



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. 10-2008

Frequently Asked Questions about Ethics CPE

21 NCAC 08G .0410, *Professional Ethics and Conduct CPE* (see box at right), states that as part of the annual CPE requirement, all active North Carolina CPAs must complete CPE on professional ethics and conduct as set out in 21 NCAC 08N, *Professional Ethics and Conduct*.

When did the Board start requiring an ethics course as part of the annual CPE requirement?

21 NCAC 08G .0410, *Professional Ethics and Conduct CPE*, was effective January 1, 2005. The rule was amended effective January 1, 2007, to accommodate the needs of non-resident licensees.

Is this ethics CPE course a one-time requirement?

No. The ethics CPE course is an annual requirement that must be met as part of the annual 40-hour CPE requirement. Your compliance with 21 NCAC 08G .0410 will be verified on your annual certificate renewal form and through the annual CPE audit.

Does the ethics CPE course count as part of the annual 40-hour CPE requirement or is it an extra requirement?

The ethics course is part of the annual 40-hour CPE requirement for active licensees. Whether you take an approved two-hour group study course, an eight-hour group study course, a four-hour self-study course, or an eight-hour self-

study course, the course will count toward the annual 40-hour CPE requirement.

Does it matter which ethics course I take to fulfill the requirement in 21 NCAC 08G .0410?

Yes. Only courses that have been approved by the Board and which are offered by Board-registered CPE sponsors can be used to fulfill the two-hour group study professional ethics and conduct course or the four-hour self-study professional ethics and conduct course in 21 NCAC 08G .0410.

Some sponsors listed on the NASBA Register of CPE Sponsors offer ethics CPE courses that have been approved by the Board and those courses may be used to satisfy the requirement in 21 NCAC 08G .0410.

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

Do all ethics CPE courses used to meet the requirement in 21 NCAC 08G .0410 have to be approved by the Board?

Yes. The Board must approve each course (including outline and all course materials) and the sponsoring entity (the CPA firm, organization, business, government agency, individual, etc.)

Ethics CPE

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Professional Ethics and Conduct CPE

(a) As part of the annual CPE requirement, all active CPAs shall complete CPE on professional ethics and conduct as set out in 21 NCAC 08N. They shall complete either two hours in a group study format or four hours in a self-study format. These courses shall be approved by the Board pursuant to 21 NCAC 08G .0400. This CPE shall be offered by a CPE sponsor registered with the Board pursuant to 21 NCAC 08G .0403(a) or (b).

(b) A non-resident licensee whose primary office is in North Carolina must comply with Paragraph (a) of this Rule. All other non-resident licensees may satisfy Paragraph (a) of this Rule by completing the ethics requirements in the jurisdiction in which he or she is licensed as a CPA and works or resides. If there is no ethics CPE requirement in the jurisdiction where he or she is licensed and currently works or resides, he or she must comply with Paragraph (a) of this Rule.

www.nccpaboard.gov

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Disciplinary Actions

Russell Neil Allen, #15271
Russell N. Allen, CPA, P.A.
Charlotte, NC 09/22/2008

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 Russell Neil Allen (hereinafter "Respondent Allen") is the holder of North Carolina certificate number 15271 as a Certified Public Accountant.
2. Respondent Russell N. Allen, CPA, P.A. (hereinafter "Respondent Firm") is a registered certified public accounting corporation in North Carolina. Respondent Allen is the sole shareholder, president of Respondent Firm, and responsible for Respondent Firm's compliance with the applicable laws and rules.
3. In 1997, the Board disciplined Respondent Allen for failure to pay his firm's 941 Employer's Quarterly Payroll Taxes for three (3) quarters, which resulted in a tax lien by the Internal Revenue Service (IRS).
4. In February of 2007, the IRS filed another tax lien against Respondent Allen and Respondent Firm for failure to pay Respondent Firm's payroll taxes.
5. Respondent Allen failed to timely pay Respondent Firm's 941 Employer's Quarterly Payroll Taxes for the periods ending March 31, 1998 (\$8,762.25); June 30, 1998 (\$13,918.96); September 30, 2002 (\$7,167.61); June 30, 2004 (\$9,786.09); and June 30, 2005 (\$3,311.25).
6. Respondent Allen contends that his subsequent failure to pay the obligations in paragraph 5 above was due to a financial hardship caused by a medical disability of a family member.
7. On May 30, 2007, Respondent Allen agreed to an installment agreement with the IRS to pay the outstanding taxes, penalties, and interest totaling \$42,946.16.
8. Respondents wish to resolve this matter by consent and agree that the

Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board meeting.

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

1. Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondents' actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 08N .0201, 0203(a)(b)1, .0207, and .0208.

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

1. The Certified Public Accountant certificate issued to Respondent Allen, Russell Neil Allen, is hereby suspended. Respondent shall not apply for modification of discipline and reinstatement for five (5) years from the date this Order is approved by the Board.
2. The firm registration for Respondent Firm, Russell N. Allen, CPA, P.A., is hereby suspended.

James Franklin Baker, #3096
Jeffery Bruce Baker, #32566
James F. Baker, C.P.A., P.A.
Raeford, NC 09/22/2008

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 James Franklin Baker

(hereinafter "Respondent James Baker") is the holder of North Carolina certificate number 3096 as a Certified Public Accountant.

2. Respondent Jeffery Bruce Baker (hereinafter "Respondent Jeffery Baker") is the holder of North Carolina certificate number 32566 as a Certified Public Accountant.

3. Respondent James F. Baker, C.P.A., P.A. (hereinafter "Respondent Firm") is a registered certified public accounting corporation in North Carolina.

4. In July of 2007, The Board approved a Consent Order with Respondents regarding deficiencies in audits performed by Respondents.

5. Said Consent Order suspended Respondent James Baker from participating in, reviewing, or performing audits of any government units or audits of any component unit of a government unit for five (5) years and required Respondent Jeffery Baker on behalf of Respondent Firm to obtain pre-issuance review of all audits of government units and component units of government units.

6. Respondent Jeffery Baker on behalf of Respondent Firm and in accordance with said Consent Order has continued to participate in, review, and perform audits of eight (8) governmental units and/or component units.

7. Pursuant to the prior Consent Order, Board staff has reviewed seven (7) pre-issuance review reports issued by the pre-issuance reviewer of the audits performed by Respondent Firm. Based upon its review of said reports, Board

2008 Board Meetings

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.

staff determined that there continued to be numerous errors and deficiencies in each of the audits, numerous violations of both generally accepted accounting principles and auditing standards, and no improvement in audit quality, even after seven (7) pre-issuance reviews.

8. Additionally, an audit report for a county required by the Local Government Commission to be issued on or before October 31, 2007, was not submitted to the pre-issuance reviewer by Respondent Firm until June 2008.

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

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

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

2. Respondents' actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 08N .0103, .0201, .0209, .0212, .0403, and .0405.

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

1. Respondent Firm, Respondent James Baker, and Respondent Jeffery Baker are suspended from participating in, reviewing or performing audits, reviews of financial statements, compilations of financial statements, or agreed upon procedures for any entity for five

(5) years. After five (5) years, Respondent Firm, Respondent James Baker, and Respondent Jeffery Baker may petition the Board for reinstatement of the privilege to offer, participate in, perform, and review the above services. Any request for the reinstatement of said privileges would include evidence of steps taken by Respondent Firm, Respondent James Baker, and Respondent Jeffery Baker to assure the Board that they would be able to offer and perform audits, reviews of financial statements, compilations of financial statements, and agreed-upon-procedures in a competent manner. A condition of said privilege, in the discretion of the Board, may be a requirement that Respondent James Baker and Respondent Jeffery Baker retake and pass the audit portion of the Uniform CPA Examination or its equivalent.

Calvin Lewis Blanton, #16066
Calvin L. Blanton, CPA, P.A.
Raleigh, NC 09/22/2008

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 Calvin Lewis Blanton (hereinafter "Respondent Blanton") was the holder of North Carolina certificate number 16066 as a certified public accountant.

2. Respondent Calvin L. Blanton, CPA, P.A. (hereinafter "Respondent Firm"), was a licensed certified public accounting professional corporation in North Carolina. Respondent Blanton was the sole shareholder of Respondent Firm.

Count 1

3. On or about October 23, 2007, Respondent Blanton pled guilty to charges regarding his failure to file a North Carolina Corporate Income and Franchise Tax Return for Blanton Enterprises for the tax year 2002 and failure to file individual state tax returns for 2002 and 2003. Respondent was sentenced to forty-five (45) days in cus-

tody; however, this sentence was suspended and Respondent Blanton was placed on twelve months of supervised probation. Respondent was fined \$1,000.00 and ordered to file and pay all delinquent taxes within ninety (90) days. Pursuant to the Court's order, upon payment of all costs, fines, and back taxes, Respondent's probation was to be changed from supervised to unsupervised probation.

4. On or about October 23, 2007, Respondent Blanton pled guilty to charges regarding his failure to file North Carolina Corporate Income and Franchise Tax Returns for Respondent Firm for the tax years 2002, 2003, and 2004. Respondent was sentenced to forty-five (45) days in custody; however, this sentence was suspended and Respondent Blanton was placed on twelve months of supervised probation. Respondent was fined \$1,000.00, sentenced to one hundred (100) hours of community service, assessed \$120.00 in court costs, assessed \$200.00 in community service fees, and ordered to file and pay all delinquent taxes within ninety (90) days. Pursuant to the Court's order, upon payment of all costs, fines, and back taxes, Respondent's probation was to be changed from supervised to unsupervised probation.

5. Respondent represents that he has filed and paid all North Carolina Corporate Income and Franchise taxes deemed delinquent within ninety (90) days of sentencing. Respondent also represents that he has paid all court costs and community service fees imposed. Respondent further represents that he will complete all 100 hours of community service by September 30, 2008, and that according to the terms of the probation Respondent would be released from probation on or about October 22, 2008.

Count 2

6. The Internal Revenue Service obtained tax liens against Respondent Firm for failure to pay 941s for the

Blanton

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Blanton *continued from page 3*

periods ending June 3, 2000 (\$9,043.60); September 30, 2000 ((\$3,493.03); March 31, 2001 (\$1,112.12); and June 30, 2001 (\$894.65).

7. Respondent Firm represents that it has paid all outstanding 941 taxes to the Internal Revenue Service for the periods ending June 3, 2000; September 30, 2000; March 31, 2001; and June 30, 2001.

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

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

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

2. Respondents' actions as set out above constitute violations of NCGS 93-12(9)b, d and e and 21 NCAC 08N .0201, .0203, .0204, and .0207.

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

1. The Certified Public Accountant certificate issued to Respondent Blanton, Calvin Lewis Blanton, is hereby permanently revoked.

2. The firm registration for Respondent Firm, Calvin L. Blanton, CPA, P.A., is hereby canceled.

Ki-Hyun Chun, #14075
Charlotte, NC 09/22/2008

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 14075 as a Certified Public Accountant. Respondent is not a licensed attorney authorized to practice law in North Carolina.

2. Respondent, on behalf of clients, has prepared, signed, and filed Articles of Incorporation with the North Carolina Secretary of State's (Secretary of State) office.

3. The Board has, in numerous newsletter articles, informed licensees that the North Carolina State Bar has determined that preparing, signing, or filing a client's Articles of Incorporation with the Secretary of State's office by a CPA who is not also licensed as an attorney constitutes the unauthorized practice of law.

4. Respondent represents that he has ceased these activities and has agreed to refrain from engaging in this conduct in the future.

5. Respondent contends that his preparation, signing, and filing of the Articles of Incorporation was not willful and was not done with the intent to deceive or mislead the public.

6. 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 provi-

sions 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 93-1(b) and 93-12(9)e and 21 NCAC 08N .0202(b)(6), .0203, and .0204.

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 pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Order.

Hugh O. Queen, # 21127
Hamlet, NC 09/22/2008

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 21127 as a Certified Public Accountant.

2. Respondent was engaged to prepare joint tax returns for clients.

3. Prior to filing a tax extension, Respondent failed to inform the clients that interest and penalties would begin to accrue with the filing of the extension if the clients had not had taxes withheld during the tax year or if the clients had not submitted the estimated taxes due with the filing of the extension.

4. When Respondent prepared the returns and the clients filed the returns, taxes were owed by the client and the clients incurred interest and penalties on the unpaid taxes.

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

continued

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 21 NCAC 08N .0211 and .0212(2).

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 is censured.

Check Your CPE Carryforward Online

Licensees can verify their CPE carryforward through the Board's web site, www.nccpaboard.gov.

To verify your hours, use the "Licensee Search" function of the web site to search for yourself using your name, certificate number, or Social Security number.

After your record is displayed, click on the "details" link. The number of CPE carryforward hours will be displayed below your address and telephone number.

If there is a discrepancy in the number of carryforward hours, please contact Cammie Emery by e-mail at cemery@nccpaboard.gov.

www.nccpaboard.gov

Ethics CPE *continued from front*

must be registered with the Board as an approved CPE sponsor.

Some sponsors listed on the NASBA Register of CPE Sponsors offer ethics CPE courses that have been approved by the Board, and those courses may be used to satisfy the requirement in 21 NCAC 08G .0410.

However, an ethics course taken by a non-resident NC licensee to satisfy the ethics requirement in the jurisdiction in which he or she is licensed as a CPA and in which he or she works or resides does not need to be approved by the Board.

How do I know if an ethics CPE course has been approved by the Board?

Board-approved ethics CPE courses are listed on the Board's web site, www.nccpaboard.gov. This list is updated as courses are approved.

I am licensed as a North Carolina CPA, but I live outside North Carolina. Am I required to travel to North Carolina to take a two-hour group study course?

No. The Board has approved self-study courses which will satisfy the annual ethics CPE requirement in 21 NCAC 08G .0410. 21 NCAC 08G.0410(b) allows a non-resident NC licensee to satisfy the annual ethics CPE requirement by the completing the ethics requirement in the jurisdiction in which he or she is licensed as a CPA and in which he or she works or resides. If there is not an ethics requirement in the jurisdiction where a CPA is licensed and works or resides, he or she must complete one of the ethics CPE courses approved by the Board.

I am licensed in three states, including North Carolina, but I do not reside or work in North Carolina. Can I use the ethics course in my home state to satisfy North Carolina's ethics CPE requirement?

Yes. 21 NCAC 08G.0410(b) allows a non-resident NC licensee to satisfy the annual ethics CPE requirement by the completing the ethics requirement in the jurisdiction in which he or she is

licensed as a CPA and in which he or she works or resides. If there is not an ethics requirement in the jurisdiction where a CPA is licensed and works or resides, he or she must complete one of the ethics courses approved by the Board.

If I take the NCACPA's eight-hour course, can I use two hours of the course to meet the ethics CPE requirement for this year and then carry forward the other six hours to meet the requirement for next year?

No. Although you may carry the extra hours forward, they will not count towards the ethics CPE requirement in 21 NCAC 08G .0410. The ethics CPE requirement is an annual requirement, so you must take an ethics CPE course every year to remain in compliance with the rule.

I took the NCACPA's eight-hour accountancy law course as part of my application for licensure. Do I have to take another ethics CPE course?

If you were licensed for the first time in 2008 and you took the NCACPA's eight-hour accountancy law course in 2008, you may use the course to meet the requirement in 21 NCAC 08G .0410.

If I am taking an eight-hour CPE course which includes one hour of ethics, can I count that hour towards the annual ethics CPE requirement?

No. The Board has not approved any one hour ethics courses for compliance with 21 NCAC 08G .0410.

If I am licensed as an attorney or if I hold a specialty designation such as a Certified Financial Planner, can the ethics portion of a course taken as part of my CLE or CE count toward the Board's ethics CPE requirement?

No. The Board has not approved any CLE or specialty designation ethics courses for compliance with the requirements in 21 NCAC 08G .0410.

Whom do I contact if I have questions about the ethics CPE requirement?

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.

Notice of Apparent Violation and Demand to Cease and Desist

Suzanne Henderson, Respondent

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 defined as “a person who holds a certificate as a certified public accountant issued to him under the provisions of this chapter;” and,

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;” and,

WHEREAS, pursuant to NCGS §93-13, the Board may institute proceedings in an appropriate court seeking civil penalties of \$1,000.00 for each violation of the Act; and,

WHEREAS, Respondent Suzanne Henderson (hereinafter “Respondent Henderson”) is not licensed by the Board as a certified public accountant; and,

WHEREAS, Respondent Henderson allowed her name to appear on a Power of Attorney and Declaration of Representative and identified herself on that document as a “Certified Public Accountant,” Respondent Henderson

thereby conveyed the false impression that she is authorized to engage in the public practice of accountancy, using a title other than ‘accountant’ when, in fact, she is not lawfully authorized to use the title “certified public accountant” or “CPA” in this State. Such representations are misleading and contrary to NCGS §93-6.

THEREFORE, Respondent Henderson is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that she immediately cease and desist from use of the title “certified public accountant” or “CPA” and identify herself only as “accountant.”

BY:

Robert N. Brooks, Executive Director
North Carolina State Board of Certified Public Accountant Examiners
05/30/2008

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

CONSENTED TO BY:

Suzanne Henderson
07/10/2008

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 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.

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.

Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on the following dates:

November 11, 2008
Veterans’ Day

November 27-28, 2008
Thanksgiving

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)].

08/01/08	Gwendolyn Stone Campbell	#22638	Wendell, NC
08/05/08	Jeffrey M. Womer	#29031	San Jose, CA
08/18/08	Kenneth Franklin Sawyer	#25064	Knightdale, NC
08/19/08	Kevin James Martin	#28648	Chatham, NJ
09/04/08	Coley John O’Shaughnessey	#24367	Charlotte, NC
09/10/08	Barbara Talbot Whorf	#20438	Raleigh, NC
09/22/08	Nancy Leigh Motley Pittman	#30942	Charlotte, NC
09/24/08	April Christine Koller	#28704	Charlotte, NC
09/30/08	Jodie Carullo Molamphy	#21540	Pinehurst, NC

Certificates Issued

At its September 22, 2008, meeting, the Board approved the following applications for licensure:

Brent Raymond Absher	Gina Lynn McGowan
Amin Ainolhayat	Cassie Alisha Melton
Matthew J. Anderson	Walter Phillips Miller, Jr.
Melissa Renée Beasley	Geoffrey Ronald Mize
Kamran John Beikmohamadi	Jesse Samuel Monza
LaKeisha Nicole Betton	Hilary Dana Moszynski
Megan Stainback Boswell	Donika Lee Muckler
Jennifer Nicole Brady	Andrew Logan Myers
J. Nicole Brantley	Amanda Irene Springer Nicholson
John Andrew Brobst	Joseph Erin Paisley
Kristina Picornell Cabrejas	Parvinder Singh Parmar
Sarah Jordan Cain	Rishi Narendra Patel
Laurie Dawn Cole	Ryan Merrell Perry
Julia P. Collins	Andrew James Peters
Susan Lindsay Dack	Julie Barr Plexico
Thomas Clayton Davis	Benjamin Craig Pratt
Sterling Poole Dibb	Leslie Catherine Price
Ginger Elkins Doherty	Elizabeth Cort Ray
Christopher James Fameree	Adah Marie Roberts
Michael Joseph Ferguson	Bethaney Elaine Ryals
Tobias Rasmus Fricke	Ryan David Satterfield
April R. Gallagher	Kunal K. Shah
Cary Greenberg	Cole Costello Shephard
Nathanael Miller Harrison	Jacob M. Sizemore
Amy Holshouser Hastings	Natalie Lynn Smith
James Darren Hendrix	Michael Simmons Steele
Jason Craig Henkel	Edward Joseph Steh
Natalie Nina Manfredi Holton	David Franklin Stewart
Michael John Jackyra	Joseph Wade Sutton
Jared Gabriel Johnson	Jenny Anne Thomas
Maria Erica Kemp	Teri Ginn Tracy
Sarah Lynn Kennedy	Xiaodong Wang
Benjamin Louis Kirchhoff	Kristin Allgood Washam
William Rufus Kiser, III	Matthew Boyd Watts
Jonathan Michael LeFave	Krista Sharpe Waugh
Renée Patterson Leonard	Michael Adam Welner
Nicholas Carl Leone	Laura Kathryn Wiggins
Antonette L. Lockett	Christopher Smyth Wilde
Margaret Elizabeth Lowe	Shannon Teah Willert
Scott Thomas Matheson	David Michael Woodworth
Joseph Byron Maxim	Michael John Wurdack

Reclassifications

Reinstatements - 09/22/08

Elizabeth Haney Funderburk, #29238
Geoffrey Keith Gardner, #27536
Michael Scott Kelly, #27742
Lisa Lynn Koebrich, #31915
Kimberly Gene Racine, #22405
Kenneth Melton Staley, #17982
Scott James Wachtel, #23977

Reissuance - 09/22/08

Mason Tyler Beaumont, #31759
Kenneth Marc Postal, #29253
Karla K. Shepard, #28614
Sona Alexanian Thorburn, #19812
Martha Ann Zeigler, #18148

Retired - 09/22/08

“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)].

Robert Erwin Willis, #5196
Calhoun, GA

Need Exam Information?

Exam candidates are encouraged to visit the following web sites to obtain the most current information on the Uniform CPA Examination:

www.nccpaboard.gov
www.cpa-exam.org
www.nasba.org



State Board of CPA Examiners

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Professional Standards
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