



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. 09-2011

Review of Annual CPE Requirements

Although December 31 seems far away, it is not too early to review the annual CPE requirement and make sure that you are on track to be in compliance.

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

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

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

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

Therefore, each CPA must exercise his or her professional judgment in selecting courses for which CPE credit is claimed and should choose only those

courses that contribute to his or her professional competence.

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

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

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

The two-hour group study or four-hour self-study course may be any course on behavioral or regulatory ethics offered by a CPE sponsor registered with the Board or with the NASBA Registry of CPE Sponsors.

Because the ethics requirement is an annual requirement, carry-forward CPE hours cannot be used to satisfy the requirement.

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

NASBA, AICPA Launch Online Mobility Tool

NASBA and the AICPA recently launched an online tool designed to promote mobility.

The site, CPAmobility.org, allows a CPA interested in exercising cross-border practice privileges to obtain information on licensing and registration requirements for the state(s) in which he or she intends to perform services.

The information is generated based on the CPA's answers to the following questions:

- Where is your principal place of business?
- Where are you going to perform services (target state)?
- What type of services will you perform?

The site is optimized for use on mobile devices, making it easy for CPAs to access the information when they are out of their offices or traveling.

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Disciplinary Actions

Robert G. Drumwright, Jr., #11712
Graham, NC 07/25/2011

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on July 25, 2011, that:

FINDINGS OF FACT

1. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over the Respondent and the subject matter of this action.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. In October 2009, Respondent's certificate was forfeited for his failure to renew. Respondent Drumwright failed to timely return the forfeited certificate despite the Board's requests.
8. On February 15, 2010, the Board received a third-party complaint from one of Respondent's clients alleging that the Respondent failed to, among other things, competently prepare individual and corporate tax returns for a client; timely file tax extensions and returns; and provide client information to the client's successor accountant.
9. Respondent Drumwright failed, on at least three (3) occasions, to respond to Board inquiries regarding the third party complaint.

10. Due to the seriousness of the allegations made in the third party complaint and, also, due to Respondent's failure to timely respond to those allegations, the Board issued an "Emergency Order for Revocation and Notice" on October 21, 2010.

11. Despite the forfeiture of his certificate in 2009, and the revocation of his certificate in 2010, Respondent continued to identify himself as a CPA through at least February 2011.

12. On September 24, 2007, the Internal Revenue Service (IRS) filed a tax lien in the amount of \$4,376.73 against Respondent for his failure to pay payroll taxes for the tax period ending September 30, 2002.

13. On September 24, 2007, the IRS filed a tax lien in the amount of \$1,972.08 against Respondent for his failure to pay payroll taxes for the tax period ending June 30, 2006.

14. On September 24, 2007, the IRS filed a tax lien in the amount of \$80.63 against Respondent for his failure to pay payroll taxes for the tax period ending December 31, 2006.

CONCLUSIONS OF LAW

1. Per North Carolina General Statute (N.C. Gen. Stat.) §150B-42, this Board Order constitutes a Final Agency Decision of the Board.

2. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC). Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate, and to impose civil monetary penalties.

3. By failing to timely respond to the Board's demands that he return his certificate and that he respond to the third-party complaint, Respondent violated 21 NCAC 08N .0201 and .0206.

4. By continuing to represent himself to be a CPA following the forfeiture of his certificate and also following the revocation of his certificate by the

Board, Respondent violated 21 NCAC 08N .0201, .0202(a), .0202(b)(9), .0203(a), .0203(b)(1), .0203(b)(3) and .0213.

5. By failing to pay payroll taxes, Respondent violated 21 NCAC 08N .0201, .0203(a) and .0207. The subsequent lien filings against Respondent constitute violations of 21 NCAC .0204.

6. By failing to timely or accurately file the third-party complainants' individual and corporate taxes and by failing to adequately assist their successor accountant, Respondent violated 21 NCAC 08N .0201, .0203(a), .0207, .0211 and .0212.

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

1. The Certified Public Accountant certificate issued to Respondent Robert G. Drumwright, Jr., is hereby permanently revoked.

2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this State either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

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2011 Board Meetings

October 20

November 21

December 19

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.

Harold J. Gilpin, III, #26852
San Francisco, CA 08/22/2011

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to North Carolina General Statute (N.C. Gen. Stat.) §150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 26852 as a Certified Public Accountant.

2. Respondent informed the Board on his 2010-2011 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE), had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 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 2009 CPE requirement.

5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificate of completion needed to document a Board-approved North Carolina ethics CPE course that Respondent claimed he earned between January 1, 2009, and June 30, 2010, 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 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.

1. Respondent's actions as set out above constitute violations of N.C. Gen. Stat. §§93-12(8b)a, 93-12(9), 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 contested case proceedings, the Board and Respondent agree to the following:

1. Respondent's application for renewal is deemed insufficient and untimely under N.C. Gen. Stat. §150-B-3(a). Hence, his certificate is automatically forfeited pursuant to N.C. Gen. Stat. §93-12(8b).

2. Respondent must return his certificate to the Board with this signed Consent Order.

3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.

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 the eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.

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.

Stephanie H. Wilcox, #33074
Holly Springs, NC 08/22/2011

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. §150B-41, the Board and Respondent stipulate the following:

1. Respondent is the holder of North Carolina certificate number 33074 as a Certified Public Accountant.

2. Respondent informed the Board on her 2009-2010 individual certificate renewal (renewal) that she had obtained forty (40) hours of continuing professional education (CPE), had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2008 CPE requirement.

3. Based on Respondent's representation, the Board accepted her renewal.

4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2008 CPE requirement.

5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent was unable to provide adequate certificates of completion needed to document at least eight (8) hours of non-self-study CPE taken between January 1, 2008, and June 30, 2009.

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:

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CPE Requirements

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ics requirements in the jurisdiction in which he or she is licensed and works or resides.

If there is no ethics CPE requirement in the jurisdiction where a non-resident CPA is licensed and resides or works, he or she must complete a two-hour group study or four-hour self-study course on behavioral or regulatory ethics offered by a CPE sponsor registered with the Board or with the NASBA Registry of CPE Sponsors.

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

A CPA is not required to take any self-study CPE, but is required to take at least eight (8) hours of non-self-study CPE.

Because the non-self-study requirement is an annual requirement, a CPA cannot use carry-forward hours to satisfy the requirement.

Non-self-study CPE includes group study courses, interactive group web casts, completing a college course, instructing a CPE course, authoring a publication, and instructing a college course. *[Please see 21 NCAC 08G .0409 for the specific requirements regarding completing a college course, instructing a CPE course, authoring a publication, or instructing a college course.]*

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

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

completed course was mailed to or received by the sponsor.

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

It is strongly suggested that CPAs who plan to use self-study courses to fulfill the CPE requirement complete the courses and submit them to the sponsor(s) as soon as possible. It is also suggested that the CPA advise the sponsor(s) to date the certificate(s) of completion for 2011.

CPAs cannot claim reading accounting journals, periodicals, reference guides, or related materials and taking a test designed to assess reading comprehension as credit for CPE. No CPE credit is allowed for examinations alone; CPE credit is only allowed for examinations that test a CPA's knowledge of a particular set of study materials as prepared in a formal CPE program.

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

such failure within a five (5) calendar year period.

For the second such failure within a five (5) calendar year period, the Board will deny the renewal of the CPA's certificate for a period of not less than 30 days and until the CPA meets the reinstatement requirements set forth in 21 NCAC 08J .0106 .

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

Moved or Changed Jobs?

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

Licensees and firms may make address changes using the "Address Update" link on the Board's website, www.nccpaboard.gov.

Exam candidates may email address changes to addresschange@nccpaboard.gov; fax address changes to (919) 733-4209; or mail address changes to PO Box 12827, Raleigh, NC 27605.

New Exam Fees Effective October 15, 2011

Effective October 15, 2011, the Uniform CPA Exam fees charged by Prometric Test Centers will decrease. Prometric's per-test hour fee of \$22.05 will decrease to \$19.10 per test hour. The Board's administrative fees, NASBA's Exam fees, and the AICPA's fees remain unchanged.

Applications postmarked on or before October 14, 2011, will be processed using the current fee schedule. Applications postmarked on or after October 15, 2011, will be processed using the new fee schedule. Revised Exam applications which reflect the new fees will be available October 15, 2011, from the Board's web site, www.nccpaboard.gov.

Exam Fees as of October 15, 2011

Administrative Fees

Initial Applicant	\$230.00
Re-exam Applicant	\$75.00

Exam Section Fees

Auditing & Attestation (AUDIT)	\$195.35
Financial Accounting & Reporting (FAR)	\$195.35
Regulation (REG)	\$176.25
Business Environments & Concepts (BEC)	\$176.25

Board Milestone: Buck Winslow

Congratulations to Buck Winslow on 25 years of employment with the North Carolina State Board of CPA Examiners.

As the Manager of the Licensing section, Buck supervises two full-time employees and one part-time employee.

The Licensing section is responsible for all original and reciprocal certificate applications, all applications for inactive and retired status, all firm registrations and renewals, peer review compliance, and all aspects of CPE.

In addition to his licensing job duties, Buck oversees the Board's computer system and is the Board's technology guru.

Thank you, Buck, for your commitment to the Board.

Did You Know?

Between April 1, 2010, and March 31, 2011, the Board received 4,399 applications for the Uniform CPA Examination.

During that same time period, the Board approved 3,584 applicants to take the Exam and 5,752 sections of the Exam were actually taken.

Between April 1, 2010, and March 31, 2011, the Board issued 534 original CPA licenses and 208 reciprocal CPA licenses.

IRS Grants Relief to Victims of Hurricane Irene

As of September 2, 2011, the following NC counties have been declared federal disaster areas: Beaufort, Carteret, Craven, Currituck, Dare, Halifax, Hyde, Lenoir, Onslow, Pamlico, Pitt, Tyrrell and Washington.

The declaration permits the IRS to postpone certain deadlines for taxpayers who reside or have a business in the disaster area.

For additional information, please see the IRS website, www.irs.gov.

2012 Tax Return Preparer Registration Expected to Start Soon

In 2010, the Internal Revenue Service (IRS) launched an initiative to increase its oversight of the tax return preparation industry and regulate the conduct of tax return preparers.

All paid tax return preparers must obtain a Preparer Tax Identification Number (PTIN) and, when required to do so, sign their names and include their PTINs on the returns and refund claims they prepare for compensation. Renewals for 2012 are expected to start in October.

In July, the IRS announced that it would send letters to approximately 100,000 tax return preparers who

prepared returns in 2011 but failed to follow new requirements.

The letters explain the new oversight program, inform preparers of how to register for a new PTIN, or renew an old PTIN, and where to get assistance.

Paid preparers who are not CPAs, attorneys, or Enrolled Agents (EAs) have additional requirements to pass a competency exam and suitability check, which are expected to start this fall, and complete 15 hours of continuing education credits annually, which will start in 2012.

Additional information is available online at <http://1.usa.gov/3vFDLo>.

Certificates Issued

At its August 22, 2011, meeting, the Board approved the following individuals for licensure as North Carolina CPAs:

Derek Leigh Bomar

Mathew Lee Bork

Lindsay Rebecca Brown

Debra Jean Chamra

Candace Fay Chapman

John Russell Chirokas

Joy Shenice Clark

Katharine Rose Conroy

Darios Blake Eason

William James Fechtel Eddings

Michael Antonio Jose Figuera

Cheryl Ann Fluhr

Carly Amanda Fortune

Joseph Andrew Hamlin, Jr.

Lynn Marie Harris

Victoria Jane Hellen

Bing Huang

Stephanie Barasch Jester

Brian Robert Keel

Mary Grace Keller

Kelly Christine Lambe

Robert Anthony LaTourette

Robert Emmett Leonard

Erika D. Lipkin

Heather A. Lohneiss

Kristin Danielle Mayo

Patrick David McCamy

Jaimie Lee Niemond

Olga Igorevna Oganosov

Taisiya Oliphant

Timothy Mark Parnell

Arpit Sarabhai Patel

Michael Brandon Penegar

Dennis Richard Price

Marc Michael Rhodes

John Michael Sesta

Justin Edward Sika

Kathleen Muller Stefanick

Xichen Sun

Michael Anthony Tomlinson

Peter Loring Tyler

Ryan Lance Walton

Hedao Wang

Jennifer Serene Weaver

Kevin David Wharton

Barry Matthew Williams

Jeffrey Adam Williams

John Cameron Williams

Whitney Danielle Williams

Brett James Wood

Disciplinary Actions

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1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board. Per N.C. Gen. Stat. §93-12(9), the Board has the authority to discipline the Respondent and to impose civil monetary penalties.
2. Respondent has never previously been subject to discipline by the Board.
3. When reporting her 2008 non-self-study hours, Respondent reasonably should have known that she was not allowed to carry forward any of her 2007 non-self-study hours. In so doing, she violated 21 NCAC .0202(b)(3) and (4) which prohibit, among other things, representations which the CPA should know have the capacity to deceive in regard to maintaining certification or reporting CPE credits.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent agree to the following:

1. Respondent's application for renewal is deemed insufficient and untimely under N.C. Gen. Stat. §150-B-3(a). Hence, her certificate is automatically forfeited pursuant to N. C. Gen. Stat. §93-12(8b).
2. Respondent must return her certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves the Consent Order if the Respondent's certificate and civil penalty have been timely received by the Board.
4. Respondent may apply to return her 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-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 Consent 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 her license.

Joanna L. Foster, #30437
Bryson City, NC 07/25/2011

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 N.C. Gen. Stat. §150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 30437 as a Certified Public Accountant.

2. A home buyer (hereinafter "Buyer"), through the Buyer's attorney, or the Attorney, as agent for the Buyer, engaged Respondent to review billings and other financial information being provided to the Buyer by their home builder (hereinafter "Builder"). The Buyer and Buyer's attorney expected Respondent to treat as confidential the fact that Respondent was engaged as part of an investigation to review the Builder's billings and other financial information for purposes of potential litigation. The existence of the investigation was not otherwise known or generally available to Respondent. It was confidential client information regardless of whether the Buyer or the Buyer's attorney was Respondent's client.

3. Upon receiving the financial documentation from the Buyer or Buyer's attorney, Respondent realized that the Builder was also one of Respondent's clients.

4. Respondent notified the Buyer's attorney of her conflict of interest and withdrew from the engagement.

5. Respondent, without the consent of the Buyer or the Buyer's attorney, subsequently disclosed to the Builder the confidential client information that Respondent had been engaged to review the Builder's billing and financial records for purposes of potential litigation. Respondent made the disclosure without identifying the name of the Buyer, but the Builder deduced the identity of the Buyer.

6. Respondent asserts that prior to making that disclosure, Respondent sought advice from another CPA and the AICPA hotline regarding her ethical obligations under the circumstances, and that the other CPA, and the AICPA hotline, expressed the belief that she had a duty to disclose.

7. 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 and Title 21, Chapter 8 of the North Carolina Administrative Code. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondent's consent, the Board has the authority to impose discipline upon the Respondent and to impose a civil monetary penalty.

2. In the context of a forensic accounting engagement, Respondent's disclosure of the confidential client information would constitute a violation of 21 NCAC 08N .0205.

3. Respondent's consultation with

another CPA and the AICPA hotline constitutes some evidence that Respondent made a good faith effort to ascertain her ethical responsibility. The better practice would have been for Respondent to have consulted with the Board staff prior to the disclosure. *BASED ON THE FOREGOING*, the Board and Respondent agree to the following Order:

1. Respondent's disclosure was a violation of Rule 21 NCAC 08N .0205, but the violation was mitigated by her good faith effort to ascertain her ethical responsibility under the circumstances.
2. Respondent is not disciplined.

Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on the following dates:

November 11, 2011
Veterans Day

November 24-25, 2011
Thanksgiving

December 26-27, 2011
Christmas

www.nccpaboard.gov

Check Your CPE Carry-Forward Online

Not sure how many carryforward CPE hours you have? You can find out with a quick visit to the Board's website, www.nccpaboard.gov.

To verify your hours, use the "Licensee Search" function of the website to search for yourself using your name or certificate 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 at cemery@nccpaboard.gov

Reclassifications

Reinstatements

- 08/22/11 Paul Glenn Bailey, #20979
- 08/22/11 Amy Lee Boswell, #33569
- 08/22/11 Diane Jackson Britt, #24350
- 08/22/11 Martha Susan Nifong, #12772

Reissuance

- 08/22/11 Teresa Maynard Walker, #20636 Jamestown, 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)].

- 08/22/11 Alison Adkins Groene, #21192 Belmont, NC
- 08/22/11 Anne Nelson Loeb, #16459 Chapel Hill, NC

Inactive

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

- 08/01/11 William John Burckley, #13040 Greensboro, NC
- 08/01/11 Leslie Jessup Fitzpatrick, #16747 Charlotte, NC
- 08/01/11 Howard R. Jones, Jr., #25148 Mt. Pleasant, SC
- 08/01/11 John Maurits Modin, #18232 Rumson, NJ
- 08/01/11 Michael Keith Neil, #26378 Rock Hill, SC
- 08/01/11 Anna Lauren Saunders, #34650 New York, NY
- 08/01/11 Craig Walter Schubert, #30644 Reston, VA
- 08/01/11 Joshua Allen Slagle, #34733 Charlotte, NC
- 08/01/11 John Bernard Thigpen, #11752 Charlotte, NC
- 08/01/11 Linda M. Wells, #21832 Virginia Beach, VA
- 08/01/11 Ronald Dudley Whiting, #21165 Locust Grove, VA
- 08/01/11 Howard M. Wollner, #1718 Rockville, MD
- 08/02/11 Di-An T. Green, #32189 Cary, NC
- 08/15/11 Patricia B. Beel, #29225 Raleigh, NC
- 08/19/11 Sarah Jordan Cain, #33922 Nashville, TN
- 08/19/11 Steven J. Hoistad, #19507 Gastonia, NC
- 08/24/11 John Blake Watson, Jr., #1058 Wadesboro, NC
- 08/25/11 Yiep Mat, #33844 Greensboro, NC



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