



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • www.nccpaboard.gov • No. 11-2011

### Online Firm Renewal, Peer Review Compliance Reporting in Progress

North Carolina CPA firms are again renewing their firm registrations and providing peer review compliance information to the Board through the Board’s website, [www.nccpaboard.gov](http://www.nccpaboard.gov).

Key information, such as the firm’s ID number, that must be used to renew the firm registration and to report peer review information was sent to firms earlier this month.

Access to the online renewal function is available through the “online renewal” link located at the bottom of the menu on the left side of the Board’s home page. After clicking on the “online renewal” link, the user will select the link for the firm type: individual practitioners (IP); partnerships (PRs) and registered limited liability partnerships (LLPs); or professional corporations (PCs) and professional limited liability companies (PLLCs). Only firm registrations are being renewed at this time; individual CPA certificates will be renewed in the spring.

After selecting the link for the firm type, a log-in screen will display. The online renewal system will not accept the log-in if the user has selected a renewal link that does not match the firm type. For example, the system will not allow an IP to use the PC/PLLC renewal link to renew an IP registration.

**NOTE:** To keep a copy of the information submitted during the re-

newal process, print each screen (using the “print” command of the Internet browser) of the online renewal after entering the required information, but before clicking the “submit” button. Firms that do not follow this procedure and later request a copy of the renewal must pay copying fees.

To log in to the renewal process, enter the firm’s ID number and the certificate number of the firm’s supervising CPA.

After logging in, individual practitioners may renew or cancel their firm’s registration. Other firm types cannot cancel their firm registration online because those firm types must also cancel their registration with the Secretary of State’s office before being cancelled in the Board’s records.

Failure to renew or cancel the firm registration by the deadline may result in suspension of each CPA firm member’s CPA certificate and a civil penalty.

When an individual practitioner cancels that firm’s registration, the system cancels the firm registration immediately and a cancellation receipt is displayed. Please print and save this receipt as proof of cancellation of the firm’s registration.

Page 1 (page 2 for IPs) of the renewal allows the user to add or delete CPA employees who work for the firm.

To remove a CPA who no longer works for the firm, click the “remove”

button in front of the person’s name. To add a CPA employee, type in the employee’s CPA certificate number in the appropriate box and click the “Add Employee” button.

Partnerships, registered limited liability partnerships, professional corporations, and professional limited liability companies may add additional CPA owners by typing in the owner’s CPA certificate number in the appropriate box and clicking the “Add Owner” button. If the firm has non-CPA owners, this information must be submitted to the Board as outlined in the renewal instructions.

Page 2 (page 3 for IPs) allows the user to change the supervising CPA in the office being renewed, as well as

**Firm Renewal**  
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# Disciplinary Actions

## **Lewis Daniel Akers, #30735 Asheville, NC 07/25/2011**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Lewis Daniel Akers (hereinafter "Mr. Akers") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Akers failed to timely file the annual firm registration for L. Daniel Akers, Jr., CPA, as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Akers subsequently renewed his firm registration, which was received by the Board on February 22, 2011, within sixty (60) days of the annual firm registration deadline.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Akers' infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Akers has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have decided to accept Mr. Akers' payment as full resolution of the aforementioned violation.

## **Howell W. Branch, #2123 Greensboro, NC 07/25/2011**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Howell W. Branch (hereinafter "Mr. Branch") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Branch failed to timely file the annual firm registration for Branch & Company, P.C., as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Branch subsequently renewed the firm registration, which was received by the Board on February 10, 2011, within sixty (60) days of the annual firm registration deadline.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Branch's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.

5. Mr. Branch has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have decided to accept Mr. Branch's payment as full resolution of the aforementioned violation.

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## **Scott G. Cassell, #34018 St. Petersburg, FL 07/25/2011**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Scott G. Cassell (hereinafter "Mr. Cassell") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Cassell failed to timely file the annual firm registration for Scott G. Cassell, CPA, as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Cassell subsequently terminated his firm registration, which was received by the Board on February 24, 2011, within sixty (60) days of the annual firm registration deadline.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Cassell's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Cassell has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have decided to accept Mr. Cassell's payment as full resolution of the aforementioned violation.

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## **Elizabeth L. Fluharty, #28692 Asheville, NC 07/25/2011**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Elizabeth L. Fluharty (hereinafter "Ms. Fluharty") is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Fluharty failed to timely file the annual firm registration for Elizabeth L. Fluharty, CPA as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Ms. Fluharty subsequently terminated her firm registration, which was received by the Board on February 22, 2011, within sixty (60) days of the annual firm registration deadline.

4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Fluharty's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.

5. Ms. Fluharty has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have decided to accept Ms. Fluharty's payment as full resolution of the aforementioned violation.

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## **Jane M. Huband, #10694 07/25/2011**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Jane M. Huband (hereinafter "Ms. Huband") is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Huband failed to timely file the annual firm registration for Jane M. Huband, CPA, as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Ms. Huband subsequently terminated her firm registration, which was received by the Board on February 24, 2011, within sixty (60) days of the annual firm registration deadline.

4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Huband's infraction was

**Disciplinary Actions**  
*continued on page 5*

## Online Score Reports Available for NC Exam Candidates

At its October 20, 2011, meeting, the Board approved an arrangement with NASBA that will significantly reduce the time NC Exam candidates must wait to learn their Exam scores.

Effective with the current testing window, candidates will use the NASBA Gateway system to retrieve their Exam scores from NASBA within about 24 hours after NASBA receives the score notices from the AICPA.

Candidates will continue to receive printed copies of their score notices from the Board, but will be able to retrieve their scores online prior to receiving the paper score report.

Because the AICPA will continue to send scores in batches by section to

NASBA, not all candidates will receive all score notices at the same time.

To use the online score retrieval, candidates will visit the North Carolina Exam page on NASBA's website ([www.nasba.org/exams/cpaexam/northcarolina](http://www.nasba.org/exams/cpaexam/northcarolina)) and click the "online score retrieval" link.

After the candidate enters his or her Section ID and date of birth, the section, attendance date, and section score will appear on the screen.

The Board will no longer post mailing dates on its website but will use its Twitter feed and Facebook page to notify candidates when NASBA receives the grades from the AICPA.

## NASBA Launches CPAVerify

In October, NASBA announced the launch of **CPAVerify.org**, a website featuring a central database of jurisdictional licensee information about Certified Public Accountants (CPAs) practicing across the nation.

Populated by official state regulatory data received from boards of accountancy, the website is free and open to the public.

At its launch, CPAVerify.org included licensee data for 22 jurisdictions (see list at right) with additional jurisdictions being added regularly until all CPA licensing jurisdictions are included.

According to a statement from NASBA, a national database of this kind has been in demand for some time as corporations, individuals, CPA firms and organizations such as the IRS and PCAOB have expressed a need for up-to-date access to CPA records across multiple jurisdictions.

"With database platforms, data processes, privacy policies and freedom of information laws varying from state to state, it is quite an undertaking to synchronize all those various data feeds into one useful tool that can be available to help support the state

boards with public protection and enforcement efforts," stated David Costello, CPA, NASBA President and CEO.

"For this reason, NASBA and the state boards are very proud to be launching the service for public consumption and additional states' data will be added regularly until all 55 CPA licensing jurisdictions are included."

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

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

If the Board does not have a valid email address on file for you, please provide an email address with your address change notification.

## Boards of Accountancy Participating in CPAVerify

(as of October 24, 2011)

Alabama	Nebraska
Alaska	Nevada
Arkansas	New Hampshire
California*	New York
Commonwealth of the Northern Mariana Islands (CNMI)	North Carolina*
Georgia	South Carolina*
Iowa*	South Dakota
Kansas	Texas*
Kentucky	Washington
Maryland*	West Virginia
Missouri*	
Montana	

\*information on registered CPA firms and individual CPAs

## 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](mailto: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](http://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](http://www.nccpaboard.gov).

Questions regarding the proposed amendments or the rule-making hearing should be sent to [rbrooks@nccpaboard.gov](mailto:rbrooks@nccpaboard.gov).

### Board Meeting

December 19, 2011  
 10:00 a.m.  
 Raleigh

### 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](http://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](mailto:cemery@nccpaboard.gov)

## Reclassifications

### Reinstatements

10/20/11	Tracy Ellen Johnson Grocutt, #20206	Grapevine, TX
10/20/11	Mitchell Chandler Kane, #15755	Raleigh, NC
10/20/11	Thomas John O'Larnic, #16321	Wake Forest, NC
10/20/11	Shelia Benton Woodall, #18373	Four Oaks, NC

### Reissuance

10/20/11	Thomas Dean Bowman, #15833	Columbia, TN
10/20/11	Bogdan Thomas Ewendt, #14184	Valdese, NC
10/20/11	James Earle Hinton, #29459	Mooresville, NC
10/20/11	Kimberly Marie Quinn, #30996	Pilot Mountain, NC
10/20/11	Teresa Lynn Shaw, #22678	Greensboro, NC
10/20/11	Christopher C. Souther, #26872	Western Springs, IL

### Retired

Retired, when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status. However, retired status does not preclude volunteer services for which the retired CPA receives no direct or indirect compensation so long as the retired CPA does not sign any documents, related to such services, as a CPA [21 NCAC 08A .0301(b)(33)].

10/20/11	Michael W. Shinn, #9975	China Grove, NC
10/20/11	Marvin Ellis Williams, #7245	Charlotte, NC

## Disciplinary Actions

*continued from page 2*

for a period of less than 60 days, the appropriate penalty is \$100.00.

5. Ms. Huband has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have decided to accept Ms. Huband's payment as full resolution of the aforementioned violation.

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### **Gayle G. Lang, # 14998** **Mooreville, NC 07/25/2011**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Gayle G. Lang (hereinafter "Ms. Lang") is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Lang failed to timely register her firm, Gayle G. Lang, CPA, PA, as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (a), and 08N .0213.

3. Ms. Lang subsequently provided the required firm registration, which was received by the Board on February 23, 2010.

4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Lang's infraction was in excess of 120 days, the appropriate penalty is \$500.00.

5. Ms. Lang has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have decided to accept Ms. Lang's payment as full resolution of the aforementioned violation.

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### **Douglas E. Lowder, #26817** **Raleigh, NC 07/25/2011**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Douglas E. Lowder (hereinafter "Mr. Lowder") is the holder of a certifi-

cate as a Certified Public Accountant in North Carolina.

2. Mr. Lowder failed to timely file the annual firm registration for Doug Lowder, CPA, as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Mr. Lowder subsequently terminated his firm registration, which was received by the Board on February 14, 2011, within sixty (60) days of the annual firm registration deadline.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Lowder's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.

5. Mr. Lowder has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have decided to accept Mr. Lowder's payment as full resolution of the aforementioned violation.

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### **Vivian F. Maness, #18027** **Siler City, NC 07/25/2011**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Vivian F. Maness (hereinafter "Ms. Maness") is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Maness failed to timely file the annual firm registration for Vivian F. Maness, CPA, as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Ms. Maness subsequently renewed her firm registration, which was received by the Board on February 3, 2011, within sixty (60) days of the annual firm registration deadline.

4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Maness' infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.

5. Ms. Maness has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, repre-

sending a quorum of the Board, have decided to accept Ms. Maness' payment as full resolution of the aforementioned violation.

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### **Stacey S. Martin, #31965** **Burlington, NC 7/25/2011**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Stacey S. Martin (hereinafter "Ms. Martin") is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Martin failed to timely file the annual firm registration for Stacey S. Martin, CPA, PLLC, in accordance with provisions as required by N.C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. On February 3, 2011, the North Carolina Secretary of State's office filed Articles of Dissolution for Stacey S. Martin, CPA, PLLC, with the effective date of dissolution as August 31, 2010. Ms. Martin never informed the Board of the dissolution of her firm.

4. Pursuant to 21 NCAC 08J .0111(1), because the Board discovered evidence of the dissolution within 60 days following the firm registration deadline, it has chosen to impose the minimum civil penalty of \$100.00.

5. Ms. Martin has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have decided to accept Ms. Martin's payment as full resolution of the aforementioned rules violation.

### **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 24-25, 2011**

**Thanksgiving**

**December 26-27, 2011**

**Christmas**

## Firm Renewal

*continued from front*

indicating if this office is the administrative office for the entire firm. To change the supervising CPA, click the "Update Supervising CPA" button and enter the new supervising CPA's certificate number and click on the "Click to Complete Supervising CPA Update" button.

The firm's mailing and physical addresses may be changed on this page by clicking on the blue link for each address. A complete mailing address, email address, and phone number are required to continue the renewal process. If that data is not on file, the renewal is stopped until the address, email address, and phone number fields are complete.

Page 3 (page 4 for individual practitioners) contains questions about attest and assurance services that the firm may provide and covers the period since the last firm renewal. Users must answer each question with a "yes" or "no" response before being allowed to proceed with the renewal. If the firm's peer review has been completed but is not indicated on the screen, please email the appropriate documentation to [CammieEmery@nccpaboard.gov](mailto:CammieEmery@nccpaboard.gov). The Board cannot change the peer review due date without a current acceptance letter.

For a pass report, fax or email the acceptance letter. For a pass with deficiencies report that is preceded by a modified report on any previous peer review, fax or e-mail the peer review report, findings for further consideration, letter of response, and final acceptance letter. For a fail report, fax or e-mail the peer review report, findings for further consideration, letter of response, and final acceptance letter. The firm's peer review records will be updated after the Board receives the required documents

Moral character data is reported on page 4 (page 5 for IPs); the questions cover the time period since the last firm renewal. All questions must be answered and any affirmative an-

swers must be explained in the text box provided. In addition, copies of any applicable court documents must be sent to the Board. Users must answer each question with a "yes" or "no" response before being allowed to proceed with the renewal.

For partnerships and registered limited liability partnerships, page 5 calculates the fee schedule for renewal. Partnerships and registered limited liability partnerships pay a fee only if they have offices outside of North Carolina. All fees paid online must be paid by MasterCard or Visa. The renewal fee will be paid with the firm's administrative office renewal.

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

Page 6 of the renewal provides the user with an opportunity to review the information provided on the previous pages and make any necessary changes or print each page of the completed renewal. The user may also continue to page 7.

On page 7, the user affirms that the information provided is correct. After accepting the statement on Page 7, individual practitioners and those partnerships, registered limited liability partnerships, professional corporations, and professional limited liability companies that do not owe a fee are provided with a receipt which states that the firm renewal has been processed. Please print this receipt for the firm's records; this receipt serves as confirmation of renewal until the firm's Board registration certificate is received.

For the administrative offices of partnerships, limited liability companies, professional corporations, and professional limited liability companies which must pay any applicable renewal fees, payment information is entered on page 8. All fees paid online must be paid by MasterCard or Visa.

After paying the fee, the user is pro-

vided with a receipt which states that the firm renewal has been processed. Please print this receipt for the firm's records; this receipt serves as confirmation of renewal until the firm's Board registration certificate is received.

A firm that does not want to submit credit card information using the secure website, but still wishes to pay by credit card, may submit a copy of the online renewal form by answering all questions on each page of the renewal, printing each screen (using the "print" command of the Internet browser) as it is completed, but before clicking "submit," signing the renewal, and faxing the completed pages, including the completed credit card information page, to the Board at (919) 733-4209 or by mailing the completed pages, including the completed credit card information page, to State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605.

A firm which prefers to submit the renewal form with a check or money order may do so by answering all questions on each page of the renewal, printing each screen (using the "print" command of the Internet browser) as it is completed, but before clicking "submit," signing the renewal, and mailing the completed pages, plus a check payable to "State Board of CPA Examiners" for the appropriate amount to PO Box 12827, Raleigh, NC 27605.

If a CPA firm fails to comply with any part of 21 NCAC 08J, *Renewals and Registrations* or 21 NCAC 08M, *Peer Review Program*, the Board may take disciplinary action against the CPA firm's members as specified in 21 NCAC 08J .0111 and 21 NCAC 08M .0106.

Such action may include a civil penalty and suspension of each CPA firm member's CPA certificate.

If you have questions about the online firm renewal or peer review compliance process, please contact Cammie Emery by phone at (919) 733-1423 or by email at [cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov). You may also contact Buck Winslow by phone at (919) 733-1421 or by email at [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov).

## Certificates Issued

At its October 20, 2011, meeting, the Board approved the following individuals for licensure as North Carolina CPAs:

Daniel Oswaldo Acosta-Lopez  
Melissa Paige Baird  
Rajju Bajracharya  
Diana Lynn Bakeberg  
Allison Flowers Baker  
Georgia Linda Baransky  
Michael Paul Beland  
Grace Carter Bender  
Nicole Elizabeth Benford  
Philip Pritchard Bick  
Iryna Dmytrivna Bilova  
Amanda Marie Black  
Sharon Davis Boggs  
Helen Page Bradick  
Nicholas Christopher Bradley  
David McCoy Briley  
Daniela Francesca Cammarota  
Peter L. Chrobak  
Michael Devereaux Creech  
Sherine Anthea Cross  
Melissa Barrow Culbreth  
Darin Lee Curtis  
Yikui Deng  
Rene Ryan Dorton  
Kenneth Farr Downer  
Joshua Thomas Downs  
James C. Dziedzina, Jr.  
Aboubakr Eddraa  
Elizabeth Endeshaw  
William Bradford Evans  
Jordan Michael Foley  
Benjamin Singerman Fulton  
Michelle Oppie Gist  
Natalya Alexandra Grauer  
Charles Bren Hall  
Kathryn Beeson Hamm  
Katherine Lawson Hampton  
Rick Lee Hanebutt  
Jessica Layne Hardee  
Joshua William Harmening  
Steven Theodore Harriott, Jr.  
David Troy Harris  
David Brandon Haskins  
Christopher Edward Haynes  
Megan Turlington Holshouser  
Heidi Ann Ibach

Bollie Lee Jarratt Jr.  
Amy Nicole Emmons Kapka  
Tarah Lee Kirkpatrick  
Kristina Maureen Klem  
Angela Michelle Konkle  
Robert Eugene Langdon, III  
Sharon Hadden Lauffer  
Justine Elizabeth Laurie  
Fred Howard Levine  
Miriam Cohen Levine  
Yuen Li  
Richard Todd Lich  
Heath Wayne Martin  
Jonathan Robert Martin  
Christopher Reay McCurdy  
David Alexander Mills  
Heather Eileen Caldwell Moore  
Casey Dallas Morris  
Jenna Renee Mullikin  
Lee Ann Musselwhite  
Matthew Grant Nelson  
Tyiesha Agnew Nixon  
Kristen Rene Orlasky  
Dennis Keith O'Shell  
Jenna Marie Patkunas  
Robert Arnold Ponton, III  
Tracey Ann Powell  
Daniel Joseph Pozzo  
Andrea Kristin Rigby  
Jason Robert Ritter  
Allison Elizabeth Scott  
Lisa Kaye Simpson  
Abigail Elizabeth Riordan Smith  
Bradley Joseph Smith  
Edward Lee Smith  
Elizabeth Summerour Sparks  
Patrick Merritt Stanton  
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## IRS Warns Employers about Payroll Outsourcing Fraud

The Internal Revenue Service has issued advice to employers who outsource payroll duties to third-party service providers.

In a tax tips email, the IRS referred to recent prosecutions of individuals and companies that pretended to be payroll service providers and instead stole funds intended for payment of employment taxes.

The IRS noted that the employer is ultimately responsible for depositing and paying federal tax liabilities.

"Even though you forward the tax payments to the third party to make the tax deposits, you--the employer --are the responsible party," the IRS cautioned.

"If the third party fails to make the federal tax payments, the IRS may assess penalties and interest. The employer is liable for all taxes, penalties and interest due. The IRS can also hold you personally liable for certain unpaid federal taxes."

The IRS added that if there are any issues with an employer's account, the agency will send correspondence to the address it has on record.

The IRS also strongly recommended that employers do not change the address of record to that of the payroll service provider, as it could limit an employer's ability to stay informed of tax matters involving their business.

The IRS also urged employers to choose a payroll service provider that uses the Electronic Federal Tax Payment System. Employers are also able to register on the EFTPS system to get their own PIN to verify the payments.

For more information on the responsibilities of employers outsourcing payroll, payroll service providers and EFTPS, visit [www.irs.gov](http://www.irs.gov).



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