



# 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. 8-2008

### How Does the Board Investigate and Resolve Third-Party Complaints?

Although most licensees are familiar with the Board's duties of administering the Uniform CPA Examination and issuing CPA licenses to those individuals who meet the legal requirements, relatively few licensees or CPA firms have experience with the Board as an investigative and judicial body.

As an independent State agency responsible for protecting the public interest by monitoring the behavior and performance of CPAs and CPA firms, the Board reviews and investigates all alleged violations of the North Carolina Accountancy Statutes (NCGS) or the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct, when those violations are alleged in a complaint from a third party (an individual or entity separate from the Board).

All complaints must be submitted to the Board as notarized statements before the Board will open an investigative case file.

Upon receipt of a notarized complaint, Board staff opens a case file on the licensee or CPA firm ("respondent") and contacts the respondent to obtain a response to the alleged violations.

When the respondent is written, Board staff will also request that the respondent sign a "Consent to *Ex Parte*."

The Consent to *Ex Parte* allows Board staff and Legal Counsel to engage in *ex parte* communications with

the Professional Standards Committee (three members of the Board) regarding any evidentiary documentation related to the matter.

The signed Consent to *Ex Parte* guarantees the respondent's right to see all information and documents gathered by the Board in the case prior to the presentation of the case to the Professional Standards Committee.

Ann Hinkle, Manager of the Board's Professional Standards section, says that licensees should not panic when they receive correspondence from Board staff regarding a complaint.

Says Hinkle, "One of the most common mistakes licensees and firms make when they are contacted by Board staff is failing to respond to our request for information. If you are contacted by the Board, it is important that you respond promptly to the complaint allegations even if you disagree with those allegations."

Pursuant to 21 NCAC 08N .0206, "a CPA shall fully cooperate with the Board in connection with any inquiry it shall make. Full cooperation includes fully responding in a timely manner to all inquiries of the Board or representatives of the Board and claiming Board correspondence from the US Postal Service."

"A respondent should not assume that 'if I ignore it, it will go away.' Failing to cooperate with the Board only

creates more problems," Hinkle cautions.

At any time during the complaint process, the respondent may choose to be represented by legal counsel. If the respondent chooses to be represented by counsel, the Board's staff can no longer communicate, orally or in writing, with the respondent or the respondent's legal counsel.

All communication regarding the matter must be handled by the respondent's legal counsel and the Board's legal counsel.

Upon receipt of the respondent's reply to the complaint, Board staff will forward that reply to the third-party complainant for a response. This phase

#### Third-Party Complaints *continued on page 6*

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# Disciplinary Actions

**James O. McLamb, #19680**  
**Raleigh, NC 07/21/2008**

*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 19680 as a Certified Public Accountant.
2. Respondent was charged by the United States Attorney's office with tax conspiracy. (Exhibit 1)
3. On June 2, 2008, Respondent waived prosecution by indictment (Exhibit 2) and pleaded guilty to tax conspiracy. (Exhibit 3)
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 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 NCGS 93-12(9) a, b, d, and e and 21 NCAC 8N .0103, .0201, .0202, .0203, .0204, and .0207.

*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, James O. McLamb, is hereby permanently revoked.

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**Barbara R. Cheek, #16162**  
**Marietta, GA 07/21/2008**

*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 16162 as a Certified Public Accountant.
2. Respondent informed the Board on her 2006 Report of Continuing Professional Education for CPE Audit Purposes that she had failed to obtain the required North Carolina ethics course before December 30, 2006.
3. Upon further inquiry by Board staff regarding the North Carolina ethics course, Respondent stated she had not completed a North Carolina ethics course for the 2005 CPE year and the 2006 CPE year as she thought the ethics requirement was only for new CPAs.
4. Based on Respondent's representations on her renewals for 2005 and 2006, that she had completed a North Carolina ethics course for the 2005 CPE year and the 2006 CPE year, the Board accepted her renewal.
5. 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 actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 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 08C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150-B-3(a). Hence, her certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return her certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reinstatement of her certificate for at least ninety (90) days from the date the

**Cheek**

*continued on page 3*

## 2008 Board Meetings

- September 22
- October 20
- November 17
- December 17

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

Meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

**Cheek** continued from page 2

Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.

4. Respondent may apply to return her certificate to active status by submission and approval of a reinstatement application which includes:

- a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Forty (40) hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study or self-study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of her license.

### Revised Peer Review Standards

Need help navigating through the *Revised Peer Review Standards*? The AICPA Peer Review Board's white paper, *Navigating through the Revised AICPA Standards for Performing and Reporting on Peer Reviews and Related Interpretations*, serves as a bridge between the current and revised *Standards and Interpretations*.

It explains how the changes may affect enrolled firms (including those responsible for the firm's quality control function), peer reviewers, entities administering peer reviews, and peer review users, including regulators.

The revised *Standards and Interpretations* are effective for peer reviews commencing on or after January 1, 2009.

The white paper is available for download from the AICPA's web site, [www.aicpa.org](http://www.aicpa.org).

## Filing Extensions Changing for Some Business Taxpayers Later this Year

On June 30, 2008, Internal Revenue Service (IRS) officials announced a change in the extended due date on certain business returns to help individuals better meet their filing obligations.

The change, which reduces the extension period from six to five months, eases the burden on taxpayers who must report information from Schedules K-1 and similar documents on their individual tax returns.

Income, deductions and credits from partnerships, S corporations, estates and trusts are reported to partners, investors and beneficiaries on Schedules K-1 and other similar statements. The recipients then use that information to complete their own tax returns.

Currently, the extended due date for both businesses and individuals often falls on the same date, generally October 15. This creates a burden for individual taxpayers who rely on the information from Schedule K-1 and other similar statements to prepare and file their personal tax returns in a timely manner.

"We are eliminating the same-day deadline for these returns, which causes needless hardship and puts the individual taxpayer in an awkward position," said IRS Commissioner Doug Shulman.

"We want to correct this timing issue to ensure that all taxpayers have the information they need to file timely and stay in compliance with the law."

The IRS issued temporary and proposed regulations that will reduce the extension of time to file tax returns for certain businesses that generate Schedules K-1 and other similar statements from six months to five.

Requiring these statements to be issued one month earlier, generally by September 15, will provide recipients time to prepare and file returns within the extended time frames.

This change will be effective for extension requests with respect to tax returns due on or after January 1, 2009, and applies to business entities that file the following returns and forms that have a tax year ending on or after September 30, 2008:

- Form 1065, US Return of Partnership Income
- Form 1041, US Income Tax Return for Estates & Trusts
- Form 8804, Annual Return for Partnership Withholding Tax (Section 1446)

The regulation does not change the process for requesting an extension of time to file, nor does it affect extensions of time to file other types of business returns, such as those used by S corporations.

"The regulations will bring the extended time frames of certain business entities with flow-through items in line with other similar businesses, such as S corporations," said Jodi Patterson, director of IRS's Office of Taxpayer Burden Reduction.

"S corporations have a return due date of March 15 and, under a regular six month extension of time to file, their extended due date already falls on September 15."

The IRS initiated the proposal to reduce the extension of time to file, carefully weighing the impact on partnerships and other affected entities against the burden the existing deadline puts on individuals, who need this information to file timely and accurate returns.

Comments on the proposed regulations can be sent electronically via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (IRS REG-115457-08).

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

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## Certificates Issued

At its July 21, 2008, meeting, the Board approved the following applications for licensure:

Taynia Aarnink	Brian Kelly Gordon	Angela Carol Perkins
Jennifer Lynn Acton	William Charles Green	Simona Chira Pleasant
Justin D. Alexander	Calvin Leslie Hackeman	Thomas Crawford Pounds
Nicholas Timothy Arnold	Grant Randall Haines	Jeffrey Alan Pratt
Steven Douglas Balzer	James Kalips Harmon	Eric Christian Pusey
Ryan Earle Barbour	Matthew Neal Howell	Janice A. Ratica
Elham Yousefpour Barrineau	Marlene Kay Huneycutt	Larissa Nicole Redden
Lei Shen Baumgartner	Ronald Garland Huneycutt	Sue M. Robinson
Jacob Clark Beck	Craig Philip Jackson	Ryan Patrick Root
Jay Matthew Bohannon	Pavel V. Katsiak	Janet Matthies Rupert
Elizabeth P. Bolick	Shannon Leslie Kendrick	Stephanie Ryals
Janice Judy Bourne	Jill Elizabeth Key	William Blakely Sagar
James William Brackens, Jr.	Andrew John Kilby	Andy Ward Sagona
David Alan Bridges	Patrick Ryan Kinley	Marilyn Rossetti Saunders
Ashley Lane Brown Britton	Carrie Anna Kostelec	Virginia Irene Sebra
Tony Warren Bruns, Jr.	William Paul Krogseng	Charles Howard Seeman
James Howard Caldwell	Jenny Lynn Lanzillotta	Steven Michael Sherck
Patrick Irving Camblin	Joan Elaine LaRuffa	Mark Alan Siemek
Grady Sherdale Carpenter, III	Matthew Ryan Logsdon	Elizabeth Eakins St. Clair
Phillip Duane Carriker	Clairette Bacallao Lopes	Teresa Anne Sterling
Edric Reynolds Carrington	Thomas Patrick Lynch	Pamela Stoller
Yuliya Chayun	Siddhartha Maheshwari	Rebecca Lynn Stone
Slade Randy Chelbian, Sr.	Jeffrey Michael Manning	Meghan Kennedy Sullivan
Jarrold C. Clayton	James Bryant Markham	Rebecca Nicole Tart
Nancy Adele Cohen	John N. Martin	Emily Garner Taylor
Jonathan Maurice Craig	Mario J. Martinez	Vanessa B. Thorne
Robert Kader Crawford	Matthew Alan McCleary	Peter Anthony Torrente, Jr.
Rebecca Deanne Crider	Jon David McKee	Vicki Lanier Vermeer
Shellie Nicole Daniels	Jason Reid McMillin	Robert Anderson Weisenberger
Gina Marie Devine	Todd Alan McPherson	Joseph Edward Wellborn
Amy Suzanne Diebler	Robby D. Messick	Jennifer Lynn White
Donna Jean Dragon	Courtney Scot Michelle	Wayne J. Wichern
Brian Nicholas Durkin	Diana Lynn Roberts Miles	Charles Michael Willett
Todd Everett Edwards	Deirdre Clare Morrison	Brianne Owen Williams
Kelley LeAnn Ely-Poulk	Harvey Thomas Ogden, III	Elizabeth Volpe Williams
James Allen Fair	Meghan Marie Oldis	Andrew S. Wright
D. Yvonne Faircloth	Cassie M. Owens	Carson Allen Wright
Brandon Allen Gardner	Diana Lyn Page	Yanfen Wu
Dean Richard Gearhart	Andrew George Parker	Abebe Zeru
Dania Gonzalez	Breonna Lee Paulsen	Lei Zhi
Erica Gayle Gonzalez	Zachary Henry Pearsall	

## Reclassifications

### Reinstatements

Steven Allen Clincy	#31895
Heather Joy Drudge	#26231
Suzanne Zerrip Harrington	#23925
Jamin Russell Jenkins	#31589
Steven Allen Krpata	#25869
Donna Kirk Pelham	#22185
David Vernon Ray	#30453
Judith Louise Ruhlig	#15892
Keli Decker Rytter	#29969
Janie Geiger Schaeffer	#18666
Regina Alexandra Wahab	#31303
Eric M. Wexler	#28666

### Reissuance

Wanda Storey Baldwin	#23627
Francis Anthony Carchedi	#13486
Victor Robert Clark	#20911
Melinda Ann Howard Hager	#27785
Thomas Elvin Hinton, Sr.	#23037
Clyde Alfred Parker, Jr.	#20132
Melissa Gail Rossi	#29029
Reed Spangler	#10727

### 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)].

Al Douglas Bateman	#9222	Jamestown, NC
Karen L. Bruskin	#33391	Hayesville, NC
Karen Bruton	#11543	Brentwood, TN
Charles Edward Daniels, Jr.	#22661	New Bern, NC
Leslie Ann Elza	#15063	Cary, NC
Jeanne Godfrey Fowler	#13203	Charlotte, NC
C. Cheryl Fries	#16462	Greensboro, NC
John Callanan Frye	#3119	Chatham, NJ
Henry Clay Hockaday	#3305	Raleigh, NC
Marjorie R. Holmes	#26346	Greenville, NC
Polly Antoinette Hudson	#16745	Raleigh, NC
Alice A. Johnston	#26766	Oriental, NC
Charles Kaufman	#26767	Black Mountain, NC
Patricia D. LaBarbera	#13567	Cary, NC
Walter E. Lamb	#6107	Matthews, NC
Joseph Ernest Lowe, III	#18802	Winston-Salem, NC
Larry Edwin McLamb	#11580	Wendell, NC
Loveyann Gilchrist Romm	#10368	Chesapeake, VA
Jean Carol Smith	#20942	Dunn, NC
William R. Stimart	#13806	Charlotte, NC
Carolyn Whitmire	#14174	Raleigh, NC
M. Barry Williams	#11993	Cherryville, NC
Dale Martin Witt	#11237	Georgetown, SC
Erdeen Grissett Zimmerlee	#17297	Carolina Shores, NC

### 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:

Monday, September 1, 2008

Labor Day

### Need a Form or an Application?

The Board has made most of its forms and applications available on its 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.

Many of the forms and applications are interactive; the user types in his or her information and then prints the form and submits it to the Board.

If you do not have Internet access, you may request a form or an application by calling the Board office at (919) 733-4222 .

### Address Changed?

21 NCAC 08J .0107 requires all licensees and firms to notify the Board in writing within 30 days of any change in address or business location.

Licensees and firms can make address changes online by clicking on the “Address Update” link on the Board’s web site, [www.nccpaboard.gov](http://www.nccpaboard.gov).

Address changes may also be submitted by fax, e-mail, or US mail.

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

Please note that all address changes must be in writing; Board staff is prohibited from accepting oral changes of address.

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

## Third-Party Complaints

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of the investigation may require that the respondent and the complainant correspond with the Board several times.

After Board staff and Legal Counsel gather information that is relevant to the complaint and ensure that copies of all information have been provided to the respondent (in accordance with the Consent to *Ex Parte*), the case is referred to the Professional Standards Committee for guidance on the disposition of the case.

The Professional Standards Committee does not determine guilt or innocence; it simply reviews the information to determine whether the allegations, supported by competent evidence, would warrant further action.

If the Professional Standards Committee determines that there is insufficient evidence to substantiate the allegations made in the complaint, the Professional Standards Committee may recommend to the full Board that the case be closed with or without prejudice.

“With prejudice” means that the matter is being formally closed. “Without prejudice” means that the Board may pursue the case if additional, credible evidence becomes available.

If the Professional Standards Committee instructs Board staff to gather additional information, the evidence-gathering phase of the case will continue.

Board staff will continue to gather information until the Professional Standards Committee is satisfied that sufficient information has been received so that the Professional Standards Committee can determine the disposition of the matter.

After reviewing all information received regarding the case, the Professional Standards Committee may instruct Board staff and Legal Counsel to offer the respondent a proposed Consent Order to settle the case.

The majority of cases are resolved through Consent Orders because a

Consent Order allows the respondent to have more input into the discipline and gives the Board more latitude in achieving a balanced resolution.

If a settlement cannot be reached, or upon instruction by the Professional Standards Committee, the matter will be scheduled for a Public Hearing. At the Public Hearing, any parties involved in the matter may be asked to appear and testify, under oath, to the Board.

Based on the testimony and evidence presented during the Public Hearing, the Board will issue an Order that will become public record information and may be published in the *Activity Review* and on the Board’s web site, [www.nccpaboard.gov](http://www.nccpaboard.gov).

NCGS 93-12(9) limits the Board to the following actions in resolution of a Public Hearing:

- Revocation of the respondent’s certificate either permanently or for a specified period of time; or
- Censure of the respondent’s certificate and/or
- Assessment of a civil penalty not to exceed one thousand dollars (\$1,000.00) per violation; and/or
- Determination that the respondent did not violate any statute or rule.

If the respondent disagrees with that Order, the respondent may then appeal the matter to Superior Court.

If you have questions regarding the investigative process of the Board, please contact the Board’s Executive Director, Robert N. Brooks, by e-mail at [rbrooks@nccpaboard.gov](mailto:rbrooks@nccpaboard.gov).

## Annual Ethics CPE Requirement

21 NCAC 08G .0410, *Professional Ethics and Conduct CPE*, requires that all active North Carolina CPAs annually complete a Board-approved two hour group-study course or a Board-approved four hour self-study course on professional ethics and conduct.

Only those ethics courses which have been approved by the Board as acceptable NC ethics courses and that are offered by a CPE sponsor registered with the Board can be used to fulfill the ethics CPE requirement.

Generic ethics CPE courses do not meet the requirements of 21 NCAC 08G. 0410 and cannot be used to satisfy the requirement.

A non-resident North Carolina CPA may satisfy the annual ethics requirement by completing the ethics requirements in the jurisdiction in which he or she is licensed and resides or works.

If there is no ethics CPE requirement in the jurisdiction where a non-resident CPA is licensed and resides or works, he or she must complete one of the Board’s approved ethics CPE courses.

If you have questions regarding the ethics CPE requirement, please contact Cammie Emery by telephone at (919) 733-1423 or by e-mail at [cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov).

## Exam Fees Effective August 1, 2008

### Administrative Fees

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

### Exam Section Fees

Auditing & Attestation (AUDIT)	\$226.28
Financial Accounting & Reporting (FAR)	\$214.35
Regulation (REG)	\$190.50
Business Environments & Concepts (BEC)	\$178.58

## 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)].

### 06/25/08

Scot M. Braun	#29205	Knoxville, TN
Verona Patrice Edmond	#21121	Manlius, NY
Mark Imer	#14010	Raleigh, NC
John Robert Peirson	#29954	Minneapolis, MN
Julie E. Schwingel	#26843	Madison, WI
William Harold Sonnenberg	#31436	Murphy, NC
Russell Wayne Trivison	#8221	Raleigh, NC

### 06/26/08

Robert Warren Appleton	#4187	Wilmington, NC
Terri D. Fleming	#28691	High Point, NC
James Linton Starling	#31705	Charlotte, NC
Thomas Victor Thomas	#23107	Raleigh, NC

### 06/27/08

Julie Gillum Burke	#32193	Charlotte, NC
Lauren Michelle Graf	#33506	Chicago, IL
JoAnn Olsen Grote	#17640	LeSueur, MN
Kathryn Ball Huff	#23255	Durham, NC
Marta Jacobus	#14435	Wilmington, NC
Andrew Allen Lewis	#25196	Charlotte, NC
Kristin Nozar Lewis	#24546	Charlotte, NC
Maksym Shyshnyak	#30525	UKRAINE
Susan F. Wiedeman	#22841	Bogart, GA

### 06/30/08

Fred Marshall Avett, Jr.	#3492	Dalton, GA
Kelly Andrus Beck	#31094	Raleigh, NC
Erin Lane Betts	#23011	Katy, TX
Carl Ivan Carlson, III	#13680	Greensboro, NC
Niamh Ashling Crotty	#31488	Raleigh, NC
Robert Franklin Freeman	#2915	Hickory, NC
James Coleman Gill	327194	Simpsonville, SC
William Jackson Groome	#4102	Randleman, NC
Keith Gregory Muncy	#28357	Charlotte, NC
Taya L. Muncy	#29344	Charlotte, NC
Wendy-Marie Crawford Norwood	#24782	Charlotte, NC
Sharon L. Parzanes	#29768	Marina Del Rey, CA
Timothy field	#9494	Isle of Palms, SC
Fred Creed Shelton, Jr.	#21821	Lynchburg, VA
Kellie Michelle Smith	#32281	East Amherst, NY
William Sam Stinnett, II	#23218	Atlanta, GA
Susan Maxey Townsend	#28027	Traverse City, MI
Lori Whitaker	#20950	Cumming, GA
Michael Anthony Winner	#21872	Cincinnati, OH

### 07/01/08

Jasper Newton Albright	#7970	Raleigh, NC
William Taylor Campbell, III	#30211	Winston-Salem, NC
George A. Gray	#19502	Greensboro, NC
Steven Arthur Keener	#21909	Greenwood, IN
Charles Jay LeBoeuf, Jr.	#28573	Louisville, KY
Tracy Darrell McEntire	#20217	Wilkesboro, NC
Barbara L. Meadows	#23767	Raleigh, NC

### 07/02/08

John Thomas Chepul	#22569	Matthews, NC
Susan Love Dimock	#16629	Greensboro, NC

### 07/02/08

Terry Lynn Fisher	#8776	Charlotte, NC
Brenda Jackson	#17281	Hickory, NC
James E. Newman	#32228	Brevard, NC
Jessica Amy Winski	#32083	UNITED KINGDOM

### 07/03/08

Brandon Johnson Pemberton	#24369	Seattle, WA
James Randall Wells	#33186	Pace, FL

### 07/07/08

David Kent Bradbury	#7949	Greensboro, NC
Jason Mack Edmisten	#25564	Greeneville, TN
Dorothy L. Gamble	#27782	Sylva, NC
Robert Dodd Haynes	#16306	Charlotte, NC
Paul Edward Lloyd, Sr.	#3103	Charlotte, NC
John Reid Moore	#14251	Gainesville, GA
Donna J. Muchmore	#26639	Jacksonville, FL
Lewis Blake Smyth	#32784	Spartanburg, SC

### 07/08/08

Jennifer H. Brigman	#21262	Charlotte, NC
Dana Edens Harper	#25574	Advance, NC
Elizabeth Jones Morrow	#31004	Salisbury, NC
Shelley Duncan Scanlon	#32964	Cary, NC
Fred Angier Turlington, Jr.	#1369	Tarboro, NC
William Herring Warren, Jr.	#13172	Raleigh, NC

### 07/09/08

Joanna Lee Davison	#31898	Texhoma, OK
Michael Alizadeh Nader	#30449	Cary, NC

### 07/10/08

Warren Yancey Jobe	#2589	Atlanta, GA
Clarence Crenshaw Pritchett, IV	#26552	Montgomery, AL
Rebecca Ann Pruett	#14519	Crawfordville, FL
James Howard Sloop	#4165	Clarksville, TN
Lisa Naomi Stamets	#33224	Minneapolis, MN
Vicki H. Wilson-McElreath	#13375	Savannah, GA
James Bertram Zellmer	#29663	Carrboro, NC

### 07/11/08

Jeffery Wayne Dees	#22525	Flat Rock, NC
Ruth Karen Boswell Gibson	#13497	Greensboro, NC
Jeffery Lee Haines	#29281	West Deptford, NJ
Lewis John Harris, Jr.	#31723	Alpharetta, GA
James Robert Hines	#30722	Montgomery, AL

### 07/14/08

Jason Christopher Cipriani	#27771	Charlotte, NC
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### 07/15/08

Bonnie Lucille Barrett	#24768	Raleigh, NC
Michael Paul Nickolas	#30830	Chicago, IL
Devin Prescott Roy	#31811	Baton Rouge, LA
Lori Ann Verrette	#31014	Waltham, MA

### 07/16/08

Jason Taylor Albaugh	#26896	Durham, NC
Kerri Lynn Pierce	#21926	Rock Hill, SC
Dennis K. Thorne	#13577	Farmville, VA



## State Board of CPA Examiners

### Board Members

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City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
CPA Firm/Business Name \_\_\_\_\_  
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Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.