



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. 10-2011

Reporting on Personal Financial Statements in a Written Personal Financial Plan

According to AR Section 600, as revised in December 2010, a CPA preparing personal financial statements for the sole purpose of being included in a written personal financial plan prepared by the CPA is exempt from AR Section 80, *Compilation of Financial Statements*.

Section AR 600 specifies the form of the written report required under the exception. However, a CPA is not precluded from complying with AR Section 80 in such engagements.

The purpose of the personal financial statements is solely to assist the CPA in preparing the client's personal financial plan. In preparing the personal financial statements, the CPA may omit disclosures required by an applicable financial reporting framework.

A CPA may submit a written personal financial plan containing unaudited personal financial statements to a client without complying with the

requirement of AR Section 80 when all of the following conditions exist:

The CPA establishes an understanding with the client and documents the understanding through a written communication with the client that the financial statements

- will be used solely to assist the client and the client's advisers to develop the client's personal financial goals and objectives;
- will not be used to obtain credit or for any purposes other than developing these goals and objectives; and that
- nothing comes to the CPA's attention during the engagement that would cause the CPA to believe that the financial statements will be used to obtain credit or for any purposes other than developing the client's financial goals and objectives.

A CPA using the exemption provided by AR Section 600 should issue a written report stating that the unaudited financial statements are designed solely to help develop the financial plan; may be incomplete or contain other departures from the applicable financial reporting framework and should not be used to obtain credit or for any purposes other than developing the personal financial plan; and have not been audited, reviewed, or compiled.

These standards are applicable to all CPAs preparing a personal financial statement to be included in a written personal financial plan.

If you have any questions regarding this article, please contact the Board's Deputy Director, J. Michael Barham, CPA, at mbarham@nccpaboard.gov.

Exam Fees Effective 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 |

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Disciplinary Actions

Paul L. Erickson, #23991
Asheville, NC 08/22/2011

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 August 22, 2011, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondent and this Matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent did not object to any Board Member's participation in the Hearing of this Matter.
6. Respondent was present at the Hearing and was not represented by counsel.
7. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore 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.
8. Respondent was licensed to practice in North Carolina as an Attorney-at-Law.
9. As a result of a hearing before the North Carolina State Bar's Disciplinary Hearing Committee (DHC), Respondent's license to practice law in North Carolina was suspended for five (5) years.

10. The DHC's findings were made following a duly noticed hearing before a competent tribunal, and were sustained on appeal as being supported by substantial evidence, and are thus adopted by this Board and incorporated by reference as if set out fully herein.

11. On April 21, 2009, the Board issued an "Emergency Order for Revocation and Notice," which revoked Respondent's Certificate for a period of time pending a hearing before the Board.

12. Despite the issuance of the Emergency Order, the Respondent continued to use the term CPA or Certified Public Accountant in the State of North Carolina in connection with offering or rendering professional services.

CONCLUSIONS OF LAW

1. Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon the Respondent.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0201, .0202, .0203, and .0204.
3. Respondent's continued use of the term CPA or Certified Public Accountant following his receipt of the Emergency Order is an aggravating factor.
4. This Board Order constitutes a Final Agency Decision of the Board pursuant to N.C. Gen. Stat. §150B-42.

BASED ON THE FOREGOING, the Board orders in a vote of six (6) to zero (0) that:

1. The Certified Public Accountant certificate issued to Respondent, Paul L. Erickson, is hereby permanently revoked commencing on April 21, 2009.
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.

Baxter J. Myers, Jr., #7748
Greenville, NC 08/22/2011

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 to the following:

1. Baxter J. Myers, Jr. (hereinafter "Respondent") is the holder of North Carolina certificate number 7748 as a Certified Public Accountant.
2. Respondent consented to a Final Judgment issued by the United States District Court for the District of Columbia in a complaint filed by the Securities and Exchange Commission (SEC).
3. As a part of said Final Judgment, Respondent, without admitting or denying any allegation in the SEC's complaint, consented that he would be permanently restrained and enjoined from violating, directly or indirectly, Section 30A of the Securities Exchange Act of 1934 (Exchange Act), and permanently restrained and enjoined from aiding and abetting any violation of Sections 13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act, and ordered to

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2011 Board Meetings

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.

pay a civil penalty in the amount of \$40,000.00.

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. 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.
2. Per N.C. Gen. Stat. §93-12(9), and also by virtue of Respondent's consent, the Board has the authority to impose discipline upon Respondent and to impose a civil monetary penalty.
3. If proven, the facts alleged in the SEC's complaint would constitute violations of 21 NCAC 08N .0201, .0203, and .0301(a).
4. By entering into the Final Judgment with the SEC, Respondent violated 21 NCAC .0204

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 CPA certificate shall be suspended for one (1) year; however, said suspension shall be stayed.
2. Said suspension shall become active should the Board be advised of any violation by Respondent of the terms and conditions of the Final Judgment issued by the United States District Court.
3. Respondent shall pay a ten thousand dollar (\$10,000.00) civil penalty to be remitted with this signed Order.

Stephen M. Strader, #29477
Fuquay-Varina, NC 09/19/2011

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 North Carolina General Statute (N. C. Gen. Stat.) §150B-41, the Board and Respondent stipulate to the following:

1. Stephen M. Strader (hereinafter "Respondent") is the holder of North Carolina certificate number 29477 as a Certified Public Accountant.
2. Respondent has been engaged by a client in the state of North Carolina ("Client") for a number of years to prepare its quarterly payroll reports and annual tax returns.
3. Client has presented evidence alleging that Respondent was unresponsive to inquiries made by Client and the IRS beginning in or around June 2010.
4. Respondent was repeatedly unresponsive to the Board's request for information regarding this matter.
5. Respondent has been disciplined in the past based upon allegations that are similar to Client's.
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.

2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0201, .0206 and .0212.

3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings under N. C. Gen. Stat. §§150B-38 *et seq.*, the Board and Respondent agree to the following Order:

1. Respondent's CPA certificate shall be suspended for six (6) months; however, said suspension shall be stayed. The stay will be dissolved if, at any time within the six month period, the Respondent engages in conduct that violates Board Rules or statutes.
2. Respondent shall remit, with this signed Consent Order, a one thousand dollar (\$1,000.00) civil penalty.
3. Respondent shall reimburse the Board for its administrative costs incurred in the investigation of this matter.

Timothy P. McGuire, #19164
New Castle, VA 09/19/2011

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 Findings:

1. Respondent is the holder of North Carolina certificate number 19164 as a Certified Public Accountant.
2. Respondent informed the Board on his 2009-2010 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE), had completed the annual 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 his renewal.

McGuire
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Rule-Making Hearing Scheduled for December 19, 2011

On December 19, 2011, the North Carolina State Board of CPA Examiners will conduct a rule-making hearing to consider amendments to the following rules:

- 21 NCAC 08G .0409, *Computation of CPE Credits*;
- 21 NCAC 08G .0410, *Professional Ethics and Conduct CPE*; and
- 21 NCAC 08J .0105, *Retired and Inactive Status: Change of Status*.

The amendments are necessary to reflect changes in the CPE rules regarding ethics courses and non-self-study courses.

No fiscal note is required regarding these proposed rules as there is no fiscal impact on any local, state, state budget, or federal funds.

No federal certification of these proposed rule changes is required as these rules are not mandated by any federal statutes or rules.

The hearing is scheduled to begin at 10:00 a.m. at the Board office located at 1101 Oberlin Road, Raleigh.

Please submit written comments regarding the proposed amendments by mail, fax, or email to:

Executive Director
State Board of CPA Examiners
PO Box 12827
Raleigh, NC 27605
Fax: 919-733-4209
Email: rbrooks@nccpaboard.gov

Written comments must be received by the Board no later than 5:00 p.m. on December 5, 2011, for inclusion in the December Board meeting agenda package. However, written comments will be accepted until 11:00 a.m. on December 19, 2011.

All written comments must reference the specific rule(s) upon which the person or organization is commenting.

Individuals who plan to attend the rule-making hearing must notify

the Board's Executive Director, Robert N. Brooks, by phone, fax, or email no later than 10:00 a.m. on December 12, 2011.

Any individual who plans to attend the hearing to present oral testimony on the proposed amendments must indicate which proposed amendment(s) he or she will address and if he or she is in favor or opposed to the amendment(s).

The full text of the proposed rules was published in the October 17, 2011, issue of the North Carolina Register, an official publication of the Rules Division of the North Carolina Office of Administrative Hearings (OAH).

The North Carolina Register is available from the OAH website, www.oah.state.nc.us/rules/register.

The full text of the proposed rules is available as a PDF document on the Board's website, www.nccpaboard.gov.

Questions regarding the proposed amendments or the rule-making hearing should be sent to rbrooks@nccpaboard.gov.

21 NCAC 08G .0409, *Computation of CPE Credits* is proposed to be amended as follows:

(c) Self Study. CPE for a self-study course shall be given based on the average number of contact hours needed to complete the course. The average completion time shall be allowed for CPE credit. A sponsor must determine, on the basis of pre-tests, the average number of contact hours it takes to complete a course. ~~CPE credit for self-study courses shall be limited so that a CPA completes at least eight hours of non-self-study each year.~~

21 NCAC 08G .0410, *Professional Ethics and Conduct CPE* is proposed to be amended as follows:

(a) As part of the annual CPE requirement, all active CPAs shall complete CPE on professional ethics and ~~conduct as set out in 21 NCAC 08N-~~

conduct. They shall complete either two hours in a group study format or ~~four hours~~ in a self-study ~~format~~. ~~format of a course on regulatory or behavioral professional ethics and conduct. These courses shall be approved by the Board pursuant to 21 NCAC 08G .0400.~~ This CPE shall be offered by a CPE sponsor registered with the ~~Board Board~~, or with NASBA pursuant to 21 NCAC 08G .0403(a) or (b).

21 NCAC 08J .0105, *Retired and Inactive Status: Change of Status* is proposed to be amended as follows:

(c) A CPA on retired status may change to active status by:

(2) furnishing the Board with evidence of satisfactory completion of 40 hours of acceptable CPE courses during the 12-month period immediately preceding the application for change of status. Eight of the required hours must be credits derived ~~from non-self-study CPE and eight of the required hours must be~~ from a course or examination in North Carolina accountancy statutes and rules (including the Code of Professional Ethics and Conduct contained therein) as set forth in 21 NCAC 08G .0401(a).

Online firm renewal and peer review compliance will be available in mid-November.

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

McGuire

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

5. Respondent provided the CPE certificates of completion to the Board as requested. However, those certificates were inadequate to substantiate twenty-two (22) of the hours claimed by Respondent, including the annual ethics CPE requirement.

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.

2. 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 Order:

1. Respondent's application for renewal is 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 not apply for the reissuance of his certificate for at least one (1) year from the date the Board approves this Consent Order, provided that Respondent's certificate and civil penalty, as required in numbers two (2) and 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. Sixty-two (62) 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.

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six 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.

James A. Landis # 31287
Durham, NC 09/19/2011

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 31287 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 certificates of completion needed to document all eight (8) hours of the annual non-self-study requirement.

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.

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).

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IRS Issues Guidance to Further Implement Return Preparer Oversight

In late September, the IRS provided additional clarification for tax return preparers about when to renew their preparer tax identification numbers (PTINs), how suitability testing will be conducted, and when the continuing education requirement will begin.

Notice 2011-80 states that PTINs must now be renewed on a calendar year basis. All PTIN holders must renew their numbers using the online PTIN application or paper Form W-12 and pay the required fee (\$64.25 for 2012) after October 15 and before January 1 annually.

The return preparer initiative requires anyone who is paid to prepare all or substantially all of any federal tax return or claim for refund to register with the IRS and obtain a PTIN.

Certain preparers also must pass a competency examination, undergo a suitability check and complete continuing education courses annually. The IRS will designate individuals who meet these requirements as a Registered Tax Return Preparer.

Individuals designated as a Registered Tax Return Preparer will be authorized to prepare federal tax returns and claims for refunds and to represent their clients during an IRS examination of a tax return or claim for refund that the individual signed as the paid tax return preparer.

The IRS has been issuing provisional PTINs to individuals who are not attorneys, certified public accountants, or enrolled agents to enable them to prepare tax returns prior to meeting competency testing and suitability requirements because the programs have not begun.

The IRS will continue issuing provisional PTINs at least through April 18, 2012. Once the IRS stops issuing provisional PTINs, tax return preparers who are required to complete the competency test or suitability

requirements must complete these requirements successfully prior to obtaining a PTIN.

The notice also provides that the 15-hour continuing education requirement for certain tax return preparers will take effect starting in 2012.

Registered Tax Return Preparers and individuals required to pass the Registered Tax Return Preparer competency examination before Dec. 31, 2013, must complete the 15-hour requirement prior to renewing their PTINs for 2013 and subsequent years.

The notice also explains that certain tax return preparers who must pass a suitability check will have to provide their fingerprints so that a Federal Bureau of Investigation database search can be conducted.

Generally, the fingerprint requirement will affect those preparers who currently have provisional PTINs.

Under the current proposed regulations any participant in the PTIN, acceptance agent, or authorized e-file provider programs who resides and is employed outside of the United States will not have to be fingerprinted to participate in these programs. Such persons, however, must comply with all other elements of the suitability check.

In addition, the Treasury Department and the IRS continue to study what additional requirements should apply to such persons. Any additional requirements would be set forth in future guidance.

Attorneys, certified public accountants, enrolled agents, enrolled retirement plan agent and enrolled actuaries also are expected to be exempt from the fingerprinting requirement at this time. However, these individuals also must answer all the suitability questions asked on the PTIN application, such as whether they have been convicted of a felony in the previous 10 years.

Individuals participating in the PTIN, acceptance agent, or authorized

e-file provider programs also are required to meet any other requirements of the programs in which they are participating.

The IRS is working with third-party vendors who will collect and process the fingerprints.

The IRS also published proposed regulations (REG-116284-11) that would establish user fees for fingerprinting and taking the competency examination.

As proposed, the IRS portion of the fingerprinting fee would be \$33, and the IRS portion of the testing fee would be \$27. These user fees are in addition to any fees charged by the third-party vendors administering the programs.

The fees to be charged by third-party vendors are not being announced at this time, but the total fees, including the IRS user fees, are expected to be between \$60 and \$90 for fingerprinting and \$100 and \$125 for testing.

For more information, visit www.irs.gov/ptin.

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 web site 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

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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.

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 prior to submitting any reissuance application.
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.

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.

Reclassifications

Reinstatements

| | | |
|----------|-----------------------------------|------------------|
| 09/19/11 | Pamela Kay Campbell, #15390 | Jacksonville, FL |
| 09/19/11 | Jennifer Williams Coleman, #25964 | Wake Forest, NC |
| 09/19/11 | Anne Pavloff Firsching, #15363 | Sterling, VA |
| 09/19/11 | Claire Edna Hackbarth, #24800 | Burlington, NC |
| 09/19/11 | Nancy Tyndall Smith, #17926 | Richlands, NC |

Reissuance

| | | |
|----------|--------------------------------|------------|
| 09/19/11 | Michelle Lee Cecchett, #25675) | Vienna, VA |
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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)].

| | | |
|----------|--------------------------|----------------|
| 08/29/11 | John Kee, #9295 | Charleston, WV |
| 08/31/11 | Benny Lee Biddix, #14991 | Belmont, NC |

Certificates Issued

At its September 19, 2011, meeting, the Board approved the following individuals for licensure as North Carolina CPAs:

| | |
|---------------------------|------------------------------|
| Christina Dion Aiken | Jason Willard Haggins |
| Collette Marie Anderson | Shelley Mae Holtsclaw |
| Benjamin Johanson Andrews | Martin Eric Hoskin |
| Megan Renee Bailey | Rui Jin |
| Robert John Baron, II | Sema Kara |
| Craig Arthur Bonney, Jr. | Sara Merlo Kulikowski |
| Ben Jeremy Boulris | Terri Vaught Lashley |
| Bryan Russell Bunn | John Lawrence Lunan |
| Jan-Rae Dolojan Castillo | Blake Leon MacKeen |
| Robert Cagney Charles | Todd Jay Masi |
| Maggie Elizabeth Clemons | Katherine Michelle Mattingly |
| Donald Jason Deane | Christopher Douglas McKenzie |
| Brittany Rose Delaney | Larry Lowell Richardson, Jr. |
| Tarin Louise DeVitto | Renee Lynn Roedersheimer |
| Garrett John Dimond | Daniel William Rowland |
| Andrew Charles Dutcher | Thomas Charles Schauder |
| Heather Joy Edwards | Sarah Deanne Schroeder |
| Elizabeth Ann Eisenhardt | Wesley Reeves Schwenk |
| Gibora Feigenbaum | Jonathan Blake Smith |
| Jordan Nikole Frutig | Lezlie Elizabeth Spencer |
| Ryan Westman Ganfield | Arthur Joseph Spring |
| Kathleen P. Gardner | Ashley Mary Stout |
| Jody Renae Gill | Scott William Sykes |
| Danielle Nicole Griffith | Jennifer Pendergrast Wagner |
| Dan Clayton Griggs, Jr. | Ashley Christina Yount |



State Board of CPA Examiners

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Secretary-Treasurer, Raleigh

Barton W. Baldwin, CPA
Member, Mount Olive

Bucky Glover, CPA
Member, Monroe

Jordan C. Harris
Member, Statesville

Michael C. Jordan, CPA
Member, Goldsboro

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Phyllis W. Elliott

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Buck Winslow, Manager
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Ann J. Hinkle, Manager
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Greensboro, NC
Permit No. 821

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Notice of Address Change

Please Print Legibly

| | |
|---------------------|---|
| Full Name: | |
| Certificate No.: | Last 4 Digits of SSN: |
| Home Address: | |
| City/State/Zip: | |
| Home Phone: | Home Fax: |
| Home Email: | |
| Firm/Business Name: | |
| Business Address: | |
| City/State/Zip: | |
| Business Phone: | Business Fax: |
| Business Email: | |
| Signature: | |
| Date: | Send mail to: <input type="checkbox"/> Home <input type="checkbox"/> Business |

Mail form to: PO Box 12827, Raleigh, NC 27605
Fax form 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.