



# 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. 07-2010

### Failure to Renew By Deadline Will Result in Forfeiture

21 NCAC 08J .0101, *Annual Renewal of Certificate, Forfeiture, and Reapplication*, requires that all active CPAs renew their certificates annually by the first day of July. However, online license renewal will remain available on the Board's website, [www.nccpaboard.gov](http://www.nccpaboard.gov), through the end of July.

If a CPA fails to renew his or her certificate by July 1, the Board will send a Letter of Demand to the CPA at his or her most recent mailing address.

Failure of an individual to submit the completed renewal within 30 days of the mailing of the Letter of Demand automatically results in forfeiture of the CPA's certificate, as required by NCGS 93-12(15).

Upon forfeiture of a certificate, the individual is no longer a CPA--he or she cannot use the CPA title in any way--and he or she must return his or her CPA certificate to the Board within 15 days of the notice of forfeiture.

A person who has forfeited his or her certificate pursuant to NCGS 93 12-(15) for failure to renew may be eligible to apply for reissuance.

If you have questions about the certificate renewal process, please contact Buck Winslow by e-mail at [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov).

### Summary of Uniform CPA Exam Changes Effective January 1, 2011

On January 1, 2011, the CBT-e (Computer-Based Testing-evolution) will launch. As of that date, Exam sections will be reorganized, with the concentration of all written communication tasks in one section. Time allocations will change for two sections and Short Task-Based Simulations (TBS) will replace simulations in three sections. In addition, new scoring weights will go into effect.

#### New Content and Skill Specification Outlines (CSOs/SSOs)

Candidates planning to test in or after 2011 should review and become familiar with the subject matter that will be eligible to be tested. The new CSOs/SSOs are available at [www.aicpa.org/BecomeACPA/CPAExam](http://www.aicpa.org/BecomeACPA/CPAExam).

#### Authoritative Literature

A new release of authoritative literature, including FASB Accounting Standards Codification, will be made available for the CPA Exam. To prepare candidates for this release, new tutorial and sample tests will be posted on [www.aicpa.org/BecomeACPA/CPAExam](http://www.aicpa.org/BecomeACPA/CPAExam) later this year.

#### International Standards

International Standards, including International Financial Reporting Standards (IFRS), will become eligible to be tested as of January 1, 2011. Questions on international standards will be gradually integrated into the Exam; questions on US standards will con-

tinue to be part of the Exam. The Spring 2010 issue of the *Uniform CPA Examination Alert* discusses the inclusion of IFRS on the Exam.

#### Research Task Format

A new research task format will be introduced on the CBT-e. To learn how to respond to research tasks, candidates should view the new tutorial and sample tests that will be posted on [www.aicpa.org/BecomeACPA/CPAExam](http://www.aicpa.org/BecomeACPA/CPAExam) later this year.

#### Section Structure

The components of the Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR), and Regulation (REG) sections will be three (3) multiple-choice question (MCQ) testlets and one (1) testlet containing six (6) or

#### Exam

*continued on page 5*

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

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# Disciplinary Actions

**Richard Neal Booker, #25091  
Fletcher, NC 05/20/2010**

*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. Richard Neal Booker (hereinafter "Respondent") was the holder of North Carolina certificate number 25091 as a Certified Public Accountant.
2. Respondent was employed from July 2007 through December 2008 by a group of five (5) companies as the CPA responsible for the financial operations of these companies.
3. During the period of his employment, Respondent embezzled funds under his control and care from the companies. When confronted by his employer, Respondent admitted, under oath, that he had "mishandled" funds and agreed to pay \$75,000.00 in restitution. A subsequent review performed by an independent CPA firm determined that Respondent had fraudulently taken at least \$164,019.00.
4. Respondent failed, as part of his job responsibilities, to file and pay the 2008 payroll tax reports 940 and 941 for the companies, resulting in a liability for the companies in an amount which has yet to be determined.
5. Respondent Booker failed to timely respond to Board inquiries concerning this matter.
6. Based on the seriousness of the allegations and Respondent's failure to respond to Board inquiries concerning this matter, on January 25, 2010, the Board issued an Emergency Order for Revocation and Notice.
7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and

is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's misappropriation of client funds and his failure to respond to Board inquiries are violations of NCGS 93-12(9)d and e, and 21 NCAC 08N .0201, .0202, .0203, .0204, .0206, and .0212.

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Richard Neal Booker, 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.

**Gerrelene M. Walker, #7714  
Tarboro, NC 04/26/2010**

*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. Gerrelene M. Walker (hereinafter "Respondent") is the holder of North Caro-

lina certificate number 7714 as a Certified Public Accountant.

2. During the period from July 1, 2005, through March 23, 2006, Respondent conducted an audit and issued a report on the financial statements of the Edgecombe County Board of Education for the year ended June 30, 2005.

3. An audit working paper review, performed by the North Carolina Office of the State Auditor, and a review of the financial statements and single audit report, performed by the Local Government Commission (LGC), disclosed the following::

- a. The working papers contained deficiencies in audit documentation that indicate the Respondent failed to obtain sufficient evidence to provide a reasonable basis for the conclusion that was expressed in the audit report and failed to comply with Governmental Auditing Standard 3.39, Government Auditing Standard 6.04 a. and b., and Circular A-133 requirements related to the audit of major federal programs.
- b. The financial statements, note disclosures, and supplemental schedules, as submitted to the LGC, were not prepared by Respondent in accordance

## 2010 Board Meetings

- 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](http://www.nccpaboard.gov), approximately five (5) business days before the scheduled meeting.

with Governmental Accounting and Financial Reporting Principles and contained errors and deficiencies.

c. The single audit report and schedules, as submitted to the LGC, were not prepared by Respondent in accordance with Circular A 133 requirements and contained errors and deficiencies.

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

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 08N .0103, .0212, .0403, and .0405.

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. Respondent shall obtain pre-issuance reviews of all audits of government units and component units of government units until such time that the Board determines pre-issuance review is no longer necessary. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondent shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report upon its issuance.

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

**Lawton Douglas Johnson, #14238  
Greensboro, NC 05/20/2010**

*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. Lawton Douglas Johnson (hereinafter "Respondent") was the holder of North Carolina certificate number 14238 as a Certified Public Accountant.

2. Respondent's application for modification of discipline was approved in a Consent Order by the Board on November 19, 2009, at a public hearing and consented to by Respondent on December 7, 2009.

3. The Consent Order allowed Respondent to submit an application for the reissuance of his CPA certificate after submission of a behavioral assessment as prescribed in the Consent Order.

4. The Board office received the assessment as prescribed in the Consent Order on January 8, 2010. The Board office received Respondent's application for reissuance of his CPA certificate on February 8, 2010.

5. The Board office received copies of a proposal letter and engagement contract dated December 23, 2009, that Respondent had submitted to a potential client, to provide audit services and tax return preparation. The letterhead, on which the proposal letter and engagement contract was submitted, identified Respondent as a CPA and his firm as a CPA firm.

6. As of the date of the proposed letter and engagement contract, Respondent had not submitted to the Board the assessment as prescribed in the Consent Order or an application for the reissuance of his CPA certificate and CPA firm registration.

7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees

that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-3 and 93-4, 21 NCAC 08N .0201, .0202, .0203, and .0302.

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

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

2. Respondent shall be placed on probation for a period of two (2) years from the date that his application for reissuance is approved by the Board.

3. Respondent agrees that any violation of NCGS 93 and 21 NCAC Chapter 08 during the term of the probation will be grounds for immediate suspension of his CPA certificate and CPA firm registration for a period of two years.

### **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 website to keep the Board in contact with interested parties.

## Notices of Apparent Violation and Demands to Cease and Desist

**Gregory Alan Hart,**  
Huntersville, 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, 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, although Respondent Gregory Alan Hart (hereinafter

"Respondent Hart") has his principal place of business in North Carolina, he is not currently licensed as a certified public accountant in North Carolina; and

WHEREAS, Respondent Hart's North Carolina certificate was forfeited in 2001 for failure to renew; and

WHEREAS, Respondent Hart and his non-CPA firm employer have traded upon the title "CPA" by identifying Respondent Hart on the Scale Finance website as a "CPA (former 1994-2000)," Respondent Hart's reference to 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 or trade upon the title "Certified Public Accountant" or "CPA" in this State. Such a representation is misleading and contrary to NCGS §93-1, §93-3, §93-6.

THEREFORE, Respondent Gregory Alan Hart 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 Hart has had his license as a CPA reinstated 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

11/20/2009

*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:**

Gregory Alan Hart

12/03/2009

**Kenneth Lee Frie**  
Sanford, 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, 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 Kenneth Lee Frie (hereinafter "Respondent Frie")

**Frie** continued from page 4

requested, on September 22, 2006, that his North Carolina CPA license be placed on "Inactive" status and certified "under oath" that he would not identify himself or allow others to identify him as a CPA. Respondent Frie is not currently licensed by the Board as a certified public accountant in North Carolina; and

WHEREAS, Respondent Frie's principal place of business is in North Carolina; and

WHEREAS, Respondent Frie allowed himself to be identified as a North Carolina CPA and as a Texas CPA, by his employer, in a proposal presented to a North Carolina governmental entity, thereby conveying the impression that he is authorized to use a title in North Carolina 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 inconsistent with the statements he made under oath when applying for inactive status, and contrary to NCGS §93-1, §93-3, §93-6.

THEREFORE, Respondent Frie 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" and identify himself only as "accountant."

**BY:**

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

10/27/2009

*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:**

Kenneth Lee Frie

03/04/2010

**Exam** continued from front page

seven (7) short task-based simulations (TBS).

The components of the Business Environment and Concepts (BEC) section will be three (3) multiple-choice question (MCQ) testlets and three (3) written communication tasks on BEC topics.

#### Section Time Allocations

Testing time for the AUD section will be shortened to four (4) hours. Testing time for the BEC section will be increased to three (3) hours. Testing times for the FAR and REG sections will remain at four (4) and three (3) hours, respectively. The total testing time for all sections of the examination remains unchanged at 14 hours.

Candidates should note that these changes refer to testing time only. Time scheduled at test centers will continue to include an additional half hour for the check-in process and completion of the survey at the end of the session.

#### Calculator

A new online calculator will be introduced on the CBT-e. Information about the calculator's features will be included in the new tutorial and sample tests which will be available in the coming months.

#### Spreadsheet

A new spreadsheet will be introduced on the CBT-e. To learn about its functionality, candidates should view the new tutorial and sample tests to be posted on [www.aicpa.org/BecomeACPA/CPAExam](http://www.aicpa.org/BecomeACPA/CPAExam) later this year.

#### Task-Based Simulations (TBS)

Short task-based simulations (TBS) will replace the simulations currently used on the Exam. To learn what the new simulations will look like and how to respond in the new format, candidates should view the new tutorial and sample tests which will be available later this year.

#### Scoring Weights

In the AUD, FAR, and REG sections,

multiple-choice questions (MCQs) will account for 60% and task-based simulations (TBS) for 40% of the total score.

In the BEC section, multiple-choice questions (MCQs) will account for 85% and written communication tasks for 15% of the total score.

#### Passing Score

The AICPA Board of Examiners (BOE) will make a decision on the passing score in the early months of 2011, after data from the first testing window of the new examination release become available.

Information about the passing score decision will be posted on [www.aicpa.org/BecomeACPA/CPAExam](http://www.aicpa.org/BecomeACPA/CPAExam) in the coming months.

#### Candidate Performance Report

The report providing candidates with information about the strengths and weaknesses of their Exam performance will be revised. A description of the new candidate performance report will be widely distributed and posted on [www.aicpa.org/BecomeACPA/CPAExam](http://www.aicpa.org/BecomeACPA/CPAExam) later this year.

### Exam Candidate Statistics

According to a report from the National Association of State Boards of Accountancy (NASBA), North Carolina was ranked 16<sup>th</sup> for the number of candidates taking the Uniform CPA Exam for calendar year 2009.

The report, which was issued in June, shows that 1,826 NC candidates sat for 5,219 events (Exam sections) in 2009.

North Carolina was ranked 16<sup>th</sup> in 2008 (1,716 candidates and 4,876 events) as well as 2007 (1,556 candidates and 4,464 events).

In 2006, North Carolina was ranked 17<sup>th</sup> with 1,312 candidates and 3,722 events.

North Carolina was ranked 13<sup>th</sup> in 2005 (1,302 candidates and 3,698 events) as well as 2004 (872 candidates and 2,312 events.)

# Licensing Activity

## Certificates Issued

06/23/10 Karen Nacy Goodchild  
 06/23/10 Collin Lee Sumrall

## Retired Status

“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)].

06/23/10	Carolyn Ball Barry, #15033	Shelby, NC
06/23/10	Mary Weigel Blakeslee, #18844	Black Mountain, NC
06/23/10	Anne Pemberton Britt, #12793	Cary, NC
06/23/10	Yingli Chen, #32593	San Mateo, CA
06/23/10	Marvene Pope Creech, #14849	Goldsboro, NC
06/23/10	Catherine Dziubczynski, #27084	Catawba, NC
06/23/10	Xiaorong Hu, #32198	San Mateo, CA
06/23/10	Spencer B. Rhodes, #7096	North Wilkesboro, NC
06/23/10	David R. Smith, #22680	Cary, NC
06/23/10	Billy Fred Warf, #8146	Midlothian, VA

## Exam Fees to 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](http://www.nccpaboard.gov), in August.

### 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

## Board-Approved Ethics CPE Courses

As part of the annual 40-hour CPE requirement, all active CPAs must complete a Board-approved ethics course to be eligible for license renewal.

A list of acceptable Board-approved ethics courses is available on the Board’s web site, [www.nccpaboard.gov](http://www.nccpaboard.gov).

For more information regarding CPE, please review 21 NCAC 08G.

## 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:

**September 6, 2010**  
**Labor 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](http://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).

## 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 web site, [www.nccpaboard.gov](http://www.nccpaboard.gov).

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

## 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)].

### 05/25/10

Charles Blackwell Scoggin, III, #9495

### 05/26/10

Carolyn Elizabeth Billick, #31669  
William Wesley Burns, IV, #28630  
Mary Wiatt Partin, #14941  
Sara Spencer Whitney, #12910

### 05/28/10

Paul Joseph Drogosch, #26759  
Elisabeth C. Fisher, #26308  
Robert Eugene Rhoney, #9726  
Ron Jay Schwartz, #31608  
Jeanne Summers, #30881  
Peter Anthony Torrente, Jr., #33792  
Jessica Dianne Walkup, #34636

### 06/01/10

Rand McNutt Meyer, #21694  
Michael Joseph Reno, #25084

### 06/02/10

Thomas G. Carbone, #27671  
Greg Michael Cooley, #32690  
Todd Bradley Crum, #24272  
Tiffany Dern Foster, #25041  
David Allen Weinberg, #27871

### 06/03/10

Charles Reems Daul, #7394  
Joshua C. Dykema, #32866  
Cheryl Lynn Kozik, #21009  
William E. McLendon, #28354  
Gerald M. Popovec, #27092  
Ray Van der Horst, #32571  
Christina Murray Wright, #32238

### 06/04/10

Christopher Brian Hosmer, #33235  
Jennifer Nadine Kelly, #32632  
Paul Anthony Manos, #23795  
Emily Chau Nguyen, #32934  
Wayne Eugene Rabon, #23001  
Donald Hugh Taylor, #3713

### 06/08/10

William Jerry Blackburn, #8430  
Diane M. Frederick, #27718  
Gerald Stanley Grisham, #22122  
James Patrick Liddy, #32113  
Martha Allison Roblee, #30200  
Sienna Loy Smith, #30444  
Els Teunen, #32062  
Kenneth James Trimmer, #16418  
William David Wildman, #22417  
Stephen Charles Wright, #13665  
Michael E. Young, #26184

Pinehurst, NC

Stow, OH  
San Antonio, TX  
Birmingham, AL  
 Mooresville, NC

Los Angeles, CA  
Houston, TX  
Hickory, NC  
Atlanta, GA  
Jupiter, FL  
Darien, CT  
Parkersburg, WV

Atlanta, GA  
Washington, DC

Suffern, NY  
Charlotte, NC  
Roxboro, NC  
Wake Forest, NC  
Milwaukee, WI

Matthews, NC  
Washington, DC  
Tucson, AZ  
Atlanta, GA  
Belle Vernon, PA  
Cincinnati, OH  
Elk Creek, VA

Norwalk, CT  
Hamilton, OH  
Birmingham, AL  
Duluth, GA  
Lexington, SC  
Macon, GA

Mooresville, NC  
Charlotte, NC  
Memphis, TN  
Garden City, NY  
Columbia, SC  
Charlotte, NC  
Raleigh, NC  
Pocatello, ID  
Memphis, TN  
Deep Gap, NC  
Lexington, KY

### 06/09/10

Petrina J. Johnson, #32298  
Vance David Simpson, #9887

### 06/10/10

Martin Thomas Blaine, #29786  
Gregg Draeger, #31524  
Trenton David Fast, #27923  
Dennis William Meyer, #31538  
Julie Mitchel, #14472  
Gregory William Schwartz, #28192  
Scott W. Strothkamp, #31092

### 06/11/10

Kendall Odelle Fields, III, #15273  
Jenny Ann Johnson, #29226  
William Earl Mims, #34420

### 06/14/10

Brad R. Benton, #28827

### 06/15/10

Jeffrey Lee Jackson, #19052  
Charles Mitchell, #20448  
Varner Thomas Olmsted, #15590  
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