



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. 7-2009

Engagement Letters: An Essential Risk Management Tool

It is no secret that the accounting profession's clients are more litigious now than they were a few years ago.

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 reports to be issued. In so doing, the engagement letter can help guard against the client developing unrea-

sonable 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.

Engagement Letters *continued on page 4*

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Disciplinary Actions

Tyrone Y. Cox, #28242
Ty Cox & Co., CPAs, PLLC
Durham, NC 04/21/2009

THIS CAUSE, coming before the 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. Respondent Tyrone Y. Cox (hereinafter "Respondent Cox") is the holder of North Carolina certificate number 28242 as a Certified Public Accountant.
2. Respondent Ty Cox & Co., CPAs, PLLC (hereinafter "Respondent Firm"), is a registered certified public accounting professional limited liability company in North Carolina. During all times relevant to these matters, Respondent Cox was the primary, managing member for Respondent Firm.

Count 1

3. In April of 2007, a local government unit-1 executed a contract with Respondent Firm for audit services for fiscal year June 30, 2007.
4. Said audit was due to be completed and submitted to a local government unit-1 and to the North Carolina Local Government Commission (LGC) on or before October 31, 2007.
5. Respondents provided the LGC with a copy of the audit on March 7, 2008.
6. There were, however, numerous deficiencies with the audit which had to be corrected before the LGC could recommend to the local government unit-1 that it accept the audit.
7. On or about August 25, 2008, the LGC received revisions to the audit for the local government unit-1 and the LGC accepted the audit.
8. Respondents provided the local government unit-1 with a corrected copy of its June 30, 2007, audit by October 6, 2008.

Count 2

9. Respondent Cox submitted the June 30, 2006, audit for a local govern-

ment unit-2 to the LGC in April 2007.

10. Said audit was due to be completed and submitted by Respondents to the local government unit-2 and to the LGC on or before October 31, 2006.

11. There were, however, numerous deficiencies with the 2006 audit which had to be corrected before the LGC could recommend to the local government unit-2 that it accept the audit.

12. The LGC first notified Respondents of the deficiencies on April 30, 2007. The LGC notified Respondents again by letter dated May 9, 2008, that the deficiencies had not been corrected and that the audit had not been approved.

13. In June of 2008, Respondents provided the LGC with corrections to the local government unit-2's 2006 audit and the LGC accepted the audit.

Count 3

14. In February of 2008, after receiving information from the LGC about the delinquent audits for the two local government units referenced in Counts 1 and 2 above, Board staff contacted, by telephone, Respondents concerning the status of both audits. Respondents indicated that they would have the 2007 audit for local government unit-1 to local government unit-1 on or before March 3, 2008, and that they were finalizing the 2006 audit report for the local government unit-2.

15. In a letter dated March 24, 2008, Board staff again requested that Respondents advise the Board as to the status of the delinquent audits for both local government units.

16. On April 14, 2008, Respondents requested an additional forty-five (45) days to meet with an attorney and to respond to the March 24, 2008, letter. Board staff notified Respondents that the response deadline

would be extended to April 21, 2008, for Respondents' attorney to contact Board legal counsel regarding any additional time to respond to the March 24, 2008, letter.

17. Neither Board staff nor Board legal counsel were contacted by Respondents or Respondents' attorney regarding additional time to respond after the April 21, 2008, deadline. On May 19, 2008, Board staff received Respondents' response to Board staff's March 24, 2008, letter.

18. During the time from February of 2008 through August of 2008, Respondents made continual representations to Board staff that the audits for both local government units would be completed within one or two weeks of the phone call or the email.

19. Respondents wish to resolve this matter by consent and agree 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. Respondents understand and agree that this Consent Order is subject to

2009 Board Meetings

August 19

September 21

October 19

November 19*

December 17

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.

*New Date

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. Respondents are 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. Respondents' actions as set out in Count 1 above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0201, .0203, .0209, .0212, .0403 and .0405.
3. Respondents' actions as set out in Count 2 above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0201, .0203, .0209, .0212, .0403 and .0405.
4. Respondents' actions as set out in Count 3 above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0201, .0203, and .0206.

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. Respondents are censured.
2. Respondent Cox and Respondent Firm shall not participate in, perform, or review any audit for any client for three (3) years. After three (3) years, Respondent Cox and/or Respondent Firm may petition the Board for reinstatement of the privilege to offer, participate in, perform, and review audit services. Any request for the reinstatement of said privilege would include evidence of steps taken by Respondent Cox and/or Respondent Firm to assure the Board that they would be able to offer and perform audits in a competent manner. A condition of said privilege, in the discretion of the Board, may be a requirement that Respondent Cox retake and pass the audit portion of the Uniform CPA Examination or its equivalent.

Robert W. Elliot, #10176
Charlotte, NC 04/21/2009

THIS CAUSE, coming before the 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. Respondent is the holder of North Carolina certificate number 10176 as a Certified Public Accountant.
2. Respondent failed to comply with standards for tax services in performing services for a specific client.
3. 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 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 action as set out above constitutes a violation of NCGS 93-12(9)e and 21 NCAC 8N .0211.

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

Disciplinary Actions
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Exam Fees Will Increase August 1, 2009

Effective August 1, 2009, the Uniform CPA Exam fees charged by Prometric Test Centers will increase. Prometric's per-test hour fee of \$23.85 will increase to \$24.80 per test hour. The Board's administrative fees, NASBA's Exam fees, and the AICPA's fees remain unchanged.

Applications postmarked on or before July 31, 2009, and received by the Board on or before August 7, 2009, will be processed using the current fee schedule. Applications postmarked after July 31, 2009, will be processed using the new fee schedule. Applications postmarked after July 31, 2009, which do not include the increased fees will be returned to the applicant.

Revised Exam applications which reflect the new fees will be available in late July from the Board's web site, www.nccpaboard.gov.

Exam Fees Effective August 1, 2009

Administrative Fees

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

Exam Section Fees

Auditing & Attestation (AUDIT)	\$230.55
Financial Accounting & Reporting (FAR)	\$218.15
Regulation (REG)	\$193.35
Business Environments & Concepts (BEC)	\$180.95

Engagement Letters

continued from front

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 can-

not 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.

Disciplinary Actions

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Patricia A. Mayo, #26952
Charlotte, NC 05/18/2009

THIS CAUSE coming before the Board on May 18, 2009, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Patricia A. Mayo (hereinafter "Ms. Mayo") 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 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Mayo failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 8J .0108(b) and (g).
3. Board staff sent Ms. Mayo a letter by certified mail on February 12, 2008, regarding her failure to renew her firm registration, which Ms. Mayo signed for and received on February 26, 2008. As of this date, Ms. Mayo has not renewed or cancelled her firm registration.

CONCLUSIONS OF LAW

1. Ms. Mayo's failure to timely file the annual firm registration or inform the Board as to the status of her firm's registration prior to the prescribed filing date is a violation of NCGS 93-12(7b) and 21 NCAC 8J .0108(b) and (g), and 21 NCAC 8N .0213.

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Mayo's certificate shall be suspended for thirty (30) days; however, said suspension is stayed.
2. Ms. Mayo shall disclose the suspension of her license whenever asked if she has ever had a license suspended, revoked, or disciplined.

3. Ms. Mayo's certificate shall be placed on conditional status for one year from the date this Order is approved.

4. Ms. Mayo shall pay a five hundred dollar (\$500.00) civil penalty.

Robert W. McEwan, #31872
Charlotte, NC 05/18/2009

THIS CAUSE coming before the Board on May 18, 2009, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Robert W. McEwan (hereinafter "Mr. McEwan") 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 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. McEwan failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 8J .0108(b) and (g).
3. Board staff sent Mr. McEwan a letter by certified mail on February 13, 2008, regarding his failure to renew his firm registration, which was signed for and received on February, 15, 2008. As of this date, Mr. McEwan has not renewed or cancelled his firm registration with the Board.

CONCLUSIONS OF LAW

1. Mr. McEwan's failure to timely file the annual firm registration or inform the Board as to the status of his firm's registration prior to the prescribed filing date is a violation of NCGS 93-12(7b) and 21 NCAC 8J .0108(b) and (g), and 21 NCAC 8N .0213.

BASED ON THE FOREGOING, the Board orders that:

1. Mr. McEwan's certificate shall be

suspended for thirty (30) days; however, said suspension is stayed.

2. Mr. McEwan shall disclose the suspension of his license whenever asked if he has ever had a license suspended, revoked, or disciplined.

3. Mr. McEwan's certificate shall be placed on conditional status for one year from the date this Order is approved.

4. Mr. McEwan shall pay a five hundred dollar (\$500.00) civil penalty.

Disciplinary Action Resulting from CPE Audit

The following matter is excerpted from Board-issued Consent Orders in response to the findings of the CPE audit. The complete text of each Consent Order is available online through the Board's web site, www.nccpaboard.gov. To view the full text of a Consent Order, use the licensee search function of the web site to look up the licensee's record, click on the "Details" link, then click on the "View" link under the heading, "Public Documents."

Saribeth A. Dozier, #14070
Charlotte, NC 05/18/2009

The North Carolina State Board of CPA Examiners (Board) opened a case against Saribeth A. Dozier (Respondent Dozier) for failure to complete at least eight (8) hours of non-self-study CPE as required for renewal of her North Carolina CPA certificate.

Respondent Dozier signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a \$1,000.00 civil penalty. Respondent Dozier may apply to reinstate her North Carolina CPA license by complying with the terms set forth in the signed Consent Order.

Failure to comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Dozier's North Carolina CPA license.

Volunteers Needed to Review Questions on IFRS for CPA Exam

The AICPA Examinations Team is seeking professionals with solid skills and knowledge in International Financial Reporting Standards (IFRS) to review multiple choice questions (MCQs) on IFRS for the CPA Exam.

To qualify, volunteers must have a current CPA license (or comparable internationally recognized credential, such as the Chartered Accountant (CA) designation), a minimum of three years of experience as a licensed professional, and expertise in the application of IFRS.

In addition, any of the following types of experience are highly desirable: supervision of entry-level CPAs, familiarity with the workplace responsibilities of entry-level CPAs, or teaching/instructing students or professionals on the proper application of IFRS. Volunteers may not be affiliated with any CPA Examination review course.

The next IFRS Review Workshop will be held at the AICPA offices in New York City on August 20–21, 2009. Additional workshops to develop and review MCQs will be organized throughout 2009 and 2010.

To apply, send a current résumé or curriculum vitae to rwarias@aicpa.org.

Need a Form or an Application?

Do you need a form or an application? The Board has made most of its forms and applications available on its 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).

Notice of Apparent Violation and Demand to Cease and Desist

Tyler W. Tetrick, Respondent
Johnson City, TN

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 admitting him 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 Tyler W. Tetrick (hereinafter “Respondent

Tetrick”) forfeited his North Carolina CPA license on June 30, 2006, for failure to renew and is not currently licensed by the Board as a certified public accountant and,

WHEREAS, Respondent Tetrick, though registered as a CPA in Tennessee, was duly notified by the Board in September of 2006 that he was no longer entitled to use the CPA title in North Carolina based on the forfeiture of his North Carolina CPA license. Nevertheless, Respondent Tetrick allowed his name to appear on a document which identifies 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 Tetrick 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:

Robert N. Brooks, Executive Director
North Carolina State Board of
Certified Public Accountant
Examiners
05/13/2009

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

CONSENTED TO BY:

Tyler W. Tetrick
05/15/2009

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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)].

05/28/09

Charles Gregory Carpenter, #14666
 Jerry Kermit Cline, #9456
 Robert Lewis Sanders, Jr., #31606
 Roger Bryan Sutton, #11011

06/01/09

Kelly Kiser Battle, #31758
 Jennifer Lynn Buller, #30171
 Steve Lawrence Combs, #28946
 Heather Welborn Herring, #27253
 John Joseph Murphy, Jr., #2244
 Donna Leigh Watts, #21433

06/03/09

Robert Otto Camenzind, #13044
 Ronald Mason, #16412
 Edward Mooring, #951
 Ziba Soroudi, #16043

06/04/09

Irma Coyle Clement, #15676
 Elizabeth Ann Moore, #25946
 Warren Hampton Pennington, #19776
 Nancy Buffington Ross, #31932
 Georgette R. Vann, #19907
 Brian Eugene Wise, #30955

06/05/09

Douglas Duane Dills, #13053
 Bradley Angstman Peete, #9863

06/08/09

Patricia Newman Burrus, #15049
 Elizabeth Annette Catlin, #25858
 Michelle L. Durner, #26922
 Tracy Elizabeth Lebos, #29916
 Patrick Mitchell, #14322

06/09/09

Moody Elwood Vann, #3140
 Wayne Howard Wilson, #20088

06/11/09

Richard Paul Gensel, #14088
 Wendi Elizabeth McRae, #27263

06/12/09

Scott Norman Carlson, #19926
 Eugene Chewning, Jr., #14470
 Cory Val Johnson, #31453
 Keith Thomas Mackey, #21370
 Bill R. Morris, #32478

06/15/09

Joe Athel Jones, #4362
 Nancy Kitchell Ostrowski, #17132
 Stanley Herbert Rose, III, #8772
 Marvin Claude Vess, Jr., #2473

06/16/09

Helen Brundage Carlton, #29540
 Yueh-Mei (Meg) Lu, #29094
 Laurence Glenn Wilson, #2546
 John Rogers Wobbleton, Jr., #22075

Pittsboro, NC
 Statesville, NC
 Maylene, AL
 Greensboro, NC

Fort Mill, SC
 Greensboro, NC
 Cary, NC
 Charlotte, NC
 Charlotte, NC
 Advance, NC

Mills River, NC
 Enka, NC
 LaGrange, NC
 Los Angeles, CA

Cliffside Park, NJ
 Apex, NC
 Dawsonville, GA
 Summerfield, NC
 Greenville, NC
 Raleigh, NC

Gastonia, NC
 Greensboro, NC

Kinston, NC
 Switzerland
 Durham, NC
 Nashville, TN
 Birmingham, AL

Winston-Salem, NC
 Anchorage, AK

Florence, SC
 Robbinsville, NC

Virginia Beach, VA
 Bloomington, IN
 Athens, GA
 Raleigh, NC
 Charlotte, NC

Charlotte, NC
 Cornelius, NC
 Atlanta, GA
 Burnsville, NC

Fairview, NC
 Cary, NC
 Raleigh, NC
 Virginia Beach, VA

06/17/09

Lesley O’Berry Bradford, #19964
 Hong T. Nguyen, #23458
 Richard Brian Rozelle, #28311
 David Robert Sims, #9249

06/18/09

Benjamin Harrison Lancaster, Jr., #1885
 Freddy Michael Newnam, #15207
 Jocelyn Martin Perkerson, #13858
 Sarah Elizabeth Richards, #30170

06/22/09

William Stephen Boyd, #32336
 Christine M. Callihan, #28744
 Kathryn Jolene Fojtik, #32624
 Mary L. Renner, #27003
 Catherine Anne Shaw, #32166
 Christyn Rose Vanaman, #32185

06/24/09

Jennifer L. Eddins, #31779
 Robert P. Elmore, Jr., #32702
 Thomas Michael Gana, #33478
 Robert L. Howze, Jr., #25459
 Lauren Margaret Minch, #32539
 Cheri Wallace Robinson, #32663
 Ronald Joseph Walker, #22134
 Andrew Wallace Williams, Jr., #31400
 Liqin Zhu, #28739

06/25/09

Dawn M. Cecil, #32617
 Peter J. Ciccone, #21767
 Brian Young Gibbs, #25242
 Charla Dean Gottschalk, #30992
 Ryan Kessler Mulhearn, #28932
 John G. Rhodes, #27808
 Fred Alfred Walton, #10991

06/26/09

April Walter Anderson, #18491
 Bernard Lee Beatty, #13404
 Jill Mumford Burns, #31563
 Wallace Dupre Gregory, Jr., #28849
 Sam Gray Hardister, III, #12621
 Marcus Vollmer Matzke, #33383

06/29/09

Eunsook Bae, #33101
 Eugene Gray Faircloth, #10952
 Donna Register Forrest, #20271
 Joshua Lawrence Goldberg, #25178
 Dorothy Altman Kennedy, #19650
 Sandra Elaine Mattos, #24918
 Timothy G. Morgan, #22916
 John Calvin Roland, #31466
 Barry Charles Rose, #24094
 Jerry F. Wells, Jr., #21715
 Stan Czeslaw Wesner, #6991
 Sarah Burrus West, #27018

Waynesville, NC
 Raleigh, NC
 Charlotte, NC
 Tybee Island, GA

Gainesville, GA
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 Fairfax, VT

Garland, TX
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