	Spruce Pine, NC
01/30/09	James Wallace Briley, Jr.	#25406	Indianapolis, IN

Is Your Laptop Secure?

It is an all too familiar scenario--a CPA calls the Board for advice on dealing with a stolen or lost laptop which contains confidential client information.

Robert N. Brooks, the Board's Executive Director answered three such calls in one week in January.

“When a laptop containing client information is stolen or lost, the potential for abuse of that information is enormous,” said Brooks. “Not only does the CPA have to deal with replacing the laptop, all clients must be notified of the security breach.”

“I tell everyone that an ounce of prevention is worth a pound of cure. I encourage every CPA to read the newsletter articles we have published on laptop security,” stated Brooks.

The articles, “Your Laptop Computer: Physical Security, Data Protection, and Tracking/Recovery,” and “Security Breach Notification” were published in July 2008 and are available on the Board's web site, www.nccpaboard.gov.

Check Your CPE Carryforward Online

Licensees can verify their CPE carryforward through the Board's web site, www.nccpaboard.gov.

To verify your hours, use the “Licensee Search” function of the web site to search for yourself using your name, certificate number, or Social Security 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 by e-mail at cemery@nccpaboard.gov.

www.nccpaboard.gov

Certificates Issued

At its December 17, 2008, and January 20, 2009, meetings, the Board approved the following applications for licensure:

Nicole Emilie Abbott
Justin Layne Anders
Melissa Ellen Andrews
William Robert Apple, III
Joseph Parker Auer
Leslie Davis Bailey
David William Bardin
Bradley Stephen Barger
Holly Barker
Geoffrey Bayo
Elizabeth Patricia Bemisderfer
Jonathan Adam Bennett
Elana Blizzard
Adrienne Marie Blume
Melissa Norene Brady
Teresa Lynne Brenan
Kirk Arthur Broadbooks
John William Paul Bryant
Jonathan William Cadwell
Frank Carollo
Diana Militello Carter
Audra Lawson Chilton
Daniel Leon Clemmens
Terry Matthew Comstock
Emily S. Cook
Adrienne L. Crutch
Elizabeth Robertson Davis
Margaret Mary Dempsey
Ronald Edward Donnelly
Katherine Laura Drew
Rachelle L. Drummond
Clyde Fernandez de Castro
Lynn Douglas Fitch
Rebecca Anne Frahm
Stephen Robert Franklin
Shalini Hemant Gandhi
Scot Alan Garner
Kevin Taylor Garrison
Richard Gary Gilbert, Jr.
Devin Frank Gilreath
Liqing Gong
Vicky Barrow Gupton
Jennifer Corbitt Hall

John Joseph Healy
Patawee Promsuttigul Heasley
Lyle Michael Henderson
Thomas Alan Henrikson, Jr.
Michael Blair Hughes
Kelly Lee Irwin
Ivory Michelle Isaacson
Katherine Reynell Jackson
Michael Auguston Jewell
Rachel Marie Jordan
Andrew J. Kane
Megan Lynn Keifer
Sarah Khanani
Julie Anne Lackey
Gary Scott Laws
Sarah K. Lindholm
Ya Liu
Mark Smith Longley
Eric Norman Madara
Brooke H. K. Magee
Jeremy Michael Magee
Michael Scott Massey
James Daniel McClelland, Jr.
Elizabeth Michelle McEuen
Cathy Elizabeth McKinley
Melissa Lynn McLamb
Sarah Agsten McMillan
Natalie Gail McPeters
Nancy Elizabeth McRee
Ashraf S. Mehdi
Brandon A. Monkus
Monica Elisha Morgan
Sheila Katherine Nemitz
Parker Douglas O'Daniel
Sean Patrick O'Leary
Gregg Bradley Paulsen
Quynh Ngoc Pham
Kelly June Haberstroh Pinckard
Susan Gayle Rizenbergs Pippin
Deborah Prentice
Michele Katherine Primeau
Erin Lindsay Rash
Michael Anthony Ricci

Karl Richard Ruben
Kimberly Cary Sanford
Katherine McMillan Saudo
Kevin Phillip Saunders
Russell Aaron Savage
Najla Rajeeyah Shareef
Peta-Gaye Shaw
Lori Finch Sirotek
Amy E. Smith
Janee Lynn Smith
Lori Lyn Snodgrass
Sukhwa Song
Gaetano David Sperduto
Katherine Claire Steinbicker
Selina Gail Stewart
Mark Harry Strausbaugh
Nadine E. Taylor
Reneé Lynch Teasdale
Jennifer Lynn Thompson
Mark Richard Trever
Elizabeth McCulloch Varner
Kristen Jayne Wallace
Justin Adam Waller
Jie Xiao Wei
Brooke Boles Whalen
William Charles Whaley, III
Charles Worth White
Kelly Kathleen Wilcox
Jenna Marie Windschitl
Crystal Angel Wingo
Ford S. Worthy
Yelena Zaytseva

Have a Question or Comment?

Do you have a question or comment about an article in the *Activity Review*? Is there an accounting-related topic you would like to read about in the *Activity Review*?

E-mail your questions, comments, or article suggestions to the Board's Communications Manager, Lisa R. Hearne, at lisahearne@nccpaboard.gov.



State Board of CPA Examiners

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Notice of Address Change

Certificate Holder _____
Last Name Jr./III First Middle
Certificate No. _____ Send Mail to Home Business
New Home Address _____
City _____ State _____ Zip _____
CPA Firm/Business Name _____
New Bus. Address _____
City _____ State _____ Zip _____
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Signature _____ Date _____

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Raleigh, NC 27605-2827**

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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.