



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 • No. 04-2011

Responding to a Subpoena for Client Records

There are many reasons that a CPA may receive a subpoena requesting information about the CPA's client. For example, a party in civil litigation or a civil arbitration may seek records from a CPA in order to prove its case against the CPA's client. The prosecutor in a criminal case may attempt to utilize a CPA's records in a criminal charge against a CPA's client. An administrative agency, board, commission, or another entity may wish to utilize a CPA's records for some purpose.

Pursuant to 21 NCAC 08N .0205, which 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," a CPA has an ethical duty to keep client information confidential.

However, the CPA's duty of confidentiality is not absolute, and it is inferior to a validly issued subpoena. According to 21 NCAC 08N .0205(b), the confidentiality rule shall 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."

So, what should a CPA do to determine if he or she must comply with a subpoena for client records?

The CPA should first review the subpoena to determine if it was signed by a judge or an administrative law judge. If the subpoena was signed by a judge or an administrative law judge, then the CPA must comply with the subpoena.

The CPA should inform his or her client that he or she has received a subpoena for client records and the CPA intends to turn over the requested information. By informing the client, the client can make his or her own motion with the Court if he or she believes that the subpoena should not have been issued. Otherwise, the CPA must make a valid attempt to obtain the client's written consent prior to turning the documents over to the requesting party.

If the subpoena was not signed by a judge, then the CPA must determine if the client is the defendant in the matter referenced in the subpoena. If the client is also the defendant, the CPA should contact the client or the client's attorney. Often, the client or the client's attorney will not contest the production of those records and will agree to consent to their production. It is important that the consent be made in writing.

If the client objects to the production of the documents, a written objection referencing 21 NCAC 08N .0205 must be provided to the person or entity seeking the documents. If the client is represented by counsel, the CPA should allow the attorney to review the objection--he or she may prefer to pursue other legal defenses to the subpoena.

For example, if the subpoena is objectionable because it is irrelevant to the case and is merely a "fishing expedition," then the client's attorney will be in the best position to determine whether to fight the subpoena on those grounds.

Be sure to make the attorney seeking the documents aware of the CPA's concern regarding confidentiality; the attorney will likely voluntarily refrain from pursuing the documents until the Court has signed an Order demanding the production of the documents.

If, despite the above actions, the CPA is unable to come to an agreement with the involved parties, then the CPA should consult with an attorney. An attorney will draft an objection to the subpoena and can help identify other privileges that may apply to those documents.

The attorney can also help defend against any ensuing motions and can attempt to obtain witness fees or other costs associated with compliance with the subpoena.

For more information, please contact Frank Trainor at ftrainor@nccpaboard.gov or (919) 715-9185.

In This Issue

2011 Board Meetings.....	2
Board Milestone:	
Alice Steckenrider	6
Certificates Issued	7
Disciplinary Actions	2, 5
Inactive Status.....	7
Moral Character Data	
on Renewals	4
Officers Elected.....	5
Reclassifications.....	3
Unclaimed Property	6
Volunteers Needed	7

Disciplinary Actions

Ronall R. Davis, #12356
Ronall R. Davis, CPA, P.A.
Greensboro, NC 02/21/2011

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (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 21, 2011, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondents and these Matters.
3. Respondents received at least fifteen (15) days written Notice of Hearing of these Matters 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. Respondents did not object to any Board Member's participation in the Hearing of these Matters.
6. Respondents were not present at the Hearing and were not represented by counsel.
7. Respondent Ronall R. Davis (hereinafter "Respondent Davis") is the holder of a certificate as a Certified Public Accountant in North Carolina and is subject to the provisions of Chapter 93 of the General Statutes of North Carolina and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
8. Respondent Ronall R. Davis, CPA, P.A. (hereinafter "Respondent Firm") is a registered certified public accounting corporation in North Carolina and is subject to the provisions of Chapter 93 of the General Statutes of North Carolina and Title 21, Chapter 08 of the North Carolina Administrative

Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board. At all relevant times, Respondent Davis has served as the principal shareholder of Respondent Firm and has been individually responsible for the conduct of Respondent Firm.

9. On June 1, 2009, the Internal Revenue Service (IRS) filed a tax lien totaling \$34,125.88 against Respondent Firm for failure to file and pay Respondent Firm's payroll taxes.

10. According to the tax lien, Respondent Davis failed to timely file and to pay Respondent Firm's 941 Employer's Quarterly Payroll Taxes for the periods ending March 31, 2008 (\$7,947.24); June 30, 2008 (\$12,151.89); September 30, 2008 (\$6,589.75); and December 31, 2008 (\$7,437.00).

11. In response to Board staff's January 29, 2010, inquiry, Respondent Davis informed the Board that in July of 2009 he entered into an Installment Agreement with the IRS to pay \$900.00 each month until all 941 monies are repaid.

12. On Respondent Davis' 2009-2010 individual certificate renewal and Respondent Firm's 2010 firm registration, Respondents failed to inform the Board of the IRS tax lien.

CONCLUSIONS OF LAW

1. Respondents' actions as set out above constitute violations of NCGS 93-12(9) e and 21 NCAC 08N .0201, .0203(a) and (b)1, .0207, and .0208.

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

- The Certified Public Accountant certificate issued to Respondent Ronall R. Davis is hereby permanently revoked.
- The firm registration for Respondent Firm, Ronall R. Davis, CPA, P.A., is hereby cancelled.
- Respondents shall not offer or render services as a CPA or CPA firm 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 Respondents claim or attempt to use any practice privileges in any other state based upon Respondent Davis' permanently revoked North Carolina certificate or Respondent Firm's canceled CPA firm registration.

Barry J. Hodges, #27979
Raleigh, NC 02/21/2011

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (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 21, 2011, 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.

2011 Board Meetings

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.

4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.

5. Respondent did not object 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 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.

8. Respondent represented to the Board on his 2009-2010 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE), had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2008 CPE requirement.

9. Based on Respondent's representation, the Board accepted his renewal.

10. Board staff subsequently requested that Respondent provide certificates of completion for the CPE Respondent had reported to meet his 2008 CPE requirement. Respondent failed to respond to two written requests for certificates of completion from Board staff.

11. Upon a telephone call to Respondent by Board staff, Respondent stated that he had failed to complete any of the CPE hours in 2008 that he previously claimed he earned between January 1, 2008, and December 31, 2008.

12. Respondent has failed to respond and to claim certified return/receipt mail from the Board regarding his 2008 CPE, as well as Board requests for CPE certificates of completion for prior and subsequent years.

CONCLUSIONS OF LAW

1. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)

a, 9312(9)c, and 9312(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), .0203(b)(1), and .0206.

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

1. The Certified Public Accountant certificate issued to Respondent Barry J. Hodges 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 his permanently revoked North Carolina certificate.

Certificate Renewal

In March, North Carolina CPAs began renewing their CPA licenses online through the Board's website, 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 2010 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*.

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Reclassifications

Reinstatements

03/23/11	Paula Hazle DeCuir, #24895	Annandale, VA
03/23/11	Helen Robinson Moore Greer, #15280	Durham, NC
03/23/11	James Allen Hill, Jr., #1701	Raleigh, NC
03/23/11	Haleh Moddasser Mallernee, #20059	Durham, NC
03/23/11	Christopher Todd Murphy, #24365	Chapel Hill, NC
03/23/11	George Emanuel Rickles, III, #11857	Waxhaw, NC
03/23/11	Pamela Sue Rowe, #22236	Asheville, NC

Reissuance

03/23/11	Michael Anthony Buckner, #23283	Graham, NC
03/23/11	Geoffrey Neil Kirby, #16205	Wilmington, NC
03/23/11	James Arthur Klein, Jr., #17655	Durham, NC
03/23/11	Sylvester Lung-Yee Zee, #16674	Concord, 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)].

03/23/11	Daniel A. Geddie, #21122	Wilmington, NC
03/23/11	Jean Henderson, #3714	Raleigh, NC
03/23/11	Joseph Adrian Norman, #28588	Jamestown, NC

Providing Moral Character Data on Annual Certificate and CPA Firm Renewals

Every year, the Board staff receives numerous inquiries regarding the moral character questions included in the individual certificate renewal and the CPA firm renewal. This article, written by the Board's staff attorney, is meant to help provide an explanation for responding to the moral character questions.

It should be noted that, when in doubt, you always should err in favor of disclosing information that may be applicable to those questions. You will not be disciplined or denied a renewal simply by answering "yes" to one or more of the moral character questions included in the renewal.

However, you or your firm may be subject to discipline if the underlying conduct is a violation of statute or rule. Failure to answer affirmatively to the questions, when, in fact you or your firm should answer affirmatively, may result in discipline for failure to truthfully answer the questions.

The first moral character question is whether you or any member of your firm has been:

Charged, arrested, convicted, found guilty of, received a prayer for judgment continued, or pleaded *nolo contendere* to any criminal offense, excluding non-criminal traffic infractions, since filing your last renewal?

This question is meant to encompass any conceivable activity that may be defined as a crime except for moving violations. This includes misdemeanors and crimes which may not have an immediately apparent connection to the practice of accounting. It is not necessary that you be convicted--only that you are charged. Additionally, any plea, including Alford pleas and pleas of no contest, must be reported.

The second question asks whether you, your firm, or any member of your firm has had:

An application for certificate or license denied or certificate or license suspended, canceled or revoked by a state or federal agency or governing or licensing board or professional organization since filing your last renewal?

This question refers to more than your CPA or firm certificate. For purposes of illustration, but not limitation, any discipline imposed by the State Bar, NASD, NCACPA (or other state CPA society), AICPA, the Department of Insurance, the Real Estate Commission, or the Securities Division of the Office of the Secretary of State would be included in this request.

The third question asks whether you, your firm, or any member of your firm has:

Been investigated, charged, or disciplined since filing your firm's last renewal, or are you under investigation by a governing or licensing board or professional organization or by a state or federal agency?

When answering this question, it should be noted that *any* state or federal investigation is sufficient to trigger an affirmative response. For example, investigations conducted by the IRS, North Carolina Department of Revenue, SEC, GAO, HUD, PCAOB, Securities Division of the Office of the Secretary of State, North Carolina Real Estate Commission, AICPA, NASD, State Bar, North Carolina Bar Examiners, North Carolina Department of Commerce, the FTC, the EEOC or North Carolina Department of Labor would fall within the parameters of this question.

The final question asks whether you, your firm, or any member of your firm has been:

A party to a civil suit, bankruptcy action, administrative proceeding, or binding arbitration; the basis of which is

an allegation of negligence, dishonesty, fraud, misrepresentation or incompetence..."

This question is designed to address any proceeding in which you or your firm have been accused of negligence, dishonesty, fraud, misrepresentation, or incompetence, regardless of whether you are the defendant, cross-claim defendant, counterclaim defendant or otherwise. The imposition of state or federal tax liens against you or your companies are considered administrative proceedings for purposes of this question. Also, small claims actions are considered to be civil suits. Bankruptcy actions include any bankruptcy or other action where you or your company are the debtor or have been declared insolvent.

If you have any questions regarding your or your firm's responses to these questions please contact the Board's staff attorney, Frank Trainor, by telephone at (919) 715-9185 or by email at ftrainor@nccpaboard.gov.

Check Your CPE Carry-Forward Online

Need to know how many carryforward CPE hours you have? You can find out with a quick visit to the Board's website, www.nccpaboard.gov.

To verify your hours, use the "Licensee Search" function of the web site to search for yourself using your name or certificate 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

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 to the following Findings:

1. Respondent was the holder of a certificate of qualification to practice as a certified public accountant in the State of North Carolina (the "Certificate").
2. In 1988, Respondent chose not to renew his Certificate. Respondent subsequently forfeited his Certificate and returned it to the Board in February 1989.
3. On January 12, 2011, the SEC filed a complaint against numerous defendants for violations of the Securities Exchange Act of 1934 ("Exchange Act") and certain rules promulgated pursuant to the Exchange Act ("Rules"). Specifically, Respondent was charged with violations of Rules 13a-14 and 13b2-1 and aiding and abetting violations of Exchange Act Sections 13(a), 13(b)(2)(A), 13(b)(2)(B), and 14(a), and Rules 12b-20, 13a-1, 14a-3, and 14a-9. Respondent agreed to settle the Commissions charges without admitting or denying the allegations against him.
4. As part of the settlement with the SEC, Respondent consented to a final judgment ("Final Judgment") enjoining him from violating the aforementioned provisions of the Exchange Act and Rules, and ordering him to pay a \$75,000 civil penalty. On January 18, 2011, United States District Court Judge Melgren entered a Final Judgment against Respondent.
5. As part of the settlement, Respondent agreed to resolve an administrative proceeding, by consenting, without admitting or denying the findings, to a Commission order (the "Order") suspending him from appearing or practicing before the Commission as an accountant, with the right to apply for reinstatement in one year. The SEC entered the Order on January 20, 2011.
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 findings, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. If proven, Respondent's actions, as alleged by the SEC, and which resulted in the entry of the Final Judgment and SEC Order could constitute violations of NC Gen. Stat. § 93-12(9) and 21 NCAC 08N and .0203 (b)(1).
3. The SEC has alleged that Respondent was a cause of his former company not devising and maintaining a system of internal accounting controls sufficient to provide reasonable assurances that transactions were recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles ("GAAP"). If proven, those allegations could constitute violations of N.C. Gen. Stat. § 93-12(9) and 21 NCAC 08N .0201.
4. The entry of the Final Judgment and Order constitutes a violation of N.C. Gen. Stat. § 93-12(9) and 21 NCAC 08N .0204(a).

BASED on the foregoing, and in lieu of further proceedings under 21 NCAC Chapter 08C and Chapter 150B of the North Carolina General Statutes, the Board and Respondent agree to the following Order:

1. Respondent's Certificate is revoked for one (1) year 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, within thirty (30) days of the Board's acceptance of this Consent Order, a one thousand dollar (\$1,000.00) civil penalty pursuant to NC Gen. Stat. § 93-12(9)(e).
4. After his one (1) year revocation and payment of the aforementioned civil penalty, 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. 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.

2011-2012 Officers Elected

At its March 23, 2011, meeting, the Board elected officers for 2011-2012.

Jose R. Rodriguez, CPA, was elected President; Wm. Hunter Cook, CPA, was elected Vice President; and Maria M. Lynch, Esq., was elected Secretary-Treasurer.

A member of the Board since 2009, Rodriguez is a partner with KPMG, LLP and serves on the KPMG Board of Directors.

Cook, also a member of the Board since 2009, is a member of the CPA firm Dixon Hughes Foodman LLP, and is Member-in-Charge of the firm's Manufacturing and Distribution Industry Group.

A member of the Board since 2007, Lynch is a partner in the law firm of Lynch & Eatman, LLP.

Ethics CPE Courses

As a reminder, 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. [21 NCAC 08G .0410]

If you have any questions regarding the ethics CPE requirement, please contact Cammie Emery at cemery@nccpaboard.gov.

Unclaimed Property: You May Be Richer Than You Think

The following information is provided as a courtesy to the North Carolina Department of State Treasurer.

The North Carolina Department of State Treasurer holds nearly \$400 million in unclaimed property (sometimes referred to as abandoned property or escheated property). With two million properties in the database and nine million North Carolinians, there is almost a one in four chance that a North Carolina citizen has a claim. In the past year, the total number of claims paid was 38,583, totaling over \$48 million in unclaimed property that has been returned.

What is Unclaimed Property?

Unclaimed property consists of bank accounts, wages, utility deposits, insurance policy proceeds, stocks, bonds, and contents of safe deposit boxes that typically have been abandoned for one to five years.

Funds become unclaimed because the holder loses track of the owner perhaps due to an incorrect address or misinformation in their claim such as reversing the numbers in their zip code.

According to the State Constitution, the interest earnings on the fund go to needy and worthy North Carolina public university and community college students.

How Can You Find Your Own NC Cash?

Visit www.nccash.com to search the online database of unclaimed property. You can print a claim form from

www.nccash.com or call (919) 508-1000 to request a claim form. Sign the claim form and if the amount is greater than \$50, you must have your signature notarized. Attach the requested proof of ownership and mail it to the Unclaimed Property address on the bottom of the claim form. The Department of State Treasurer also provides a staffed booth at conferences, fairs, and meetings.

NC Cash Facts

Approximately \$3 million is typically distributed per month to the rightful owners.

The interest earned on the funds goes to the State Educational Assistance Authority (SEAA) in the form of grants, loans and scholarships to North Carolina college students attending public universities and community colleges.

At the end of the 2010 fiscal year, ending June 30, a total amount of \$7,343,987 from interest earned and \$144,649,786 from the Principal was sent to SEAA to be used for needy and worthy students. In 2010, the unclaimed property program assisted over 100,559 students.

NCCash.com now has over 97,000 subscribers that are automatically notified if they have property.

Additional information on unclaimed property is available at www.nctreasurer.com.

Board Milestone: Alice Steckenrider

Congratulations to Alice Steckenrider for 25 years of employment with the North Carolina State Board of CPA Examiners.

As Licensing Specialist Alice is responsible for processing all original and reciprocal certificate applications and all applications for inactive and retired status.

A sincere thank you, Alice, for your hard work over the past 25 years.

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:

**May 30, 2011
Memorial Day**

Moved or Changed Jobs? Let Us Know!

21 NCAC 08J .0107 requires all licensees and firms to notify the Board in writing within 30 days of any change in address (including telephone number or e-mail address) or business location.

Licensees and firms may make address changes using the "Address Update" link on the Board's website, www.nccpaboard.gov, or may submit address changes by fax, e-mail, or US mail.

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

E-mail your address change to addresschange@nccpaboard.gov; fax your address change to (919) 733-4209; or mail your address change to PO Box 12827, Raleigh, NC 27605.

**The certificate renewal
deadline is June 30.
Renew online at
www.nccpaboard.gov**

Certificates Issued

At its March 23, 2011, meeting, the Board approved the following individuals for licensure as North Carolina CPAs:

Michael Jordan Adkins	Caroline Wythe Hodge	Julie Ward Payne
Kimberly Suzanne Barbour	Dana S. Jones	James Thomas Porter
David T. Bruno	Phyllis Diane King	Andrew William Ray
Raymond James Crane	Nancy Ann Kissane	Mitali M. Shah
Robert Timothy Crowley	James Christian Lamb, V	Adam Hunter Shay
Amanda Lee Cuthbertson	Joshua Brian Macy	Mary Benson Smith
Andrew Dean DeGregorio	Brian Thomas Maxwell	Magdalena Wiktor Stevens
Julie Elizabeth Earls	Clayton Bing Mitchell	Giedre D. Taylor
April Suzanne Brown Erichsen	Charles Kirk Neugent	Amy Hendricks Theys
Mark John Gettig	Van Thithanh Nguyen	Brenton Darrell Umphlett
Matthew Sumner Gill	Ethan Anderson Novick	William Darius VanHook
Keenan Charles Gradoville	Jennifer Rae Obernesser	Amelia Griswold Varner
Guritno Hermanto	Keith Edward Organ	John Michael Vollmer
Derek Paul Herr	Kathleen Elisa Palme	Alexander Russell Walton
Matthew Gene Hinson	Jennifer Anne Parsons	Hannah Elizabeth Webb
		Jack Roland Yancey

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)].

02/01/11	Kevin Ross Carn, #32778	Wilmington, NC
02/03/11	Peter R. Niemczyk, #29357	Leland, NC
02/03/11	Shonda Y. Prescott, #27431	Charlotte, NC
02/04/11	Jamie Michael Coffey, #29893	Mooreville, NC
02/04/11	Charles Wayne High, #3971	Florence, SC
02/04/11	George K. Hoffman, #29757	Kernersville, NC
02/04/11	Joyce Bernice Price, #24561	Mount Gilead, NC
02/11/11	Carson Lloyd Hayes, #33122	Seattle, WA
02/14/11	Lauren D. Massie, #32465	Rolesville, NC
02/16/11	Jeffrey Lee Horvath, #16519	Charlotte, NC
02/22/11	Frank Erickson Ciszek, #32969	Dallas, NC
02/24/11	Jessica Breeden Moran, #32760	Raleigh, NC
03/01/11	Kirstin Neal Knight, #26249	Jamestown, NC
03/04/11	Mark Hansen Bethers, #27078	Cary, NC
03/08/11	Gerald David Puchir, #13455	Johns Island, SC
03/09/11	Sara E. Stebbins, #28327	Charlotte, NC
03/14/11	Douglas Albert Haddock, #31528	Charlotte, NC
03/14/11	Edward J. Moan, #21272	Seattle, WA
03/21/11	ShaWu, #32168	Apex, NC
03/24/11	Karen Nadine Ansine, #31481	Charlotte, NC
03/24/11	Shantel Ruth Moore, #34854	Raleigh, NC
03/24/11	Karen Elizabeth Saboe, #26280	Charleston, SC

Volunteers Needed to Write IFRS Questions for CPA Exam

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 three (3) years of experience applying and/or teaching IFRS.

Volunteers may not be affiliated with any Uniform CPA Examination review course. Workshops conducted via Web conference (about 60 minutes) will provide instruction on item development.

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

If interested, send a résumé or *curriculum vitae* to rwarias@aicpa.org.



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 () _____
Bus. Fax () _____ E-mail Address _____
Signature _____ Date _____
Mail: PO Box 12827
Raleigh, NC 27605-2827
Fax: 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.