



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. 11-2008

Firm Renewal/Peer Review Compliance Available Online

North Carolina CPA firms will again renew their firm registrations and provide peer review compliance information to the Board through the Board's web site, www.nccpaboard.gov.

The Board notified firms of the availability of the online process in a letter mailed in early November. The letter included key information, such as the firm's ID number, that must be used to renew the firm registration and to report peer review information.

Access to the online renewal function is available through the "online renewal" link located at the bottom of the menu on the left side of the Board's home page, www.nccpaboard.gov.

NOTE: To keep a copy of the information submitted during the renewal process, print each screen (using the "print" command of the Internet browser) of the online renewal after entering the required information, but before clicking the "submit" button. Firms that do not follow this procedure and later request a copy of the renewal must pay copying fees.

After clicking on the "online renewal" link, the user will select the link for the firm type: individual practitioners (IP); partnerships (PRs) and registered limited liability partnerships (LLPs); or professional corporations (PCs) and professional limited liability companies (PLLCs).

After selecting the link for the firm type, a log-in screen will display. The online renewal system will not accept

the log-in if the user has selected a renewal link that does not match the firm type. For example, the system will not allow an IP to use the PC/PLLC renewal link to renew an IP registration.

To log in to the renewal process, enter the firm's ID number (provided in the letter from the Board) and the certificate number of the firm's supervising CPA.

After logging in, individual practitioners may renew or cancel their firm's registration; other firm types cannot cancel their firm registration online because those firm types must also cancel their registration with the Secretary of State's office before being cancelled in the Board's records.

When an individual practitioner cancels that firm's registration, the system cancels the firm registration immediately and a cancellation receipt is displayed. Please print this receipt as proof of cancellation of the firm's registration.

Page 1 (page 2 for individual practitioners) of the renewal allows the user to add or delete CPA employees who work for the firm.

To remove a CPA who no longer works for the firm, click the "remove" button in front of the person's name. To add a CPA employee, type in the employee's CPA certificate number (available from the Licensee Search page of the Board's web site) in the appropriate box and click the "Add Employee" button.

Partnerships, registered limited liability partnerships, professional corporations, and professional limited liability companies may add additional CPA owners by typing in the owner's CPA certificate number in the appropriate box and clicking the "Add Owner" button.

If the firm has non-CPA owners, this information must be submitted to the Board as outlined in the instructions included in the letter sent to firms by the Board.

The user must also confirm that all non-resident CPAs that provide services through the firm have been issued the appropriate license by the Board or that all such CPAs have a current *Notification of Intent to Practice*

Firm Renewal
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www.nccpaboard.gov

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Disciplinary Action

Walter Jeffrey Daniel, #9483
W. Jeffrey Daniel, CPA, PA
Charlotte, NC 09/22/2008

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 22, 2008, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondent and this matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. Respondent Walter Jeffrey Daniel (hereinafter "Respondent Daniel") was the holder of a certificate as a Certified Public Accountant in North Carolina which Respondent forfeited for failure to renew on August 8, 2008, 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. Respondent W. Jeffrey Daniel, CPA, PA (hereinafter "Respondent Firm"), was a licensed certified public accounting professional corporation in North Carolina but the Respondent Firm was suspended by the Board and the Office of the Secretary of State on August 8,

2008, because it no longer had a licensed CPA shareholder 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. Respondent Daniel was the sole shareholder of Respondent Firm. At all times relevant, Respondent Daniel was the principal shareholder, president and individual responsible for Respondent Firm's compliance with state and federal tax laws, as well as North Carolina's accountancy laws. The Respondent Firm's actions and failures to act are attributable to Respondent Daniel.

9. In October of 2007, the United States Department of the Treasury (US Treasury) obtained a tax lien totaling \$8,499.87 against Respondent Firm for unpaid unemployment taxes (940) and penalties for failure to file tax returns (6721).

10. In October of 2007, the US Treasury obtained a tax lien totaling \$35,266.16 against Respondent Firm for unpaid Employee Withholding taxes (941) for fifteen (15) quarters from June of 2002 through March of 2007.

11. In February of 2008, the US Treasury obtained a tax lien totaling \$4,200.00 against Respondent Firm for penalties for failure to file tax returns (6721).

12. Board staff sent mailings, by first-class mail and certified return/receipt mail, regarding the tax liens to Respondents at the last known mailing address for Respondent Firm. Neither Respondent Daniel nor any representative of Respondent Firm replied to these mailings.

13. Board staff then sent an email regarding the tax lien and his failures to respond to Board inquiries to Respondents at Respondent Daniel's last known email address. Neither Respondent Daniel nor any representative of Respondent Firm replied to this email.

14. Board staff contacted Respondent Daniel by telephone regarding the tax lien and his failures to respond to Board inquiries. In the telephone conversation, Respondent Daniel informed Board staff that he had been busy but would respond within one week.

15. Despite Respondent Daniel's promise to respond, to date, Board staff has not received a response from Respondent Daniel, any other representative of Respondent Firm, or anyone acting on behalf of Respondents.

CONCLUSIONS OF LAW

1. Respondents' actions and failures to act which resulted in the tax liens are violations of NCGS 93-12(9)d and e and 21 NCAC 08N .0201, .0203(b)(1), .0204 and .0207.

2. Respondents' failures to timely respond to Board inquiries are violations of NCGS 93-12(9)e and 21 NCAC 08N .0206.

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

1. The Certified Public Accountant certificate issued to Respondent, Walter Jeffrey Daniel, is hereby permanently revoked.

2. The firm registration for Respondent Firm, W. Jeffrey Daniel, CPA, P.A., is hereby suspended.

Board Meeting

The December 17, 2008, meeting of the Board will be held at the Board office at 1101 Oberlin Road, Raleigh, and will begin at 10:00 a.m.

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:

December 24-26, 2008
Christmas

Disciplinary Actions Resulting from CPE Audit

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

Dennis J. Dougherty, #26109
Durham, NC 10/20/2008

The North Carolina State Board of CPA Examiners (Board) opened a case against Dennis J. Dougherty (Respondent Dougherty) for failure to complete an ethics CPE course as required for renewal of his North Carolina CPA certificate.

Respondent Dougherty 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 \$1,000.00 civil penalty. Respondent Dougherty may apply to reinstate his North Carolina CPA license by complying with the terms set forth in the signed Consent Order.

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

Shalita M. Robinson, #30875
Randallstown, MD 10/20/2008

The North Carolina State Board of CPA Examiners (Board) opened a case against Shalita M. Robinson (Respondent Robinson) for failure to complete an ethics CPE course as required for renewal of her North Carolina CPA certificate.

Respondent Robinson 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 \$1,000.00 civil penalty. Respondent Robinson may apply to reinstate her North Carolina CPA license by complying with the terms set forth in the signed Consent Order.

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

Anna G. Scott, #30305
Philadelphia, PA 10/20/2008

The North Carolina State Board of CPA Examiners (Board) opened a case against Anna G. Scott (Respondent Scott) for failure to complete an ethics CPE course as required for renewal of her North Carolina CPA certificate.

Respondent Scott 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 \$1,000.00 civil penalty. Respondent Scott may apply to reinstate her North Carolina CPA license by complying with the terms set forth in the signed Consent Order.

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

Rhonda A. Thomas, #30248
Winnabow, NC 10/20/2008

The North Carolina State Board of CPA Examiners (Board) opened a case against Rhonda A. Thomas (Respondent Thomas) for failure to complete at least eight (8) hours of non-self-study CPE as required for renewal of her North Carolina CPA certificate.

Respondent Thomas 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 \$1,000.00 civil penalty. Respondent Thomas may apply to reinstate her North Carolina CPA license by complying with the terms set forth in the signed Consent Order.

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

Susan L. Whitlock, #17293
York, SC 10/20/2008

The North Carolina State Board of CPA Examiners (Board) opened a case against Susan L. Whitlock (Respondent Whitlock) for failure to complete an ethics CPE course and for failure to complete at least eight (8) hours of non-self-study CPE as required for renewal of her North Carolina CPA certificate.

Respondent Whitlock, who self-reported the CPE failures, signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least 90 days, of her license; and 3) the imposition of a \$1,000.00 civil penalty. Respondent Whitlock may apply to reinstate her North Carolina CPA license by complying with the terms set forth in the signed Consent Order.

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

Sylvester L. Zee, #16674
Concord, NC 10/20/2008

The North Carolina State Board of CPA Examiners (Board) opened a case against Sylvester L. Zee (Respondent Zee) for failure to complete at least eight (8) hours of non-self-study CPE as required for renewal of his North Carolina CPA certificate.

Respondent Zee 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 \$1,000.00 civil penalty. Respondent Zee may apply to reinstate his North Carolina CPA license by complying with the terms set forth in the signed Consent Order.

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

Notice of Apparent Violation and Demand to Cease and Desist

Hugh B. Webster
Burlington, 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 §93-3, “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,” 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, Respondent Hugh B. Webster (hereinafter “Respondent Webster”) is not currently licensed by the Board as a certified public accountant; and,

WHEREAS, Respondent Webster allowed his name to appear on his office signage, which identifies him as a “Certified Public Accountant,” thereby conveying the impression that he is autho-

rized 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 §93-3 and §93-6.

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

BY:

Robert N. Brooks, Executive Director
North Carolina State Board of Certified Public Accountant Examiners
09/29/2008

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

CONSENTED TO BY:

Hugh B. Webster
09/22/2008

Sara Jenkins
The Blackwing Group, LLC
Independence, MO

To the Above-Named Respondents:

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 §93-3 “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, pursuant to NCGS §93-4 “It shall be unlawful for any firm, copartnership, or association to assume or use the title of certified public accountant, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the members of such firm, copartnership or association have been admitted to practice as certified public accountants, unless each of the members of such firm, copartnership or association first shall have received a certificate of qualification from the State Board of Certified Public Accountant Examiners admitting him to practice as a certified public accountant; provided, however, that the Board may exempt those persons who do not actually practice in or reside in the State of North Carolina from registering and receiving a certificate of qualifications under this section.”

WHEREAS, pursuant to NCGS §93-5 “It shall be unlawful for any corporation to assume or use the title of certified public accountant or to use any words, letters, abbreviations, symbols or other means of identification to indicate that such corporation has received a certificate of qualification from the State Board of Certified Public Accountant Examiners admitting it 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

Jenkins

continued on page 6

Firm Renewal *continued from front*

on file with the Board. After making any necessary changes and confirming that the information is correct, click "Submit." If the firm does not have non-resident CPAs providing services to North Carolina clients, the correct response is "yes."

Page 2 (page 3 for individual practitioners) allows the user to change the supervising CPA in the office being renewed, as well as indicating if this office is the administrative office for the entire firm. To change the supervising CPA, click the "Update Supervising CPA" button and enter the new supervising CPA's certificate number and click on the "Click to Complete Supervising CPA Update" button.

The firm's mailing and physical addresses may be changed on this page by clicking on the blue link for each address. A complete mailing address and phone number are required to continue the renewal process. If that data is not on file, the renewal is stopped until the address and phone number fields are complete.

Page 3 (page 4 for individual practitioners) contains questions about attest and assurance services that the firm may provide and covers the period since the last firm renewal. Users must answer each question with a "yes" or "no" response before being allowed to proceed with the renewal.

If the firm's peer review has been completed but is not indicated on the screen, please e-mail the appropriate documentation to Cammie Emery at cemery@nccpaboard.gov. The Board cannot change the peer review due date without a current acceptance letter. For an unmodified opinion, fax or e-mail the acceptance letter. For a second modified opinion or an adverse opinion, fax or e-mail the peer review report, the letter of comments, letter of response, and final acceptance letter. The firm's peer review records will be updated after the Board receives the required documents.

Moral character data is reported on page 4 (page 5 for individual practitioners) and the questions cover the time period since the last firm renewal. All questions must be answered and any affirmative answers must be explained

in the text box provided. In addition, copies of any applicable court documents must be sent to the Board. Users must answer each question with a "yes" or "no" response before being allowed to proceed with the renewal.

For partnerships and registered limited liability partnerships, page 5 calculates the fee schedule for renewal. Partnerships and registered limited liability partnerships pay a fee only if they have offices outside of North Carolina. All fees paid online must be paid by MasterCard or Visa. The renewal fee will be paid with the firm's administrative office renewal.

For professional corporations and professional limited liability companies, the renewal fees due are calculated on page 5. Professional corporations and professional limited liability companies must pay a \$25 fee. The renewal fee will be paid with the firm's administrative office renewal.

Page 6 of the renewal provides the user with an opportunity to review the information provided on the previous pages and make any necessary changes or print each page of the completed renewal. The user may also continue to page 7.

On page 7, the user affirms that the information provided is correct. After accepting the statement on Page 7, individual practitioners and those partnerships, registered limited liability partnerships, professional corporations, and professional limited liability companies that do not owe a fee are provided with a receipt which states that the firm renewal has been processed. Please print this receipt for the firm's records; this receipt serves as confirmation of renewal until the firm's Board registration certificate is received.

For the administrative offices of partnerships, limited liability companies, professional corporations, and professional limited liability companies which must pay any applicable renewal fees, payment information is entered on page 8. All fees paid online must be paid by MasterCard or Visa.

After paying the fee, the user is provided with a receipt which states

that the firm renewal has been processed. Please print this receipt for the firm's records; this receipt serves as confirmation of renewal until the firm's Board registration certificate is received.

A firm that does not want to submit credit card information using the secure web site, but still wishes to pay by credit card, may submit a copy of the online renewal form by answering all questions on each page of the renewal, printing each screen (using the "print" command of the Internet browser) as it is completed, but before clicking "submit," signing the renewal, and faxing the completed pages, including the completed credit card information page, to the Board at (919) 733-4209 or by mailing the completed pages, including the completed credit card information page, to State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605.

A firm which prefers to submit the renewal form with a check or money order may do so by answering all questions on each page of the renewal, printing each screen (using the "print" command of the Internet browser) as it is completed, but before clicking "submit," signing the renewal, and mailing the completed pages, plus a check payable to "State Board of CPA Examiners" for the appropriate amount to PO Box 12827, Raleigh, NC 27605.

If a CPA firm fails to comply with any part of 21 NCAC 08J, *Renewals and Registrations* or 21 NCAC 08M, *Peer Review Program*, the Board may take disciplinary action against the CPA firm's members as specified in 21 NCAC 08J. 0111 and 21 NCAC 08M .0106. Such action may include a conditional license, civil penalty, and suspension of each CPA firm member's CPA certificate.

If you have questions about the online firm renewal or peer review compliance process, please contact Cammie Emery by phone at (919) 733-1423 or by e-mail at cemery@nccpaboard.gov. You may also contact Buck Winslow by phone at (919) 733-1421 or by e-mail at buckw@nccpaboard.gov.

Jenkins *continued from page 3*

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, Respondent Sara Jenkins (hereinafter "Respondent Jenkins") is not currently licensed or otherwise authorized by the Board as a certified public accountant and The Blackwing Group, LLC, (hereinafter "Respondent Blackwing") is not currently registered by the Board as certified public accounting firm; and,

WHEREAS, although Respondent Jenkins is or has been registered as a CPA in Missouri and Respondent Blackwing is or has been registered as a CPA firm in Missouri, neither has given notice or otherwise qualified to render an audit as a CPA or CPA firm for a North Carolina company. Further Respondents have had their licenses or registrations revoked in at least two other states for unlawful conduct. Nevertheless, without lawful authority Respondents prepared and issued a "Report of Independent Registered Public Accounting Firm" on behalf of a North Carolina company. In said report Respondents made repeated references to regulatory bodies and official accounting and auditing standards to give the erroneous impression that Respondents were registered in North Carolina and lawfully permitted to use such means to indicate that they were CPAs in this state and thereby conveying the impression that they could lawfully provide an audit for New Millennium Products located in North Carolina for the purposes of registration with the United Securities and Exchange Commission. Such a representation has a capacity or tendency to deceive the public and is contrary to NCGS §93-3, §93-4, §93-5, and §93-6.

THEREFORE, Respondent Jenkins and Respondent Blackwing are hereby notified and the North Carolina State Board of Certified Public Accountant

Examiners demands that they immediately cease and desist from offering or rendering public accounting services of any kind in North Carolina unless and until Respondent Jenkins has been licensed as a CPA by the Board and Respondent Blackwing has been registered as a CPA firm by the Board.

BY:

Robert N. Brooks, Executive Director
North Carolina State Board of Certified Public Accountant Examiners
10/01/2008

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

CONSENTED TO BY:

Sara Jenkins
The Blackwing Group, LLC
10/15/2008

Reclassifications

Reinstatements - 10/20/08

- Matthew Soren Christensen, #22570
- Marjorie L. Dhunjishah, #28096
- Karen Alyson Simmons, #25220
- Clifton Ross Stancil, #28877
- Jason Gene Sullivan, #31475

Reissuance - 10/20/08

- Karen Aliza Frazier, #27956
- Melvin Maurice Hodges, 322052
- Harp Kenth, 325988
- James Grady Walker, #18254
- Melissa Ford Wike, #31475

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

NC Licensees by Residency

(Active Licensees as of 11/03/08)

AK	7
AL	53
AR	9
AZ	16
CA	111
CO	29
CT	36
DC	33
DE	8
FL	313
GA	473
HI	2
IA	4
ID	2
IL	50
IN	22
KS	18
KY	21
LA	10
MA	41
MD	91
ME	3
MI	24
MN	16
MO	23
MS	12
MT	2
NC	14,312
ND	2
NE	7
NH	8
NJ	102
NM	4
NV	8
NY	118
OH	71
OK	9
OR	11
PA	88
RI	5
SC	624
SD	1
TN	137
TX	140
UT	6
VA	405
VT	5
WA	32
WI	16
WV	16
WY	1
Other	44
TOTAL	17,601

Certificates Issued

At its October 20, 2008, meeting, the Board approved the following applications for licensure:

Daniel Thomas Albano
Ralph Russell Allison
Jennifer Anne Anderson
Bruce W. Andrews, Jr.
Jennifer Anne Assal
Maurice M. Atkins, Jr.
Jennifer Jo Austin
Andrew Justin Avent
Leah Kimbrell Bergmark
Matthew James Bouldin
William Douglas Brink
Hillel Nathaniel Caplan
Richard Philip Carothers, III
Scott Gregory Cassell
Edmin Sik-Kuen Chan
Yi-Chun (Eddie) Chung
Erik Leighton Cobb
Elizabeth Leigh Cunningham
Larry Daniel
Anne Elizabeth Davenport
Michelle Marie Dias
Robert Dean Dohrer
Gregory J. Dudley
Cassandra Ruth Estep
Victor Manuel Feliciano, Jr.
Anneliese Ferry
Stephen Whitfield Foster
Judith Ciske Fried
Stephanie Duncan Fritts
Amanda Michelle Furr
Kelly Michele Ganley
Michael Joseph Haragos
Brandon Albert Harris
Morris Ernest Harris
Emily Via Haynes
James Earl Heyward
Ronald David Hickey
John William Higbee
Melissa Knauss Hinman
Grace H. Hodge
William Houston Howie
Cara Lynn Johnson
Jessica Cagle Jones
Melissa Anne Keever
Laura Elizabeth Kinney
Darren Lee LaBean
Jason Tyler Lee
Christina Maria Lewellen
Barry G. Long
Monica Barbara Magnuson
James Errick Mason, Jr.
Kathleen Mary Mason
Andrea Leigh McCoach
Daniel John McIntyre

Lindsey Rose Miller
John David Mollohan, II
Patsy Ann Morton
Sherry Liberman Moss
Mason Hiram Mullins, IV
Grace Mitchell Neal
Caryn Leigh Nivens
Craig J. Nowakowski
Kathleen Marie O'Connor
Jeremy Stevenson Overcash
Lesley Walters Parker
David Alexander Paulsen
George George Pawlush, IV
Karen Percent
Christina Marie Pouza
Janet K. Pryor
Eugene George Purcell, IV
Abirami Raja
Deepa Reddy
David Charles Remmells
Rance Michael Rhodes, II
Paige Bell Riordon
Alicia Helen Rockwell
Rachel Norwood Rogers
Robert Cory Rogers
Carrie Elizabeth Russell
Samuel Jackson Sanders
Christopher Sean Saunders
Charles David Scheumann
Sarah Laws Shannonhouse
Aaron Joiner Singleton
Nathan Eli Skipper
Donnieka Jenay Smith
Heather LeAnne Smith
Marvin Snow
Madonna Boyd Stafford
Justin Alan Stiles
James Snyder Stubbs
Angela Vaughn Styons
Sonja Arlene Thomas
Lee Griffin Tinsley
Matthew Johnson Ulan
William Matthew Vannelli
Jennifer Lindsay Wade
Kimberly Rochelle Walker
Lynn Lowrie Wampler
Janice Campbell Warren
Casey Brooke Watkins
Brian Wade Whisnant
Benjamin Hylton Whited
Meredith Hilton Williams
Lance Howard Wingler
Christine Snyder Young
Hui Zhi

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 September 2008 issue of the *Activity Review*.



State Board of CPA Examiners

Board Members

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President, Greensboro

Michael C. Jordan, CPA
Vice President, Goldsboro

Jordan C. Harris, Jr.
Secretary-Treasurer, Statesville

Jeffrey T. Barber, CPA
Member, Raleigh

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

Tyrone Y. Cox, CPA
Member, Durham

Maria M. Lynch, Esq.
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