



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. 04-2010

2010-2011 Officers Elected

On March 24, 2010, the members of the North Carolina State Board of CPA Examiners elected officers for 2010-2011.

Elected to office were Michael C. Jordan, CPA, President; Jeffrey T. Barber, CPA, Vice President; and Maria T. Lynch, Esq., Secretary-Treasurer.

Jordan, who was appointed to the Board in 2004, previously served as Vice President 2007-2008 and 2008-2009 and served as President 2009-2010. He is a member of the Executive Committee and the Communications Committee.

He is a former chair of the Professional Standards Committee, a former member of the Professional Education and Applications Committee, and a former member of the Audit Committee.

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

Jordan also gives his time to his community as a volunteer with Wayne County United Way, Partners in Education, and Leadership Wayne County.

A member of the Board since 2007, Barber served as Vice President 2009-2010. He is a member of the Executive Committee, the Personnel Committee, as well as chair of the Professional Standards Committee and chair of the Mobility Task Force.

He is a former member of the Professional Education and

Applications Committee and the Audit Committee.

A member of the AICPA and NCACPA, Barber was a managing partner of the Raleigh office of PricewaterhouseCoopers LLP until his retirement. He is now a Managing Director of Fennebresque & Co., LLC.

Barber's community involvement includes serving on the Board of Directors for BlueCross BlueShield of North Carolina, serving on the Advisory Board of the UNC-CH School of Accounting and serving on the Board of Advisors for the NCSU College of Management.

One of two public members of the Board, Lynch was appointed to the Board in 2007. She previously served as the Board's Secretary-Treasurer 2009-2010.

She is a member of the Executive Committee and is Chair of the Professional Education and Applications Committee and Chair of the Personnel Committee.

A partner in the Raleigh law firm, Lynch & Eatman LLP, Lynch is a Fellow of the American College of Trust and Estate Counsel and a Certified Specialist in Estate Planning and Probate Law.

She is an adjunct professor of law at the UNC-Chapel Hill School of Law and a senior lecturing fellow at the Duke University School of Law.

In 2006, the North Carolina Bar awarded Lynch the *Sarah H. Davis Excellence Award* for excellence in her daily work as an attorney and her service as a model for other lawyers.

Certificate Renewal

In 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 2009 CPE requirement; and a valid MasterCard or VISA account number, security code, and expiration date.

Detailed information on the online renewal process was published in the March issue of the *Activity Review*.

CPE Carryforward

Licensees can verify their CPE carryforward by using the "Licensee Search" function of the Board's web site.

Send questions regarding the number of carryforward hours to Cammie Emery by e-mail at cemery@nccpaboard.gov.

www.nccpaboard.gov

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Disciplinary Actions

A. Amanda Mixon, #28291 Raleigh, NC 03/24/2010

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 March 24, 2010, 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 at the Hearing.
7. Respondent is 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 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

Count 1

8. Respondent was engaged to prepare Client 1's tax returns.
9. Despite several requests from Client 1 to complete the tax returns and demands to return the client records, Respondent failed to timely complete the engagement and failed to timely return client records upon demand.

Count 2

10. Respondent was engaged to prepare Client 2's tax returns.

11. Despite several requests from Client 2 to complete the tax returns and demands to return the client records, Respondent failed to timely complete the engagement and failed to return client records upon demand.

Count 3

12. When Board staff corresponded with Respondent regarding Client 1's complaint as noted in Count 1 above, Respondent failed to respond in a timely manner. Respondent sent a letter on January 15, 2009, in which she admitted her error was "grave" and that she "should have handled the situation better."

13. When Board staff corresponded with Respondent in an attempt to investigate Count 1, Respondent failed to respond to Board staff emails and failed to claim certified mail.

14. When Board staff corresponded with Respondent regarding Client 2's complaint as noted in Count 2 above, Respondent failed to respond to regular mail, certified mail, and email attempts to procure her response to Case No. C2009241.

CONCLUSIONS OF LAW

1. Respondent's failures to complete work in a competent and timely manner as described in Counts 1 and 2 are separate violations of NCGS 93-12(9)e and 21 NCAC 08N .0207, 08N .0211, and 08N .0212.
2. Respondent's failure to return client records immediately upon demand as noted in Counts 1 and 2 are separate violations of NCGS 93-12(9)e and 21 NCAC 08N .0305.
3. Respondent's failures to respond, to respond in a timely manner, and failure to claim certified mail are violations of NCGS 91-12(9)e and 21 NCAC 08N .0206.

BASED ON THE FOREGOING, the Board orders in a vote of 6-0 that:

1. The Certified Public Accountant certificate issued to Respondent, A. Amanda Mixon, is hereby permanently revoked.
2. Respondent shall not offer or render

services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon her revoked North Carolina certificate.

Randy S. Casstevens, #18291 Winston-Salem, NC 03/24/2010

Due to space constraints, the Attachments referenced in this Order are not printed in the Activity Review. However, the Attachments are available upon request.

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

2010 Board Meetings

May 20
June 23*
July 19
August 23
September 20
October 21
November 22
December 20

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, approximately five (5) business days before the scheduled meeting.

*Greensboro

1. Respondent was the holder of North Carolina certificate number 18291 as a Certified Public Accountant.

2. In June of 2005, Respondent requested and the Board agreed that his North Carolina CPA certificate be placed on "Inactive" status.

3. In February of 2009, Respondent consented to an Order with the Securities and Exchange Commission regarding his alleged violations of the Securities Act. (Attachment 1)

4. In March of 2009, the Securities and Exchange Commission (SEC) filed a complaint against Respondent in the United States District Court for the Middle District of North Carolina (US District Court) alleging violations of the Securities Act. (Attachment 2)

5. In April of 2009, the US District Court entered a final judgment against Respondent regarding violations of the Securities Act. (Attachment 3)

6. Pursuant to the judgment as well as the SEC's April 21, 2009, Order against Respondent (Attachment 4), Respondent was suspended from the privilege of appearing or practicing before the SEC as an accountant (with the right to apply for reinstatement in two years). The judgment and Order were based upon the SEC's allegations that Respondent had failed to comply with Generally Accepted Accounting Principles and that, as a result, a company had filed materially false and misleading financial information. Respondent denied the allegations of wrongdoing but consented to the SEC Order and the court judgment.

7. At no time during the pendency of the investigation or the subsequent disciplinary action by the SEC did Respondent inform the Board of the investigation or the disciplinary action.

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 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 failure to comply with generally accepted accounting principles resulting in a misstatement of his employer's financial position represents a violation of NCGS 93-12(9)e and 21 NCAC 08N .0209.

3. Respondent's actions which resulted in a discipline by the SEC represent violations of NCGS 93-12(9)e and 21 NCAC 08N .0201, .0202(a) and (b)(8), .0203 (b)(1), and .0204.

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. The Certified Public Accountant certificate issued to Respondent, Randy S. Casstevens, is hereby revoked for two (2) years from the date this Order is approved by the Board.

2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his revoked North Carolina certificate.

3. Respondent shall remit, with the signed Order, a one thousand dollar (\$1,000.00) civil penalty.

4. Respondent shall reimburse the Board for its administrative costs incurred as a result of its investigation of this matter.

5. After his two (2) year revocation and completion of above requirements #3 and #4, Respondent may apply to re-

turn 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. Forty (40) hours of continuing professional education (CPE) in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.

Lisa M. Shumake, #19093
Madison, NC 03/24/2010

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

1. Lisa M. Shumake (hereinafter "Respondent") was the holder of North Carolina certificate number 19093 as a Certified Public Accountant.

2. Based on complaints received by the Board from two (2) clients, Respondent failed to complete work in a timely and competent manner for at least two (2) clients.

3. Based on one (1) client's complaint, Respondent failed to ensure the confidentiality of client records for that client.

4. Respondent offered public accounting services through an unregistered firm.

5. Respondent identified herself to clients using a name other than the name through which she is licensed as a North Carolina CPA.

6. During the pendency of the Board's investigation of the above-referenced cases, Respondent surrendered her North Carolina CPA certificate.

7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss

Shumake

continued on page 4

Shumake continued from page 3

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)e and 21 NCAC 08N .0201, .0203, .0205, .0207, .0211, and .0212.

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 North Carolina CPA certificate is suspended for five (5) years from the date this Order is approved by the Board.
2. Respondent must request modification of discipline, pursuant to 21 NCAC 08I .0104, prior to applying for reissuance of Respondent's North Carolina CPA certificate.

Robert W. McEwan, #31872
Charlotte, NC 01/25/2010

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 #31872 as a Certified Public Accountant.
2. Respondent informed the Board on his 2008 individual certificate renewal

(renewal) that he had obtained forty (40) hours of continuing professional education (CPE), had completed the annual ethics CPE course, and had completed at least eight (8) hours of non-self study CPE to meet the 2007 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 2007 CPE requirement.

5. Respondent provided some CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificate or certificates of completion needed to document the completion of eight (8) hours of non-self study CPE that Respondent claimed he earned between January 1, 2007, and June 30, 2008, as was reported on his renewal.

6. Pursuant to a May 18, 2009, Board Order regarding Respondent's failure to timely file his annual firm registration and his failure to respond to a Board inquiry, Respondent's certificate was suspended for thirty (30) days, but said suspension was stayed and Respondent's certificate was placed on conditional status for one year.

7. 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 Eth-

ics 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 not apply for the reissuance of his certificate for at least one (1) year from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.

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. 3 moral character affidavits, and
- d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.

5. Respondent shall pay a one thousand dollar (\$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.

Daniel P. Reilly, #25835
Iron Station, NC 01/25/2010

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

1. Daniel P. Reilly (hereinafter "Respondent") is the holder of North Carolina certificate number 25835 as a Certified Public Accountant.
2. Respondent advertised the offer of public accounting services which included assurance services as a CPA through a non-CPA firm. The non-CPA firm office was in North Carolina and Respondent's principal place of business is in North Carolina.
3. 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 action as set out above constitutes violations of NCGS 93-12(9)e and 21 NCAC 08J .0108(a), 08N .0302(a) and (c), and 08N .0306(c) and (d).

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's North Carolina CPA certificate is suspended for thirty (30) days from the date this Order is approved by the Board; however, said suspension is stayed.

2. Respondent is censured.
3. Respondent must remove the website for the non-CPA business until such time as Respondent registers a CPA firm with the Board which is in compliance with all firm registration requirements.

Reclassifications

Reinstatement

02/22/10	Charles Benjamin Robert Booth, #15042	Spring Hope, NC
02/22/10	Anne Beal Hare, #19654	Cary, NC
02/22/10	Larry S. Kendrick, #23883	Charlotte, NC
02/22/10	Donna Ruth Miller, #17878	Gold Hill, NC
02/22/10	Swati Keyur Parikh, #21424	Mason, OH
02/22/10	Jennifer Marie Piasky, #26958	Charlotte, NC
02/22/10	Rebecca Short Pruett, #14519	Crawfordville, FL
03/24/10	Christopher McRae Crouch, #23590	Wilmington, NC
03/24/10	Pamela Elizabeth Keth, #27743	Waxhaw, NC
03/24/10	Daniel Patrick McGrath, #20570	Raleigh, NC
03/24/10	Erica Porter, #32875	Cary, NC
03/24/10	Cheryl Lynn Witt, #19570	Charlotte, NC

Reissuance

02/22/10	Mark August DiGirolamo, #26215	Amorel, AR
02/22/10	Zachary Blue Miller, #29376	Leland, NC
02/22/10	Jane Kathleen Sykes, #21284	Mocksville, NC
02/22/10	Thu Tran, #30820	Alexandria, VA
03/24/10	Martin Blaine, #29786	Columbus, OH
03/24/10	Larry Wayne Brumfield, #16836	Myrtle Beach, SC
03/24/10	Edward Stanley Drozd, #13687	Lexington, NC
03/24/10	Elizabeth Ware Morningstar, #24946	Frederick, MD
03/24/10	Linda Frances Register, #15598	Greensboro, NC
03/24/10	Richard Frederick Seibert, #15689	Winston-Salem, NC

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)].

03/24/10	Joy Baines Castleton, #14500	Greenville, NC
03/24/10	Andrea Wade DeCuzzi, #12118	Sherrills Ford, NC
03/24/10	Barbara S. Newman, #14968	Nashville, TN
03/24/10	Emily Louise Stafford, #1931	Pittsboro, NC

Notice of Apparent Violation and Demand to Cease and Desist

**Carl Juckett, Respondent
Hendersonville, NC**

To the Above-Named Respondent:

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 §93-1, a “certified public accountant” is defined as “a person who holds a certificate as a certified public accountant issued to him under the provisions 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 or not been granted a practice privilege under §93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant.”

WHEREAS, pursuant to 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, although Respondent Carl Juckett (hereinafter “Respondent Juckett”) has his principal place of business in North Carolina, his business is not registered as a CPA firm and he is not licensed by the Board as a certified public accountant; and,

WHEREAS, Respondent Juckett allowed his name to appear in online telephone directories as “Carl Juckett, CPA,” in connection with accounting services being offered by his business, “King Juckett Tax & Accounting,” thereby conveying the impression that he and his business are authorized to engage in the public practice of

accountancy using a title other than ‘accountant’ when, in fact, he and his business 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 §93-1, §93-3, and §93-6.

THEREFORE, Respondent Juckett and his business, King Juckett Tax & Accounting, are hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that they immediately cease and desist from use of the title “certified public accountant” or “CPA” and identify himself and itself only as “accountant.”

BY:

Robert N. Brooks, Executive Director
North Carolina State Board of Certified Public Accountant Examiners
02/12/2010

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

CONSENTED TO BY:

Carl Juckett
02/23/2010

Volunteers Needed to Develop Questions on IFRS for Uniform CPA Examination

The AICPA Examinations Team is seeking professionals with solid skills and knowledge in International Financial Reporting Standards (IFRS) to develop questions (“items”) on IFRS for the Uniform CPA Examination.

To qualify, volunteers must have a current CPA license or comparable internationally recognized credential, a minimum of three (3) years of experience as a licensed professional, and expertise in the application of IFRS.

Volunteers may not be affiliated

with any Uniform CPA Examination review course.

Workshops conducted via Web conference (approximately 90 minutes) will provide instruction on item development.

Volunteers then will submit a few items to AICPA Examinations Team staff for review and feedback, so that they can independently develop a minimum of fifteen (15) items in prescribed areas.

If you are interested in participating, please send a resume or curriculum vitae to rwarias@aicpa.org.

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.

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 NCAC08A .0308(b) [21 NCAC 08A .0301(b)(21)].

01/04/10	Thomas Frederick Duckwall, #8517	Greensboro, NC
01/04/10	Bjarne W. Howatt, #30018	Huntersville, NC
01/04/10	William Frank Kauder, III, #33064	Greensboro, NC
01/04/10	Thomas Edgar Keeter, III, #13506	Greensboro, NC
01/04/10	Sidney Robertson Knott, Jr., #25913	Clayton, NC
01/04/10	Monica Barbara Magnuson, #33969	Somerville, MA
01/04/10	M. Christopher Wingfield, #26565	Roanoke, VA
01/05/10	Shannan Watkins Ackerman, #27430	Charlotte, NC
01/05/10	Stephanie Casto Gregory, #19482	Wake Forest, NC
01/05/10	Anne Wilder Henderson, #26353	Huntersville, NC
01/05/10	Linda Morse Hinson, #10835	Bluffton, SC
01/05/10	Donna Base Massengill, #18839	Fuquay-Varina, NC
01/05/10	Maureen M. Musci, #22918	Greensboro, NC
01/05/10	Larry Michael Powell, #19074	Lancaster, PA
01/05/10	Toland Isaac Richard, #30318	Charlotte, NC
01/05/10	David Scott Sachs, #16028	Charlotte, NC
01/05/10	Boyd Gene Smith, #6213	Gastonia, NC
01/07/10	Lee Thomas Vernon, #14534	Mebane, NC
01/11/10	Joseph Rockford Gearhart, #16592	Buena Vista, VA
01/11/10	Craig Philip Jackson, #33820	Wake Forest, NC
01/11/10	Jorge Mir, #23267	Laurinburg, NC
01/11/10	William Terry Smith, #17835	Brown Summit, NC
01/11/10	Kimberly Dawn Winstead, #32885	Arlington, VA
01/14/10	Gregory C. Berka, #27950	Charlotte, NC
01/15/10	Michele Yee-Yu Chao, #32550	Raleigh, NC
01/15/10	Domenic Anthony Macioce, III, #22534	Pittsburgh, PA
01/15/10	Marjorie Faye Vesey, #28735	Greensboro, NC
01/25/10	Holly Jean Barr, #31482	Mooreville, NC
01/25/10	Jolena M. Blackburn, #26398	Woodlawn, VA
01/25/10	Siddhartha Maheshwari, #33726	Charlotte, NC
01/28/10	Gary Petrea Sherrill, #1829	Greensboro, NC
02/02/10	Stuart Holmes Bracken, #33470	Atlanta, GA
02/03/10	Carol Beth Lasley, #16921	Greensboro, NC
02/05/10	Jody Brent Campbell, #21722	Lincolnton, NC
02/11/10	Susan Denise Balk, #33334	Charlotte, NC
02/11/10	Erica Porter, #32875	Cary, NC
02/12/10	Roy Wayne Stewart, #12824	Belden, MS
02/22/10	George Stewart Warren, #13269	Charlotte, NC
02/24/10	Richard Lee Burtner, #13041	Broadlands, VA
02/25/10	Cynthia Carol Nicholson, #30198	Greensboro, NC

Certificates Issued

At its March 24, 2010, meeting, the Board approved the following applications for licensure:

Lori Elizabeth Allois
 Jerry Bernard Anderson, Jr.
 Jennifer Angelique Bettencourt
 Pooja B. Bhardwaj
 Bonnie Evans Bond
 Brandon Derel Brake
 Melvin Donnell Brown
 Ryan Michael Bubucis
 Alfred Gilchrist Dawson, Jr.
 Brittany Rose Gordon
 Eric Marion Harris
 Joshua David Haymond
 William Raymond Hosterman, Jr.
 Michael Edward Houston
 Kevin Andrew Koonts
 Merle Eurey Lancaster
 Suzanne Erwin Luck
 Kent Matthew Miller
 Anthony Jacob Mondri
 Matthew Evans Morse
 Barbara Shene Natella
 Ashley Maureen Prendergast
 Mandy Lee Rhuebottom
 Kevin Robert Rose
 Stacey Lynn Rotondo
 Jason Corrado Sesta
 Michael Robert Siler
 Paul Stephen Staley, Jr.
 Timothy Michael Steele
 Julie Lynne Theberge
 Alison Rae Upton
 Amy Parrott Walker
 Cassmer Harlon Ward
 Meredith Paige Whitley

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 31, 2010
 Memorial Day



State Board of CPA Examiners

Board Members

Michael C. Jordan, CPA
President, Goldsboro

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