



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. 11-2010

Firm Renewal/Peer Review Compliance Available Online

North Carolina CPA firms are again renewing their firm registrations and providing peer review compliance information to the Board through the Board’s website, 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. 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 suspension of each CPA firm member’s CPA certificate and a civil penalty.

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 website) 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.

Firm Renewal
continued on page 3

In This Issue...

Annual CPE Requirement	4
Board Office Closed	2
Certificates Issued	5
Changes in Exam Times, Fees	6
Disciplinary Action Resulting from CPE Audit	4
Elijah Watt Sells Award	7
International CPA Exam	2
Reclassifications	7
Rule-Making Hearing	7
Tax Code Violations	6
Volunteers Needed	5

Uniform CPA Exam Offered in Five International Locations in 2011

On October 17, 2010, the AICPA, NASBA, and Prometric announced that in 2011, the Uniform CPA Examination will be offered outside the 55 US jurisdictions.

Starting next year, the Exam will be offered in Japan, Bahrain, Kuwait, Lebanon, and the United Arab Emirates.

The international Exam will be the same as the one offered in the 55 US jurisdictions using the same computerized format and administered in English.

As in the US, the purpose of taking the Exam will be to qualify for licensure as a CPA through a state board of accountancy.

"Candidates for licensure as US CPAs reside all over the world, but at present, they must travel to the US to take the CPA Exam," said Barry Melancon, AICPA president and CEO.

"International administrations are being offered as a service to them and to other international candidates who wish to seek CPA licensure--the mark of highly-qualified professionals in accounting."

The Uniform CPA Examination is one of the "Three Es--Education, Examination, and Experience" that are required for licensure as a CPA in the US.

The CPA Examination consists of four sections: Auditing and Attestation (AUD); Financial Accounting and Reporting (FAR); Regulation (REG); and Business Environment and Concepts (BEC). The combined testing time for the four sections is 14 hours.

"NASBA and its member boards are pleased to play a significant role in advancing the Uniform CPA Examination delivery in international locations," said NASBA President and CEO David Costello.

"We are proud of our licensing examination, developed by the AICPA with significant input and assistance by NASBA and state boards, and its

well-earned reputation for overall quality and preeminence as a high stakes examination. Since a growing number of CPA candidates reside in other countries, the time has come to manage the overall process of international candidates in a more effective manner."

The Exam employs a combination of question formats. It includes the traditional multiple-choice questions and essays, as well as the highly innovative simulations--questions that replicate workplace situations and require the application of knowledge and skills to arrive at solutions.

"This new effort expands on the already successful partnership of the AICPA, NASBA, and Prometric," said Michael Brannick, president and CEO of Prometric.

"The Uniform CPA Examination is already administered routinely to foreign nationals who take the test in the US, US Virgin Islands, Puerto Rico, and Guam. Making the examination available in additional locations around the world will enhance accessibility for individuals in the accounting profession who desire a world class accounting credential and are excited about obtaining it."

In its nearly 100-year history, the Uniform CPA Examination has undergone many changes. Until the end of 2003, it was a paper-and-pencil examination administered twice each year.

In April 2004, the computer-based CPA Examination was launched and the paper-and-pencil examination was discontinued. The computer-based CPA Examination achieved its millionth administration in 2009.

Currently, the CPA exam is undergoing its largest overhaul since moving from paper and pencil to computers. January 1, 2011, will mark the launch of CBT-e (Computer-Based Testing evolution).

New Content and Skill Specification Outlines (CSOs/SSOs) will take effect, and the exam will introduce new

question formats and a new release of authoritative literature--the FASB Accounting Standards Codification.

Other changes include a new section structure, section time allocations and weighted value of each component. Scoring will place more emphasis on skills, and a new calculator and improved spreadsheets are being developed.

International Financial Reporting Standards (IFRS) will make its way onto the Exam for the first time in 2011. This addition was based on research that found an increasing number of entry-level CPAs need to be familiar with IFRS for a variety of reasons, including preparing financial reports for companies in the US that are owned by foreign entities; working for US companies that own foreign entities reporting in IFRS and needing to convert IFRS financials into US GAAP; and auditing companies or subsidiaries that report in IFRS.

For additional information on the Exam, please visit www.aicpa.org/cpa-exam.

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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:

December 24 & 27, 2010
Christmas

December 31, 2010
New Years Day

January 17, 2011
Martin Luther King, Jr. Day

Firm Renewal *continued from front*

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, e-mail 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, e-mail 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 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); 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 website, 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 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.

Disciplinary Action Resulting from CPE Audit

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

David H. Harris, #20924
Winterville, NC 10/21/2010

The Board opened a case against David H. Harris (Respondent Harris) for failure to complete at least eight (8) hours of non-self-study CPE as required for renewal of his North Carolina CPA license.

Respondent Harris 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 Harris 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 Harris's North Carolina CPA license.

Annual CPE Requirement

Pursuant to 21 NCAC 08G, all active North Carolina CPAs must complete at least 40 CPE hours annually to be eligible for license renewal. *[If a licensee was certified as a North Carolina CPA in the second, third or fourth quarters of the year, his or her CPE requirement is prorated.]*

As part of the CPE requirement, each CPA 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 website, www.nccpaboard.gov.

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

If there is not an ethics CPE requirement in the jurisdiction where a non-resident CPA is licensed and works and lives, he or she must complete one of the Board's approved ethics CPE courses.

In addition, all active CPAs, including individuals licensed within the current year, must complete at least eight hours of non-self-study CPE, excluding

any carryforward hours used to meet the minimum requirement [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.

Not all self-study materials meet the Board's requirement for appropriate instructional design.

For example, a "course" that consists of an exam on periodicals, guides, magazines, subscription services, books, reference manuals and supplements (e.g., *Journal of Accountancy*, *CPE Direct*, tax services and handbooks, audit guides, etc.) does not meet the requirement because the material studied is not designed primarily for CPE purposes.

Any combination of group-study courses, the completion of a college course, instruction of a CPE course, authoring a publication, or instruction of 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 regarding the CPE requirement, please review the CPE rules on the Board's website, www.nccpaboard.gov.

Check Your CPE Carryforward Online

Need to know how many carryforward CPE hours you have? You can find out with a quick visit to 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.

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.

Volunteers Needed to Develop IFRS Questions for the Uniform CPA Examination

The AICPA Examinations Team is seeking professionals with solid skills and knowledge in International Financial Reporting Standards (IFRS) to develop questions (“items”) on IFRS for the Uniform CPA Examination.

To qualify, volunteers must have a current CPA license or comparable in-

ternationally recognized credential, a minimum of three years of experience as a licensed professional, and expertise in the application of IFRS.

Volunteers may not be affiliated with any Uniform CPA Examination review course. Workshops conducted via Web conference (about 60 minutes) will pro-

vide instruction on item development. Volunteers then will submit a few items to AICPA Examinations Team staff for review and feedback, so that they can independently develop a minimum of 15 items in prescribed areas.

If interested, send a résumé or *curriculum vitae* to rwarias@aicpa.org.

Certificates Issued

At its October 21, 2010, meeting, the Board approved the following applicants for licensure:

Sarah D. Barron	Lindsey Michelle Ferguson	Brandon Michael Massey
Adam Joel Barrow	Emmett Ferri	Lindsay Christine Matheus
John Richard Beasley, Jr.	Cynthia Smith Fisher	Ashley Aaire Matthews
Koreen Herald Billman	Samiel M. Fuller	Edward Joseph McGowan, Jr.
David Scott Black	Dexter Alexander Garner	Gerri Houston McLendon
Judith Dorotea Boyce	Jonathan Farrell Geis	Dianna Leigh Melvin
Brett Olivia Boyd	William Francis Gerber	Damon Karl Miklowcic
Beth Eileen Breneman	Gary Joseph Gerhards	Lisa Johnson Morgan
Jude Troy Broussard	Candace Anneke Gibson	Christopher James Morse
Rachel Allen Brown	Nathan Chad Goldman	Courtney Hammock Murphy
Ana Cristina Brugh	Sharilyn Reese Gomilla	David M. O'Connor
Cory Vincent Bunger	Whitney Elizabeth Goodson	Paul Timothy O'Donohue
Tiffany L. Bussard	Tracy Waterman Green	Robert Carswell Parsley
Gisele Odette Caisse	Timothy Alan Grow	Esha Patel
Meredith Carsel Carithers	Ute Claudia Haeussermann	William Clayton Pellisero, II
Jacqueline Roy Causey	Lucy Marie Hagan	Olga Pinzari
Jennifer Huggins Celentano	Elizabeth M. Hamilton	Thomas Lee Presley
Eddie Lee Clifton	Victoria Leigh Heafner	Jenna Hoover Pritchard
Tara Rachael Clontz	Anna Nicole Henson	Herlin Herawati Pruitt
Scott Randolph Cohen	Janis Marie Herrmann	Charles Nicholas Pry
Tara Lee Colpitts	Mary Jon Hinz	Deborah Sue Rod
Dustin Corie Cotterman	Patrick Hill Holland	Matthew Robert Schanz
Ryan J. Cotterman	Candace Anne Hutton	Adam Albert Schuett
Thomas R. Crawford, Jr.	Seonjin Hwang	Bijal Dipak Shah
Jason Emory Creel	Xiaohui Jiang	Michael John Smith
Kimberly Michele Crouch	Amy Newsome Johnson	William Ward Snell
Lisa Michelle Davis	Lauren Diane Kitson	Veronica Snodgrass
Michelle Callan Davis	Kara Renee Lane	Mark Christopher Stone
Kent Joseph De Hart	Charles Robert Leins	Alexander Fuentes Tiset
Jin Deng	Justin Ryan Lewis	Todd Anthony Topolka
Daniel Gordon Doss	Stephen Christopher Mangan	Nathan Scott Walsh
Scott DuBois	Kristin Alaine Mangum	John Richard Ward, Jr.
Candace Dawn Engles	Yuying Mao	Craig Alan Warren
Wanda Sharon Evans	Jennifer Marie Martin	Barbara Suzanne Wing
		Michelle Britten Woodbury

Consequences of Federal and State Tax Code Violations

Despite the requirement that all licensees of the Board comply with North Carolina General Statute (NCGS) 93 and North Carolina Administrative Code (NCAC) Title 21, Chapter 08, the Board has experienced a significant increase in the number of cases resulting from violations of the federal and state tax codes by North Carolina CPAs.

These violations, which are primarily the failure to withhold or pay employment taxes on the Employer's Quarterly Federal tax return (Form 941) and the failure to file or pay personal income tax returns and the failure to supply tax information to the appropriate authorities, may result in a felony or misdemeanor conviction if prosecuted by the Internal Revenue Service (IRS) or the NC Department of Revenue (NCDOR).

Besides criminal prosecution, employers who willfully fail to pay em-

ployment taxes may be subject to civil sanctions. Employees suffer because they may not qualify for Social Security, Medicare, or unemployment benefits when an employer does not report or pay employment taxes.

According to Thomas L. Dixon, CPA, Director of the Criminal Investigation Division of the NCDOR, "The Department of Revenue's Criminal Investigation Division takes the willful violation of the state's tax statutes very seriously and has successfully prosecuted a number of CPAs in the past few years."

Even if the licensee is not disciplined or prosecuted and convicted by a federal or state authority for the aforementioned tax code violations, failure to comply with the federal and state tax codes is a violation of NCGS 93-12(9), 21 NCAC 08N .0201, *Integrity*, .0203, *Discreditable Conduct Prohibited*, .0204, *Discipline by*

Federal and State Authorities, and .0207, *Violation of Tax Laws*, making the licensee subject to discipline by the Board.

When the Board learns of a tax code violation by a North Carolina CPA (usually in the form of a referral by the IRS or NCDOR), the Board opens a case against the licensee and begins an investigation.

The discipline imposed by the Board against a licensee for failure to pay 941 funds and conviction of willfully failing to file personal tax returns can result in permanent revocation of the licensee's North Carolina CPA certificate.

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

Changes in Exam Section Testing Times, Fees

On January 1, 2011, testing times for the Auditing and Attestation (AUD) and Business Environment and Concepts (BEC) sections of the Uniform CPA Examination will change.

Testing time for the AUD section will be shortened by a half hour to four hours and testing time for the BEC section will be increased by a half hour to three hours. Testing times for the Financial Accounting and Reporting (FAR) and Regulation (REG) sections will remain the same as before at four and three hours, respectively. The total testing time for all sections of the Exam remains unchanged at 14 hours.

To reflect the changes in testing time, the per-section fee for the AUD section and the BEC section will change effective December 1, 2010. Applications postmarked prior to December 1, 2010, will be processed using the old fee schedule; applications postmarked December 1, 2010, and after will be processed using the new fee schedule.

The chart below shows the revised fee schedule:

Administrative Fees

Initial Applicant	\$230.00 (no change)
Re-exam Applicant	\$75.00 (no change)

Exam Section Fees

Auditing & Attestation (AUDIT)	\$207.15 (decrease)
Financial Accounting & Reporting (FAR)	\$207.15 (no change)
Regulation (REG)	\$185.10 (no change)
Business Environments & Concepts (BEC)	\$185.10 (increase)

Address Change?

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.

December Board Meeting

The December 20, 2010, Board meeting will be held at the Board office at 1101 Oberlin Road, Raleigh, and will begin at 10:00 a.m.

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

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

Rule-Making Hearing

The Board conducted a rule-making hearing on October 21, 2010, to discuss proposed amendments to the North Carolina Administrative Code (*aka* "rules").

The text of the proposed rules was published in the August 16, 2010, issue of the *North Carolina Register*, which is available from the Office of Administrative Hearings (OAH) website, www.oah.state.nc.us/rules/register/.

The Board heard testimony from Debbie Lambert, CPA, NCACPA President; and Suzanne Jolicoeur, AICPA State Regulatory Outreach Manager.

Based on the testimony from the AICPA, the Board removed the reference to the "AICPA Center for Public Company Audit Firms," in 21 NCAC 08M .0105(d).

The rules will now be presented to the Rules Review Commission (a division of the Office of Administrative Hearings) for review and approval.

NC Exam Candidate Qualifies for Sells Award

The State Board of CPA Examiners is pleased to announce that Abigail Lindsay Richards has qualified for one of the 2009 Elijah Watt Sells awards on the basis of her excellent Uniform CPA Examination.

Under the sponsorship of the AICPA, the Elijah Watt Sells awards program was established in 1923 to recognize outstanding candidate performance on the Uniform CPA Exam. Current criteria require that Sells awards be granted annually to the ten (10) candidates who pass all four sections of the Exam on their first attempt and earn the highest cumulative scores.

Richards, who graduated from the University of Notre Dame in 2005 with a Bachelor in Business Administration, received a Master of Accounting from the University of North Carolina at Chapel Hill (UNC-CH) in 2009.

Reclassifications

Reinstatement

10/21/10	Alfred Michael Cerretti, #20910	Cary, NC
10/21/10	Charles Edward Dameron, IV, #19312	High Point, NC
10/21/10	Joseph Thomas Jordan, Jr., #4148	Raleigh, NC
10/21/10	Scott Allen Middleton, #19165	HiltonHeadIsland, SC
10/21/10	Robert William Naylor, #16464	Chapel Hill, NC
10/21/10	Lorine Steinbrunner Nemes, #23802	Wake Forest, NC
10/21/10	Jeane Dianne Ochsner, #25129	Hollywood, FL
10/21/10	Dawn Leonard Robertson, #18950	Raleigh, NC
10/21/10	Nicholas William Schiffli, Jr., #14275	Charlotte, NC
10/21/10	Patricia L. Smith, #24567	Rocky Mount, NC
10/21/10	Donald Hugh Taylor, #3713	Macon, GA
10/21/10	Kevin Eugene Tucker, #27827	Statesville, NC

Reissuance

10/21/10	Jackie Lynn Fryt, #34433	Goldsboro, NC
10/21/10	Dennis Matthew Giff, #17876	Winston-Salem, NC
10/21/10	William Michael Grady, #7716	Florence, SC
10/21/10	Gregory Alan Hart, #24066	Huntersville, NC
10/21/10	Scott Ronald Hawig, #27252	Gainesville, FL
10/21/10	Amy Mills Lehr, #28289	Raleigh, NC
10/21/10	Garry Michael Mlot, #13378	Raleigh, NC
10/21/10	Franklin J. Moore, #31135	Cary, NC
10/21/10	Matthew James Osborne, #30314	Cornelius, NC
10/21/10	Joseph F. Trepanier, III, #32726	Raleigh, NC
10/21/10	Heather Marie Williams #31085	Sarasota, 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)].

09/21/10	Michael Parker Lawrence, Jr., #21123	Greensboro, NC
09/23/10	Norman Gary Bartlett, #13672	Lakeland, FL
09/28/10	John Caldwell W. Caron, #15741	Charlotte, NC
09/28/10	Stephen R. Lillie, #30021	Sunbury, OH
09/28/10	Sandra Gullede Shumpert, #24565	Monroe, NC
09/29/10	Christopher E. Hayden, #24238	Jacksonville, NC
09/29/10	Ann Johnson Travis, #25226	Waxhaw, NC
10/06/10	Cathy Cole Griffin, #24343	Southern Pines, NC
10/11/10	Tony Calvin Goldman, #18112	Raleigh, NC
10/11/10	Vernon Knight Jr., #13566	Charlotte, NC
10/14/10	George Emanuel Rickles, III, #11857	Waxhaw, NC
10/20/10	John Edward Cheek, #12460	Raleigh, NC
10/20/10	Wesley Randall Elingburg, #12473	Greensboro, NC



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Greensboro, NC
Permit No. 393

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Notice of Address Change

Certificate Holder _____
Last Name Jr./III First Middle
Certificate No. _____ Send Mail to Home Business
New Home Address _____
City _____ State _____ Zip _____
CPA Firm/Business Name _____
New Bus. Address _____
City _____ State _____ Zip _____
Telephone: Bus. () _____ Home () _____
Bus. Fax () _____ E-mail Address _____
Signature _____ Date _____

Mail to: 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.