



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. 4-2009

Information Security Continues to Be Vital for CPAs in Public Accounting, Business and Industry

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Consider the following: an employee within your organization receives an email from a co-worker and, since the sender is on the employee's "trusted list," she clicks on a link within the email.

She assumes the link is secure, but instead, she accidentally releases a virus into the organization's server and compromises confidential data for the entire firm.

This example of the limits of anti-virus software and the unknowns of human behavior demonstrates the importance of information security as it continues to be a top concern for businesses around the world.

As technologies in the business world continue to advance, threats from cyber hackers and thieves continue to evolve at an equal or greater rate, jeopardizing a corporation's ability to safeguard intellectual property and maintain data security.

According to the AICPA's annual *Top Technology Initiatives Survey*, Information Security Management is the most important initiative affecting IT strategy, investment and implementation in business organizations, and has been the top IT initiative for the last 7 years.

Additionally, rounding out the top three technology initiatives in the sur-

vey are Privacy Management and Secure File Storage Transmission and Exchange, which are both related to strategies that safeguard an organization's information assets.

With the increased pressure on companies to comply with security standards, most businesses try to maintain a competitive edge by keeping certain security initiatives at the forefront of their plans.

First and foremost is the ability to send confidential files within a secure environment. Around the globe, millions of emails are sent every second. Employees may send emails with client or organization proprietary information without thinking twice, which can cause a potential threat to the client or organization.

Regardless of the size of the firm, or the types of files being sent through cyberspace, there remains a constant need to place locks, encryption and other security measures on these electronic files.

Companies should consider investing in a secure file exchange network using hosted services. This gives the

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Board Elects 2009-2010 Officers

In March, the members of the North Carolina State Board of CPA Examiners elected officers for 2009-2010.

Michael C. Jordan, CPA, was elected President; Jeffrey T. Barber, CPA, was elected Vice President; and Maria T. Lynch, Esq., was elected Secretary-Treasurer.

Jordan, a member of the Board since 2004, previously served as Vice President 2007-2008 and 2008-2009.

He is a member of the Executive Committee, the Professional Standards Committee, and the Audit Committee and is a former member of the Professional Education and Applications Committee. In addition, Jordan is a member of the Board's Task Force on Mobility.

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www.nccpaboard.gov

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Disciplinary Action

James Kar, #29579
Milwaukie, OR 02/16/2009

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on February 16, 2009, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondent and this matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore 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.
8. From July of 1990 through May of 2002, Respondent was duly licensed as a CPA in the State of Oregon. In May of 2002, Respondent signed and accepted a Consent Order in which he consented to the revocation of his Oregon license based on his agreement to plead guilty to a felony (Exhibit 1).
9. After being arrested and charged with the above described felony, and prior to signing the Consent Order with

the Oregon Board of Accountancy, Respondent submitted, in April of 2002, an application to the North Carolina State Board of CPA Examiners (NC Board) for a reciprocal license based on his Oregon license.

10. On said North Carolina license application, Respondent failed to affirmatively respond to the Moral Character Data request, "Have you been charged, arrested, convicted, found guilty of, or pleaded *nolo contendere* to any criminal offense?"

11. Despite being under investigation by the Oregon Board of Accountancy, on said North Carolina license application, Respondent failed to affirmatively respond to the Moral Character Data request, "Have you been investigated, charged or disciplined or are currently under investigation by a governing or licensing board or by a state or federal agency?"

12. During the pendency of his licensure application, Respondent failed to inform the NC Board of his felony conviction in Oregon or of the Oregon Board of Accountancy's revocation of his Oregon license.

13. In reliance upon Respondent's representations that he had not been arrested, charged, convicted, or subject to the Oregon Board's investigation and revocation, the NC Board granted Respondent a North Carolina license in July of 2002.

14. Beginning with his July 1, 2003, – June 30, 2004, through his July 1, 2008, – June 30, 2009, annual license renewals, Respondent failed to inform the Board of any charges or convictions against him, any investigation of his actions, or any revocation of his license.

CONCLUSIONS OF LAW

1. Respondent's felony conviction and failures to inform the NC Board of his Oregon arrest and felony conviction represent violations of NCGS 93-12(9)a, b, and d, and 21 NCAC 08F .0502, 08N .0203, .0204, and .0207.

2. Respondent's revocation of his Oregon license and failures to inform the NC Board of the investigation and revocation of his license represent violations of NCGS 93-12(9)c and e, and 21 NCAC 08F .0502, 08N .0202(a), .0202(b)(3), and .0204.

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, James Kar, is hereby permanently revoked.

Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on the following date:

Monday, May 25, 2009

Memorial Day

2009 Board Meetings

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.nccpaboard.gov.

*Greensboro

Notice of Apparent Violation and Demand to Cease and Desist

J. Daniel Davidson
J. Daniel Davidson & Sons
Raleigh, NC

To the Above-Named Respondents:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by NCGS. §93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding “a single violation” of this Chapter; and,

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

WHEREAS, pursuant to NCGS §93-4 “It shall be unlawful for any firm, copartnership, or association to assume or use the title of certified public accountant, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the members of such firm, copartnership or association have been admitted to practice as certified public accountants, unless each of the members of such firm, copartnership or association first shall have received a certificate of qualification from the State Board of Certified Public Accountant Examiners admitting him to practice as a certified public accountant; provided, however, that the Board may exempt those persons who do not actually practice in or reside in the State of North Carolina from registering and receiving a certificate of qualifications under this section.”

WHEREAS, pursuant to NCGS §93-5

“It shall be unlawful for any corporation to assume or use the title of certified public accountant or to use any words, letters, abbreviations, symbols or other means of identification to indicate that such corporation has received a certificate of qualification from the State Board of Certified Public Accountant Examiners admitting it to practice as a certified public accountant.”

WHEREAS, pursuant to NCGS §93-6 “It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term ‘accountant’ and only the term ‘accountant’ in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice;” and,

WHEREAS, Respondent J. Daniel Davidson (hereinafter “Respondent Davidson”) is not currently licensed or otherwise authorized by the Board as a certified public accountant in North Carolina and J. Daniel Davidson & Sons (hereinafter “Respondent Davidson & Sons”) is not currently registered by the Board as certified public accounting firm in North Carolina; and,

WHEREAS, Respondent Davidson and Respondent Davidson & Sons allowed their names to appear in advertisements in the Raleigh News & Observer and on the Triangle.com “Marketplace” website, as well as in the Raleigh Chamber of Commerce “Member/Business Directory” and which identify them as a “CPA” or “Certified Public Accountant” or a “Certified Public Accounting” firm, thereby conveying the impression that they are authorized to engage in the public practice of accountancy, using a title other than

‘accountant’ when, in fact, they are not lawfully authorized to use the title “certified public accountant” or “CPA” in this State. Such a representation is misleading and contrary to NCGS §93-3, 93-4, 93-5, and 93-6.

THEREFORE, Respondent Davidson and Respondent Davidson & Sons are hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that they immediately cease and desist from offering or rendering public accounting services of any kind in North Carolina unless and until Respondent Davidson has been licensed as a CPA by the Board and Respondent Davidson & Sons has been registered as a CPA firm by the Board.

BY:

Robert N. Brooks, Executive Director
North Carolina State Board of Certified Public Accountant Examiners
01/27/2009

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

CONSENTED TO BY:

J. Daniel Davidson
J. Daniel Davidson & Sons
01/29/2009

License Renewal Now In Progress

In late March, North Carolina CPAs began renewing their CPA licenses online through the Board’s web site, www.nccpaboard.gov.

To renew online, a CPA must have his or her NC CPA certificate number; his or her Social Security Number; the number of CPE hours earned to meet the 2008 CPE requirement; and a valid MasterCard or VISA account number, security code, and expiration date.

Information Security

continued from front

organization and its staff greater protection against data exploitation when files are sent internally and externally.

With the high-end awareness of data security in the marketplace, escalations in non-compliance are becoming more frequent.

The ability for staff to mobilize, utilizing laptops and hand-held devices when working away from the office, also contributes to the heightened need for security. Focusing on security reduces scrutiny on an organization's internal controls and allows its goodwill to remain in tact.

As companies are taking appropriate security measures at an increased rate, the processes become ever more complicated by the human element that the use of mobile devices introduces.

While businesses are excited to capitalize on mobility by giving their employees new-found flexibility and freedom, this also poses a serious security threat if any mobile devices are lost.

Most people forget to erase files on their electronic devices when they trade them in for a newer version or leave the organization, providing a logical argument for employing data encryption.

Whether data resides on laptops, thumb drives, blackberries or any other electronic storage device, the most pressing question facing companies trying to protect their information is how to make the data unreadable if it falls into the wrong hands. A measure some companies have taken is to implement a software product which enables employees to secure and encrypt all of their sensitive data.

When encrypted data gets in the hands of a thief, the information becomes scrambled, accessible only by a specific pass code. By utilizing data encryption software and policies surrounding its usage, companies can provide some degree of protection.

Fundamentally, a CPA must understand and be knowledgeable about the most pressing security initiatives affecting the profession, be aware of specific solutions to combat these threats, and successfully implement best practices for deploying the necessary security measures that protect clients, firms and organizations in general.

CPAs can help with the implementation of these new technologies into a business by consulting with clients to determine critical business decisions such as creating internal controls and meeting industry standard regulations.

Additionally, CPAs play a role in designing systems for managing sales, adjusting manufacturing and administrative procedures, and establishing timetables for technology upgrades—all of which play a vital role in protecting a corporation's financial, fixed and intangible assets.

Additionally, when CPAs continue to enhance their education in technology initiatives, they become more valuable assets to their organization and open the door for career growth and opportunities in today's world of emerging technology.

When it comes to the employee, or the end-user, knowledge is power and security. The need for training and competency in today's age of technology is matched only by an organization's responsibility to protect its confidential information.

The more knowledgeable employees are about their computers, the better prepared they will be when a threat does come along. "Training is the single best way to capitalize on assets and gain the most value from already existing resources," said David Cieslak, former Chair of the AICPA Information Technology Executive Committee (ITEC), and current Principal of Arxis Technology, Inc. Training addresses one of the most vital elements to keeping information secure: the human element. No matter how many security measures are put into place, human errors play a crucial role in deciding how well

an organization can protect its assets.

Safeguarding intellectual property and maintaining data security requires technological expertise and the ability to adapt to the ever-changing electronic communications of the business world. Utilizing protective measures such as securing confidential files, data encryption, and other basic initiatives such as employee training and even locking equipment with sensitive information, can all play a role in safeguarding an organization's data. CPAs play an essential role in synergizing business initiatives with the information security needs of an organization. "CPAs have a unique vantage point. They understand the sensitivity of the information and can play a fundamental role in identifying and deploying the appropriate procedures to protect sensitive information," said Mr. Cieslak. As businesses continue to grow with emerging technologies, and the threats from cyber thieves remain ever vigilant, CPAs will always be on the front lines to protect the assets of organizations everywhere.

For more information about the AICPA's annual *Top Technology Initiatives Survey* and the other technologies on the list, visit www.aicpa.org/toptech.

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."

William Babcock, #22028 Annandale, NJ 02/16/2009

The North Carolina State Board of CPA Examiners (Board) opened a case against William Babcock (Respondent Babcock) for failure to complete an ethics CPE course as required for renewal of his North Carolina CPA certificate.

Respondent Babcock 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 Babcock 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 Babcock's North Carolina CPA license.

Emory S. Daniel, #9074 Raleigh, NC 02/16/2009

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

Respondent Daniel 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 Daniel 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 Daniel's North Carolina CPA license.

April Hardison #28413 Plymouth, NC 02/16/2009

The North Carolina State Board of CPA Examiners (Board) opened a case against April Hardison (Respondent Hardison) for failure to complete sufficient continuing professional education to renew her North Carolina CPA certificate.

Respondent Hardison 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 Hardison 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 Hardison'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)].

02/02/09	Arthur Edward King	#21911	High Point, NC
02/02/09	Dennis Lee Rankin	#28451	Charlotte, NC
02/02/09	Chloe Louissa Redman-Johnson	#22878	Houston, TX
02/02/09	Charles B. Sklar	#32886	Pisgah Forest, NC
02/04/09	Joseph Edward Sandner, IV	#30126	Birmingham, AL
02/06/09	Peter O'Neill Brisley	#11700	Asheboro, NC
02/06/09	Jon Gavin Shell	#28599	Denver, NC
02/10/09	Steven Warren McArthur	#20447	Charlotte, NC
02/10/09	Robert John Migliaccio	#32538	Pfafftown, NC
02/19/09	Robert Roderick Hoppe	#8511	Charlotte, NC
02/23/09	Bridgette Mary Boggs	#24108	Ft. Myers, FL
02/24/09	Harriet Phelps Furuseth	#14729	Charlotte, NC
02/24/09	Stephen Tupper Moses	#16771	Heath, TX
02/26/09	Ronald Errico Marden	#23600	Boone, NC
02/26/09	Peter W. Waring	#23482	Ashburn, VA

**Don't forget...the renewal
deadline is June 30, 2009.**

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.

Reclassifications

Reinstatements

02/16/09	Sharon LaPrade Bailey	#18711
02/16/09	Deborah A. Bornac	#29386
02/16/09	Carmon Call Campbell	#13810
02/16/09	James Michael Coffey	#29893
02/16/09	Donna Meredith DeSouza	#17617
02/16/09	Mary Millis Diffendal	#16720
02/16/09	Kimberly Beal Forman	#16377
02/16/09	Christopher Jon Housman	#29759
02/16/09	Rachel Ann Locus	#12503
02/16/09	Allison Canner Ray	#29069
02/16/09	Richard Stanley Sears	#9472
02/16/09	Leslie Graham Shell, IV	#24837
02/16/09	Timothy Scott Sweeney	#15376
03/25/09	Jason Taylor Albaugh	#26896
03/25/09	Mary Patricia Talbot Broda	#25038
03/25/09	Lee Simmons Dixon	#19940
03/25/09	Susan Caroline Jordan Freeman	#22728
03/25/09	Gay Edwards Futch	#20613
03/25/09	Alexander Bruch Harding	#29455
03/25/09	Anne B. Huitt	#26092
03/25/09	Danna Wortman Lemmerman	#13843
03/25/09	Tonya Lee Lowe	#15349
03/25/09	Cathryn Michele Meegan	#21220
03/25/09	Gary B. Morris	#12939

Reissuance

02/16/09	Myron Grady Anderson	#18766
03/25/09	Michael Stephen Albert	#11645
03/25/09	Paul Lawrence Holland	#17509
03/25/09	Heather Elizabeth Sawyers Lewis	#28313
03/25/09	Earl Carlo McKoy	#13445

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)].

02/16/09	Melford Ray Baker	#9280	Raleigh, NC
02/16/09	Toby S. Hammer	#10402	High Point, NC
02/16/09	Robert John Migliaccio	#32538	Pfafftown, NC
03/25/09	Torrey M. Johnson, Jr.	#10398	Fayetteville, NC
03/25/09	Carlisle D. McCutcheon	#14696	Fayetteville, NC

Officers Elected

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A Manager of the Goldsboro office of the firm Pittard Perry & Crone, Inc., Jordan is a member of the AICPA and the NCACPA.

Barber, a member of the Board since 2007, is a member of the Executive Committee, the Professional Education and Applications Committee, and the Task Force on Mobility.

A member of the AICPA and NCACPA, Barber served as the managing partner of the Raleigh office of PricewaterhouseCoopers LLP before retiring from the firm in 2008.

One of two public members of the Board, Lynch was appointed to the Board in 2007. She is a member of the Professional Education and Applications Committee and the Personnel Committee.

Lynch is a partner in the Raleigh law firm, Lynch & Eatman LLP.

Approved Ethics CPE Courses

Only those ethics courses which have been approved by the Board may be used to fulfill the annual ethics CPE requirement. A list of Board-approved ethics courses is available on the Board’s web site, www.nccpaboard.gov.

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.

Certificates Issued

At its February 16, 2009, and March 25, 2009, meetings, the Board approved the following applications for licensure:

Olusola Adebanye Abisuga
Rebecca Ann Allison
Matthew Donald Andersen
Stuart David Appelson
Helen Elisabeth Archer
Erica Lauren Bartilucci
Amy Lynn Batchelor
Christopher Ryan Bell
Nathan Douglas Benn
Brandon Russell Benson
Lee Ashley Blackmon
Drew Jonathan Blaha
Jennifer A. Blair
Aaron Stuart Blais
Adam Carl Boatsman
Cheryl Lynn Bohlen
Elizabeth Ashley Boone
Yahaira L. Botello
Kenji Christopher Brantley
Kourtni Marie Brown
Jean Hinnant Buchan
Brian Christopher Burton
Amy L. Butler
Jessica L. Caves
Robert Stephen Caylor
Laura Marsh Clapp
Gregory A. Clark
Allison Marie DelCollo
Anthony Michael Dinola
Jin Qiu Dong
William Brian Dowis
Marie Elena Driscoll-Mead
Wenola Rebecca Edwards
Jeffrey Donald Embt
Rachel Lynn Fink
Sarah Linda Frei
Kayla Marie Futch
Brandon Ray Gray
Brandon Wilson Green
John Hamilton Haddock
Siobhan Rose Halloran
Douglas Brian Hanson
Eric Alexander Harbert

Andrew Pickering Harris
Avery Lee Harrison
Stuart Wayne Heffner
Christy Brown Helton
Elizabeth Meray Hemphill
Jennifer Claire Higgins
Darren R. Hunicutt
Jeffrey Daniel Hurst
Anne N. Ibekwe
Timothy E. Ils
Christopher Lee Jeffcoat, Sr.
Steven Frank Johnson, II
Lauren Elizabeth Joyce
Matthew B. Kaplan
Jennifer Wakefield Kilmartin
Chunxiao Li
Yuan Liu
Brandi Marie Luptak
Sarah Ashley MacLeod
Jessica Elane Mapes
Anne Marie Martin
David Charles Marty
Benjamin Lane Medlin
Adriana Mendez
Shelby Nicole Michael
Kaila Denee Mitchell
Charles Nathan Mohn, III
Paweenin Mongkolsirikiet
Sean Christopher Pace
Aaron Patel
Melissa Elaine Peedin
Ashley Elizabeth Perkinson
Natalie Marie Phelan
John Olsen Pinnix
Antonio Salvatore Polce
Jason Samuel Porter
Celia Moran Pyle
Benjamin Phillip Rackley, II
Mark Holcomb Reece, III
Richard Alan Ritter
Adam Chester Roark
Gregory Gerard Rotz
Ronald Wayne Routh

Suzanna Blair Ruddock
Summer Lynn Ryan
James Daniel Sandy, III
Brandy Nicole Satterfield
Allison Ann Scarborough
David Keith Schrenker
Thomas Joseph Simonik
Deena Waddell Skipper
Roger F. Slagle
Kenneth Richard Spayd
Christopher Matthew Stanley
Bing Sun
Marilou Corine Thoman
Nicole Linh Ton
Robert C. Troxler
Xin Tu
Sterling Carrington Wall, Jr.
Lindsey Mika Wallace
Clark Douglas Warner
Stephanie Lynn Wasilewski
Laura Ann Webb
Mary Kelly Wetzel
Chenae L. White
Dwayne Wesley Wilcoxon
Brenda Joyce Willner
Janis Wong
Amanda Elizabeth Wooten
Lisa Anne Wright
Heather Lynne Wyant
Jay Abram Zack
Yan Zhang
Jing Zhou

Have a Question or Comment?

Do you have a question or comment about an article in the *Activity Review*? E-mail your questions, comments, or article suggestions to the Board's Communications Manager, Lisa R. Hearne, at lhearne@nccpaboard.gov.

www.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 _____
Telephone: Bus. () _____ Home () _____
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Signature _____ Date _____

**Mail to: NC State Board of
CPA Examiners
PO Box 12827
Raleigh, NC 27605-2827**

Fax to: 919-733-4209

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.