



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • www.nccpaboard.gov • No. 10-2010

Review of Annual CPE Requirements

The December 31, 2010, deadline for completing the annual CPE requirements for license renewal is quickly approaching. Do you know what the requirements are?

21 NCAC 08G .0401(e) states that active CPAs must complete 40 CPE hours, computed in accordance with 21 NCAC 08G .0409, by December 31 of each year.

However, individuals whose certificate applications are approved by the Board in April, May, or June must complete 30 CPE hours during the same calendar year; individuals whose certificate applications are approved by the Board in July, August, or September must complete 20 CPE hours during the same calendar year; and individuals whose certificate applications are approved by the Board in October, November, or December must complete 10 CPE hours during the same calendar year.

For a CPA to claim credit for a CPE course, the CPA must complete the course; the course must meet the requirements set forth in 21 NCAC 08G .0404; and the course must increase the professional competency of the CPA.

Because of differences in the education and experience of CPAs, a course may contribute to the professional competence of one CPA, but may not contribute to the professional competence of another CPA.

Therefore, each CPA must exercise his or her professional judgment in se-

lecting courses for which CPE credit is claimed and should choose only those courses that contribute to his or her professional competence.

Although the Board registers CPE sponsors, it does not approve individual CPE courses (except ethics courses); a list of Board-registered CPE sponsors is available on the Board's website, www.nccpaboard.gov, through the database (click on the "Licensee Search" link). These sponsors have agreed to conduct programs in accordance with the standards set forth in 21 NCAC 08G .0404.

CPE sponsors in good standing on NASBA's National Registry of CPE Sponsors are considered to be registered CPE sponsors by the Board.

21 NCAC 08G .0410, *Professional Ethics and Conduct CPE*, requires that as part of the annual CPE requirement, all active CPAs complete either a two-hour group-study course or a four-hour self-study course on professional ethics and conduct as set forth in 21 NCAC 08N.

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 website, www.nccpaboard.gov.

A non-resident CPA (a licensee who neither lives nor works in North Carolina) may satisfy the annual ethics CPE 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.

Again, only those ethics courses which have been approved by the Board can be used to fulfill the ethics CPE requirement.

21 NCAC 08G .0409(c) requires that all active CPAs, including those individuals licensed within the current year, complete at least eight hours of non-self-study CPE each year as part of the annual 40-hour CPE requirement.

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.

CPE Requirements
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Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Board-issued Consent Orders in response to the findings of the Continuing Professional Education (CPE) audit. The complete text of each Consent Order is available online through the Board's website, www.nccpaboard.gov. To view the full text of a Consent Order, use the licensee search function of the website to look up the licensee's record, click on the "Details" link, then click on the "View" link under the heading, "Public Documents."

Buddy J. Barlow, #26397
Lenoir, NC 09/20/2010

The Board opened a case against Buddy J. Barlow (Respondent Barlow) for failure to complete a Board-approved ethics course as required for renewal of his North Carolina CPA license and for failure to complete at least eight hours of non-self study CPE as required for renewal of his North Carolina CPA license.

Respondent Barlow signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a \$1,000 civil penalty.

Respondent Barlow may apply for reissuance of his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Barlow's North Carolina CPA license.

Regina L. Gunnet, #24805
Albany, GA 09/20/2010

The Board opened a case against Regina L. Gunnet (Respondent Gunnet) for failure to complete a Board-approved ethics course as required for renewal of her North Carolina CPA license and for failure to complete sufficient hours of CPE as required for renewal of her North Carolina CPA license.

Respondent Gunnet signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a \$1,000 civil penalty.

Respondent Gunnet may apply for reissuance of her North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Gunnet's North Carolina CPA license.

Andy Hudson, #26813
Charlotte, NC 09/20/2010

The Board opened a case against Andy Hudson (Respondent Hudson) for failure to complete a Board-approved ethics course as required for renewal of his North Carolina CPA license.

Respondent Hudson signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a \$1,000 civil penalty.

Respondent Hudson may apply for reissuance of his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Hudson's North Carolina CPA license.

AICPA Launches New Website for College Students and Uniform CPA Exam Candidates

The AICPA has launched a new website, ThisWaytoCPA.com, to educate college students and Uniform CPA Exam candidates about the path to becoming a CPA and the multiple career opportunities in the profession. ThisWaytoCPA.com is a companion to StartHereGoPlaces.com which educates high school students about accounting careers.

Key features of ThisWaytoCPA.com are:

- Journals by individuals who recently passed the Uniform CPA Exam explaining what they did to prepare for the Uniform CPA Exam;
- Mock job interviews and resume tips;

- "Find your Fit," a set of questions that will help users determine which areas of accounting are of the greatest interest;
- A Uniform CPA Exam timeline that maps out the process of taking the Uniform CPA Exam;
- State-by-state CPA licensure requirements, such as the education prerequisites to take the Uniform CPA Exam, with links to state boards of accountancy and state CPA societies;
- A list of more than 100 scholarships available to accounting and business students;
- Information about career paths and jobs;

- A forum where students and Uniform CPA Exam candidates can post questions and interact with peers;
- CPA profiles that detail the day-to-day activities of real life CPAs; and
- Information on specialized credentials available to CPAs.

ThisWaytoCPA.com also features the new AICPA book *The Inside Track to Careers in Accounting* by Stan Ross and James Carberry, which is a compendium of job descriptions, salary ranges and interviews with 50 CPAs from all sectors of the profession.

Notices of Apparent Violation and Demands to Cease and Desist

**Stephan T. Anderson, Respondent
Newell, NC**

To the Above-Named Respondent:

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

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

WHEREAS, pursuant to NCGS 93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under NCGS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to NCGS 93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, Respondent Stephan T. Anderson (hereinafter "Respondent Anderson") has his principal place of business in this State but is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State; and

WHEREAS, Respondent Anderson distributed business cards or allowed business cards to be distributed which incorrectly identify him as a "Licensed CPA," thereby conveying the false impression that he is authorized to use the CPA title in North Carolina or to engage in the public practice of accountancy using 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, 93-3, and 93-6.

THEREFORE, Respondent Anderson 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 Anderson has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

BY:

Robert N. Brooks, Executive Director
North Carolina State Board of Certified
Public Accountant Examiners
03/09/2010

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

CONSENTED TO BY:

Stephan T. Anderson
04/14/2010

**Richard F. Kamman, Respondent
Greenville, NC**

To the Above-Named Respondent:

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

WHEREAS, pursuant to NCGS 93-1, "A 'certified public accountant' is a person

who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to NCGS 93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under NCGS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to NCGS 93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

Kamman

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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, 2010
Veterans' Day**

**November 25-26, 2010
Thanksgiving**

**December 24 & 27, 2010
Christmas**

**December 31, 2010
New Years Day**

CPE Requirements

continued from front page

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. [Please see 21 NCAC 08G .0409 for the specific requirements regarding completing a college course, instructing a CPE course, authoring a publication, or 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.

Because the non-self-study requirement is an annual requirement, a CPA cannot use carryforward CPE hours to satisfy the requirement—when CPE hours are used as carryforward, they lose their self-study/non-self-study properties.

CPAs taking self-study courses to fulfill the Board's 40-hour CPE requirement should note that a self-study course is not considered complete until the CPE sponsor issues a Certificate of Completion. The date the Board will accept for CPE credit is the Certificate of Completion date, not the date the course was completed or the date the completed course was mailed to or received by the sponsor.

Individuals who complete self-study courses late in the year sometimes cannot claim CPE credit for that calendar year because the CPE sponsor issues the Certificate of Completion in the next calendar year.

It is strongly suggested that CPAs who plan to use self-study courses to fulfill the CPE requirement complete the courses and submit them to the sponsor(s) as soon as possible. It is also suggested that the CPA advise the sponsor(s) to date the Certificate(s) of Completion for 2010.

CPAs cannot claim reading accounting journals, periodicals, reference

guides, or related materials and taking a test designed to assess reading comprehension as credit for CPE. No CPE credit is allowed for examinations alone; CPE credit is only allowed for examinations that test a CPA's knowledge of a particular set of study materials as prepared in a formal CPE program.

If a CPA fails to complete the CPE requirements prior to the end of the previous calendar year, but completes the requirements by June 30, the Board will issue a letter of warning for the first such failure within a five calendar year period.

For the second such failure within a five calendar year period, the Board will deny the renewal of the CPA's certificate for a period of not less than 30 days and until the CPA meets the reinstatement requirements set forth in 21 NCAC 08J .0106 .

If you have questions about CPE, please contact Cammie Emery by telephone at (919) 733-1423 or by e-mail at cemery@nccpaboard.gov.

Generic Ethics Courses

As a reminder, generic ethics courses cannot be used to satisfy the requirement of 21 NCAC 08G .0410, *Professional Ethics and Conduct CPE*.

For example, a tax update course which includes one hour of generic ethics instruction does not meet the requirements of 21 NCAC 08G .0410.

Courses used to meet the requirements of 21 NCAC 08G .0410 must be approved by the Board pursuant to 21 NCAC 08G .0400 and must be offered by a CPE sponsor registered with the Board pursuant to 21 NCAC 08G .0403(a) or (b).

A list of Board-approved ethics courses is available on the Board's web site, www.nccpaboard.gov.

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

Check Your CPE Carryforward Online

Licenses 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 or by phone at (919) 733-1423.

Have a Comment or Question?

Do you have a comment or question about information published in the *Activity Review*? Do you have a suggestion for an article?

We welcome your comments and suggestions; drop us a line by e-mail at lisahearne@nccpaboard.gov or rbrooks@nccpaboard.gov.

2010 Board Meetings

November 22

December 20

Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

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

The agenda for each meeting is available from the Board's web site, www.nccpaboard.gov, approximately five (5) business days before the scheduled meeting.

Kamman *continued from page 3*

WHEREAS, Respondent Richard F. Kamman (hereinafter "Respondent Kamman") is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State; and

WHEREAS, Respondent Kamman, while working in North Carolina, allowed himself to be identified on business cards as a CPA. Respondent Kamman's use of the title "CPA" or "Certified Public Accountant" conveys the false impression that he is authorized to use a title other than 'accountant' when, in fact, he is not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such a representation is misleading and contrary to NCGS 93-1, 93-3, and 93-6.

THEREFORE, Respondent Kamman 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 Kamman has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

BY:

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

04/17/2010

*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 F. Kamman

04/15/2010

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Did You Know?

- Between April 1, 2009, and March 31, 2010, the Board approved 3,190 applicants to take the Uniform CPA Exam, and 5,764 sections of the Examination were actually taken.
- Between April 1, 2009, and March 31, 2010, the Board issued 564 original CPA licenses and 232 reciprocal CPA licenses.
- Between April 1, 2009, and March 31, 2010, the Board received 236 complaints on licensees and non-CPAs.

Certificates Issued

At its September 20, 2010, meeting, the Board approved the following applicants for licensure:

Donna Maria Alston	Jan Rehm Johnson
Michelle E. Aremia	Jolene Mae Jurss
Brian Craig Bailey	Jeffrey Preston Kite
Christopher Charles Barber	Shilpa Kranti
Terry Joseph Bass	Eric Joel Lance
James A. Berenson	Kate Elizabeth Langelier
Brett Allen Bernhardt	Jonathan Wade Layne
Gary Michael Bialobrzewski	David Wayne Long
Jennifer Lynn Branch	Jeffery Waldron Mason
Justin Simon Bregman	Reneé Elaine McNutt
John Marshall Bruschi	Leslie Erin Mills
Tamia Jennings Buckingham	Brandon T. Moorefield
Adam Drury Bunch	Jason Reid Myers
Laura Sprinkle Byerly	Hollie Key Nelson
Kevin John Connor	Kimberly Ann Neuschafer
Krystina Lynn Cox	Joshua D. Northcutt
William Robert Dillon	Justin Howard Parks
Joshua Alan Donde	Ashley Stewart Parsons
Donald Wayne Earls, Jr.	Jill Marie Peloquin
Julia Kazantseva Eskander	Stacia Ferree Peterson
Mark Gregory Furlong	Alina Mariana Popescu
Sunny Melissa Gentry	Holly Kirk Reavis
Joshua Bradley Gilreath	Kayla Louise Samstag
Olivia Leah Grieser	Bowen Shi
Duane Edward Hall	Elizabeth A. Smith
John Lyle Heffernan	Joseph Barton Stone
Stephen Reese Helms	Monica Lynne Thomas
John Rogers Hillhouse	Marcus Wayne Turnage
Tiffany Langdon Holland	Taranda S. Vann
Rebecca Leigh Horn	Samantha Elizabeth Wilson
Justin Cheng Hsu	Wei Zhou
Ryan Douglas Jennings	Jody Ann Zieverink

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

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

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

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

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

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

The Consent to *Ex Parte* allows Board staff and Legal Counsel to engage in *ex parte* communications with the Professional Standards Committee (three members of the Board) regarding any evidentiary documentation related to the matter.

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

Licensees should not panic when they receive correspondence from Board staff regarding a complaint. One of the most common mistakes licensees and

firms make when they are contacted by Board staff is failing to respond to the request for information.

If you are contacted by the Board, it is important that you respond promptly to the complaint allegations even if you disagree with those allegations.

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

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

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

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

Upon receipt of the respondent's reply to the complaint, Board staff will forward that reply to the third-party complainant for a response. This phase of the investigation may require that the respondent and the complainant correspond with the Board several times.

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

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

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

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

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

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

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

The majority of cases are resolved through Consent Orders because a Consent Order allows the respondent to have more input into the discipline and gives the Board more latitude in achieving a balanced resolution.

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

Based on the testimony and evidence presented during the Public Hearing, the Board will issue an Order that will become public record information and may be published in the *Activity Review* and on the Board's web site, www.nccpaboard.gov.

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

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

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

If you have questions regarding the investigative process of the Board, please contact the Board's Executive Director, Robert N. Brooks, by e-mail at rbrooks@nccpaboard.gov.

Need a Form or an Application?

Do you need a form or an application? Most of the Board's forms and applications are available from the Board's web site, www.nccpaboard.gov.

To access the forms, click on the "Forms" link on the left side of the home page. The forms are listed by type (Administrative/Miscellaneous, Complaints, CPE Sponsors, Examinations, Firms, Licensing, and Statutes & Rules).

Moved? Changed Jobs?

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

Licensees and firms may 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.

Reclassifications

Reinstatement

09/20/10	Glennie Rowland Ainsworth, #15526	Raleigh, NC
09/20/10	Karla Jernigan Bennett, #27015	Wilmington, NC
09/20/10	Mary Lee Bradford, #25236	Winston-Salem, NC
09/20/10	Amy Crary Erwin, #31630	Charlotte NC
09/20/10	Beth Archer Farrington, #20881	Emerald Isle, NC
09/20/10	Christine A. White, #27848	Fuquay-Varina, NC

Reissuance

09/20/10	Jeanne Lou Penny, #26488	Clayton, NC
09/20/10	Andrew Edward Spaulding #26975	Bangor, ME
09/20/10	Darin Keith Stafford, #25222	Madison, NC
09/20/10	Susan Josephine Syta, #24724	Hickory, NC
09/20/10	David Ian Johnston, #19330	Pompano Beach, FL

Inactive

"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)].

08/02/10	William David Charnock, #27118	Charlotte, NC
08/02/10	Vickie Ann Doggett, #20848	Rutherfordton, NC
08/02/10	Charles Bruce Gordon, #17163	Swannanoa, NC
08/02/10	William R. Griffin, #25751	Floyd, VA
08/02/10	John Gregory Hincker, #34861	Greensboro, NC
08/02/10	Shanna Louise Osborn, #17822	Surfside Beach, SC
08/02/10	W. Bradford Pippinger, #10379	Asheville, NC
08/02/10	Judith Louise Ruhlig, #15892	Geneva, IL
08/02/10	Barbara A. Strazzeri, #28608	Hollywood, FL
08/03/10	Paul Michael Kinney, #27046	Charlotte, NC
08/03/10	Betsy Elaine Smith, #30128	Portland, CT
08/03/10	Cherie L. Turner, #30250	Salisbury, NC
08/04/10	Lynda Ervin, #16438	Rock Hill, SC
08/04/10	Jerry Lee Tejchma, Jr., #34777	Walled Lake, MI
08/06/10	Claire Edna Hackbarth, #24800	Burlington, NC
08/09/10	David Andrew McClelland, #18430	Owensboro, KY
08/11/10	Elbert Vinson, #26876	Fayetteville, NC
08/24/10	Michael David Vaughn, #20814	Cookeville, TN
08/25/10	Keith M. Gehl, #21581	Concord, NC
09/07/10	Carolyn Elaine Festa, #23171	Sherrills Ford, NC
09/14/10	Rebecca Dawn Wagner, #30448	Clover, SC
09/21/10	Michael Parker Lawrence, Jr., #21123	Greensboro, NC



State Board of CPA Examiners

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CPA Firm/Business Name _____
New Bus. Address _____
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Signature _____ Date _____

Mail to: 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.