



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. 8-2009

NCGS 93 Amended to Allow for Practice Mobility

On July 27, 2009, Governor Perdue signed into law legislation that amends NCGS 93 (*see page 3*) to allow non-resident CPAs from other jurisdictions to perform, or offer to perform, services for North Carolina clients without obtaining a reciprocal license or filing a notification of intent to practice with the Board.

An individual who qualifies for practice privileges and exercises the privilege by performing or offering to perform services as a CPA in North Carolina simultaneously consents as a condition to the grant of this privilege to comply with the laws of North Carolina and the rules adopted by the Board; have an administrative notice of hearing served on the licensing board in the individual's principal state of business; and be subject to personal jurisdiction, subject matter jurisdiction and disciplinary authority of the Board.

In addition, the legislation allows a CPA firm whose principal place of business is outside North Carolina and has no office in North Carolina the privilege to perform or offer to perform services in North Carolina as a firm without notice to the Board, submission of any other documentation, or payment of any fee, except as otherwise noted.

A firm that exercises the privilege simultaneously consents as a condition to the grant of the practice privilege to comply with the laws of North Carolina and the rules adopted by the Board; be subject to personal jurisdiction, subject matter jurisdiction and disciplinary authority of the Board; and provide notice without a fee to the Board if any individual with the firm who has been granted privileges in North Carolina to practice as a CPA performs any of the following services for a client in North Carolina:

- A financial statement audit or other engagement performed in accordance with SAS;
- An examination of prospective financial information performed in accordance with SSAE; or
- An engagement performed in accordance with the PCAOB auditing standards.

In the coming weeks, the Board will post additional information regarding mobility on its web site, www.nccpaboard.gov.

Information about mobility legislation enacted by 44 other jurisdictions will also be made available on the Board's web site.

Questions about mobility should be sent by e-mail to the Board's Executive Staff at rbrooks@nccpaboard.gov and mbarham@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

www.nccpaboard.gov

In This Issue...

2009 Board Meeting Dates	2
Board Office Closed	5
Cease and Desist Order	5
Certificates Issued	6
Disciplinary Action	2
Inactive Status	7
NCGS 93	3
Reclassifications	4
Standards for Tax Preparers	5

Disciplinary Action

Israel W. Rwejuna, #17275
Fayetteville, NC 07/20/2009

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on July 20, 2009, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondent and this matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
8. In July of 2007, Respondent applied for and was granted inactive status.

Count 1

9. Sometime in August of 2000, the United States Department of the Treasury (US Treasury) obtained a tax lien against Respondent's professional corporation for failure to timely file and pay 941s for the quarters ending September 30, 1998; December 31, 1998; March 31, 1999; June 30, 1999; September 30, 1999; and December 31,

1999, with the "Unpaid Balance of Assessment" totaling \$75,405.82. This lien was released sometime in March of 2001.

10. Sometime in December of 2005, the US Treasury obtained a second tax lien against Respondent's professional corporation for failure to timely file and pay 941s for the quarters ending December 31, 2003; March 31, 2004; June 30, 2004; September 30, 2004; and December 31, 2004, with the "Unpaid Balance of Assessment" totaling \$43,827.92.

11. Sometime in November of 2006, the US Treasury obtained a third tax lien against Respondent's professional corporation for failure to timely file and pay 941s for the quarter ending September 30, 2005, with the "Unpaid Balance of Assessment" totaling \$1,874.20.

12. Sometime in February of 2007, the US Treasury obtained a fourth tax lien against Respondent's professional corporation for failure to timely file and pay 941s for the quarter ending June 30, 2006, with the "Unpaid Balance of Assessment" totaling \$2,543.75.

13. Sometime in April of 2007, the US Treasury obtained a fifth tax lien against the Respondent's professional corporation for failure to timely file and pay 941s for the quarter ending September 30, 2006, with the "Unpaid Balance of Assessment" totaling \$2,037.37.

14. At all times relevant to this matter, Respondent was either the sole or the majority shareholder in his professional corporation and at no time did Respondent or anyone else on behalf of Respondent's professional corporation advise the Board of the tax liens.

Count 2

15. On April 22, 2004, the Board sent Respondent a letter stating he needed to admit another CPA owner to his firm, Rwejuna & Associates, CPAs, PA, because it implies more than one owner or change the name of his CPA firm to his name only.

16. On May 3, 2004, the Board received

a "Notification of New Owner in a Professional Corporation" form from Respondent indicating that Brenda T. Watkins, CPA, (Ms. Watkins) had been admitted as a five (5) percent owner of Rwejuna & Associates, CPAs, PA.

17. The Board received a letter from Ms. Watkins dated October 1, 2007, stating that she had never been admitted as an owner in Rwejuna & Associates, CPAs, PA, and had terminated her employment with the firm on June 30, 2000.

CONCLUSIONS OF LAW

1. Respondent's actions as set out above constitute violations of NCGS 93 12(9)e and 21 NCAC 8N .0203(b)(1), .0204 (a) and (c), .0207, .0208, and .0307(b).

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

1. The Certified Public Accountant certificate issued to Respondent, Israel W. Rwejuna, 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.

2009 Board Meetings

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

Amended NCGS 93, “Certified Public Accountants,” Effective July 27, 2009

AN ACT CLARIFYING VARIOUS PROVISIONS UNDER THE LAWS PERTAINING TO CERTIFIED PUBLIC ACCOUNTANTS AND ALLOWING PUBLIC ACCOUNTANTS CERTIFIED OR LICENSED OUTSIDE THIS STATE TO PRACTICE IN THIS STATE UNDER CERTAIN CIRCUMSTANCES.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 93-1(a)(3) reads as rewritten:

“(a) Definitions. – As used in this Chapter certain terms are defined as follows:

...

(3) 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.

....”

SECTION 2. G.S. 93-3 reads as rewritten: “**§ 93-3. Unlawful use of title “certified public accountant” by individual.**

It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under G.S. 93-10 admitting him 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.”

SECTION 3. G.S. 93-4 reads as rewritten: “**§ 93-4. Use of title by firm.**

It shall be unlawful for any firm, copartnership, or association to assume or use the title of certified public accountant, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the members of such firm, copartnership or association have been admitted to practice as certified public accountants, unless each of the members of such firm, copartnership or association first shall have received a certificate of qualification from the State Board of Certified Public Accountant Examiners or been granted a practice privilege admitting him each member of the firm, copartnership, or association to practice as a certified public accountant; provided, however, that the Board may exempt those

persons who do not actually practice in or reside in the State of North Carolina from registering and receiving a certificate of ~~qualifications~~ qualification under this section.”

SECTION 4. G.S. 93-10 reads as rewritten: “**§ 93-10. Persons certified in other states.Practice privileges.**

(a) An individual whose principal place of business is outside this State may be granted the privilege to perform or offer to perform ~~services~~ services, whether in person or by mail, telephone, or electronic means, in this State as a certified public accountant without notice to the Board, the submission of any other documentation, or the payment of any fee if the individual meets all of the following conditions:

(1) Holds a valid and unrevoked certificate as a certified public accountant, or its equivalent, issued by another state, a territory of the United States, or the District of Columbia.

(2) Holds a valid and unrevoked license or permit to practice as a certified public accountant issued by another state, a territory of the United States, or the District of Columbia and that jurisdiction’s requirements for licensure are substantially equivalent to the requirements of this Chapter.Columbia.

(3) Notifies the State Board of Certified Public Accountant Examiners that the person intends to perform or offers to perform services in this State as a certified public accountant.Has passed The Uniform CPA Examination.

(4) Agrees to comply with the provisions of this Chapter and the rules adopted by the Board regarding notification and practice.Has not been convicted of a felony under the laws of the United States, any state, a territory of the United States, or the District of Columbia and has never been convicted of a crime, an essential element of which is dishonesty, deceit, or fraud unless the jurisdiction in which the individual is licensed has determined the felony or other crime has no effect on the individual’s license.

(5) Have an administrative notice of hearing served on the licensing board in the individual’s principal state of business, notwithstanding the individual notice requirements of G.S. 150B-38.

(6) Pays an annual fee not to exceed fifty dollars (\$50.00).

(b) An individual who satisfies the requirements of subsection (a) of this section and exercises the privilege afforded under this section by performing or offering to perform services as a certified public accountant in this State simultaneously consents as a condition of the grant of this privilege to:

(1) Comply with the laws of this State, the provisions of this Chapter, and rules adopted by the Board.

(2) Have an administrative notice of hearing served on the licensing board in the individual’s principal state of business, notwithstanding the individual notice requirements of G.S. 150B-38.

(3) Be subject to personal jurisdiction, subject matter jurisdiction, and disciplinary authority of the Board.

(c) A firm whose principal place of business is outside this State and has no office in this State is granted the privilege to perform or offer to perform services, whether in person or by mail, telephone, or electronic means, in this State as a firm without notice to the Board, submission of any other documentation, or payment of any fee, except as otherwise provided in subdivision (3) of this subsection. A firm that exercises the privilege afforded under this section simultaneously consents as a condition of the grant of the privilege to:

(1) Comply with the laws of this State, the provisions of this Chapter, and rules adopted by the Board.

(2) Be subject to personal jurisdiction, subject matter jurisdiction, and disciplinary authority of the Board.

(3) Provide notice without a fee to the Board if any individual with the firm who has been granted privileges in North Carolina to practice as a certified public accountant performs any of the following services for a client in this State:

a. A financial statement audit or other engagement performed in accordance with the Statements on Auditing Standards.

NCGS 93

continued on page 4

Reclassifications

NCGS 93

continued from page 3

Reinstatements

07/20/09	Leigh Fitzgerald Agnew	#17198	Hattiesburg, MS
07/20/09	William Robert Dresback, Jr.	#29668	Weddington, NC
07/20/09	Sylvester Anthony Marino	#22824	Tarrytown, NY
07/20/09	Hubert Phillip Moore, Jr.	#26773	Atlanta, GA
07/20/09	Sharon Staton Parker	#16682	Charlotte, NC
07/20/09	Albert Eugene Partridge, III	#13245	Charlotte, NC
07/20/09	Ann Elizabeth Pletcher	#19604	Greensboro, NC

Reissuance

07/20/09	Lisa Dianne Barnwell Pierce	#29600	Denton, NC
07/20/09	Robert M. Pope, Jr.	#13297	Raleigh, NC
07/20/09	Kathryn S. Rominger	#28156	Vilas, NC
07/20/09	Frank J. Sambor	#30643	Glastonbury, CT
07/20/09	Susan L. Whitlock	#17293	York, SC

Retired

“Retired,” when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status. However, retired status does not preclude volunteer services for which the retired CPA receives no direct or indirect compensation so long as the retired CPA does not sign any documents, related to such services, as a CPA [21 NCAC 08A .0301(b)(33)].

07/20/09	Alvin Maston Brown, Jr.	#11820	Charlotte, NC
07/20/09	William Earl Carter, Jr.	#3959	Raleigh, NC
07/20/09	Charles William Davis	#19491	Richmond, KY
07/20/09	Marjorie Ferguson Freeman	#17012	High Point, NC
07/20/09	Jeffrey Craig Froehle	#21780	Savannah, NC
07/20/09	Kathleen T. George	#25076	Raleigh, NC
07/20/09	Sherri L. Hagar	#26762	Hartsville, SC
07/20/09	Dorsey O. Hawkins, Jr.	#8954	Merry Hill, NC
07/20/09	Larry Barnwell Huggins	#4161	Gastonia, NC
07/20/09	Joyce Elaine Kelly	#19151	Leesburg, FL
07/20/09	Ruth Lee Little	#15008	Fort Myers, FL
07/20/09	Harry Ray Mathis	#3814	Wilmington, NC
07/20/09	Mitchell Morlan	#15309	Charlotte, NC
07/20/09	Joseph Horace Murray, Jr.	#2995	Wilmington, NC
07/20/09	Gary Thomas Pope	#14517	Carlsbad, CA
07/20/09	Carl Hampton Queen, Jr.	#3514	Hickory, NC
07/20/09	William Gray Riggs	#15113	Greensboro, NC
07/20/09	Howard Clifton Sessoms	#3281	Fayetteville, NC
07/20/09	Thomas Hill Smith, Jr.	#9283	Charlotte, NC
07/20/09	Olive Squires Thomas	#11523	Winston-Salem, NC

b. An examination of prospective financial information performed in accordance with the Statements on Standards for Attestation Engagements.

c. An engagement performed in accordance with the Public Company Accounting Oversight Board auditing standards.”

SECTION 5. G.S. 93-12(9) reads as rewritten:

“(9) Adoption of Rules of Professional Conduct; Disciplinary Action. – The Board shall have the power to adopt rules of professional ethics and conduct to be observed by certified public accountants in this State. State and persons exercising the practice privilege authorized by this Chapter. The Board shall have the power to revoke, either permanently or for a specified period, any certificate issued under the provisions of this Chapter to a certified public accountant or any practice privilege authorized by the provisions of this Chapter or to censure the holder of any such certificate or person exercising the practice privilege authorized by this Chapter. The Board also shall have the power to assess a civil penalty not to exceed one thousand dollars (\$1,000) for any one or combination of the following causes:

- Conviction of a felony under the laws of the United States or of any state of the United States.
- Conviction of any crime, an essential element of which is dishonesty, deceit or fraud.
- Fraud or deceit in obtaining a certificate as a certified public accountant.
- Dishonesty, fraud or gross negligence in the public practice of accountancy.
- Violation of any rule of professional ethics and professional conduct adopted by the Board.

Any disciplinary action taken shall be in accordance with the provisions of Chapter 150B of the General Statutes. The clear proceeds of any civil penalty assessed under this section shall be remitted to the Civil Penalty and Forfeiture Fund in accordance with G.S. 115C-457.2.”

SECTION 6. This act is effective when it becomes law.

In the General Assembly read three times and ratified this the 16th day of July, 2009.

www.nccpaboard.gov

Notice of Apparent Violation and Demand to Cease and Desist

Richard D. Elledge, Respondent
Wilkesboro, 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 §93-6, “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 Richard D. Elledge (hereinafter “Respondent Elledge”) is not actively licensed or otherwise authorized by the Board as a certified public accountant in North Carolina. Respondent Elledge was actively licensed in this State until 2002 at which time he requested and received inactive status. The applicable North Carolina accountancy laws and rules provide that an individual holding an inactive license shall not hold himself out as a “certified public accountant” in any manner, and

WHEREAS, Respondent Elledge, while providing audit services in North Carolina, identified himself as a “Public Accountant.” Respondent Elledge’s use of the designation “Public Accountant” conveys the impression that he is authorized to use a designation other than ‘accountant’ when, in fact, he is not lawfully authorized to use the title “Certified Public Accountant,” the title “CPA,” or the designation “Public Accountant” in this State. Such a representation is misleading and contrary to NCGS §93-1 and §93-6.

THEREFORE, Respondent Richard D. Elledge 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 “Certified Public Accountant,” the title “CPA,” or the designation “Public Accountant” in North Carolina unless and until Respondent Elledge has been licensed as a CPA by the Board.

BY:

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

06/11/2009

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

CONSENTED TO BY:

Richard D. Elledge

06/15/2009

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 7, 2009
Labor Day

IRS Seeks Public Comment for Proposals to Boost Tax Preparer Performance Standards

The Internal Revenue Service (IRS) is inviting the public to contribute ideas as part of an effort to ensure high performance standards for all tax preparers.

More than 80 percent of taxpayers use either a paid preparer or third-party software to prepare their annual tax returns.

Professionals who represent clients before the IRS, including attorneys, CPAs, and enrolled agents, are already subject to IRS oversight. However, under current law, a much larger group of return preparers is not subject to IRS oversight.

The IRS is particularly interested in the public’s responses to questions such as:

- If tax return preparation services should be regulated, what, if any, special regulatory provisions should be made for individuals who are already tax return preparers, licensed attorneys, CPAs, enrolled agents, or software providers?
- What, if any, additional legislative, regulatory, or administrative rules should the IRS consider recommending as part of its proposals with respect to the tax return preparer community?

For additional information on the proposed regulation of paid tax return preparers, please see *IRS Notice 2009-60* which is available on the IRS website, www.irs.gov.

Written comments must be received by August 31, 2009. Mail comments to CCPA:LPD:PR (Notice 2009-60), Room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044.

E-mail comments to Notice.Comments@irs.counsel.treas.gov. Please include “Notice 2009-60” in the subject line of any e-mail messages.

Certificates Issued

At its July 20, 2009, meeting, the Board approved the following applications for licensure:

Christy Erin Adams
Stephen Patrick Aldrich
James William Anderson
Aaron Joseph Baker
Saleha Beram Baksh
Brinda Balakumaran
Rebecca Lynn Barker
Lauren C. Barnet
Kimberly Dawn Barnhill
Jennifer Kelly Beasley
Robert Eugene Bittner, III
Kurt Daniel Blohm
Carrie Bloomer
Sandi Matthews Brinich
Colleen Kelly Brophy
Andrew Richard Brown
Michael Thomas Burgess
Maria Rebecca Castillo Cabigao
Donna Marie Campbell
Travis Michael Carswell
Jane Ann Chapman
Dawne P. Chedraoui
Ruth Ellen Christian
Gordon Lee Clark
James Montague Cochrane
Colleen Anne Colgan
Chelsea Neale Collins
Ann Marie Connell
Jeanne Roberta Cormier
Heather Caulder Cosgrove
Briant Edward Cummins, II
James Berkeley D'Alton
Catherine Jean Davis
Meredith Harron Davis
Douglas M. Dent
John Andrew Deptula
Jennifer Emily Dintsch
Kathryn Amber Dodson
John Edward Donaldson, Jr.
Jennifer Ann Duchene
Kathryn Venters Duncan
John Coatsworth Dutton, Jr.
William Edward Eberbach
Todd Mason Ellis
Jason V. Emanuel
Patrick Keith Eudy
Melissa Doran Fish
Sammy Jack Fong
Joseph Edgar Foster

Ryan Durand Furr
Lewis McCall Garber
Abigail Lin-Shan Gilley
Donn Groene
Kimberly Ann Gunn
Joyce Ann Gunter
Brandon Jared Hales
Richard Dan Hardy
Scott Michael Harper
Amanda Peele Harrell
Bradley Guy Hauss
Tana Mae Henault
Kelly Dianne Henderson
Emily Weeks Hill
Steven Robert Hodges
Ashley Witherspoon Hollenbeck
Troy Gist Howell
Michael Alan Jakielski, Jr.
Amanda F. Johnson
Soo Hyun Johnson
William Jennings Johnson, II
Samuel Collins Jordan
Brandi Charles Knight
Patricia Kathryn Knutti
Caroline Renée Krause-Iafrate
Mark J. Lake-Nestor
Adam William Langford
Benjamin Wells Lassiter
Jamie Marie Lawler
Jarod David Leggett
Erin Marie Lentz
Hannah Brook Lipstone
Kristen Marie Lorick
Len Lucas
Carl Raymond Mayes, Jr.
Patrick Michael McAuley
Alison Leigh McComb
Melanie Irene Millar
Jamie MacRay Miller
Joseph Patrick Monahan
Vicie Lynette Moran
Walid Amin Nassar
Amanda Lorraine Needham
Brian Thomas Neiheisel
Caleb L. Nicholson
Robert Joseph Nolan
Casey Edward O'Keefe
David Anthony Orr
Charles Fremont Osborne, Jr.

Camille Parker
Melissa Ann Perez
Matthew Pietras
Megan Elizabeth Pippin
Melissa Wynn Powell
Lauren Rachelle Propst-Riddick
Daniel James Prorock
Ewa Aleksandra Pszenny
Larry Learnce Redmond, Sr.
Mary Ann Roberson
William Schorr Robinson
Heidi Marie Rogers
Cindy Ellen Rosenberg
Kimberlie Blake Rudolph
Jason Austin Runyon
Walker Fleming Saik
Anna Lauren Saunders
Robert Francis Schafer, Jr.
Jack Anthony Schmoll
Katherine Jansen Senter
Whitney Haven Shearin
Jon Britt Sholar
Megan Theresa Simpson
Brent Lee Smith
Bryce Howard Smith
Christopher Walter Smith
Bradley Thomas Sparks
Sara Katherine Ramage Stewart
William Gorman Stewart, Jr.
Michael Gene Stone
Shirley McKinney Swanson
Charles Morris Taft
Jeannette Koger Team
Kelsey Meelynn Thomas
Anthony Paul Traylor
Tara Danielle Wagner
Jessica Dianne Walkup
David L. Watts
Caitlin Emily Webster
Stephen Lewis Wilson
Kenneth Wayne Witt
Rebecca M. Wolf
John Briggs Woodward
Lauren Suggs Worley
David Alsup Worth
Magdalena M. Wright
Suzanne Michelle Young
Yiping Zhu

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)].

06/29/09

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

06/30/09

Laurel Whitney Atwater, #29684
Anne Trammell Bartholomew, #20266
Christopher Todd Boulware, #21174
Deborah Stiller Butner, #13341
Donald Wayne Cardwell, #24888
Dale R. Carpenter, #27079
Jong Gu Choi, #33415
Robert Keller Duggan, #33330
Joanne Leslie Edelman, #32142
JoAnn Farnsworth, #3691
Edward Luna Goolsby, #21900
Stephen Hamm, #13424
Dina Smith Hester, #29321
David Brian Hodgin, #16941
John Campbell Hodnette, #18765
Cynthia Nicely Honaker, #16746
Todd Wilson Jones, #29127
Gregory Hahn Martin, #19251
Alicia Silver Riner, #30950
Eric E. Setzer, #25264
Constance Moore Snyder, #22632
David Harriss Sprunt, #24839
Larry S. Stolzenburg, #32851
Todd Robert Williams, #26846
Carrie Gamble Wood, #31200

07/01/09

Henry Perry Deal, #1513
Fredrick Martin Gipson, #29859
John Walter Groseclose, Jr., #32221
Carla Jean Wilmoth Hingos, #28035
John Robert Roney, III, #19781
Julie W. Starr, #23369
Catherine Green White, #30297

07/02/09

Cecelia A. Elkins, #12014
Jennifer Reichle Isley, #19175

07/06/09

Deborah Eileen McQuitter Ally, #18620
Royce Earl Chaffin, #12843
James Raymond Gummow, Jr., #20827
Alexandra Ong, #12642

KOREA
Boonville, NC
Raleigh, NC
Philadelphia, PA
Waynesboro, GA
Cocoa Beach, FL
McLean, VA
Nashville, TN
Boonton, NJ
Columbia, SC
Raleigh, NC
Wilmington, NC

Atlanta, GA
Shallotte, NC
Matthews, NC
Clemmons, NC
Mayodan, NC
Charleston, WV
Charlotte, NC
Memphis, TN
Stockbridge, GA
Jensen Beach, FL
Earleton, FL
Albuquerque, NM
Apex, NC
Charlotte, NC
Spring Creek, NV
Charlotte, NC
Taylorsville, NC
Mckinney, TX
Connelly Springs, NC
Raleigh, NC
Hickory, NC
Wilmington, NC
Buffalo, NY
McLean, VA
Richmond, VA

Charlotte, NC
Concord, NC
Pilot Mountain, NC
Raleigh, NC
Morehead City, NC
Huntersville, NC
Birmingham, AL

Raleigh, NC
Raleigh, NC

Gastonia, NC
Carrollton, GA
Wilmington, NC
Winston-Salem, NC

07/07/09

Daniel Clayton Griffin, Jr., #3120
Laura Jeanne Odria, #28443
Stephen Wayne Salmon, #33337
Becky Farlow Wray, 8938

07/08/09

Vickie Mabe Campbell, #16072
Jeffrey Stuart Chernitzer, #21884
Thomas Eugene Croffut, #18578

07/09/09

Curtis John Cortes, #32008
Lawrence Wayde Dawson, #29275
Thomas Philip Lutz, #28352
Ralph Hamilton Martin, Jr., #10072

07/10/09

Christopher Barton, #30466
Nina Abaeva Burger, #30917
Thomas Tyler Dyer, #24037
Lisa L. Konevitch, #25762
Kerry Kathleen Price, #20887
Patricia Dawn Sherman, #30276
Dara Southard Williams, # 32586

07/13/09

Evan C. Balafas, #33117
Warren Godfrey Carson, Jr., #22082
Michael A. Hynes, #31131
Jill Grosso Miles, #29162
Leslie Alan Mostow, #20353
Camille Moeckel Niemi, #31920
Afolabi Mojibola Ojumu, 32996
Letta Ojumu, #32850
William Nathan Ward, #31884

07/14/09

Sherry Lewis Brower, #21178
Sandra Carroll Kemp, #23792
Timothy Glenn Phillips, #18719
Melissa Buckman Williams, #31440

07/16/09

Cara Lynn Chatham, #26733
Gary M. Foster, #24114
Tracie Ann McDonald, #32424
Evelyn Marie Pardee, #27805

07/20/09

Kenneth L. Carmack, II, #20120
Lawrence Alfred Chapman, #9201
Jackie Albert Mitchell, #3315

07/21/09

James Vance Burgess, III, #22692
Mark Anthony Hollenbach, #11024
Kirk Hall Low, Jr., #30265

Fayetteville, NC
Lake Mary, FL
Spring, TX
High Point, NC

Wilmington, NC
Norfolk, VA
Thompson Station, TN

Jasper, GA
Spartanburg, SC
Palm Coast, FL
Apex, NC

Great Falls, VA
High Point, NC
Huntsville, AL
New Cumberland, PA
Indian Trail, NC
Saint Louis, MO
Columbia, SC

New York, NY
Atlanta, GA
Oviedo, FL
Charlotte, NC
Bethesda, MD
Duluth, MN
Chantilly, VA
Chantilly, VA
Greenville, SC

Charlotte, NC
Carefree, AZ
Fuquay-Varina, NC
New York, NY

Tega Cay, SC
Charlotte, NC
Austin, TX
St. Petersburg, FL

Raleigh, NC
Richland, WA
Germantown, TN

Atlanta, GA
Charlotte, NC
Nashville, TN



State Board of CPA Examiners

Board Members

Michael C. Jordan, CPA
President, Goldsboro

Jeffrey T. Barber, CPA
Vice President, Raleigh

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

Norwood G. Clark, Jr., CPA
Member, Raleigh

Jordan C. Harris, Jr.
Member, Statesville

Jose R. Rodriguez, CPA
Member, Winston-Salem

Arthur M. Winstead, Jr., CPA
Member, Greensboro

Staff

Executive Director
Robert N. Brooks

Deputy Director
J. Michael Barham, CPA

Legal Counsel
Noel L. Allen, Esq.

Administrative Services
Felecia F. Ashe
Vanessia L. Willett

Communications
Lisa R. Hearne, Manager

Examinations
Phyllis W. Elliott

Licensing
Buck Winslow, Manager
Alice G. Steckenrider
Cammie Emery

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

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

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

22,000 copies of this document were printed for this agency at a cost of \$3,057.13 or approximately \$.138 per copy in August 2009.

Notice of Address Change

Certificate Holder _____
Last Name Jr./III First Middle
Certificate No. _____ Send Mail to Home Business
New Home Address _____
City _____ State _____ Zip _____
CPA Firm/Business Name _____
New Bus. Address _____
City _____ State _____ Zip _____
Telephone: Bus. () _____ Home () _____
Bus. Fax () _____ E-mail Address _____
Signature _____ Date _____

**Mail to: NC State Board of
CPA Examiners
PO Box 12827
Raleigh, NC 27605-2827**

Fax to: 919-733-4209

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