



# 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](http://www.nccpaboard.gov) • No. 06-2011

### Engagement Letters: An Essential Risk Management Tool

As the accounting profession takes on more roles in order to remain competitive, lawsuits now delve into a wider range of issues. Where once they were largely generated by tax and audit work, now they also derive from compilation and review, write-up, and management advisory services.

Many lawsuits involving CPAs are the result of a communication breakdown (or “expectation gap”) between the CPA and the client. In many situations, the client’s understanding of the scope of services to be performed and how the work product will be utilized may be quite different from the CPA’s understanding of these issues.

Although engagement letters are not required legally, they are strongly encouraged. A properly drafted engagement letter can serve as a helpful risk-management tool by establishing a legal framework for a working relationship with a client.

While the engagement letter itself may vary with the level of service or type of engagement to be provided, common provisions in most engagement letters include the following:

- Identification of client;
- Description of the engagement and its limitations;
- Timing of the work and staffing of the engagement;
- Client information and responsibilities;

- Designation of the party to work with the CPA;
- Identification of intended users of the CPA’s work product;
- Fees and payments;
- Withdrawing from and/or terminating the engagement;
- Responding to discovery requests, subpoenas, and outside inquiries;
- Alternative dispute resolution as a means of resolving disputes;
- Where applicable, disclosures recommended or required by the AICPA; and
- Client signature.

#### Identification of Client

A properly drafted engagement letter should identify who will receive the CPA’s services. The CPA may be working for an individual, a group, an entity, or a portion of an entity. For example, if the CPA’s client is a corporation that has subsidiaries or other corporate affiliations, it may be necessary to identify the entities to be included in the engagement.

#### Description and Limitations of Work to Be Performed

The engagement letter should indicate what services are to be rendered. In general, the CPA should outline the procedures to be performed and any

**Engagement Letters**  
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### Certificate Renewal Deadline

June 30, 2011, 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 \$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 are encouraged to renew on-line through the Board’s website, [www.nccpaboard.gov](http://www.nccpaboard.gov).

For additional information on the annual certificate renewal process, please see the March 2011 and May 2011 issues of the *Activity Review*.

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# Disciplinary Actions

**Ashraf S. Mehdi, #34263**  
**Raleigh, 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. Ashraf S. Mehdi (hereinafter "Respondent") is the holder of North Carolina certificate number 34263 as a Certified Public Accountant.

## Count 1

2. Respondent was, at all relevant times, operating a firm through which he was offering to perform and performing services for the public, but which was not registered with the Board as a CPA firm.

3. Respondent performed or participated in the preparation of attest services for at least one (1) client of his unregistered CPA firm.

4. Respondent and his unregistered CPA firm also failed to register and participate in a peer review program.

5. During the time that these services were being provided, Respondent was identified as a CPA in advertising for the unregistered CPA firm.

## Count 2

6. Respondent informed the Board on his 2010-2011 individual certificate renewal (renewal) that he had obtained forty-nine (49) hours of continuing professional education (CPE) which included carry forward, had completed the annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirement.

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

8. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2009 CPE requirement.

9. Respondent failed to provide the certificates of completion needed to document an annual Board-approved North Carolina ethics CPE course and at least eight (8) hours of non-self-study CPE that Respondent claimed he earned between January 1, 2009, and December 31, 2009, as was reported on his renewal.

10. Respondent wishes to resolve these matters 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 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above in Count 1 constitute violations of NCGS 93-12(8a), 93-12(8c) and 93-12(9) and 21 NCAC 08A.0301(b)(15), 08J .0108(a), 08M .0105, 08N .0209, .0302(a) and (b), .0306(c), .0307(a), and .0403.

3. Respondent's actions as set out above in Count 2 constitute violations of NCGS 93-12(8b)(a), 93-12(9), 93-12(9)(c), and 93-12(9)(e) and 21 NCAC 08G.0409(c), 08J.0101(b), 08N.0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.  
2. Respondent's CPA certificate shall be suspended for one (1) year.

3. Respondent may apply for reissuance of his certificate after one (1) year from the date this Consent Order is approved by the Board.

4. Upon reissuance of his license, Respondent must register his firm in accordance with 21 NCAC 08J .0108, 08N .0302, .0306, and .0307.

5. Respondent must register his firm to participate in a peer review program.

6. Respondent's firm's first peer review must include a review of the audit which Respondent presented to the Board in its investigation of this matter.

7. Until such time as Respondent's firm obtains a peer review "pass" on all level of works, Respondent's firm must obtain pre-issuance review of all audits, reviews, compilations, and agreed-upon procedures which Respondent or Respondent's firm participates in or performs. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondent's firm shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report upon its issuance.

8. Respondent shall reimburse the Board for its administrative costs incurred as a result of monitoring compliance with pre-issuance review requirements.

## 2011 Board Meetings

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.

9. Respondent shall remove CPA from his website, cease use of CPA during the period of suspension, and make corrections to his website regarding his firm's name upon reissuance of his certificate and the registration of his CPA firm.

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

11. Respondent shall reimburse the Board for its administrative costs incurred in the investigation of this matter.

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**Henry L. Simmons, #15800  
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 North Carolina General Statute (N. C. Gen. Stat.) §150B-41, the Board and Respondent stipulate the following Findings:

1. Henry L. Simmons (hereinafter "Respondent") was the holder of North Carolina certificate number 15800 as a Certified Public Accountant.

2. In June of 1995, Respondent's North Carolina CPA certificate was suspended for at least thirty (30) days and until such time as he submitted the required state quality review (now peer review) compliance information.

3. To date, the required compliance information for Respondent's firm's peer review has never been received and, therefore, his North Carolina CPA certificate has remained on suspended status.

4. In 1997, the Board obtained a Consent Judgment against Respondent and "Simmons and Simmons, Certified Public Accountants" (Simmons CPA firm), regarding use of the CPA title while not licensed or registered.

5. In 2002, the Board obtained a Consent Order for Civil Contempt (Consent Order) against Respondent and Simmons CPA firm regarding the continued use of the CPA title in contempt of the 1997 Consent Judgment.

6. Despite the Consent Judgment and the Consent Order, Respondent has signed tax returns on behalf of Simmons CPA firm.

7. By signing the tax returns on behalf of Simmons CPA firm, Respondent has indirectly given the impression that he is still a CPA working in a CPA firm.

8. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of N. C. Gen. Stat. §§93-3, 93-12(9), 93-12(9)(d), and 93-12(9)(e) as well as 21 NCAC 08N .0201, .0202(a), and .0203(a).

*BASED ON THE FOREGOING* and in lieu of further proceedings under N. C. Gen. Stat. §§150B38 *et seq.*, and 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Henry L. Simmons, is hereby permanently revoked.

2. Respondent shall pay a five thousand dollar (\$5,000.00) civil penalty which will be due upon any future use by him, or anyone associated with him, of the CPA title in connection with any accounting business he owns or is associated with.

3. Respondent shall reimburse the Board for its administrative costs in the amount of three hundred seventy-five dollars (\$375.00) that were incurred as a result of the Board's investigation of this matter.

4. 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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**Amy S. Gardner, #24740  
Winston-Salem, NC 05/26/2011**

*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 (N.C. Gen. Stat.) §150B-41, the Board and Respondent stipulate the following Findings:

1. Amy S. Gardner (hereinafter "Respondent") is the holder of North Carolina certificate number 24740 as a Certified Public Accountant.

2. Respondent resigned from a North Carolina CPA firm (hereinafter "Firm") in 2003.

3. Firm accused Respondent of removing confidential client information including a tax client list containing the email addresses of the Firm's tax clients at, or near, the time she resigned from the Firm.

4. Subsequently, Respondent and Firm engaged in litigation relating primarily to the disclosure of confidential client information.

5. A jury rendered a verdict in favor of the Firm against the Respondent on August 24, 2007 (the "Judgment").

6. Per the terms of the Judgment, the jury found, among other things, that

**Gardner**

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## Engagement Letters

*continued from front*

reports to be issued. In so doing, the engagement letter can help guard against the client developing unreasonable expectations about the nature and the scope of the services to be provided.

### Timing of Work and Staffing of Engagement

This section of the engagement letter varies by the type of engagement and indicates when the engagement will begin and end.

For example, an audit engagement may contain a provision indicating the date fieldwork will begin and end and possibly an expected date of delivery of the audit report.

A tax engagement may contain a provision indicating any known filing deadlines and the parties' understanding concerning the use of extensions should the information not be received by the CPA to timely prepare the return. Some CPA firms may indicate who will be staffing the engagement. This provision may prove helpful, for example, where a client expects to work with certain employees of the CPA firm.

### Client Information and Responsibilities

In most engagements, the client is required to collect certain information and provide certain records to the CPA. If this information is necessary for the CPA to complete the engagement, these client responsibilities, and any applicable deadlines for the completion of work by the client, should be described.

For example, a tax engagement would normally contain a provision indicating it is the client's responsibility to sign and file tax returns prepared by the CPA, along with an explanation of the consequences of the client's failure to sign and file such returns.

### Designation of the Party to Work with the CPA

Some engagement letters request the client to designate the party to work with the CPA. This provision can help

the CPA avoid situations in which conflicting requests or instructions are received from more than one of the client's employees.

### Identification of Intended Users of the CPA's Work Product

In some jurisdictions, a CPA can limit or avoid liability to third parties by identifying in the engagement letter the intended users of the work product. In addition to identifying these users, this provision often contains language prohibiting the client from distributing the CPA's work product to any party other than these users.

In deciding whether the engagement letter should contain this provision, competent legal counsel should be consulted. This is especially true for jurisdictions which have privity standards for establishing auditor negligence.

### Fees and Payments

An engagement letter can help avoid fee disputes before the work begins. This section of the letter details how and when the client will be billed. It may describe the amount of retainer (if any); how the fee will be computed; when payment will become due; the client's obligation to pay promptly; and the CPA's rights should the client fail to give prompt payment.

In some cases, the CPA may charge interest for late payments. In more extreme cases, it may be necessary for the CPA to suspend work or cancel the engagement for fees not paid.

### Withdrawing From or Terminating the Engagement

At times, it may be necessary for the CPA to withdraw from the engagement. The engagement letter should outline the conditions that might lead to the CPA's withdrawal and the procedures the CPA will follow in case of withdrawal.

Examples of situations in which the CPA's withdrawal from the engagement may be required include issues of conflict of interest; management ethics or integrity; or the CPA's real or apparent lack of independence.

This section should also discuss

policies and procedures related to the termination of the engagement including return of client files; preparation of the final bill; work paper retention; and date of termination of services.

### Responding to Discovery Requests, Subpoenas, and Outside Inquiries

Occasionally, a CPA may receive a discovery request, subpoena, or outside inquiry. While several states have established a CPA/client privilege with respect to communications, most states do not have such a privilege.

Moreover, there is no federal CPA/client privilege with the specific exception relating to tax planning. This section of the engagement letter can help avoid future misunderstandings between the client and the CPA regarding whether, and to what extent, the CPA may be required to respond to such requests.

### Alternative Dispute Resolution

Alternative dispute resolution (ADR) refers to methods of resolving disputes outside of the courtroom. One of these methods is known as arbitration.

In arbitration, the opposing parties select one or more arbitrators who decide the outcome of the dispute. In most cases, the decision of the arbitrator cannot be appealed. Typically, the pre-arbitration discovery process is limited, and third parties are not bound by the arbitrator's decision.

Another method of resolving disputes outside of a court of law is mediation. During mediation, a mediator attempts to find the "common ground" that exists between the opposing parties that may lead to a mutually agreed-upon settlement. In the event the mediation is not successful, the parties, if they so desire, may litigate their dispute.

Before inserting a provision in the engagement letter regarding alternative dispute resolution, a CPA should consult with legal counsel regarding the provision's enforceability.

In addition, inserting a provision

concerning alternative dispute resolution in an engagement letter may have insurance coverage implications. For example, while some insurers encourage the use of mediation, under some policies the use of an arbitration clause may limit or void the CPA's professional liability insurance coverage for any claims that are arbitrated.

### Disclosures Recommended or Required by the AICPA

The AICPA recommends the inclusion in an engagement letter of certain disclosures for certain types of engagements. These disclosures may be incorporated into, or have an effect upon, other provisions of the engagement letter.

#### Client Signature

This section should request the client sign and return an executed copy of

the engagement letter to the CPA. It should provide that if the client does not agree that the engagement letter accurately reflects the agreement of the parties to the engagement, the client will promptly notify the CPA.

If the client does not return a signed engagement letter, the CPA may send a certified letter indicating that, unless otherwise notified, the CPA will assume the client agrees to the terms of the engagement letter or the CPA may recuse himself or herself from the engagement. In any event, the most effective engagement letter is one signed by the client before the CPA begins the engagement.

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## Reclassifications

### Reinstatements

05/26/11	Curtis John Cortes, #32008	Jasper, GA
05/26/11	Eran Bloxam Gordon, #23729	Cary, NC
05/26/11	Sandra Steele Morton, #27153	Norwood, NC

### Reissuance

05/26/11	Alfred Leslie Liner, #11298	Calabash, NC
05/26/11	Stephen Tomlinson Smith, #24838	Austin, TX

### 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)].

05/26/11	Gerald Balonis, #29448	Kill Devil Hills, NC
05/26/11	Herbert Dean Cobble, #2461	Wrightsville Beach, NC
05/26/11	Brigitte B. Gann, #23176	Greensboro, NC
05/26/11	Bryson David Kiser, #11004	Newton, NC
05/26/11	Thomas Christopher Logan, #19154	Wilmington, NC
05/26/11	Bonnie Guthrie Owen, #19343	Chesapeake, VA
05/26/11	Paul Phillips, #17826	Raleigh, NC
05/26/11	Linwood Ray Watson, #26562	Fort Mill, SC

## Uniform CPA Exam CSOs/SSOs

The AICPA Board of Examiners (BOE) has approved and adopted the following content specification outlines (CSOs) for the four sections of the computer-based Uniform CPA Examination: Auditing & Attestation (AUD), Financial Accounting & Reporting (FAR), Regulation (REG), and Business Environment & Concepts (BEC).

The changes listed below are effective July 1, 2011. These changes *only* affect the CSO references. Please note that the technical content and weight allocations outlined in the CSOs will remain unchanged.

### AUD

- International Auditing Standards (ISAs)

### BEC

- International Standards for the Professional Practice of Internal Auditing
- COBIT (The Control Objectives for Information and related Technology)

### FAR

- Regulation S-K of the Code of Federal Regulations
- Codification of Statements on Auditing Standards
  - AU Section 623, Special Report
- FASB Concept Statements
- GASB Concept Statements
- IFRS Framework

### REG

- Removed: AICPA Code of Professional Conduct
- Removed: AICPA Model Tax Curriculum
- Public Law 86-272
- Uniform Division of Income for Tax Purposes Act (UDITPA)
- Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010

More information is available on the AICPA's Exam website, <http://bit.ly/cjxIY8>.

**Gardner** *continued from page 3*

Respondent had taken confidential client information with her before and after she resigned from the Firm.

7. Based upon the Judgment and a review of the record, the Board finds that Respondent disclosed confidential information obtained in the course of employment or a professional engagement without consent.

8. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by a quorum of the Board.

*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 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of N.C. Gen. Stat. §§93-12(9), 93-12(9)(e) and 21 NCAC 08N .0205.

*BASED ON THE FOREGOING* and in lieu of further proceedings under N.C. Gen. Stat. §§150B-38 et seq., and 21 NCAC Chapter 8C, the Board and Respondent agree to the following discipline:

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

Have you renewed your  
NC CPA license?  
Renew online at  
[www.nccpaboard.gov](http://www.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)].

05/02/11	Kenneth John Mahoney, #16612	Greensboro, NC
05/03/11	Stephen Taylor Martin, #8793	Burlington, NC
05/04/11	John Thomas Bigalke, #24736	Orlando, FL
05/04/11	Jennifer Kristen Starling, #31904	Hope Mills, NC
05/04/11	Christina J. Synn, #35767	Chapel Hill, NC
05/06/11	Dorothy LeAnn Wiggins, #20439	Durham, NC
05/09/11	Vivian S. Houchens, #26538	Zions Crossroads, VA
05/11/11	Dorothy E. Birch, #34469	Charlotte, NC
05/11/11	Amanda Rene Pyzoha, #35381	Christiansburg, VA
05/12/11	Robin DeRae Fairchild, #25346	Taylorsville, NC
05/12/11	Nathan Lee Fenwick, #23736	Boca Raton, FL
05/12/11	Joe Warner Fulk, #15856	Clemmons, NC
05/13/11	Rebecca Lynn Hess, #30455	Havertown, PA
05/16/11	Rodger Lee Holley, #6960	Winston-Salem, NC
05/16/11	Deborah Holmes Riegel, #26738	Lowell, AR
05/17/11	William Block, #11228	Murphy, NC
05/17/11	William S. Elder, #2495	Columbia, SC
05/17/11	Robert Bauer Long, #24016	McLean, VA
05/17/11	Maria Rica Quial Misra, #33702	Randolph, NJ
05/17/11	Ellen Goff Nobles, #23923	Wagram, NC
05/19/11	Thomas C. Devlin, #30013	McLean, VA
05/19/11	Debra Ann Green, #30322	Greenville, SC
05/19/11	Barry Cornell Webb, Jr., #29937	Charlotte, NC
05/20/11	Julie Kristen Bee, #33540	Monroe, NC
05/20/11	Andrew Vincent Walker, #34418	Charlotte, NC
05/24/11	Carl Mead Barkson, #33208	Columbus, OH
05/24/11	Mary Morrison Montgomery, #22753	Wilmington, NC
05/26/11	Mark Richard Bourg, #31265	Douglasville, GA
05/27/11	Erica Leigh Knuth, #32825	Philadelphia, PA
05/27/11	Gary Lentz Williams, #18092	LaGrange, KY
05/31/11	Lauren Ann Vanderflugt Felts, #33428	Woodbury, MN
05/31/11	Michael Joseph Reno, #25084	Washington, DC
06/01/11	John Howard Spears, #14616	Charlotte, NC
06/01/11	Kenneth Melton Staley, #17982	Harrisburg, NC
06/02/11	April Hudson Andrade, #31857	Lynchburg, VA
06/02/11	Chad Lewis Beauchamp, #30432	Bluffton, SC
06/02/11	Martha Colm Behnke, #24468	Graham, NC
06/02/11	Jeffrey Coleman Jones, #21144	San Francisco, CA

## Reminder: Change in Ethics CPE Course Requirement

A quick reminder that earlier this year, the Board made a change in the approved ethics CPE courses available for licensees to take to meet the annual ethics CPE requirement [21 NCAC 08G .0410].

Effective for the 2011 CPE year (January 1 - December 31, 2011), any ethics CPE course (regulatory or behavioral ethics and conduct) offered by a CPE sponsor that is registered with the Board or with the National Association of State Boards of Accountancy (NASBA) National Registry of CPE Sponsors, is considered to be

a Board-approved ethics CPE course that qualifies for compliance with the Board's annual ethics CPE requirement.

A list of CPE sponsors registered with the Board is available from the Board's website, [www.nccpaboard.gov](http://www.nccpaboard.gov) (use the "Search for a CPA Firm" link in the database). NASBA's National Registry of CPE Sponsors is available on the website, [www.learningmarket.org](http://www.learningmarket.org)

If you have any questions regarding the ethics CPE requirement, please contact Cammie Emery at [cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov).

## Certificates Issued

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

Stacey Cuthrell Aubee  
Steven Douglas Bondor  
Linda L. Bridges  
Michael Stephen Brooks  
Gregory Thad Bryant  
Renee Amos Bumgarner  
Nichole Renee Burnap  
Laura Kathryn Byars  
Sarah Ann Cahuantzi  
Jennifer Ann Estrada  
Adrienne Judith Figur  
Crystal Thompson Hanley  
Joy Denise Hargraves  
Deirdre Marie Hart  
Ashley Marie Herford  
Amy Stafford Hilfiker  
William Stephenson Holman  
Stefanie Leann Holmes  
Brenda Michelle Jarman  
Megan Cie Jones  
Sarah Elizabeth Kelley  
Adam Wayne Knepp  
Janine Konopko  
Joel Ira Levy  
Jiajia Liu  
Daniel Vincent Lovrich

Andrew B. Lull  
Suzanne Elizabeth MacVicar  
Angelina Maria McArthur  
Kelley Sean McGuire  
Dwayne Thomas McKinley  
Audrea Russo Norris  
Elizabeth Nzuzi Nsimba  
Daniel Benjamin Oates  
Raymond J. Paulin, III  
Carl Raymond Pawsat  
Courtland Leslie Perry, IV  
Jeffrey Gray Pike  
Nancy Angeli Plath  
Robbin Denise Ramseur  
Carrie Alexis Reighard  
Samantha Rae Reynolds  
Kelly Mattarocci Sanchez  
Susan Schena  
Anna Caroline Cook Shields  
William Shepherd Storrs  
Mija Joo Sutthoff  
Davin Matthew Swanson  
Bryan David Teach  
Ryan Douglas Thompson  
Wang Xu  
Xu Zhou

### 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 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](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:

July 4, 2011  
Independence Day

September 5, 2011  
Labor Day

[www.nccpaboard.gov](http://www.nccpaboard.gov)



## State Board of CPA Examiners

### Board Members

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*Vice President, Charlotte*

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