



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • No. 06-2010

Digital Copiers Could Be An Identity Theft Threat

While it's common knowledge that leaving sensitive personal information in trash bins or responding to a spam e-mail raises the risk of identity theft, many consumers are not aware that the innocent looking photocopier in the corner of the office could be a potential wealth of information for identity thieves.

How? Similar to computers, hard drive installations have become routine for mid- to large-size copiers, especially those built since 2005. All images scanned on the machines are stored on the hard drive, including documents with personal data such as medical history, Social Security numbers, and bank account numbers.

The hard drive stores the unencrypted data remains until the hard drive is full. When the hard drive becomes full, the old files are simply overwritten with newer files.

Although this has been a known security risk for some time, a CBS News investigation earlier this year brought the issue to the attention of the public.

In its investigative report, "Copy Machines, a Security Risk?," CBS noted that many copiers contained hard drives filled with images of every document ever copied on the machine. Often, owners don't wipe these hard drives clean before selling the machines.

[A 2008 survey on copier security commissioned by copier manufacturer Sharp found 60 percent of Americans didn't know that copiers store images on a hard drive.]

CBS demonstrated how easy it would be for this data, which often includes sensitive information like Social Security numbers and medical records, to fall into the wrong hands.

CBS and the founder of a company that sells software to delete data on copier hard drives purchased four old copiers from a warehouse in New Jersey and found sensitive data stored in the copiers.

Within hours, the hard drives had been removed from the machines and using forensic software available for free on the Internet, tens of thousands of documents had been retrieved.

The documents ranged in scope from lists of sex offenders and domestic violence complaints to copies of building design plans and employee pay stubs.

One batch of documents included personal medical records--results of lab work, prescription refills, and even a patient's cancer diagnosis.

As a result of the CBS report, Congressman Edward Markey has called for the Federal Trade Commission to investigate the "retention of documents on the hard drives of digital copy machines..."

Adding to the insecurity, these photocopiers are often connected to an office network, and businesses may fail to place a strong password in order to gain access.

Digital Copiers
continued on page 5

Certificate Renewal Deadline

June 30, 2010, is the deadline for North Carolina licensees to complete the annual certificate renewal process.

Licensees who do not submit a properly completed renewal and the \$50.00 fee prior to July 1, 2010, 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 are encouraged to renew on-line through the Board's web site, www.nccpaboard.gov.

For additional information on the annual certificate renewal process, please see the March 2010 and May 2010 issues of the *Activity Review*.

www.nccpaboard.gov

In This Issue...

2010 Board Meetings	2
Cease & Desist Orders	4
Certificates Issued	7
Disciplinary Actions	2
Exam Fees to Decrease	5
In Memorium: Dr. John A. Beegle	5
Inactive Status	7
Reclassifications	7
Revised Form 941	6

Disciplinary Actions

William Avery Neaves, #7117
Elkin, NC 02/22/2010

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on February 22, 2010, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondent and this Matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
8. While he was licensed as a certified public accountant, Respondent practiced through a professional corporation firm that was registered with the Board. Respondent was the sole owner of said professional corporation. The firm registration for Respondent's professional corporation was suspended by the Board on January 31, 2007, and with the North Carolina Secretary of State's office on July 2, 2007, for failure to renew the firm registration.
9. On August 13, 2007, Respondent's

North Carolina CPA certificate was forfeited for failure to renew. As of the date of this Order, Respondent has failed to return his forfeited CPA certificate. Nevertheless, unless Respondent Neaves' certificate is revoked, Respondent Neaves could otherwise seek reinstatement or reissuance of his CPA certificate pursuant to the Board's Rules.

10. On March 10, 2005, Respondent was appointed as the administrator for an estate.

11. On December 22, 2008, the Surry County Clerk of Superior Court entered an "Order to Remove Administrator" in which the Clerk found that Respondent had commingled estate funds with his personal funds. Based on this finding, the Surry County Clerk of Superior Court removed Respondent as the estate administrator pursuant to NCGS §28A-9-1(a)(3) [removal for violation of fiduciary duty through default or misconduct], and ordered that Respondent repay certain monies to the estate and return to the Surry County Clerk of Superior Court any estate records held by Respondent pursuant to NCGS §28A-23-3(e) [prohibiting payment of commission to administrator found guilty of default or misconduct]. Respondent failed to comply with the order issued by the Clerk in returning assets and reimbursement of funds. Although Respondent appealed the Clerk's Removal Order, Respondent failed to appear at the appeal hearing, and the Resident Superior Court Judge thus entered an Order on March 5, 2009, dismissing the appeal.

12. Respondent has continued to use the CPA title after he had forfeited his certificate. Records filed in connection with the Estate and the Removal Hearing show that (a) on August 31, 2007, Respondent wrote, signed, and cashed an estate check he made out to "Avery Neaves, CPA" for a "final fee;" (b) on September 10, 2007, Respondent signed a final estate account under oath as "W. Avery Neaves, CPA;" and (c) Respondent subsequently endorsed the check as "Avery Neaves, CPA." A party to the

Estate proceedings has provided information indicating that Respondent has made other unauthorized uses of the CPA title. As of the date of this Emergency Order, Respondent continues to be listed on various Internet directories as a "CPA" doing business through his suspended CPA firm.

13. After receiving documents filed with the Surry County Clerk of Superior Court which identified Respondent as a CPA, Board staff sent letters to Respondent's last known mailing addresses regarding his use of the CPA title while not licensed. Respondent failed to respond and/or claim these first-class and certified mailings.

14. On September 21, 2009, the Board, based on the above serious allegations and substantial evidence, issued an Emergency Order for Revocation and Notice.

CONCLUSIONS OF LAW

1. Respondent's actions as set out above constitute violations of NCGS 93-3, 93-4, 93-12(9)(d)(e) and 21 NCAC 08J .0101(d), 08N .0201, .0202, .0203, .0204, .0206, .0208, and .0302(a).

2010 Board Meetings

July 19

August 23

September 20

October 21

November 22

December 20

Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

Meetings of the Board are open to the public except, when under State law, some portions may be closed to the public.

The agenda for each meeting is available from the Board's web site, www.nccpaboard.gov, approximately five (5) business days before the scheduled meeting.

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

1. The Certified Public Accountant certificate issued to Respondent, William Avery Neaves, 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.

Walter A. Skorski, # 28658
Budd Lake, NJ 02/22/2010

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on February 22, 2010, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondent and this Matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
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. In December of 2000, the NC Board staff wrote to Respondent, who was authorized by the North Carolina State Board of CPA Examiners (NC Board) to practice as a CPA in North Carolina under a temporary permit, regarding his failure to promptly respond to an inquiry and a subpoena from the New Jersey Board of Accountancy (NJ Board). In February of 2001, the NJ Board informed the NC Board staff that the subpoena had been rescinded and Respondent's license was in good standing with the NJ Board. The NC Board thereafter granted a reciprocal certificate to Respondent on February 19, 2001.

9. In August of 2001, Respondent failed to renew his North Carolina CPA certificate because the check he submitted for his renewal fee was returned by the bank for insufficient funds. The NC Board staff thus notified Respondent on August 17, 2001, that his North Carolina certificate was forfeited and demanded that he immediately return the certificate. However, Respondent failed to return his forfeited North Carolina CPA certificate until he applied for reinstatement in October of 2001.

10. On November 19, 2001, the NC Board approved a Consent Order allowing Respondent to reinstate his North Carolina certificate and in which Respondent agreed to pay \$100.00 in administrative costs for failing to return his forfeited North Carolina CPA certificate to the Board within fifteen (15) days of receiving his notice of forfeiture.

11. The NC Board staff recently obtained evidence that, in June of 2003, Respondent failed to disclose, in the moral character data section of his 2003-2004 North Carolina certificate renewal, the North Carolina misdemeanor conviction of writing a worthless check. Respondent also failed to notify the Board within thirty (30) days of this criminal conviction as required by the Board's rules.

12. In September of 2004, the NC Board staff advised Respondent that he had failed to complete his 2003 CPE by the appropriate deadline. Pursuant to a Board Order, Respondent was issued a

conditional certificate for a year, but the \$100.00 civil penalty was waived.

13. In July of 2006, the NC Board issued an Order to Respondent regarding his failure to register his firm by the appropriate deadline. Respondent was issued a conditional certificate for a year and required to pay a \$100.00 civil penalty.

14. On November 20, 2006, the Board approved a Consent Order censuring Respondent for his failure to return client records in a timely manner upon demand.

15. The NC Board staff recently obtained evidence that, in June of 2008, Respondent failed to disclose, in the moral character section of his 2008-2009 certificate renewal, the discipline of a \$1,000.00 civil penalty imposed by the NJ Board for failing to register his CPA firm in New Jersey.

16. In October of 2008, the NC Board received a complaint from another client alleging that Respondent failed to exercise due professional care in providing personal and business accounting and tax services to the client. The client also alleged that Respondent failed to return client records upon demand.

17. During the NC Board staff's investigation of this complaint, Respondent failed on at least three (3) occasions to timely respond to correspondence from the NC Board staff.

CONCLUSIONS OF LAW

1. Respondent's actions as set out above may be found to constitute violations of NCGS 93-12(9) b and e and 21 NCAC 08N .0201, .0202 (b)3, .0204, .0206, .0208, .0211, .0212, and .0305.

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

1. The Certified Public Accountant certificate issued to Respondent, Walter A. Skorski, is hereby permanently revoked.
2. The practice privilege for Respondent, Walter A. Skorski, and his individual practitioner CPA firm by which Respondent might offer to perform or perform public accounting services to North Carolina clients is permanently revoked.

Notices of Apparent Violation and Demands to Cease and Desist

**Jay J. Pereira, Respondent
Sunshine, 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 §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, Respondent Jay J. Pereira (hereinafter “Respondent Pereira”) has his principal place of business in North Carolina, but is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State; and

WHEREAS, Respondent Pereira, while working in North Carolina, allowed himself to be identified as a “CPA” on the ImagineTime, Inc., corporate web site. Respondent Pereira’s use of the title “CPA” or “Certified Public Accountant” conveys the false 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 and §93-3.

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

BY:

Robert N. Brooks, Executive Director
North Carolina State Board of Certified
Public Accountant Examiners
11/25/2009

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

CONSENTED TO BY:

Jay J. Pereira
12/03/2009

**Jo-Anne Satterly, Respondent
Sunshine, 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 §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, Respondent Jo-Anne Satterly (hereinafter “Respondent Satterly”) has her principal place of business in North Carolina, but is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state; and

WHEREAS, Respondent Satterly, while working in North Carolina, allowed herself to be identified as a CPA on the ImagineTime, Inc., corporate website. Respondent Satterly’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 Satterly 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 Respondent Satterly has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

BY:

Robert N. Brooks, Executive Director
North Carolina State Board of Certified
Public Accountant Examiners
11/25/2009

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

CONSENTED TO BY:

Jo-Anne Satterly
12/01/2009

In Memoriam: Dr. John A. Beegle

Dr. John Alan Beegle, former head of the Western Carolina University Department of Accounting, died May 6, 2010.

A native of Florida, Dr. Beegle received a bachelor's degree and a master's degree in Business Administration from the University of Miami before receiving a doctorate in Business from St. Louis University.

Dr. Beegle was a professor and head of the General Business Department at Georgia Southern University prior to making the move to Western Carolina University in 1972.

Licensed as a North Carolina CPA in 1974, Dr. Beegle's professional interests included small business accounting systems and computer selection, federal and state income taxation, and professional certification for accountants.

Upon his retirement in 2006 from Western Carolina University, the *John A. Beegle Alumni & Friends Scholarship* was established in Dr. Beegle's honor.

For hundreds of Uniform CPA Exam candidates, Dr. Beegle was the voice and face of the pencil-and-paper Exam when it was administered in

Winston-Salem. He volunteered his services as a proctor, and later as Chief Proctor, for 59 administrations of the Exam.

Dr. Beegle was a Mason and Past Master of the Ogeechee Lodge in Georgia and obtained York and Scottish Rites and was a Shriner. In addition, he was a member of the McNaughton Scottish Clan and a lifetime member of the McLean Clan.

A retired lifetime member of the Cullowhee Volunteer Fire Department, Dr. Beegle was a member and past elder of the Cullowhee Presbyterian Church and past moderator of the Asheville Presbytery.

Dr. Beegle is survived by his wife Marion W. Beegle, sons John Alan Beegle, Jr., and Michael Litchford; daughters Manda Beegle Franklin and Jan Beegle Shearin; nine grandchildren, and three great-grandchildren.

The family requests that any memorial contributions be made to the WCU Foundation (*Beegle Scholarship Fund*) or to the Cullowhee Fire Department, PO Box 2470, Cullowhee, NC 28723.

Digital Copiers *from front page*

Unfortunately, the lack of a password or a weak password can allow web-savvy hackers to gain access to the network and steal stored data.

So what can consumers do to protect themselves? First, before copying sensitive information on your office copier, ask the information technology staff if the copier is one with a hard drive.

According to Rex Davis of the Identity Theft Resource Center, hard drives are usually found only in digital copiers that can handle large copy jobs quickly.

If your employer's copier doesn't have a hard drive, you probably don't need to worry about copying your information.

If your employer does have such a copier, ask if there is a policy in place for scrubbing information off the hard drive or protecting the data, especially when your employer is ready to get rid of the machine.

In recent years, most major copier manufacturers have started publicizing the risk of copier hard drive data breaches and offering security or encryption packages on their products that companies can purchase.

For example, Sharp offers a software package that automatically erases images from the hard drive. The cost? \$500.

In addition to "disk scrubbing" software, software to prevent data from being stored at all or to encrypt data can be found online.

If you are unsure if the copier in your office stores images on a hard drive, contact the manufacturer or the company from which you lease (or bought) the copier. If the copier does store images, take the appropriate steps to wipe the hard drive clean—a little extra effort now will prevent big problems later.

NOTE: *Tereck Office Solutions, the company which services the Board's copiers, has provided the Board with documentation confirming that the Board's copiers have built-in data protection features. In addition, Tereck and the Board have internal policies and procedures to further ensure that sensitive information is not compromised.*

Exam Fees Will Decrease August 21, 2010

Effective August 21, 2010, the Uniform CPA Exam fees charged by Prometric Test Centers will decrease. Prometric's per-test hour fee of \$24.80 will decrease to \$22.05 per test hour. The Board's administrative fees, NASBA's Exam fees, and the AICPA's fees remain unchanged.

Applications postmarked on or before August 20, 2010, will be processed using the current fee schedule. Applications postmarked on or after August 21, 2010, will be processed using the new fee schedule.

Revised Exam applications which reflect the new fees will be available August 21, 2010, from the Board's web site, www.nccpaboard.gov.

Exam Fees Effective August 21, 2010

Administrative Fees

Initial Applicant	\$230.00
Re-exam Applicant	\$75.00

Exam Section Fees

Auditing & Attestation (AUDIT)	\$218.18
Financial Accounting & Reporting (FAR)	\$207.15
Regulation (REG)	\$185.10
Business Environments & Concepts (BEC)	\$174.08

Revised Form 941 & Instructions for Claiming New Hire Payroll Tax Exemption

The IRS recently released a new version of Form 941, *Employer's Quarterly Federal Tax Return*, and its instructions for claiming the special payroll tax exemption that applies to new workers hired in 2010.

The Hiring Incentives to Restore Employment Act (HIRE Act) created a payroll tax exemption for employers who hire workers who have been unemployed for at least 60 days and who are not replacement hires. For qualifying new employees hired after February 3, 2010, and before January 1, 2011, an employer can claim an exemption equal to the employer's share of Social Security taxes on wages paid in 2010 after March 19.

On the newly revised Form 941, employers will claim the exemption related to wages paid after March 31 on lines 6a through 6e (or on lines 12c through 12e for the exemption related to wages paid between March 19 and March 31).

These lines ask for the number of qualified employees who were *first* paid exempt wages or tips in the quarter, the number of qualified employees who were paid exempt wages or tips in the quarter, and the amount of the wages and tips paid to qualified employees, which are multiplied by 0.062 (the amount of the employer's share of So-

cial Security tax). This amount is subtracted from the total Social Security and Medicare tax reported on line 5d.

The exemption for the employer's share of Social Security taxes on wages paid to eligible employees between March 19 and March 31 is treated on the second quarter Form 941 as an April 1 tax deposit and does not adjust the amount of tax liability reported on lines 10 and 17.

The instructions say that an employer cannot claim the Social Security tax exemption and the work opportunity credit for the same employee. If an employer does not wish to claim the Social Security tax exemption for an eligible employee, the employer omits that employee and his or her wages from lines 6a through 6d (and lines 12c through 12e, if applicable).

To be a qualified employee for purposes of the payroll tax exemption, the employee must have signed Form W-11, *Hiring Incentives to Restore Employment (HIRE) Act Employee Affidavit*, (or a similar statement) under penalties of perjury.

The employee must not be a replacement hire, unless the worker being replaced separated from service voluntarily or for cause, and the employee cannot be related to the employer or to a 50% owner.

We're on Twitter and Facebook

Consistent with its commitment to provide candidates, applicants, licensees, and the public with up-to-date, useful information about the CPA profession, the Board is now using Twitter and Facebook.

These social media applications will be used in conjunction with the Board's newsletter and web site to keep the Board in contact with interested parties.

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:

**July 5, 2010
Independence Day**

Need a Form or an Application?

Do you need a form or an application? Many of the Board's forms and applications are available from the Board's web site, www.nccpaboard.gov.

To access the forms, click on the "Forms" link on the left side of the home page. The forms are listed by type (Administrative/Miscellaneous, Complaints, CPE Sponsors, Examinations, Firms, Licensing, and Statutes & Rules).

CPA Volunteers Needed to Write Questions for the Uniform CPA Exam

The AICPA Exam Team needs volunteers to write multiple-choice questions for the CPA Examination. To qualify, volunteers must have a current CPA license, a minimum of three years of experience as a licensed CPA, and expertise in one or more areas covered by the examination.

Any of the following kinds of experience is highly desirable: supervision of entry-level CPAs, familiarity with the workplace responsibilities of entry-level CPAs, or teaching account-

ing students. AICPA membership is required. Affiliation with any CPA Exam review course is not permitted.

Volunteers are given question writing training by ACT or PES (AICPA's official vendors for multiple-choice questions). A small honorarium is paid for each question accepted by the AICPA.

To apply, send an e-mail stating your background and expertise to Timothy Habick at thabick@aicpa.org.

Moved? Changed Jobs?

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

Licensees and firms can make address changes using the "Address Update" link on the Board's website, www.nccpaboard.gov.

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

Reclassifications

Reinstatement

05/20/10	Cheryl Hilliard Habrat, #26932	Charlotte, NC
05/20/10	LaDonna Fetzer Keener, #25002	Highlands, NC
05/20/10	Steven Daniel LaDew, #26596	Fort Lee, NJ
05/20/10	Edward Reid Matthews #15429	Greenville, SC

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)].

05/20/10	Melinda Johnson, #12415	Charlotte, NC
----------	-------------------------	---------------

Inactive

“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)].

05/05/10	Ketie St. Louis, #28312	San Luis, AZ
05/06/10	Elizabeth Miner LaBella, #20211	Jamestown, NC
05/07/10	Sherri Simpson Riddle, #18443	Midlothian, VA
05/07/10	Christopher C. Statham, #32639	Cincinnati, OH
05/10/10	Rebecca L. Brooks, #29521	Raleigh, NC
05/10/10	John Griffith, #15473	Raleigh, NC
05/12/10	John Delano Brown, #6965	Camarillo, CA
05/13/10	David Dean Collins, #12737	Johnson City, TN
05/14/10	Michelle Glace Collins, #25559	Concord, NC
05/17/10	Alicia Helen Rockwell, #34043	Morgantown, WV
05/18/10	Jonathan Arthur Gierich, #32395	Glen Carbon, IL
05/18/10	John Nicholson Harrison, #31995	Columbia, SC
05/18/10	Sarah Melissa Minton, #32758	San Diego, CA
05/18/10	Elizabeth Faulds Parker, #15549	Charlotte, NC
05/19/10	James Allen Hill, Jr., #1701	Raleigh, NC
05/19/10	Carrie Denny Wagner, #16965	Martinez, GA
05/20/10	Nancy Caldwell Butler, #18426	Charlotte, NC
05/21/10	Kevin Thomas Sheehan, #31745	Kennesaw, GA
05/24/10	Bryan Gregory Bower, #22077	Minnetrissa, MN
05/24/10	Bobby L. Davis, #22524	Columbia, SC
05/24/10	Linda Hillard Justice, #28211	Salisbury, NC
05/24/10	John Frederick Peterson, #28061	Columbia, SC

Certificates Issued

At its May 20, 2010, meeting, the Board approved the following applications for licensure:

Michael Wade Apple, II
Thomas Matthew Bland
Adam H. Byrd
Stephanie Christine Carter
Mark Causey, III
Brandon Lee Cross
Amy Jane Crowder
Dharti Mukeshchandra Desai
Joshua Ryan Glienke
David William Gora
Garrett Jay Hansen
Emily Frances Holbrook
Christina Griffin Howard
Matthew Alan Hughes
Claude Mortimer Hunt
Hunter McNair Jackson
Jasmin Jahanshahi
Megan Ann Judy
Brandon Randall Kaczmariski
Jared Dean Lashley
Jon David Lassiter
Joshua Lee Lassiter
Shannon Michelle McAdow
Kevin Timothy McCarty
Scott Douglas Mears
Philip Lee Mescher
Katherine Lauren Morgan
Charles Alexander Morris
Eric Joseph Murphy
Odaro Marvell Omoruyi
William Marsh Palmer
Rupal Adityakumar Patel
James Haywood Plyler, Jr.
John Robert Redding
Alison Christine Scalvini
Megan Jo Speziale
Brian Eugene Stringfellow
Maria E. Virgilio
Christopher Montgomery Vogel
William Gaither Weeks, Jr.
Brent Noel Williams, Sr.
Sarah Elizabeth Work

Have you renewed your license? The deadline is June 30.



State Board of CPA Examiners

Board Members

Michael C. Jordan, CPA
President, Goldsboro

Jeffrey T. Barber, CPA
Vice President, Raleigh

Maria M. Lynch, Esq.
Secretary-Treasurer, Raleigh

Wm. Hunter Cook, CPA
Member, Charlotte

Bucky Glover, CPA
Member, Monroe

Jordan C. Harris, Jr.
Member, Statesville

Jose R. Rodriguez, CPA
Member, Winston-Salem

Staff

Executive Director
Robert N. Brooks

Deputy Director
J. Michael Barham, CPA

Legal Counsel
Noel L. Allen, Esq.

Administrative Services
Felecia F. Ashe
Vanessia L. Willett

Communications
Lisa R. Hearne, Manager

Examinations
Phyllis W. Elliott

Licensing
Buck Winslow, Manager
Alice G. Steckenrider
Cammie Emery

Professional Standards
Ann J. Hinkle, Manager
Mary Beth Britt
Paulette Martin

North Carolina State Board of
Certified Public Accountant Examiners
PO Box 12827
Raleigh NC 27605-2827

PRSRT STD
US Postage PAID
Greensboro, NC
Permit No. 393

23,000 copies of this document were printed for this agency at a cost of \$3,196.00 or approximately \$.138 per copy in June 2010.

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 to: PO Box 12827
Raleigh, NC 27605-2827

Fax to: 919-733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.