

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. 10-2009

Hunter Cook, CPA, Appointed to Board



Wm. Hunter Cook, CPA

Governor Beverly Perdue has appointed Wm. Hunter Cook, CPA, of Charlotte, to a three-year term as a member of the State Board of Certified Public Accountant (CPA) Examiners.

Cook replaces Arthur M. Winstead, Jr., CPA, who had been a member of the Board since 2003 (see Resolution on page 4).

Cook, whose term will expire June 30, 2012, took the Oath of Office at the Board's September 21, 2009, meeting.

A *cum laude* graduate of Newberry College in South Carolina, Cook was licensed as a North Carolina CPA in 1983. He was licensed as a CPA by the State of South Carolina in 1971.

Cook is a member of the CPA firm Dixon Hughes PLLC and is Member-in-Charge of the firm's Manufacturing and Distribution Industry Group.

Prior to joining Dixon Hughes PLLC in 1997, Cook was a partner in Ernst & Young LLP, where he was involved with assurance and advisory business services.

A former Executive-in-Residence at the Wake Forest University Calloway School of Business and Accountancy, Cook is an active member of the American Institute of CPAs (AICPA), the North Carolina Association of CPAs (NCACPA), the South Carolina Association of CPAs (SCACPA), and the National Association of Accountants (NAA).

Cook's service to these professional accounting organizations includes serving as a member of the AICPA Council, serving as Past Chair, Past Director, and Past Treasurer of the NCACPA Board of Directors, Past President of the Charlotte Chapter of the NCACPA, Past President of the Greenville, SC, chapter of the SCACPA, and past National Director of the NAA.

In addition to his involvement in professional organizations, Cook is also active in various community and civic groups. He is a Deacon at Providence Baptist Church, a Trustee of the Baptist Theological Seminary at Richmond, and the former chair of the Community Planning Board of the United Way of Central Carolinas.

Cook and his wife, Janis, have two sons and four grandchildren.

Jordan C. Harris, Jr., Reappointed to Board

Governor Beverly Perdue recently appointed Reverend Jordan C. Harris, Jr., of Statesville to a third term on the Board.

Harris was initially appointed to the Board in 2003 by Governor Easley and was reappointed to the Board in 2006 by Governor Easley.

During his tenure on the Board, Harris has served several terms as Secretary-Treasurer and has been a member of the Executive Committee, the Professional Education & Applications Committee, the Professional Standards Committee, and the Personnel Committee.

Harris is the pastor of The First Baptist Church of Statesville, Inc., where he was recently honored for his 47 years of service to the church.

As one of two public members of the Board, Harris represents the interest of the general public.

www.nccpaboard.gov

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Disciplinary Actions

Jerry M. Blanchard, #14718
Indian Trail, NC 09/21/2009

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent was the holder of North Carolina certificate number 14718 as a Certified Public Accountant. Pursuant to an August 7, 2009, Notice, Respondent's certificate was forfeited. However, Respondent was a licensee of this Board during all relevant periods of time and even upon forfeiture would otherwise have been eligible to apply for reinstatement.
2. In August of 2008, Respondent was arrested on federal felony charges (two counts) pursuant to 18 U.S.C. § 879 for "knowingly and willfully" "threatening to kill, kidnap, and inflict bodily harm upon US Senator Barack Obama, a major candidate for the office of President of the United States."
3. On February 2, 2009, Respondent entered a guilty plea to a violation of 18 U.S.C. § 879. Respondent affirmed his guilty plea under oath.
4. On June 8, 2009, the United States District Court for the Western District of North Carolina entered a Judgment against Mr. Blanchard. Mr. Blanchard was sentenced to one (1) year and one (1) day in jail, was assessed and fined \$3,100.00, and will be placed on three (3) years of supervised probation upon release from prison.
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 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 conviction of a violation of federal law represents a violation of NCGS 93-12(9) and 21 NCAC 08N .0201 and .0203.

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, Jerry M. Blanchard, 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.

Gregory Alexander Stakias, #19085
Greensboro, NC 09/21/2009

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 September 21, 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 prior to the hearing the Notice of Hearing of this Matter by notice of service of process by publication.

4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.

5. Respondent has raised 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 North Carolina certificate number 19085 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 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

8. In August of 2008, Thomas W. Waldrep, Jr., (Judge Waldrep) Judge in the United States Bankruptcy Court for the Middle District of North Carolina, Greensboro Division, signed an Order in response to "Plaintiff's Motion for Summary Judgment." In said Order, Judge Waldrep found that Respondent "obtained money, property and services from" a client "by false pretenses and false representations...." Further, Judge Waldrep found Respondent had

2009 Board Meetings

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.

custody of client funds and “did unlawfully convert said funds” to Respondent’s own use to the detriment of the client. Based on these findings, Judge Waldrep ordered that the \$275,000.00 owed to the client “is non-dischargeable pursuant to 11 U.S.C. §523(a)(2) and (a)(4).”

CONCLUSIONS OF LAW

1. Respondent’s actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 08N .0201, .0202, .0203, .0204, and .0206.

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

1. The Certified Public Accountant certificate issued to Respondent Gregory Alexander Stakias, is hereby permanently revoked.
2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

Carley L. Walker, #14461
Carrboro, NC 09/21/2009

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 14461 as a Certified Public Accountant.

COUNT 1

2. Respondent informed the Board on her 2008-2009 individual certificate renewal (renewal) that she had obtained forty (40) hours of continuing professional education (CPE) which included some CPE earned between January 1, 2008, and June 30, 2008, to meet the 2007 CPE requirement.

3. Based on Respondent’s representation, the Board accepted her renewal.

4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2007 CPE requirement.

5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent could only provide the certificate or certificates of completion needed to document eight (8) hours of CPE of the forty (40) hours of CPE that Respondent claimed she earned between January 1, 2007, and June 30, 2008, as was reported on her renewal.

COUNT 2

6. Respondent was engaged by a client to provide tax services.

7. Respondent failed to respond to the client’s requests for information in a timely manner.

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

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

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

2. Respondent’s actions as set out in Count 1 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).

3. Respondent’s actions as set out in Count 2 above constitute violations of NCGS 93-12(9)e and 21 NCAC 08N .0212(3).

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.

2. Respondent’s application for renewal is deemed insufficient and untimely under NCGS 150-B-3(a). Hence, her certificate is automatically forfeited pursuant to NCGS 93-12(8b).

3. Respondent must return her certificate to the Board with this signed Consent Order.

4. Respondent may not apply for the reissuance of her certificate for at least one (1) year from the date the Board receives Respondent’s forfeited certificate and until the civil penalty required in number six (6) of this Order has been paid by Respondent.

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

- a. Application form,
- b. Payment of the application fee,
- c. Three (3) moral character affidavits, and

d. Seventy-two (72) hours of CPE in the twelve (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 format.

6. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.

7. 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.

Disciplinary Actions

continued on page 4

Board Office Closed

The Board office will be closed on the following dates:

November 11, 2009
Veterans’ Day

November 26-27, 2009
Thanksgiving

Disciplinary Actions

continued from page 3

E. Preston (Pat) Rhyne, III, #12021 Hickory, NC 09/21/2009

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number #12021 as a Certified Public Accountant.

COUNT 1

2. Respondent informed the Board on his 2007 individual certificate renewal (2007 renewal) that he had completed at least eight (8) hours of non-self-study CPE to meet the 2006 CPE requirements.

3. Based on Respondent's representation, the Board accepted his 2007 renewal.

4. In May of 2009, Respondent self-reported to the Board that he had failed to complete at least eight (8) hours of non-self-study CPE between January 1, 2006, and June 30, 2007, despite what was reported on his 2007 renewal to meet the 2006 CPE requirements.

COUNT 2

5. Respondent informed the Board on his 2008 individual certificate renewal (2008 renewal) that he had completed at least eight (8) hours of non-self-study CPE to meet the 2007 CPE requirements.

6. Based on Respondent's representation, the Board accepted his 2008 renewal.

7. In May of 2009, Respondent self-reported to the Board that he had failed to complete at least eight (8) hours of non-self-study CPE between January 1, 2007, and June 30, 2008, despite what was reported on his 2008 renewal to meet the 2007 CPE requirements.

8. 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 in Counts 1 and 2 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 deemed insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).

2. Respondent must return his certificate to the Board with this signed Consent Order.

3. Respondent may not apply for the reissuance of his certificate for at least one hundred eighty (180) days from the date the 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 his certificate to active status by submission and approval of a reissuance application which includes:

- Application form,
- Payment of the application fee,
- Three (3) moral character affidavits, and

d. Forty (40) hours of CPE in the twelve (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 format.

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) 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 his license.

Moved? Changed Jobs?

21 NCAC 08J .0107 requires all licensees and firms to notify the Board *in writing* within 30 days of any change in address (including telephone number or e-mail address) or business location.

Licensees and firms can make address changes using the "Address Update" link on the Board's web site, www.nccpaboard.gov.

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

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.

North Carolina State Board of Certified Public Accountant Examiners

Resolution

WHEREAS, Arthur M. Winstead, Jr., CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2003;

WHEREAS, during his tenure he served as President, Vice President, and Secretary-Treasurer of the Board;

WHEREAS, during his tenure he served on the Audit Committee, the Executive Committee, the Communications Committee, the Personnel Committee, the Professional Education & Applications Committee, and the Professional Standards Committee;

WHEREAS, during his tenure he served as a member of the AICPA's Auditing Standards Board and as a member of NASBA's Mobility Committee;

WHEREAS, during his tenure he faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interests of the public and the profession;

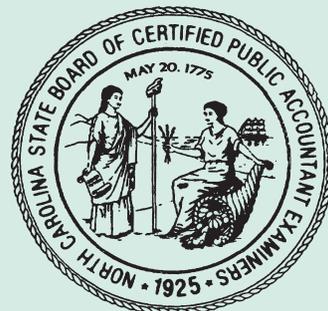
BE IT THEREFORE RESOLVED that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Arthur M. Winstead, Jr., CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

This the 21st day of September 2009.

Michael C. Jordan, CPA

Michael C. Jordan, CPA, President

North Carolina State Board of
Certified Public Accountant Examiners



Notice of Apparent Violation and Demand to Cease and Desist

Matthew Dubbeld, Respondent
Charlotte, NC

To The Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by NCGS §93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding “a single violation” of this Chapter; and,

WHEREAS, pursuant to NCGS §93-1, “A ‘certified public accountant’ is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter.”

WHEREAS, pursuant to NCGS §93-3 “It shall be unlawful for any person who has not received a certificate of qualification admitting him to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant.”

WHEREAS, Respondent Matthew Dubbeld (hereinafter “Respondent Dubbeld”) is not currently licensed or otherwise authorized by the Board as a certified public accountant in North Carolina; and

WHEREAS, Respondent Dubbeld is not currently actively licensed or otherwise authorized by the Michigan State Board of CPAs to identify himself as a certified public accountant; and

WHEREAS, Respondent Dubbeld, while working in North Carolina, identified himself as a “CPA” or “Certified Public Accountant” to a North Carolina license applicant (applicant). Subsequently, Respondent Dubbeld signed and had notarized an “Experience Affidavit” in which he indicated that the applicant had received experience “under the direct supervision of a CPA.” On the form, Respondent indicated that he had an inactive license in Michigan. However,

the Michigan Board has confirmed to this Board that under Michigan accountancy laws and rules, inactive licensees cannot use the title “CPA.” Respondent Dubbeld’s use of the title “CPA” or “Certified Public Accountant” conveys the impression that he is authorized to use a title other than ‘accountant’ when, in fact, he is not lawfully authorized to use the title “certified public accountant” or “CPA” in this State. Such a representation is misleading and contrary to NCGS §93-1 and §93-3.

THEREFORE, Respondent Matthew Dubbeld is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist

from offering or using in any manner the title “CPA” or “Certified Public Accountant” in North Carolina unless and until Respondent Dubbeld has been licensed as a CPA by the Board.

BY:

Robert N. Brooks, Executive Director
North Carolina State Board of Certified
Public Accountant Examiners
07/09/2009

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

CONSENTED TO BY:

Matthew Dubbeld
07/14/2009

Reclassifications

Reinstatements

09/21/09	Ronald Rogers Albright, #10689	Winston-Salem, NC
09/21/09	Daniel R. Chappell, #19229	Fuquay-Varina, NC
09/21/09	Ann Gentry Cutler, #15001	Summerfield, NC
09/21/09	John William English, #23990	Indian Trail, NC
09/21/09	Marta Bullard Jacobus, #14435	Wilmington, NC
09/21/09	Margaret Cary Lutz, #14506	Hillsborough, NC
09/21/09	Sandra Elaine Mattos, #24918	Cocoa Beach, FL
09/21/09	Shelly Adams Norris, #27312	Benson, NC
09/21/09	Kelly Hagins Nowokunski, #20042	Charlotte, NC
09/21/09	Cynthia Ann Johnson Schwefel, #20734	Fishers, IN
09/21/09	Linda Couch Smith, #16243	Huntsville, AL
09/21/09	Sherry Inman Watts, #17763	Statesville, NC
09/21/09	Michael Frank Whitehead, Sr., #14354	Cary, NC
09/21/09	Edward Scott Wolfson, #22242	Tampa, FL

Reissuance

09/21/09	Mary Ann Auger, #32685	El Paso, TX
09/21/09	Kevin C. Bennett, #32633	Raleigh, NC

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)].

09/21/09	Thomas Harding, #9503	Parker, CO
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CPE Requirements

As part of the annual CPE requirement, all active CPAs must complete an ethics course and at least eight hours of non-self-study CPE to be eligible for license renewal.

CPAs must complete either a two hour group-study course or a four hour self-study course on professional ethics and conduct [21 NCAC 08G .0410]. Only those ethics courses which have been approved by the Board as acceptable NC ethics courses can be used to fulfill the ethics CPE requirement. A list of acceptable Board-approved ethics courses is available on the Board's web site, www.nccpaboard.gov.

A non-resident CPA (a licensee who neither lives nor works in North Carolina) may satisfy the annual ethics requirement by completing the ethics requirements in the jurisdiction in which he or she is licensed and works or resides. 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.

In addition, all active CPAs, including those individuals licensed within the current year, must complete at least eight hours of non-self-study CPE [21 NCAC 08G .0409(c)]. A CPA is not required to take any self-study CPE, but is required to take at least eight hours of non-self-study CPE.

Non-self-study CPE includes group-study courses, interactive group web casts, completing a college course, instructing a CPE course, authoring a publication, and instructing a college course. Any combination of group-study courses, completing a college course, instructing a CPE course, authoring a publication, or instructing a college course may be used to fulfill the requirement of at least eight hours of non-self-study CPE each year.

For specific information about these CPE requirements, please see the Board's web site, www.nccpaboard.gov.

Certificates Issued

At its September 21, 2009, meeting, the Board approved the following applications for licensure:

Emily Taylor Acton	Elizabeth Marie Malott
Mary Catherine Bailey	Janice Gail Marie
Jennifer Ashley Barbee	Eric Alan Martin
Jessica L. Bechtold	Satyasomeswar Maruvada
Donna Michelle Bembnister	Sean Griffin McCallen
Summer Leigh Biles	Matthew Charles McNeely
Heather Anne Blake	Daniel Tyler Moore
Jeffrey Joseph Brader	Leslie Chapman Morgan
Elizabeth Ellis Brennan	Daniel Stephen Morris
Lindsay Jean Bricolo	Phillip John Murray
Elizabeth Harvie Britton	Stephanie Thompson Murray
Gregory William Byers	Martha Lynch Newton
Dana Holland Carpenter	Zachary John Noling
Wei Chen	Erin Marie Orsini
Shelly Marie Clark	Justin Michael Prusiensky
Brody Stanton Connolly	Lindsay Ann Pugh
George Coulbourn Consolvo	Ashley Layne Purdy
Jeffrey Peter Corbett	Katherine Oast Quakenbush
Scott Christopher Coyle	Eric Randolph Ritz
Jesse Lamont Crawford	Karen Crozier Russell
Jill Katherine Crook	Robin Rebecca Rutledge
Lisa Nicole Crouse	Stella Marie Bautista Santos
Shanon Tasheena Curtis	Emmett Vernon Sapp, III
Lynn Margaret Daniels	Jamie Leigh Scott
Ron Christopher Emanuel	Chen-Kun Shih
David Benjamin Farmer	Ann Catherine Skierczynski
Jaime Alison Feather	Joshua Allen Slagle
Carla Renee Furr	Clyde Jennings Smith, III
David Martin Geci	Randy Douglas Sparks
Timo Robert Goodloe	Kenneth William Stern
David Alan Griffin, Jr.	Brooks Alexander Stewart
Callahan Elizabeth Grubbs	Deborah Jane Stewart
Michelle Kay Gunther	Matthew Frye Swinnie
Scott Douglas Hansen	Caroline E. Taheri
Nancy Ann Holden	Jerry Lee Tejchma, Jr.
Amelia Christine Houser	Jeffrey Grant Tolley
Whitney Watts Hughston	Lizabeth Ruth Trimble
Kimberly Anne Hunter	Cheri Boyette Van Cleave
La Shaun Erica King	Philip Seese Vincent
Bindu Krishnan	Lauren Nicole Williams
Scott David Lear	Jan Myer Winnek
John Michael Lengyel	Juan Zhang
Renée Christine Maillet	

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State Board of CPA Examiners

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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.