



# 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. 11-2009

### 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](http://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](http://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. If you are no longer offering to provide or providing services through your firm and fail to cancel the firm registration by the deadline, such action may result in a conditional license, civil penalty and suspension of your certificate.

When an individual practitioner cancels that firm's registration, the system cancels the firm registration immediately and a cancellation receipt is displayed. Please print and save 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 renewal instructions.

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

**Firm Renewal/Peer Review**  
*continued on page 5*

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[www.nccpaboard.gov](http://www.nccpaboard.gov)

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# Disciplinary Actions

**William P. Benac, #12084**  
**Dallas, TX 10/19/2009**

*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 #12084 as a Certified Public Accountant.

## Count 1

2. Respondent informed the Board on his 2006 individual certificate renewal (2006 renewal) that he had completed the annual CPE ethics course to meet the 2005 CPE requirements.

3. Based on Respondent's representations, the Board accepted his 2006 renewal.

4. In May of 2009, Respondent self-reported to the Board that he had failed to complete an annual North Carolina (NC) CPE ethics course between January 1, 2005, and June 30, 2006, despite what was reported on his 2006 renewal to meet his 2005 CPE requirements. Respondent was living in Texas during this period but was not licensed as a CPA in Texas.

## Count 2

5. Respondent informed the Board on his 2007 individual certificate renewal (2007 renewal) that he had completed the annual CPE ethics course to meet the 2006 CPE requirements.

6. Based on Respondent's representations, the Board accepted his 2007 renewal.

7. In May of 2009, Respondent self-reported to the Board that he had failed to complete an annual North Carolina (NC) CPE ethics course between January 1, 2006, and June 30, 2007, despite what was reported on his 2007 renewal to meet his 2006 CPE requirements. Respondent was living in Texas during this period but was not licensed as a CPA in Texas.

## Count 3

8. Respondent informed the Board on his 2008 individual certificate renewal (2008 renewal) that he had completed the annual CPE ethics course to meet the 2007 CPE requirements.

9. Based on Respondent's representations, the Board accepted his renewal.

10. In May of 2009, Respondent self-reported to the Board that he had failed to complete an annual North Carolina (NC) CPE ethics course between January 1, 2007, and June 30, 2008, despite what was reported on his 2008 renewal to meet his 2007 CPE requirements. Respondent was living in Texas during this period but was not licensed as a CPA in Texas.

11. 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 Counts 1, 2, and 3 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 two hundred seventy (270) 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:

a. Application form,

b. Payment of the application fee,

c. 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 or self-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.

## 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 24-27, 2009**

Christmas

**January 1, 2010**

New Year's Day

**James Fauver Young, #26986**  
**Charlotte, NC 10/19/2009**

*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. James Fauver Young (hereinafter "Respondent") is the holder of North Carolina certificate number 26986 as a Certified Public Accountant.
2. Respondent's firm, of which Respondent is the sole owner, received a verbal request from a homeowner's association to perform the homeowner's association's December 31, 2007, audit.
3. In May of 2008, an employee of Respondent's firm gathered initial audit information from the homeowner's association. Based upon that initial work and in the absence of notification from Respondent or his firm, prior to February of 2009, that Respondent's firm was withdrawing from the audit engagement, the homeowners association believed that Respondent's firm was performing the association's audit.
4. In accordance with AU 230.05, an auditor, in the performance of an audit, should exercise reasonable care and diligence which is defined as due professional care.
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 provi-

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

2. Respondent's failure to ensure that his firm exercised due care in the performance of an audit, and his failure to ensure that his firm adequately planned and supervised an engagement constitute violations of NCGS 93-12(9)e and 21 NCAC 08N .0212.

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

1. Respondent is censured.

## Check Your CPE Carryforward Online

Licensees can verify their CPE carryforward through the Board's web site, [www.nccpaboard.gov](http://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](mailto:cemery@nccpaboard.gov).

## Reclassifications

### Reinstatements

10/19/09	Holly Wilcox Hall, #25321	Winston-Salem, NC
10/19/09	Susan Schappert Harper, #19045	Cary, NC
10/19/09	Stephen T. Moses, #16771	Heath, TX
10/19/09	Jesse Erik O'Shea #29828	Matthews, NC
10/19/09	Suzanna Alexis Head Plott, #13834	Charlotte, NC
10/19/09	Kimberly Childress Rush, #22166	Johnson City, TN
10/19/09	Diane Taylor Sonnenstein, #23222	Memphis, TN
10/19/09	Daniel James Waddell, #13885	Mooresville, NC

### Reissuance

10/19/09	William Ray Davis Jr., #19830	Pittsboro, NC
10/19/09	Jason Corbett Hicks, #27892	Meredith, NH
10/19/09	James Francis Keith, #23354	New Bern, NC
10/19/09	William Thomas McCuiston, #27854	Cary, NC
10/19/09	Eric Menton Padgett, #29435	Oak Island, 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)].

10/19/09	Walter Lee Hamel, #3665	China Grove, NC
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# Notices of Apparent Violation and Demands to Cease and Desist

**Mary L. Cardello, Respondent**  
Chapel Hill, 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**, 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 Mary L. Cardello (hereinafter “Respondent Cardello”), on July 7, 2007, requested that her North Carolina CPA license be placed on inactive status and certified to the Board that she would not identify herself as a CPA to any person in any manner. Respondent Cardello is, therefore, not currently licensed by the

Board as a certified public accountant or otherwise authorized to use the title “CPA” in this state, and,

**WHEREAS**, Respondent Cardello allowed her name to appear on a website which identifies her as a “CPA,” thereby conveying the impression that she is authorized to use the title “certified public accountant” or “CPA” when, in fact, she 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 Cardello is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that she immediately cease and desist from use of the title “CPA” or “Certified Public Accountant” and identify herself only as “accountant.”

## BY:

Robert N. Brooks, Executive Director  
North Carolina State Board of Certified  
Public Accountant Examiners  
08/12/2009

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

## CONSENTED TO BY:

Mary L. Cardello  
08/26/2009

**Craig R. Rosato, 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 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.”

**Rosato**

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## CPA Volunteers Needed to Write Questions for the Uniform CPA Exam

The AICPA Examinations Team is looking for volunteers to write multiple-choice questions for the CPA Exam.

To qualify, volunteers must have a current CPA license, a minimum of three years of experience as a licensed CPA, and expertise in one or more areas covered by the Exam.

In addition, any of the following kinds of experience is highly desirable – supervision of entry-level CPAs or familiarity with the workplace responsibilities of entry-level CPAs or

teaching accounting students. AICPA membership is required. Affiliation with any Exam review course is not permitted.

Volunteers are given question writing training by ACT or PES (AICPA’s official vendors for multiple-choice questions). A small honorarium is paid for each question accepted by the AICPA.

To apply, send an e-mail stating your background and expertise to Timothy Habick at **thabick@aicpa.org**.

## Firm Renewal/Peer Review

*continued from front*

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](mailto:cemery@nccpaboard.gov). The Board cannot change the peer review due date without a current acceptance letter. For a pass report, fax or e-mail the acceptance letter. For a pass with deficiencies report that is preceded by a modified report on any previous peer review, fax or e-mail the peer review report, findings for further consideration, letter of response, and final acceptance letter. For a fail report, fax or e-mail the peer review report, findings for further consideration, 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.

Professional corporations and professional limited liability companies must pay a \$25 fee as indicated on page 5. The renewal fee will be paid with the firm's administrative office renewal only.

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](mailto:cemery@nccpaboard.gov). You may also contact Buck Winslow by phone at (919) 733-1421 or by e-mail at [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov).

### December Board Meeting

The December 17, 2009, Board meeting will be held at the Board office at 1101 Oberlin Road, Raleigh, and will begin at 10:00 a.m.

## Rosato

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**WHEREAS**, Respondent Craig R. Rosato (hereinafter “Respondent Rosato”) 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 Rosato is not currently actively licensed or otherwise authorized by the Maryland State Board of CPAs to identify himself as a certified public accountant; and

**WHEREAS**, Respondent Rosato, while working in North Carolina, was identified in a Carolina Newswire article as a Certified Public Accountant; Respondent had been informed by the Board in 1998 that he was not authorized to use the CPA title in this state. Respondent Rosato’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 and §93-3.

**THEREFORE**, Respondent Craig R. Rosato 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 Rosato 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

08/04/2009

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

**CONSENTED TO BY:**

Craig R. Rosato

08/05/2009

## Your Firm’s Web Site: Does It Comply with Board Rules?

The Board considers a CPA firm’s web site as a form of advertising and as such, a firm’s web site must comply with the Board’s rules, including 21 NCAC 08N .0306, *Advertising or Other Forms of Solicitation*.

21 NCAC 08N .0306(d), which specifically addresses Internet advertising, mandates that in addition to including the CPA business or CPA firm name, a CPA firm web site must also include the principal place of business, the business phone number, the individual North Carolina certificate number for each CPA listed on the web site, and must specify North Carolina as the state of certification.

Pursuant to 21 NCAC 08N .0306(c), a CPA firm can offer to perform or advertise professional services only in the exact name of the CPA firm as registered with the Board.

Therefore, if your firm is registered with the Board as Smith & Jones, LLP, your firm web site must list the firm name as Smith & Jones, LLP, not Smith & Jones or Smith & Jones, CPAs, etc.

As with all other forms of advertising, a firm web site should contain meaningful information that is not misleading or deceptive to consumers.

For example, qualitative or quantitative terms, such as “expert,” “specialist,” “reasonable,” or “affordable” should not be used because what you consider reasonable or affordable may not be reasonable or affordable to someone else.

However, the Board does permit the use of terms such as “specializing in” or “specialization” in firm advertising, including web sites.

Although a CPA may advertise the nature of services provided to clients, the CPA cannot advertise or indicate a designation or other title unless the CPA has met the requirements of the granting organization for the separate title or designation and he or she is currently on active status and in good standing with the granting organiza-

tion for the separate title or designation.

**NOTE:** The Board does not approve or authorize designations or separate titles, and the use of such designations is for public information purposes only.

Although the Board allows a CPA firm, on its web site, to provide a description of a CPA’s position within the firm or his or her professional experience, the Board limits the information that can be provided on unlicensed staff.

In a December 2001 Declaratory Ruling (*Activity Review* No. 4-2002), the Board concluded that unlicensed staff, if listed on the firm’s web site, must be listed in a separate section from the licensed staff.

In addition, that section must be clearly titled in such a way that the public will not be misled into believing that those staff members are licensed by this Board or otherwise authorized to render professional services without the supervision of an individual licensed by the Board.

In regard to an unlicensed staff member, the Board ruled that on the firm’s web site, a firm can only include the unlicensed staff member’s name, his or her position title, the firm’s business address, and the staff member’s telephone number, fax number, and e-mail address.

Résumé-type information for an unlicensed staff member cannot be included on the firm’s web site.

If your firm has a web site or is developing a web site, it is important to ensure that your web site is in compliance with the Board’s rules and guidance on advertising.

Remember, the profession and the public are best served when CPA firms and individual CPAs take the appropriate steps to ensure that the public is not confused or misled by a CPA’s advertising.

## Inactive Status

“Inactive,” when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant,” and neither he nor she nor anyone else refers to him or her in any representation as described in 21 NCAC08A .0308(b) [21 NCAC 08A .0301(b)(21)].

08/26/09	Rachel Thomas Shaw	#30729	Columbia, SC
09/02/09	John Andrew Brobst	#33962	Raleigh, NC
09/08/09	Brian D. Davis	#27886	Hickory, NC
09/10/09	Christopher Cannon Scholten	#33696	Charlotte, NC
09/14/09	Raymond Henry Brandt	#23486	Boiling Springs, SC
09/15/09	Kristi Dale Bonner	#28080	New York, NY
09/15/09	David Edward Riker	#26964	Severna Park, MD
09/15/09	Duane L. Smith	#20900	Birmingham, AL
09/23/09	Linda Johnson Foster	#15814	Greensboro, NC
09/23/09	Richard Wayne Lowery	#2547	Huntersville, NC
09/24/09	Dennis Eugene Myers, III	#11556	Charlotte, NC
10/01/09	Elizabeth Ann Brown	#31714	Charlotte, NC
10/05/09	Marcus Quitman Elliott	#24581	Spartanburg, SC
10/05/09	Kenneth A. Lavery	#25525	Fort Myers, FL
10/05/09	Jared Lee Spencer	#31817	Franklin, NC
10/06/09	Jennifer Grace Stevenson	#32560	Charlotte, NC
10/12/09	Douglas Warren Davis	#22854	Goldsboro, NC
10/19/09	Earl Alston Lawson	#16528	Blackshear, GA

## Certificates Issued

At its October 19, 2009, meeting, the Board approved the following applications for licensure:

Lindsay Bain Adams	Kevin Michael Franks	Lauren René Pope
Stephen A. Bailey	Sara Elizabeth Gima	Melissa Wright Prevette
Nan Bao	Susan Kingman Hagan	Meredith Renee Puntch
Stacey Louise Barber	Quinton Byron Hamlett	Scott William Ranby
Scott C. Bearrows	Sara VanNess Hammond	Rebecca Ann Reardon
Robert Vincent Birch	Oliver Hecking	Casey Owen Reedy
Scott Boyar	Donna Eileen Hills	Robert Edward Ricaud
Sarah Bussing Brady	Galina D. Hincker	Samantha Ashley Rowland
Michael Jeffrey Brake	John Gregory Hincker	L. Collins Scheibla, IV
Michael Edward Bullman	Carolyn Grace Hobson	Shanté Tannis Scott
Edythe Anne Cail	Michael Francis Hoose	Steve Wesley Shelton
Jennifer C. Caldwell	David Preston Hoxie	Robert Zachery Slappey
Lauren Heather Carse	Sarah Butler Jacks	Clifford Ralph Stalter
Jessica Marie Cole	Jeffery Vernon Kent, Jr.	Luke Aurelius Stotz
Shanté Denise Coleman	Richard Grey Liston	Jennifer Ann Thorne
Jared John Cronk	Jayne Denny Maas	Douglas Scott Ulrich
Rufus W. Dollar	Matthew Neal McKinney	John H. Vogt
Tony Douglas	Christopher Glenn Meredith	Megan Alicia Vogt
Donald Victor Edwards	David Mason Minor	Matthew R. Walker
Jessica Amanda Efirid	Shantel Ruth Moore	Timothy Kent Walker, Jr.
Michael Anthony Federico	Matthew David Park	April Jewel White
Mark William Ferris	Rina Kirit Patel	Anthony Charles Zirilli
Cristy Michelle Fowler		

