



# 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](http://www.nccpaboard.gov) • No. 02-2011

### Should My Firm Enroll in a Peer Review Program?

*Is your firm enrolled in a peer review program? Should it be? Mary Kelly, the NCACPA's Peer Review Coordinator, and J. Michael Barham, CPA, Deputy Director of the Board, answer these questions and more in the following article.*

**Which firms should be enrolled in a peer review program?** Any CPA firm or CPA (if the CPA is a sole practitioner) that issues a report asserting to be in accordance with AICPA professional standards is required by 21 NCAC 08M.0105, *Peer Review Requirements*, by the AICPA (if the CPA is a member), and by the NCACPA (if the CPA is a member) to enroll in a peer review program.

**How does the AICPA define accounting and auditing practice?** The AICPA Peer Review Standards define a CPA firm's accounting and auditing practice as all of the CPA firm's engagements performed under the Statements on Auditing Standards (SAS), Statements on Standards for Accounting and Review Services (SSARS), Statements on Standards for Attestation Engagements (SSAEs), Government Auditing Standards ("Yellow Book") issued by the US Government Accountability Office, and audits of non-SEC issuers performed pursuant to the standards of the PCAOB.

**Which firms are not required to participate in a peer review program?** If a CPA firm's highest level of service is an engagement consisting only of

compilations issued without reports for use by the management only and if the CPA firm has signed an engagement letter with the client documenting the understanding of the engagement with the client, then the CPA firm is not required to enroll in a peer review program in North Carolina.

**In which peer review program should a CPA firm enroll?** The Board has entered into an agreement with the NCACPA for the NCACPA to administer the Peer Review program for all licensees of the Board (regardless of membership in the AICPA or the NCACPA) that are required to participate in a peer review program.

**How does a CPA firm enroll in the peer review program?** A CPA firm enrolls in the peer review program by submitting an enrollment form to the NCACPA by the report date of their initial engagement. Enrollment forms are available from the NCACPA website, [www.ncacpa.org](http://www.ncacpa.org), (click on "Resources," then click on "Peer Review") or by contacting Mary Kelly by telephone at (919) 469-1040 ext. 136, or by e-mail at [mckelly@ncacpa.org](mailto:mckelly@ncacpa.org).

**When is the peer review due?** 21 NCAC 08M.0105(c) states that a CPA firm must furnish to the peer review program its first peer review report, the

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### Change in Ethics CPE Courses

At its January 24, 2011, meeting, the Board made a change in the approved ethics CPE courses available for licensees to take to meet the annual ethics CPE requirement [21 NCAC 08G .0410].

Effective for the 2011 CPE year (January 1 - December 31, 2011), any ethics CPE course (regulatory or behavioral ethics and conduct) offered by a CPE sponsor that is registered with the Board or with the National Association of State Boards of Accountancy (NASBA) National Registry of CPE Sponsors, is considered to be a Board-approved ethics CPE course that qualifies for compliance with the Board's annual ethics CPE requirement.

If you have any questions regarding the ethics CPE requirement, please contact Cammie Emery at [cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov).

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# Disciplinary Action

**Dudley R. Coppage, II, #14079**  
**Raleigh, NC 01/24/2011**

*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 is the holder of North Carolina certificate number 14079 as a Certified Public Accountant.
2. Respondent represented to the Board on his 2010-2011 individual certificate renewal (renewal) that he had obtained forty-two and one-half (42.5) hours of continuing professional education (CPE), including eight and one-half (8.5) hours of carryforward, had completed the annual ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirement.
3. Based on Respondent's representation, the Board accepted his renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2009 CPE requirement.
5. Respondent failed to provide the certificates of completion needed to document any CPE that Respondent claimed he earned between January 1, 2009, and June 30, 2010, as was represented on his renewal. Respondent subsequently disclosed to the Board that he did not earn the number of hours he had originally reported for 2009, and stated that he actually completed only eighteen and one-half (18.5) hours of CPE, including a Board-approved ethics CPE course and eight and one-half (8.5) hours of carryforward.
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 Carolina General Statutes (NCGS) and Title 21, Chapter 08 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(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is deemed insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Sixty-two (62) hours of CPE in the twelve (12) months preceding the application, including an eight (8) hour ac-

countancy law course as offered by the North Carolina Association of CPAs in a group study format.

5. Respondent shall pay a one thousand (\$1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his license.

## Have a Comment or Question?

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

We welcome your comments and suggestions; drop us a line by e-mail at [lhearne@nccpaboard.gov](mailto:lhearne@nccpaboard.gov) or [rbrooks@nccpaboard.gov](mailto:rbrooks@nccpaboard.gov).

## 2011 Board Meetings

March 23\*  
April 26  
May 26  
June 20  
July 25  
August 22  
September 19  
October 20  
November 21  
December 19

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.

\*1:00 p.m.

# IRS Exempts Some Non-Signers from New Preparer Rules

In January, the IRS issued Notice 2011-6, *Implementation of Rules Governing Tax Return Preparers*, ([www.irs.gov/irb/2011-03\\_IRB/ar11.html](http://www.irs.gov/irb/2011-03_IRB/ar11.html)) to provide guidance regarding the implementation of new Treasury regulations governing tax return preparers.

The Notice provides guidance regarding the requirement to obtain a preparer tax identification number (PTIN) and identifies the forms that qualify as tax returns or claims for refund for purposes of those regulations.

The Notice also provides interim rules applicable to certain PTIN holders during the implementation phase of the new regulations governing tax return preparers.

Until further guidance is issued, the IRS, in accordance with the authority to provide exceptions to the PTIN rules will permit any individual 18 years or older to pay the applicable user fee and obtain a PTIN permitting the individual to prepare, or assist in the preparation of, all or substantially all of a tax return or claim for refund for compensation if:

- the individual is supervised by an attorney, certified public accountant, enrolled agent, enrolled retirement plan agent, or enrolled actuary authorized to practice before the IRS under Circular 230 §10.3(a) through (e);
- the supervising attorney, certified public accountant, enrolled agent, enrolled retirement plan agent, or enrolled actuary signs the tax returns or claims for refund prepared by the individual;
- the individual is employed at the law firm, certified public accounting firm, or other recognized firm of the tax return preparer who signs the tax return or claim for refund; and
- the individual passes the requisite tax compliance check and suitability check (when available).

For purposes of this provision, a certified public accounting firm is a partnership, professional corporation, sole proprietorship, or any other associa-

tion that is registered, permitted, or licensed to practice as a certified public accounting firm in any state, territory, or possession of the United States, including a Commonwealth, or the District of Columbia.

Individuals applying for a PTIN under this provision will be required to certify on the PTIN application that they are supervised by an attorney, certified public accountant, enrolled agent, enrolled retirement plan agent, or enrolled actuary who signs the tax return or claim for refund prepared by the individual and provide a supervising individual's PTIN or other number if prescribed by the IRS.

If at any point the individual is no longer supervised by the signing attorney, certified public accountant, enrolled agent, enrolled retirement plan agent, or enrolled actuary, the individual must notify the IRS as prescribed in forms, instructions, or other appropriate guidance and will not be permitted to prepare, or assist in preparing, all or substantially all of a tax return or claim for refund for compensation under this provision.

Individuals who obtain a PTIN under this provision and prepare, or assist in preparing, all or substantially all of a tax return or claim for refund for compensation will not be subject to a competency examination or continuing education requirements.

These individuals, however, may not sign any tax return they prepare or assist in preparing for compensation, represent taxpayers before the IRS in any capacity, or represent to the IRS, their clients, or the general public that they are a registered tax return preparer or a Circular 230 practitioner.

Although individuals who obtain a PTIN under this provision are not practitioners under Circular 230, they are, by preparing, or assisting in the preparation of, a tax return for compensation, acknowledging that they are subject to the duties and restrictions relating to practice in subpart B of Circular 230.

The IRS may, by written notification, revoke a PTIN obtained under this provision if the tax return preparer willfully violates applicable duties and restrictions prescribed in Circular 230 or engages in disreputable conduct.

The Treasury Department and the IRS have proposed rules that will require an individual to pass a registered tax return preparer minimum competency examination (competency examination). The IRS anticipates, however, that the tax returns and claims for refund covered by the competency examination(s) initially offered will be limited to individual income tax returns (Form 1040 series tax returns and accompanying schedules).

Although the IRS anticipates the types of returns and claims for refunds covered by the competency examination(s) may expand in the future, the IRS recognizes that certain compensated tax return preparers do not prepare Form 1040 series tax returns or related claims for refunds and that the tax returns and claims for refunds prepared by some of these individuals may not be covered by the competency examinations for a significant period of time.

The IRS has determined that individuals should not be required, as a condition to obtaining a PTIN, to pass a competency examination covering tax returns and claims for refunds not prepared by the individual. Therefore, until further guidance, any individual eighteen years or older may pay the applicable user fee and obtain a PTIN if:

- the individual certifies that the individual does not prepare, or assist in the preparation of, all or substantially all of any tax return or claim for refund covered by the competency examination(s) for registered tax return preparers administered under IRS oversight (1040 series until further notice); and
- the individual passes the requisite tax compliance check and suitability check (when available).

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## Preparer Rules

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Individuals who obtain a PTIN under this provision and prepare, or assist in preparing, all or substantially all of a tax return or claim for refund for compensation will not yet be subject to a competency examination.

These individuals are not currently required to satisfy the same continuing education requirements that a registered tax return preparer must complete to renew their PTIN.

In the future, the IRS may require through forms, instructions, or other appropriate guidance that these individuals complete continuing education to renew their PTIN.

Individuals who obtain or renew a PTIN under this provision may sign the tax returns or claims for refunds that they prepare for compensation as the paid preparer.

These individuals may also represent taxpayers before revenue agents, customer service representatives, or similar officers and employees of the IRS (including the Taxpayer Advocate Service) during an examination if the individual signed the tax return or claim for refund for the taxable year under examination.

They may not, however, represent to the IRS, their clients, or the general public that they are a registered tax return preparer or a Circular 230 practitioner. Enrolled retirement plan agents and enrolled actuaries who obtain a PTIN under this provision may continue to practice and represent as provided in Circular 230.

Although individuals who obtain a PTIN under this provision are not practitioners under Circular 230, they are, by preparing, or assisting in the preparation of, a tax return for compensation, acknowledging that they are subject to the duties and restrictions relating to practice in subpart B of Circular 230.

The IRS may, by written notification, revoke a PTIN obtained under this provision if the tax return preparer willfully violates applicable duties and restrictions prescribed in Circular 230 or engages in disreputable conduct.

## Reclassifications

### Reinstatement

01/24/11	John Allen Barker, #12299	Rocky Mount, NC
01/24/11	Heather Bell Davis, #27765	Charlotte, NC
01/24/11	Steven Gerard Demboski, #19462	Marietta, GA
01/24/11	Dwight Tod Goodnight, #15716	Mooresville, NC
01/24/11	Pamela Sue Smith Hemphill, #19047	Greensboro, NC
01/24/11	Joanna Byrum Page, #27400	Greensboro, NC

### Retired Status

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

01/24/11	Roslyn Hirsch Balbirer, #9217	Durham, NC
01/24/11	William E. Self, #2147	Durham, NC
01/24/11	Rex David Williams, #12489	Raleigh, NC

### 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)].

01/03/11	Alice Cagle Boyette, #22032	Star, NC
01/03/11	Marsi Miller Cameron, #29389	Florence, SC
01/03/11	Larry Stephen Coffield, #9676	Matthews, NC
01/03/11	Barbara Burklin Hemphill, #17963	Greensboro, NC
01/03/11	Kevin Michael Leonard, #32821	Winston-Salem, NC
01/03/11	Dennis M. Meyer, #24247	Raleigh, NC
01/03/11	Patrick Raymond Parrish, #26548	Winston-Salem, NC
01/03/11	Melinda Ann Rebholtz, #26176	Ashburn, VA
01/03/11	Ralph Louis Trosclair, #20892	Alcoa, TN
01/03/11	James D. Vick, #22505	Wake Forest, NC
01/03/11	Sherri N. White, #22136	Greenville, SC
01/04/11	Thomas Hansen Cockerline, #25787	Westminster, CO
01/04/11	Alexander Bruch Harding, #29455	Clayton, NC
01/04/11	Angela Taylor Herbin, #18944	Gibsonville, NC
01/06/11	Frances Smith Ellis, #12707	Asheville, NC
01/06/11	Leslie Whitfield Robson, #21816	Glen Allen, VA
01/06/11	George Howard Rogers, Jr., #2733	Asheville, NC
01/10/11	Neal Edward Cody, Jr., #14779	Asheville, NC
01/10/11	Richard Leslie Ungemach, #16404	Harrisburg, NC
01/14/11	James Bruce Dillard, #7977	Raleigh, NC
01/18/11	Jennifer Paige Polson, #26148	Raleigh, NC
01/25/11	Teresa Mann Harris, #13426	Burlington, NC

## Forfeitures

Pursuant to NCGS 93-12(5), on August 9, 2010, the following North Carolina CPA certificates were forfeited for failure to submit the 2009-2010 certificate renewal form as required by NCGS 93-12(8). As of January 31, 2011, these individuals had not been approved for reinstatement or reissuance nor did they have an application for reinstatement or reissuance pending.

Philip David Ameen, #7801	New Canaan, CT	Glenda Glenn Leduc, #21914	Covington, GA
Larry Douglas Bailey, Jr., #30139	Waxhaw, NC	Michael Gregory Lieto, #32810	Charlotte, NC
David Michael Baker, #12109	Charlotte, NC	Walter Randall Louis, #31424	Charlotte, NC
Sid F. Baker, #27013	Hoffman, NC	Robert William Martin, II, #17528	Davidson, NC
Michael David Beach, #24221	Asheville, NC	Elizabeth Michelle McEuen, #34273	Durham, NC
Kimberly Elaine Benson, #33604	Phoenix, MD	Timothy Paul McGuire, #19164	New Castle, VA
William Raymond Blum, #5195	Atlanta, GA	C. Douglas Mecimore, Jr., #18621	Greensboro, NC
William Rangeley Brumfield, Jr., #21759	Roanoke, VA	Jamison Ashlee Meredith, #28866	Dallas, TX
Deborah Spencer Butler, #12520	Greensboro, NC	Alison Fowlkes Monroe, #24083	Raleigh, NC
Christy Caldwell, #30341	Argyle, TX	Kristen Elizabeth Nickle, #33671	Charlotte, NC
Patrick Irving Camblin, #33772	Lake Mary, FL	Samuel Richard Odom, Jr., #27395	Ponte Vedra, FL
Matthew Taylor Clark, #32727	Greenwood, SC	Nicole Jeanine Olesen, #31136	Clinton, NY
Courtney Riddick Cloyd, #27884	Corapeake, NC	Travis A. Perry, #30688	Deland, FL
David Cecil Cork, #29084	Trussville, AL	Charles M. Phillips, #25656	Atlanta, GA
Kirby Dean Dellinger, #10949	Charlotte, NC	Richie Darnell Phillips, #27640	Hickory, NC
John Kurth Dohmann, II, #20506	Houston, TX	Julie Barr Plexico, #33883	Charlotte, NC
Lynda Ervin, #16438	Rock Hill, SC	Anthony J. Priore, #31741	Amherst, NY
Virgene Ava Foreman, #29490	Greensboro, NC	Mary Kathryn Joyner Quinn, #21863	Wilson, NC
Harold H. Fortner, #2482	Raleigh, NC	Sylvester Reed, #18333	Clinton, MD
Kristen Moore Goodlaxson, #23677	Cedar Rapids, IA	David Charles Remmells, #34070	Morgantown, WV
Donn Groene, #34670	Belmont, NC	Anthony C. Rispoli, #31139	Meridian, MS
Lance Wayne Gurel, #31992	N Miami Beach, FL	James Lewis Rodefer, #23270	Knoxville, TN
James Edgar Halstead III, #30494	Rocky Mount, VA	John Joseph Salengo, #14755	Durham, NC
Amanda C. Herron, #33223	Dallas, TX	Candace Lynn Scappator, #32978	Charlotte, NC
James Earle Hinton, #29459	Stillwater, OK	Matthew G. Sherwood, #33554	Charlotte, NC
Sybil Ann Hobgood, #20476	Safety Harbor, FL	Angela Quintina Smith, #22222	Lithonia, GA
Henry Anderson Holland, #9297	Lenoir, NC	Elke Sperling, #32429	Raleigh, NC
Michelle B. Holloway, #22955	Fayetteville, NC	Gregory A. Thompson, #30358	Atlanta, GA
Bradley Thomas Hubacher, #21333	Charlotte, NC	Yukon Micheal Tomisato, #24188	Phoenix, AZ
Michael Blair Hughes, #34180	Charlotte, NC	Michael Thomas Umscheid, #25455	Norfolk, VA
L. Bradley Hurrell, #27508	Charlotte, NC	Denise Wright Vaughan, #22504	Cedar Grove, NC
Phyllis S. Ingram, #25734	Montgomery, AL	Joan Henley Vines, #30565	Dallas, TX
Margaret Sawyer Kearney, #27895	Tampa, FL	Matthew G. Walker, #26981	Miami, FL
Jeffrey K. Kerr, #19374	Atlanta, GA	Jerry S. Williford, #25738	Charlotte, NC
James Arthur Klein, Jr., #17655	Raleigh, NC	Chen Zhang, #33597	Charlotte, NC
Patricia DiMaria Korbini, #28097	Reston, VA		

## Peer Review

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letter of comments, the letter of response, and any work papers required for the peer review program within 24 months of the issuance of the first report provided to a client.

**Is there more information available about the peer review program?** The NCACPA website, [www.ncacpa.org](http://www.ncacpa.org), has a section dedicated to the peer review program (click on "Resources," then click on "Peer Review"). The section includes links to the AICPA peer review website and a "Peer Review Q & A" by the AICPA.

You may also contact J. Michael Barham, CPA, the Board's Deputy Director, by telephone at (919) 733-4222 or by e-mail at [mbarham@nccpaboard.gov](mailto:mbarham@nccpaboard.gov).

You may also contact the NCACPA's Peer Review Coordinator Mary Kelly, by telephone at (919) 469-1040 ext. 136, or by e-mail at [mckelly@ncacpa.org](mailto:mckelly@ncacpa.org).

## Rules Effective February 1, 2011

On October 21, 2010, the Board conducted a rule-making hearing to amend the North Carolina Accountancy Rules.

In late January, the Office of Administrative Hearings notified the Board that the Rules Review Commission had approved the rules with a February 1, 2011, effective date.

The amendments were necessary to address changes in the departmental rules, contested cases, the Uniform CPA Exam, reciprocal licensure, registration and renewal, professional corporations and professional limited liability companies, peer review, and professional ethics and conduct.

The specific rules amended are as follows:

- 21 NCAC 08A .0301 & .0309;
- 21 NCAC 08C .0126;
- 21 NCAC 08F .0101, .0103, .0105, .0302, .0304, .0401, & .0410

- 21 NCAC 08H .0101;
- 21 NCAC 08J .0101, .0105, .0108, .0109, & .0111;
- 21 NCAC 08K .0105;
- 21 NCAC 08M .0105 & .0106; and
- 21 NCAC 08N .0206, .0207, .0215, .0302, .0306, .0307, .0402, & .0409.

The final text of the amended rules has been incorporated into the rules portion of the Board's website, [www.nccpaboard.gov](http://www.nccpaboard.gov).

An official copy of the North Carolina Administrative Code is available online through the Rules Division of the Office of Administrative Hearings website, [www.oah.state.nc.us/rules](http://www.oah.state.nc.us/rules).

If you have questions regarding the rule-making process, the amended rules, or the application of an amended rule, please contact Robert N. Brooks, the Board's Executive Director, by e-mail at [rbrooks@nccpaboard.gov](mailto:rbrooks@nccpaboard.gov).

## Advertising or Other Forms of Solicitation

As tax season swings into high gear, your CPA firm may plan to run advertisements offering to prepare federal or state income tax returns.

If you choose to run an ad, be sure that you understand the Board's advertising and forms of solicitation rule, 21 NCAC 08N .0306, which addresses advertising which may be deceptive.

Foremost, your advertisement should be accurate and contain meaningful information that is not misleading or deceptive to consumers.

For example, an ad should not include qualitative or quantitative descriptions, such as expert or reasonable, which cannot be documented.

After all, the fees that you deem "affordable" may not be affordable to everyone who reads your advertisement.

What you define as "fast" or "friendly" service, may not be considered "fast" or "friendly" by a client.

Your ad may contain the names of the CPA firm owner(s) and CPAs licensed to practice in North Carolina; however, you must distinguish between the CPAs who are owners and the CPAs considered professional staff.

Although NCGS 93-9 allows CPA firms to hire assistant accountants or clerks who are not CPAs, ads that contain the names of unlicensed staff members are not allowed.

The statute states that "such employees work under the control and supervision of certified public accountants...and do not hold themselves out as engaged in the practice of public accounting." The public should not be led to believe that uncertified employees are CPAs.

21 NCAC 08N .0306(b) addresses the use of specialty designations in advertisements or other forms of solicitation by stating, "A CPA may advertise

the nature of services provided to clients but the CPA shall not advertise or indicate a specialty designation or other title unless the CPA has met the requirements of the granting organization for the separate title or specialty designation and the individual is currently on active status and in good standing with the granting organization for the separate title or specialty designation."

The public and the profession's interests are best served when CPA firms or individual CPAs take reasonable steps to avoid advertisements that confuse or mislead consumers.

### Annual License Renewal

In mid-March, licensees will be able to complete their annual certificate renewals online through the Board's web site, [www.nccpaboard.gov](http://www.nccpaboard.gov). Additional information regarding the renewal process will be published in the March *Activity Review*.

## Certificates Issued

At its January 24, 2011, meeting, the Board approved the following individuals as North Carolina CPAs:

Aimee Leigh Yoars Baker  
Holly Elizabeth Adams  
Matthew Roland Adams  
Nneka Atinuke Amuta  
K. (Kate) Ellen Anthony  
Jennifer Michelle Applegate  
George Ronald Atkinson  
Sean Ian Baker  
Elizabeth Riegel Barry  
Tae Christifer Berg  
Susan C. Bersch  
Patricia M. Powell Biscoe  
Jennifer Smyla Brunell  
Derek Joseph Bulmer  
Loretta Dawn Byrd  
Claire Ellington Caldwell  
Tara Cicely Carrington  
Tong Chen  
Catherine Susanne Childers  
Matthew Altland Choplin  
Melissa Brooks Clapp  
Carlton Robert Clarke  
Amy Kathleen Claus  
Larry Arthur Robert Clever  
Shawn Christopher Cornell  
Stephen Wray Craver  
Emily Allison Daniel  
Abby Marie Dattero  
Caroline Jane Daughtry  
Mary Katherine Davis  
Jessica Lynn Daymude  
Camilla J. Desmarais  
Rebecca Templeton Earnhardt  
Fowzia Shoaib Essani  
Andrew Vaughn Evans  
Chien Fang  
Stephanie Nicole Fennimore  
Joanne N. Ferguson  
Susan Lynn Fleck  
Meredith Anne Flittner  
Joseph Paul Fullerton  
Wendy Jackson Gates  
Salvatore Albert Gough

Hannah Elizabeth Grantham  
Erin Charlotte Graul  
Stephanie Antionette Hairston  
Benjamin Ellis Hamilton  
Kenrick Ross Handy  
Gregory Lawrence Hanford  
Corbin Elizabeth Hankins  
Elizabeth Ann Hanlon  
Jennifer Wagaman Harris  
Timothy John Harris  
Stephanie Moses Haynes  
Shay Fortner Heckard  
Bethany Jean Hong  
Chunbo Huang  
Graham Kevin Hunt  
Rodney Paul Jackson  
Kevin Lamont James  
Andrew Rangeley Jett  
Paul David Johnson  
Catherine Hyunjung Joo  
Megan Ashley Karonis  
Jennifer Ellen Kimmel  
Jerome Kline  
Amanda Jennifer-Rose Koser  
Lauren C. Kraselsky  
Kevin Louis Kriener  
Philip Lewis Kurland  
Donna Lee LaBounty  
Michael Scott Lail  
Katherine Loraine Lampron  
Casey M. Leonard  
Benjamin Zachary Levin  
William C. Levine  
Dean Michael Luebbe  
Casey Rae Lutz  
Stephen Thomas Maciag  
Shawn Patrick Maclam  
Shalyn Elizabeth Marion  
Gregory Thomas Mauro  
David John McCole  
Elizabeth Anne McKnight  
Viony G. Medlin  
Grayson Patrick Miller

Melissa Ellen Cole Miller  
Delores Dennis Mills  
Daniel Rudell Mullinix  
Brittany Michelle Murray  
Sarah Elizabeth Noone  
Sara Morgan Norris  
Osasere Daniel Oluoba  
Norma Lafond Parham  
Mina Park  
Grady Siler Patterson, IV  
Amy Leigh Phillips  
Avril M. Pinder  
David Stanfred Poisson  
Tracey Lynne Pordon  
Leonard Dale Powell  
Adam Lewis Quattlebaum  
Darla Kay Redmond  
Matthew Heath Schichtel  
Daniel Justin Sembler  
Christopher David Shrewsbury  
Andrew Cameron Small  
Regina Phelps Sorrell  
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