



# 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. 05-2011

### 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](http://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.nccpaboard.gov](http://www.nccpaboard.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 NCCPA 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."

**Renewal** continued on page 5

### 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.

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# Disciplinary Actions

**Leshia 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. Leshia 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 NCGS 93-12(9), 93-2(9)e and 21 NCAC 08M .0105, 08N .0201, .0202(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.

dent 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.

**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 applica-

tion 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 21 NCAC 08N .0201 and .0202 (a), .0202(b)(3), .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.

## 2011-2012 Committees

At the April 26, 2011, Board meeting, President Rodriguez appointed the 2011-2012 Board Committees as follows:

### Executive

Jose R. Rodriguez, CPA  
President

Wm. Hunter Cook, CPA  
Vice President

Maria M. Lynch, Esq.  
Secretary-Treasurer

### Professional Standards

Barton W. Baldwin, CPA  
Chair

Wm. Hunter Cook, CPA  
Bucky Glover, CPA

### Professional Education and Applications

Maria M. Lynch, Esq.  
Chair

Jordan C. Harris, Jr.  
Michael C. Jordan

### Personnel

Maria M. Lynch, Esq.  
Chair

Michael C. Jordan, CPA  
Jose R. Rodriguez, CPA

### Audit

Wm. Hunter Cook, CPA  
Chair

Michael C. Jordan, CPA

### Communications

Jose R. Rodriguez, CPA

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# Notices of Apparent Violation and Demands to Cease and Desist

**Michael Sterling Smith, Respondent  
High Point, 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 a person who holds a certificate as a certified public accountant issued under the provisions of this Chapter."

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 §93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

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

WHEREAS, 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](mailto: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, the 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](http://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

**Renewal** *continued on page 6*

## Reclassifications

### Reinstatements

04/26/11	Sarah Ruth Lightfoot Adams, #28500	Kingsport, TN
04/26/11	Jong Gu Choi, #33415	Charlotte, NC,
04/26/11	Thomas Eugene Croffut, #18578	Thompsons Station, TN
04/26/11	Rachel Danner Keller, #29054	Deep Gap, NC
04/26/11	Alison Dubbs Levinson, #17793	Charlotte, NC
04/26/11	Patricia Graff Mynatt, #19004	Charlotte, NC
04/26/11	William Byron Tatum, #4317	Manson, NC
04/26/11	Joni Lynn Yoder, #18549	Winston-Salem, NC

### Reissuance

04/26/11	Deborah Spencer Butler, #12520	Greensboro, NC
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### 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)].

04/26/11	Linda East Cagle, #22565	The Villages, FL
04/26/11	John Benjamin Carr, Jr., #3658	Rockingham, NC
04/26/11	Linda Carroway, #15790	Concord, NC
04/26/11	Joseph Thomas Clark, #4369	Hillsborough, NC
04/26/11	William Edwin Palmer, #28803	Raleigh, NC
04/26/11	William Horton Petree, Jr., #8795	Winston-Salem, NC

## 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](http://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](mailto: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 Careros, #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 Lorrene Tucker, #33003	Garner, NC
04/07/11	Clarence Edward Brooks Jr., #15165	High Point, NC
04/07/11	Lewis R. 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	Jennifer Lynn Mills
Kimball Rose Andresen	Rayan Anthony Moncrieffe
Jason Paul Bailey	Faye L. Mitchell Moore
Amanda Jeanne Beam	Amy Trethaway Moss
Ginger Lynn Bean	Azita Movahed
Jason Michael Berke	Dedrea Lesha Norman
Shanna Tonia Berry	Daryl Craig O’Cain
Harry West Bond	Mark Joseph Ondash
Charles Reginald Buckland	Jeanne Ormsby
John Michael Cali, III	Jeffery Eric Owen
Cheryl Anna Canfield	Aparna R. Padala
Edith Elaine Carroll	Richard Anthony Pasqua, Jr.
Matthew Ryan Chase	Ryan Anthony Portal
James George Chopas	Paul L. Quast
Jeremiah Caleb Cone	Kathryn Anne Raymond
Susan Canady Creech	Matthew Edward Reeder
Matthew David Crotty	Jason Williams Resch
Lorna Ann DeWalle	Robert Jason Rickert
Zuo Du	Lisa Lorene Ruth
James Bennett Dycus	Jeffrey Michael Salvatore
Billy Joe Emory	Arvinder Singh
Stephen Scott Galbreath	Jeffrey Powell Smith
Keri Ann Grant	Krystle Lynn Stainback
Cathleen Neble Hardman	Margaret A. Szweczyk
Christopher James Hardy	David Michael Tierney
Roberta Michelle Hughes	Mark Thomas Vande Guchte
Martin Philip Hurden	Caifeng Wang
Rebecca Jeanne Jensen	Jing Wang
David Bradley Jernigan	Pingdao Wang
Vandana Rao Jillella	David Scott Watkins
Janet A. Jones	Haley Gwen Watson
Amy Anita Kemp	Dale Edward Williams, III
Amphone Keonakhone	Margaret Virginia Williams
Abby Catherine Kinscherf	John Douglas Williamson
Robert Barry Kirby	Stephanie Park Wilson
Christina Marie Kmetz	Isaac Torrey Winsor
Guadalupe Baez LaSalle	Lizabeth Lenell Wyche
Chun Woo Lee	Amanda Lynne Young
Brittney Nicole Lifsey	Donna Lee Young
Tonya Morris Mangum	Laura Pokojni Young
Matthew John Manna	Nancy L. Zablud
John Kenneth Matthews	Yuri Alexander Zwick
Adam Bruce McLain	

### 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](http://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 at [cemery@nccpaboard.gov](mailto: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](http://www.nccpaboard.gov).

Exam candidates may email address changes to [addresschange@nccpaboard.gov](mailto: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](http://www.nccpaboard.gov)



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## Notice of Address Change

Certificate Holder \_\_\_\_\_  
Certificate No. \_\_\_\_\_ Last Name \_\_\_\_\_ Jr./III \_\_\_\_\_ First \_\_\_\_\_ Middle \_\_\_\_\_  
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  
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**Fax :** 919-733-4209

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