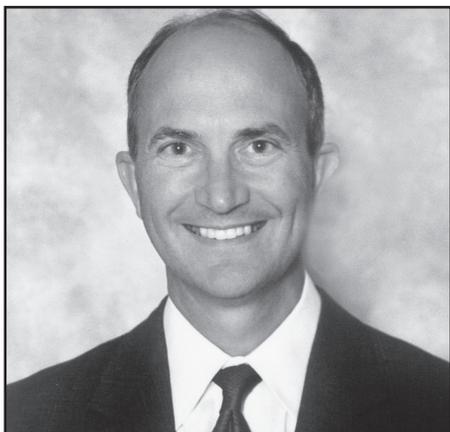


Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • No. 12-2009

Bucky Glover, CPA, Appointed to Board



Bucky Glover, CPA

Governor Beverly Perdue has appointed Miley W. (Bucky) Glover, CPA, of Monroe, to a three-year term on the NC State Board of CPA Examiners.

Glover, who took the Oath of Office at the November 19, 2009, Board meeting, replaces Norwood G. Clark, Jr., CPA, who had served on the Board since 1993.

A graduate of the University of North Carolina at Charlotte and Chowan University in Murfreesboro, Glover was licensed as a North Carolina CPA in 1978.

Glover began his accounting career at Arthur Andersen & Co. In 1979, he joined the firm Potter & Co., P.A., and became managing director of the firm in 1985.

A past president and treasurer of the North Carolina Association of CPAs (NCACPA), Glover served as a member of the NCACPA's Board of Direc-

tors and Executive Committee. He has also served as Chair of the Special Governmental and Not-for-Profit Audit Quality Committee and as Chair of the North Carolina Peer Review Committee.

In recognition of his service to the CPA profession, Glover received the Raymond Rains Outstanding Service Award from the NCACPA.

Glover is a member of the American Institute of CPAs (AICPA) and has served as a member of the AICPA's governing council, as a member of the Governmental Audit Quality Committee, and as a member of a special AICPA task force to improve audit quality.

He is a member of the Construction Financial Managers Association (CFMA) and the National Association of Certified Valuation Analysts (NACVA). In addition, Glover serves on the Leading Partners Committee of CPAmerica, an international association of CPA firms.

Locally, Glover is a past member of the Monroe Chamber of Commerce, a current member of the Monroe Rotary Club, and a current member of Central United Methodist Church.

Glover is an avid mountain climber and backpacker who has summited numerous peaks, including Mt. Ranier and Mt. Kilimanjaro. He is also a scuba instructor and enjoys coaching baseball.

He and his wife Jan, who is also a CPA, have three children.

Important December Deadlines

December 31, 2009, is the deadline for submitting 2010 CPA firm renewal and peer review compliance information to the Board and is the date by which CPAs must complete the CPE requirement to be eligible for certificate renewal for the 2010-2011 license period.

In November, the Board notified all registered firms that the firms must renew their registrations and provide peer review compliance information online through the Board's web site, www.nccpaboard.gov.

For additional information regarding the online firm renewal/peer review compliance process, please see the November 2009 issue of the *Activity Review*.

Deadlines

continued on page 3

www.nccpaboard.gov

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Disciplinary Actions

David L. Fouts, #12856
Wake Forest, NC 11/19/2009

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 #12856 as a Certified Public Accountant.
2. Respondent informed the Board on his 2008-2009 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE) and had completed the annual ethics CPE course, at least eight (8) hours of non-self study CPE, and some CPE earned between January 1, 2008, and June 30, 2008, to meet the 2007 CPE requirement.
3. Based on Respondent's representation, the Board accepted his renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2007 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, the certificates of completion provided by Respondent only documented thirty-seven (37) hours of the forty (40) hours of CPE that Respondent claimed he earned between January 1, 2007, and June 30, 2008, as was reported on his renewal.
6. 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 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 reinstatement of his certificate for at least one (1) year from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number 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-three (43) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.
5. Respondent shall pay a one thou-

sand 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.

David K. Raye, #20424
Charlotte, NC 11/19/2009

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. David K. Raye (hereinafter "Respondent") is the holder of North Carolina certificate number 20424 as a Certified Public Accountant.
2. Respondent was engaged to provide a client with tax advice regarding certain bonds and contributions to the client's "Simple IRA."
3. Respondent failed to research the tax advice given to the client and, therefore, to provide the client with adequate tax advice which resulted in a financial loss for the client.
4. 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.

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 24-25, 2009
Christmas

January 1, 2010
New Year's Day

January 18, 2010
Dr. Martin Luther King, Jr., Day

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 above demonstrate a lack of due care contrary to applicable standards and constitute violations of NCGS 93-12(9)e and 21 NCAC 08N .0211 and .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.
2. Respondent shall remit with this signed Consent Order a one thousand dollar (\$1,000.00) civil penalty.

Deadlines *continued from front*

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.

To be eligible for certificate renewal in 2010, active licensees must complete the CPE requirement by December 31, 2009.

As part of the annual CPE requirement, active licensees must complete at least eight hours of non-self-study CPE each year. All active licensees must also complete either a Board-approved two-hour group-study course or a Board-approved four-hour self-study course on professional ethics and conduct.

A non-resident licensee may satisfy this 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 in which the individual is licensed and resides or works, he or she must complete one of the Board's approved ethics CPE courses. A list of Board-approved ethics CPE courses is available on the Board's web site, www.nccpaboard.gov.

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

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

If you have questions about firm renewal, peer review compliance, or the CPE requirement, 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.

Board Milestone: Felecia Ashe Celebrates 25 Years with Board

At first glance, November 16, 1984, may not seem to be a date of any significance in the history of the Board.

Twenty-five years later though, everyone at the Board office knows why that day is important--it is the day that Felecia Ashe began working for the Board.

Felecia's first position with the Board was as the receptionist; she answered the phones, processed the mail, and performed secretarial duties.

As Felecia took on more responsibilities, she was promoted to the position of Assistant Coordinator of Administrative Services in 1987.

Over time, Felecia's job duties evolved into more accounting-related tasks, and her job title was changed to Accounting Specialist.

J. Michael Barham, CPA, the Board's Deputy Director, and Felecia's immediate supervisor, says that Felecia is an integral part of the Board's staff.

"Felecia is the type of employee that knows how to do her job and do it well with minimal supervision. I can count on her to do what needs to be done to keep the Board's financial records in good shape."

"Felecia is truly an asset to the Board," says Robert N. Brooks, Executive Director of the Board.

"I have worked with Felecia for more than 20, years and in that time, she has proven time after time that she is an important part of the Board staff. Things would be much different around here without Felecia."

Among her co-workers, Felecia is known for her positive attitude, her sense of humor, her trustworthiness, her warm smile, her friendship, and her ability to find the best bargains in town.

In her free time, Felecia enjoys spending time with friends and family, especially her husband, her son, and her nieces and nephews.

Thanks for all you do, Felecia, and congratulations on 25 years of service to the Board.

Reclassifications

Reinstatements

11/19/09	Catherine Blaisdell Ardrey, #21173	Las Vegas, NV
11/19/09	Randal Dale Brown, #15332	Raleigh, NC
11/19/09	Walter Greene Church, Jr., #16076	Valdese, NC
11/19/09	Sammy Earl Estridge, III, #22291	Raleigh, NC
11/19/09	Blair Tucker Hatcher, #14577	Cary, NC
11/19/09	Melanie Starnes Hood, #22779	Charlotte, NC
11/19/09	Paula Dean Markle, #18172	Greensburg, PA
11/19/09	Catherine Cooksey Patton, #17358	Raleigh, NC
11/19/09	Maksym Shyshnyak, #30525	Raleigh, NC
11/19/09	Jennifer Margaret Mills Speaker, #16556	Cary, NC
11/19/09	Pamela Marker Thompson, #15781	Chester, VA
11/19/09	Stephanie Ramsey Wilburn, #26015	Burlington, NC

Reissuance

11/19/09	Neldon Lee Jarvis, #28350	Martinsville, VA
11/19/09	Wilbur Darrell Latham, Jr., #11985	Chattanooga, TN
11/19/09	Willis Clyde Moore, III, #18834	Charlotte, NC
11/19/09	Kenneth Taylor, III, #13916	Raleigh, NC
11/19/09	Adriannia Delores Vaughns, #32187	Charlotte, NC
11/19/09	Michelle Lynn Wright, #26133	Summerfield, NC

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 NCAC 08A .0308(b) [21 NCAC 08A .0301(b)(21)].

10/21/09	Patricia Caudle Hunter, #10910	Charlotte, NC
10/26/09	Lesley Anne Price, #27406	Auburn AL
11/02/09	Faith Hawkins Crump, #31271	Louisville, KY
11/02/09	Anita S. Howell, #26051	Myrtle Beach, SC
11/02/09	Robert Wade Rogers, #33206	Asheville, NC
11/03/09	Vanessa Lande, #31671	Winston-Salem, NC
11/05/09	Harry Arnold Epperson, III, #20992	Winston Salem, NC
11/09/09	Steven Walter Sykes, #26746	Albuquerque, NM
11/13/09	Cory Barwick, #31154	Irvine, CA
11/16/09	Glenn Jones, #10112	Pittsboro, NC
11/16/09	Maslin Kain, #16204	Carolina Shores, NC
11/17/09	Harry Ramsey White, III, #23581	Charlotte, NC
11/20/09	Julie A. Rivera, #29380	Sterling, VA

Need a Form or an Application?

Do you need a form or an application? The Board has made most of its forms and applications available on its web site, www.nccpaboard.gov.

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

Moved? Changed Jobs?

If you have moved, changed your phone number or e-mail address, or switched employers, please notify the Board in writing of the change(s). Address changes may be made online through the Board’s web site, www.nccpaboard.gov.

2010 Board Meetings

- February 22
- March 24*
- April 26
- May 20
- June 23**
- July 19
- August 23
- September 20
- October 21
- November 22
- December 20

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

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

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

*1:00 p.m.

**Greensboro

Barton W. Baldwin, CPA, Receives 2009 Van Rensselaer Award

Barton W. Baldwin, CPA, a former member of the NC State Board of CPA Examiners, recently was presented with the 2009 William H. Van Rensselaer Award by the National Association of State Boards of Accountancy (NASBA). Baldwin was a member of the Board for nine years.

The Van Rensselaer award honors individuals who have earned recognition through their contributions in the development of a new program or improvement of a current program for boards of accountancy, or who influenced passage of rules or statutes to improve accountancy regulations and laws.

In the early years of Baldwin's involvement with NASBA, he served as Chair to a variety of committees including the Administration and Finance Committee, the Investment Committee, the Uniform Accountancy Act Committee and the Examination Review Board.

From 1995-2003, Baldwin served as Middle Atlantic Regional Director, Director-at-Large, Vice Chair, IFAC delegate, and Chair of NASBA.

As NASBA Chair, Baldwin was instrumental in the negotiation and signing of the contract that introduced the computer-based CPA Examination.

Baldwin has been an active member of the North Carolina Association of CPAs (NCACPA) for more than 30 years and received the NCACPA's Raymond Rains Award for Outstanding Service to the Profession.

In addition to his professional involvements, Baldwin has also dedicated his time and talents to serving in various leadership capacities with the Mount Olive Area Chamber of Commerce, Mount Olive Jaycees, Boys and Girls Clubs, the North Carolina Democratic Party, and First United Methodist Church.

Annual CPE Requirement

As part of the annual 40-hour 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 com-

plete one of the Board's approved ethics CPE courses.

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

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

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

Board Staff Gives Back to the Community

The Board staff is again participating in a community service project through InterAct of Wake County.

InterAct is a private, non-profit, United Way agency that provides safety, support, and awareness to victims and survivors of domestic violence and rape/sexual assault.

The Board staff is assembling "mom baskets" for InterAct's Holiday Bazaar. The baskets, which are filled with items such as toiletries, coffee mugs, calendars, candy, and handmade scarves, will be given to InterAct clients by their children.

Lisa R. Hearne, one of the staff members helping collect and organize items for the baskets, says that the project has been embraced by the Board staff.

"Many of us know someone who has been affected by domestic abuse or sexual assault, and this project is a

way to let these victims know that the community cares about them."

"We have had so much fun buying and collecting items for these baskets, it has been hard to keep from going overboard," Hearne said.

Alice Steckenrider, another staff member helping to collect and organize items, said the project is emotionally fulfilling.

"To give these children an opportunity to pick out a gift basket for their mom is incredible. These families have been through so much, and for these moms to receive something that makes them feel special is wonderful."

"The entire Board staff feels like this is a worthy project, and we plan to continue participating as long as there is a need," said Steckenrider.

In the past, the staff has helped military families, Habitat for Humanity families, and Operation Christmas Child.

Check Your CPE Carryforward Online

Licensees can verify their CPE carryforward through the Board's web site, www.nccpaboard.gov.

To verify your hours, use the "Licensee Search" function of the web site to search for yourself using your name, certificate number, or Social Security number.

After your record is displayed, click on the "details" link. The number of CPE carryforward hours will be displayed below your address and telephone number.

If there is a discrepancy in the number of carryforward hours, please contact Cammie Emery by e-mail at cemery@nccpaboard.gov.

Volunteers Needed to Develop Questions on IFRS for CPA Exam

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

To qualify, volunteers must have a current CPA license or comparable internationally 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 (approximately 90 minutes) will provide 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, please send a resume or *curriculum vitae* to rwarias@aicpa.org.

Certificates Issued

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

Jonathan Chesley Allen
Paul Richard Allen, Jr.
Amy Elizabeth Bailey
Richard Menefee Bean
Ryan L. Beauchamp
Stephen Martin Beckwith
Lisa Marie Bergemann
Andrew Scott Bliss
Whitney Blair Bruce
Katy Marie Buckner
Natalie Emory Canipe
Julie Carla Carroll
Kristen L. Chamberlain
Kristy Greer Coltrain
Heather Marie Cook
Michelle Lee Cook
Dino Crnalic
Paul William Cruess
Jonathan David Dail
Paul M. Demere
Britney Lynn Dimmick
Carolyn Batchelor Duke
William David Ehricht
Sarah McClendon Elder
Christopher Ryan Ernst
Kyle Patrick Flynn
Joshua Stanton Goodwin
Jeffrey P. Gragmolati
Lauren A. Halvorson
Jennifer Oliver Hassler
Ashley Denise Higgins
Ko-Chen Huang
Tawnya M. Hurtt
Michael James Huzl
Natalie Beth James
Dana Hope Jernigan
Daniel Brett Jones
Katie Lynn Jones
Robyn Elizabeth Joyner
Robert Edward Kilgore
Erin G. LaVoie
Michael Thaddeus Lucki
Ali Elizabeth Madigan
Katharine Ann McCanless
Kevin Gregory McKeown

Kristen Leigh McMichael
Melissa Lynn Mikita
Valerie Lynn Mitchell
William Chase Morgan
Ashley M. Motsinger
Sean Patrick Murphy
Russell Benjamin Norris
Samantha L. O'Briant
Elissa Beth Olszewski
Elizabeth Alyson Overby
Rebecca Barrett Owens
Kira Ann Parker
David Joseph Passante
David L. Patterson
Eileen Fae Perrin
Wendy White Pope
Snehal G. Prajapati
Seth David Prevette
Christopher Ray Purvis
John Scott Reeder
Jason Michael Richardson
Patrick James Ronca
Neely Schmidt Rose
Jorge Ezra Rubi
Addison Barnhardt Shonts
Derek Jon Sokoloff
John Berendt Speckhard
Paul Philip Stamler
David Louis Stark
Anna Olivia Stocker
Joseph Franklin Stover Jr.
Chad Wesley Swanson
Eileen Zalkin Taylor
Matthew Kirk Walker
Jennifer May Walls
Kristie Ann Weiss
Jennifer Kay Weurding
Lisa Marie Wheeler
Laura Beth Whitley
Dennis P. Wiener
Misty Wike
David Patrick Wilson
Megan Elizabeth Wright
Michael Christian Wulff
Aiping Ying
George Panagiotis Zangotsis

2010 Board Calendar

(dates and locations subject to change)

January 1	–	Office Closed - New Year's Day
January 18	–	Office Closed - Dr. Martin Luther King, Jr., Day
January 25	–	Board Meeting - Raleigh
January 31	–	Final Deadline for Firm Renewal & Peer Review Compliance Info
February 22	–	Board Meeting - Raleigh
March	–	Online Certificate Renewal Available
March 24	–	Board Meeting - Raleigh
April 2	–	Office Closed - Good Friday
April 26	–	Board Meeting - Raleigh
May 20	–	Board Meeting - Raleigh
May 31	–	Office Closed - Memorial Day
June 23	–	Board Meeting - Greensboro
June 30	–	Certificate Renewal Deadline
July 5	–	Office Closed - Independence Day
July 19	–	Board Meeting - Raleigh
August 23	–	Board Meeting - Raleigh
September 6	–	Office Closed - Labor Day
September 20	–	Board Meeting - Raleigh
October 21	–	Board Meeting - Raleigh
November	-	Online Firm Renewal/Peer Review Compliance Available
November 11	–	Office Closed - Veterans' Day
November 22	–	Board Meeting - Raleigh
November 25-26	–	Office Closed - Thanksgiving
December 20	–	Board Meeting - Raleigh
December 24 & 27	–	Office Closed - Christmas
December 31	–	Firm Renewal/Peer Review Compliance Info Due



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

**Mail to: NC State Board of
CPA Examiners
PO Box 12827
Raleigh, NC 27605-2827**

Fax to: 919-733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.