Have You Completed Your 2011-2012 License Renewal?

Since March, North Carolina CPAs have been completing their 2011-2012 license renewals 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 completed to meet the 2010 CPE requirement, and a valid MasterCard or VISA credit card account number (including the security code) with the card expiration date and complete billing address. A debit card may be used for payment if the card has a MasterCard or VISA logo. Each licensee’s renewal must be a separate and distinct online transaction.

To access the online renewal, the user must navigate to www.nc-cpaboard.gov and click on the “online renewal” link located at the bottom of the menu on the left-hand side of the page.

When the renewal page displays, the user will click on the “individual” link to launch the renewal process. On the “Licensee Log-In” page, the user will enter the licensee’s Social Security number and NC CPA certificate number and click “submit.”

If a licensee wishes to keep a copy of the information submitted during the renewal process, he or she must print each page of the online renewal after he or she provides the required information, but before clicking the “submit” button.

If the Social Security number and certificate number entered match the information in the Board’s records, the first page of the online renewal, “Pertinent Data on File,” will display.

This page of the renewal pertains to the licensee’s contact information, concentration area, occupation area, job title, and AICPA and NCACPA membership information.

Each licensee must provide the Board with a complete address (including business name, mailing address, email address, and telephone numbers) so that the Board will have complete and accurate information.

To update a licensee’s address(es), click on the blue highlighted link (such as Mailing Address or Home Address) to change each type of address (mailing address, home address, or business/practice address).

If a complete mailing address is not provided, the user will not be allowed to continue with the renewal process.

If a licensee is using his or her home address or business/practice address as the mailing address, the licensee does not need to list the same address in two categories (such as mailing address and home address or mailing address and business/practice address).

The address selected as the licensee’s mailing address is the address that will be displayed in the searchable database on the Board’s website. If a licensee does not want his or her home address to display on the Board’s website, he or she must use the business/practice address as the mailing address.

In the “Certificate and Licensee Information” section, the user must select the proper occupation and concentration category from the pop-up lists, type in the licensee’s job title, indicate if the licensee is a member of the AICPA or NCACPA, and click the “submit” button.

CPE compliance information is entered on Page 2 of the renewal. The user should read each item carefully, select the appropriate answer, and click “submit.”

Correction

The article, “2011-2012 Officers Elected,” published in the April issue of the Activity Review, included incorrect information regarding Wm. Hunter Cook, CPA. Cook is a partner in the firm Dixon Hughes Goodman, LLP. We apologize for the errors.

In This Issue

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Disciplinary Actions

Lesha H. Smith, #20654
Greensboro, NC     04/26/2011

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. Lesha H. Smith (hereinafter “Respondent”) was the holder of North Carolina certificate number 20654 as a Certified Public Accountant.

2. In June of 2003, Respondent signed and submitted an Application for Inactive Status.

3. In July of 2003, Board staff notified Respondent that her request for inactive status had been granted by the Board.

4. Prior to April of 2010, the Board had no record of any request or application from Respondent for the reinstatement of her North Carolina CPA certificate.

5. Respondent prepared a review report of financial statements and, on April 4, 2010, signed the review report, as a CPA, on letterhead for a non-CPA accounting business. The financial statements that accompanied the review report were not presented in accordance with generally accepted accounting principles (GAAP). However, Respondent’s review report stated that no modifications needed to be made to the financial statements for them to be in conformity with GAAP.

6. On June 28, 2010, the Board office received, via facsimile, an application for the reinstatement of Respondent’s CPA certificate which she signed on June 25, 2010.

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 Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent’s actions as set out above constitute violations of NCGS93-12(9), 93 -2(9) e and 21 NCAC 08M .0105, 08N .0201, .0201(a), .0203, .0209, .0302(a), and .0404.

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

2. Respondent’s current application for the reinstatement of her North Carolina CPA certificate is denied.

3. After one (1) year from the date that the Board approves and signs this Order, Respondent may submit a new application for the reinstatement of her North Carolina CPA certificate.

4. When Respondent’s North Carolina CPA certificate is reinstated, Respondent shall obtain pre-issuance reviews of all reports including working papers for any audit, review, agreed-upon procedures, or compilation engagements until such time as Respondent receives a pass report in a peer review on each level of the aforementioned services. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondent shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report upon its issuance.

5. Respondent shall reimburse the Board for its administrative costs incurred as a result of monitoring

J. David Fitch, #27246
Charlotte, NC     03/23/2011

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 North Carolina General Statute (NC Gen. Stat.) section 150B-41, the Board and Respondent stipulate the following Findings:

1. J. David Fitch (hereinafter “Respondent”) is the holder of North Carolina certificate number 27246 as a Certified Public Accountant.

2. In the Board’s investigation of a complaint filed against Respondent, Respondent, on at least two (2) occasions, failed to timely respond to Board inquiries by the requested deadlines.

3. In providing services to clients, Respondent referenced the CPA title “in and with” his company name on letterhead even though that company was not registered with the Board as a CPA firm.

4. 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. Respon-

2011 Board Meetings

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.
Walter P. Miller, #33947
Roanoke, VA  04/26/2011

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 North Carolina General Statute (NC Gen. Stat.) 150B-41, the Board and Respondent stipulate the following Findings:

1. Walter P. Miller (hereinafter “Respondent”) was the holder of North Carolina certificate number 33947 as a Certified Public Accountant.

2. In July of 2006, Respondent, prior to applying for his North Carolina CPA certificate, was suspended from practice before the Internal Revenue Service (IRS).

3. In May of 2008, Respondent failed to affirmatively respond, on his application for a North Carolina certificate, to the Board’s question regarding any previous suspension.

4. Respondent failed to provide, with his application for a North Carolina certificate, any other information regarding his suspension by the IRS.

5. During the time that Respondent was licensed as a North Carolina CPA, Respondent failed to inform the Board of his suspension by the IRS.

6. On or about November 30, 2010, Respondent received discipline, via a Consent Order, from the Virginia Board of Accountancy.

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 and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent’s actions as set out above constitute violations of NC Gen. Stat. §93-12(9) and NCAC 08N .0206 and .0302.

BASED ON THE FOREGOING and in lieu of further proceedings under NC Gen. Stat. §§150B-38 et seq., and 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

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

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.

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 and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent’s actions as set out above constitute violations of NC Gen. Stat. §93-12(9) and 21 NCAC 08N .0201 and .0203, .0204, and .0207.

BASED ON THE FOREGOING and in lieu of further proceedings under NC Gen. Stat. §§150B38 et seq., and 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. The North Carolina CPA certificate issued to Respondent Walter P. Miller 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.

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Like Us on Facebook
facebook.com/NCCPABoard
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 §93-3, “It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 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.”

WHEREAS, Respondent Smith allowed his name to appear on websites and in a newspaper advertisement in the High Point Enterprise which identify him as a “CPA,” thereby conveying the impression that he is authorized to use a title other than “accountant” when, in fact, he is 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 Smith is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from use of the title “CPA” or “Certified Public Accountant” and identify himself only as “accountant.”

BY:
Frank X. Trainor, III, Staff Attorney
North Carolina State Board of Certified Public Accountant Examiners
02/04/2011

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

CONSENTED TO BY:
Michael Sterling Smith
02/08/2011

Cheryl Anne Marsh, Respondent
Greenville, 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 §93-3, “It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under NCGS §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, Respondent Cheryl Anne Marsh (hereinafter “Respondent”) is not currently licensed as a certified public accountant (CPA) in North Carolina or otherwise authorized by the Board to use the CPA title in this state, but resides and works in North Carolina; and

THEREFORE, Respondent, while working in North Carolina, was identified as a “CPA” on the website for East Carolina University’s The Brody School of Medicine and as a “certified public accountant” in an article published in Greenville, North Carolina’s The Daily Reflector. Respondent’s use of the title “CPA” or “Certified Public Accountant” conveys the false impression that she is authorized to use a title other than ‘accountant’ when, in fact, she is 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 and 93-3.

THEREFORE, Respondent is hereby notified, and the North Carolina State Board of Certified Public Accountant Examiners demands, that she immediately cease and desist from offering or using in any manner the title “CPA” or “Certified Public Accountant” in North Carolina unless and until she has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

BY:
Frank X. Trainor, III, Staff Attorney
North Carolina State Board of Certified Public Accountant Examiners
02/03/2011

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

CONSENTED TO BY:
Cheryl Ann Marsh
02/14/2011
Renewal continued from front

NOTE: If the user selects answer “B” because the individual was licensed after January 1, 2011, the user will not be able to view Page 3 where licensees who report CPE will enter the CPE hours completed. Instead, the user will be automatically directed to Page 4.

The third page of the renewal is used to calculate the number of hours of CPE carry-forward from 2009, the CPE credit hours earned in 2010, and the CPE hours for carry-forward into 2011.

If the number of carry-forward hours brought forward from 2009 (Block A) does not agree with the licensee’s records, please contact Cammie Emery by e-mail at cemery@nccpaboard.gov. The licensee’s CPE hours will be verified so that the user may complete the renewal process.

The system will automatically add the carry-forward hours earned in 2009 (Block A) to the CPE hours earned in 2010 (Block B), and place the total in the Block C. The hours available for carry-forward will be automatically calculated in Block D (carry-forward hours cannot exceed 20).

NOTE: If the licensee’s CPE requirement for 2010 was prorated, he or she may carry forward up to 20 hours in excess of the annual requirement. If an out-of-state licensee complies with the CPE requirement in the state where he or she lives and works and is licensed, he or she reports the number of CPE hours that he or she earned in 2010, but no carry-forward hours are calculated due to the differences in other states’ CPE requirements.

After clicking the “submit” button, a user will be taken to Page 4 of the renewal, “Moral Character Data.”

On this page, the user must answer each question and type a brief explanation of each affirmative answer in the text box at the bottom of the page and click “submit.”

The moral character data for licensees who have not previously filed a certificate renewal is applicable for the period since the filing of their certificate application.

Page 5 is an affirmation which states that the licensee has read the North Carolina Accountancy Statutes and Rules. The statutes and rules are available on the Board’s website, www.nccpaboard.gov.

In addition, the user is certifying that the information provided on the renewal form is correct and complete. When the user accepts the statement on Page 5 and clicks the “submit” button, he or she will be directed to the payment page.

The Board’s website uses the most current encryption algorithm, Secure Socket Layer Version 3 (SSL3) and the site is scanned regularly by a third-party vendor to ensure a continuous high level of security compliance.

The Board’s website is certified by Comodo as secure for web-based transactions using SSL encryption; all e-commerce transactions are directed through the VeriSign gateway.

In addition, the underwriters at BB&T, the Board’s financial institution of record, have reviewed and approved the payment transaction portion of the Board’s website.

Account information is not submitted until the “submit” button is clicked; account information is not stored in the Board’s records.

After the transaction is complete, the user may print the acknowledgment page to confirm that the renewal was processed and that the payment was processed. The Board does not provide

### Reclassifications

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<thead>
<tr>
<th>Date</th>
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<th>Location</th>
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<tr>
<td>04/26/11</td>
<td>Sarah Ruth Lightfoot Adams</td>
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<td>Jong Gu Choi</td>
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<td>Thomas Eugene Croffut</td>
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<td>Rachel Danner Keller</td>
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<td>Alison Dubbs Levinson</td>
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<td>Patricia Graff Mynatt</td>
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<td>William Byron Tatum</td>
<td>Manson, NC</td>
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<td>04/26/11</td>
<td>Joni Lynn Yoder</td>
<td>Winston-Salem, NC</td>
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<tr>
<td>04/26/11</td>
<td>Deborah Spencer Butler</td>
<td>Greensboro, NC</td>
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### Reissuance

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<tr>
<td>04/26/11</td>
<td>Linda East Cagle</td>
<td>The Villages, FL</td>
</tr>
<tr>
<td>04/26/11</td>
<td>John Benjamin Carr, Jr.</td>
<td>Rockingham, NC</td>
</tr>
<tr>
<td>04/26/11</td>
<td>Linda Carroway</td>
<td>Concord, NC</td>
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<td>04/26/11</td>
<td>Joseph Thomas Clark</td>
<td>Hillsborough, NC</td>
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<tr>
<td>04/26/11</td>
<td>William Edwin Palmer</td>
<td>Raleigh, NC</td>
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<tr>
<td>04/26/11</td>
<td>William Horton Petree, Jr.</td>
<td>Winston-Salem, NC</td>
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</tbody>
</table>

### 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)].
Renewal continued from page 5

any other kind of payment receipts; the credit card statement also serves as the user’s payment receipt.

A licensee who does not wish to submit credit card information using the secure web site but still wishes to pay by credit card may submit a copy of his or her online renewal form by answering all questions on each page of the renewal, printing each page as it is completed (but before clicking “submit”), signing the renewal, and faxing the completed pages, including the completed credit card information page (available on the “Forms” page of the Board’s website), to the Board at (919) 733-4209.

A licensee who wishes to submit the renewal form with a check may do so by answering all questions on each page of the renewal, printing each page as it is completed but before clicking “submit,” signing the renewal, and mailing the completed pages, with a check or money order for $60.00 payable to “State Board of CPA Examiners,” to PO Box 12827, Raleigh, NC 27605-2827. The Board does not provide payment receipts; the cancelled check serves as the user’s receipt.

Online renewals are processed in real time; the Board’s database is updated immediately. To check the status of a renewal, use the “Licensee Search” function of the website to verify that the license expiration date has been changed to June 30, 2012.

Licensees who take advantage of the online renewal will receive a printable renewal confirmation as the last page of the renewal process. Licensees who renew by mail or fax must verify through the “Licensee Search” function of the website that the license expiration date has been changed to June 30, 2012.

Licensees are encouraged to renew early; as the June 30 renewal deadline draws nearer, users may experience server slowdowns which may delay or prevent renewals from being processed.

Licensees who do not submit a properly completed renewal and the $60.00 fee prior to July 1, 2011, may receive a Letter of Demand from the Board. Failure to submit the renewal form and fee within 30 days of the mailing of the Letter of Demand will result in an automatic forfeiture of the licensee’s NC CPA certificate.

Licensees who elect to be placed on retired or inactive status may do so by submitting the proper form to the Board prior to July 1, 2011. Inactive or retired status forms are available from the website, www.nccpaboard.gov, or by calling (919) 733-4222.

Questions regarding the renewal process should be submitted to Buck Winslow, Manager of Licensing, by email at buckw@nccpaboard.gov.

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)].

03/28/11 Valerie J. Krasinski, #27147 Waxhaw, NC
03/30/11 Chad Eric Bredernitz, #26401 Waterford, MI
03/30/11 Lorna Gandy, #15857 Concord, NC
03/30/11 Edward Kent Prewitt, Jr., #7811 Concord, NC
04/05/11 Jennifer Lynn Carerros, #33225 Waukesha, WI
04/05/11 Jill Erin Martin, #26603 Raleigh, NC
04/05/11 Sarah Kate Moore, #35331 Covington, VA
04/05/11 Diane Marie Moses, #25922 UNITED KINGDOM
04/05/11 Charles Keerps, Smith, #16357 Charlotte, NC
04/05/11 Cecely Lorraine Tucker, #33003 Garner, NC
04/07/11 Clarence Edward Brooks Jr., #15165 High Point, NC
04/07/11 Lewis L. Ritchie, #4774 Greensboro, NC
04/11/11 Patrick A. Smyth, #26065 Charlotte, NC
04/12/11 Herman Simon, #22026 Highland Beach, FL
04/13/11 Beth Jared Davis, #20027 Cary, NC
04/15/11 Linda Anderson, #2361 Jacksonville, FL
04/15/11 Douglas Barry Kinney, #14872 Sebastian, FL
04/25/11 Aaron Michael Bailey, #33372 Raleigh, NC
04/25/11 William Roscoe Barnes, #7427 Roxboro, NC
04/25/11 Terry Daniel Knause #21912 Greer, SC
04/25/11 Elaine R. Staedeli, #26286 Ellicott City, MD
04/26/11 Trevor H. C. Bynoe, #32423 Baltimore, MD
04/26/11 Erica Porter, #32875 Crestwood, KY
04/27/11 Robert Garland Atkins, Jr., #4189 Charlotte, NC
04/27/11 Jessica Liz Capitaine, #34110 Charlotte, NC
04/27/11 A. JoAn Dear, #19516 Shelby, NC
04/27/11 Teresa Maher DeHart, #32987 Greer, SC
04/27/11 William James Sharrard, #7527 High Point, NC
04/27/11 Jan Myer Winnek, #34776 Charlotte, NC
04/27/11 Pamela M. Witters, #23234 Burnsville, NC
Certificates Issued

At its April 26, 2011, meeting, the Board approved the following individuals for licensure as North Carolina CPAs:

- Pallavi Agarwal
- Kimball Rose Andresen
- Jason Paul Bailey
- Amanda Jeanne Beam
- Ginger Lynn Bean
- Jason Michael Berke
- Shanna Tonia Berry
- Harry West Bond
- Charles Reginald Buckland
- John Michael Cali, III
- Cheryl Anna Canfield
- Edith Elaine Carroll
- Matthew Ryan Chase
- James George Chopas
- Jeremiah Caleb Cone
- Susan Canady Creech
- Matthew David Crotty
- Lorna Ann DeWalle
- Zuo Du
- James Bennett Dycus
- Billy Joe Emory
- Stephen Scott Galbreath
- Keri Ann Grant
- Cathleen Neble Hardman
- Christopher James Hardy
- Roberta Michelle Hughes
- Martin Philip Hurden
- Rebecca Joanne Jensen
- David Bradley Jernigan
- Vandana Rao Jillella
- Janet A. Jones
- Amy Anita Kemp
- Amphone Keonakhone
- Abby Catherine Kinscherf
- Robert Barry Kirby
- Christina Marie Kmetz
- Guadalupe Baez LaSalle
- Chun Woo Lee
- Brittney Nicole Lifsey
- Tonya Morris Mangum
- Matthew John Manna
- John Kenneth Matthews
- Adam Bruce McLain
- Jennifer Lynn Mills
- Rayan Anthony Moncrieffe
- Faye L. Mitchell Moore
- Amy Tretheway Moss
- Azita Movahed
- Dedrea Lesha Norman
- Daryl Craig O’Cain
- Mark Joseph Ondash
- Jeanne Ormsby
- Jeffery Eric Owen
- Aparna Padala
- Richard Anthony Pasqua, Jr.
- Ryan Anthony Portal
- Paul L. Quast
- Kathryn Anne Raymond
- Matthew Edward Reeder
- Jason Williams Resch
- Robert Jason Rickert
- Lisa Lorene Ruth
- Jeffrey Michael Salvatore
- Arvinder Singh
- Jeffrey Powell Smith
- Krystle Lynn Stainback
- Margaret A. Szewczyk
- David Michael Tierney
- Mark Thomas Vande Gucht
- Caifeng Wang
- Jie Wang
- Pingdao Wang
- David Scott Watkins
- Haley Gwen Watson
- Dale Edward Williams, III
- Margaret Virginia Williams
- John Douglas Williamson
- Stephanie Park Wilson
- Isaac Torrey Winsor
- Elizabeth Lenell Wyche
- Amanda Lynne Young
- Donna Lee Young
- Laura Pokojni Young
- Nancy L. Zablud
- Yuri Alexander Zwick

Check Your CPE Carry-Forward Online

Not sure 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 website 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 at cemery@nccpaboard.gov

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.

Exam candidates may email address changes to addresschange@nccpaboard.gov; fax address changes to (919) 733-4209; or mail address changes to PO Box 12827, Raleigh, NC 27605.

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 dates:

- May 30, 2011
  Memorial Day
- July 4, 2011
  Independence Day

www.nccpaboard.gov
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.