



# 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. 02-2012

### Rules Effective February 1, 2012

On December 19, 2011, the Board conducted a public rule-making hearing to amend the North Carolina Administrative Code (NCAC) cited as 21 NCAC 08G .0409, .0410, and 08J .0105.

The Rules Review Commission of the North Carolina Office of Administrative Hearings approved the amendments to the above-cited rules at its January 19, 2012, meeting, and set the effective date for the amended rules as February 1, 2012.

The amendment to 21 NCAC 08G .0409(c) removes the requirement that active CPAs complete at least eight (8) hours of non-self-study CPE as part of the annual CPE requirement for license renewal.

This means that for the 2012 CPE year (January 1-December 31), licensees may use all self-study CPE credit to comply with the 40-hour CPE requirement for license renewal for the 2013-2014 license year.

21 NCAC 08G .0410, as amended, now states that as part of the annual CPE requirement, a CPA must complete two hours of CPE on regulatory or behavioral professional ethics and conduct.

The course may be in a group-study or self-study format and must be offered by a CPE sponsor registered with the Board or listed on the National Registry of CPE Sponsors which is operated by the National Association of State Boards of Accountancy (NASBA).

The amendment to 21 NCAC 08J .0105(c) eliminates the need for an

individual to complete at least eight (8) of non-self-study CPE as part of the application to return to active status from retired or inactive status.

The text below shows the amendments made to 21 NCAC 08G .0409, .0410, and 08J .0105. Language that was removed is indicated by a strike-through (~~example~~) and new language is underlined (example).

#### 21 NCAC 08G .0409 - Computation of CPE Credits

(a) Group Courses: Non-College. CPE credit for a group course that is not part of a college curriculum shall be given based on contact hours. A contact hour shall be 50 minutes of instruction. One-half credits shall be equal to 25 minutes after the first credit hour has been earned in a formal learning activity. For example, a group course lasting 100 minutes shall be two contact hours and thus two CPE credits. A group course lasting 75 minutes shall be only one and one-half contact hours and thus one and one-half CPE credits. When individual segments of a group course shall be less than 50 minutes, the sum of the individual segments shall be added to determine the number of contact hours. For example, five 30-minute presentations shall be 150 minutes, which shall be three contact hours and three CPE credits. No credit shall be allowed for a segment unless the participant completes the entire segment.

(b) Completing a College Course. CPE credit for completing a college course in

the college curriculum shall be granted based on the number of credit hours the college gives the CPA for completing the course. One semester hour of college credit shall be 15 CPE credits; one quarter hour of college credit shall be 10 CPE credits; and one continuing education unit (CEU) shall be 10 CPE credits. However, under no circumstances shall CPE credit be given to a CPA who audits a college course.

(c) Self Study. CPE credit 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.~~

(d) Instructing a CPE Course. CPE credit for teaching or presenting a

**Amended Rules**  
*continued on page 4*

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#### In This Issue

|                                     |   |
|-------------------------------------|---|
| 2012 Board Meetings.....            | 2 |
| Certificates Issued .....           | 7 |
| Disciplinary Actions .....          | 2 |
| Inactive Status.....                | 6 |
| IRS Charitable Search Website ..... | 4 |
| LLC Annual Reports.....             | 5 |
| IRS Office Relocating .....         | 6 |
| IRS Taxpayer Assistance Centers.... | 5 |
| NCDOR Tax Debt Program.....         | 5 |
| Reclassifications.....              | 5 |

# Disciplinary Actions

**Timothy A. Nethery, # 16849**  
**Catawba, NC 01/23/2012**

*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 to the following:

1. Respondent was the holder of North Carolina certificate number 16849 as a Certified Public Accountant.
2. Respondent informed the Board on his 2010-2011 individual certificate renewal (renewal) that he had been charged by the State of North Carolina with criminal counts of failing to file personal tax returns for the tax years 2004 through 2008.
3. Respondent subsequently pled guilty to, and was convicted of, five (5) violations of N.C. Gen. Stat. §105-236 (Willful Failure to File Return, Supply Information, or Pay Tax).
4. On August 10, 2010, Respondent was sentenced to 45 days of prison. The sentence was suspended and Respondent was placed on 12 months of supervised probation. On April 26, 2011, Respondent's probation was modified to unsupervised status.
5. As part of the original sentence, Respondent was ordered to surrender his CPA license.
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, .0203(a), .0203(b)(1), .0204, and .0207.

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

1. The Certified Public Accountant certificate issued to Respondent, Timothy A. Nethery, 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.

**Larry Lee Crawford, #22659**  
**North Newton, KS 01/23/2012**

*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. Larry Lee Crawford (hereinafter "Respondent") is the holder of North Carolina certificate number 22659 as a Certified Public Accountant.
2. In 2010, Respondent self-reported that he was under investigation by the Securities and Exchange Commission ("SEC").
3. The SEC had filed suit against Respondent and the company that he worked for, the Escala Group ("Escala"), in the Southern District of New York. Escala was in the business of

buying and selling collectible stamps and associated items.

4. In its complaint against Respondent, the SEC alleged that Respondent violated the antifraud and reporting provisions of the federal securities laws by:
  - a. Failing to disclose the related party status of Barrett & Worthem ("B&W"), Inc., the company that published the "Brookman Catalogue," which effectively set the prices for the products sold by Escala;
  - b. Falsely representing that Escala sold its parent company several sales of large stamp archives at prices determined by reference to independent stamp catalogues and appraisals when, in fact, Escala's president set the catalogue prices and influenced and edited the appraisals; and
  - c. Improperly booking the sale of certain stamp archives.
5. In September 2011, Respondent agreed to settle the SEC's charges without admitting or denying those allegations.
6. As part of the settlement, Respondent consented to a final judgment ("Final

## 2012 Board Meetings

- March 21\*
- April 24
- May 21
- June 21\*\*
- July 23
- August 20
- September 24
- October 18
- November 26
- December 17

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

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

\*1:00 p.m.

\*\*Greensboro

Judgment”) in the pending suit in federal court. Per the Final Judgment, Respondent was enjoined from violating various SEC statutes and rules, and was ordered to pay \$43,495.00 in disgorgement, \$21,089.75 in prejudgment interest, and a \$100,000.00 civil monetary penalty. The Final Judgment also prohibits Crawford from acting as an officer or director of a publicly traded company for a period of three (3) years.

7. As part of the settlement, Respondent agreed to resolve the pending administrative proceeding before the SEC, without admitting or denying the findings, by agreeing to an administrative order imposing a three-year suspension of Crawford’s ability to appear or practice before the SEC as an accountant.

8. 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, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent’s discipline by the SEC constitutes a violation of 21 NCAC 08N .0204.

3. If proven, the SEC’s allegations that Respondent failed to disclose the contractual arrangement between Escala and B&W, and his issuance of 10-Qs and 10-Ks with incomplete and misleading information, constitute violations of 21 NCAC 08N .0201, .0202, .0203, and .0209.

4. If proven, the SEC’s allegations that

Respondent incorrectly booked one or more stamp archives constitutes a violation of 21 NCAC 08N .0201, .0202, .0203, and .0209.

5. 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, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Larry Lee Crawford, is hereby suspended for a period of at least three (3) years. At the end of the three (3) year suspension period, Respondent may apply for the reissuance of his Certified Public Accountant certificate.

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 suspended North Carolina certificate.

3. Respondent shall remit, with the signed Order, a one thousand dollar (\$1,000.00) civil penalty.

**Traci Jo Anderson, #30009**  
**Traci J. Anderson, CPA**  
**Huntersville, NC 01/23/2012**

*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 Respondents stipulate the following Findings:

1. Traci Jo Anderson (hereinafter “Respondent Anderson”) is the holder of North Carolina certificate number 30009 as a Certified Public Accountant.

2. Respondent Traci J. Anderson, CPA (hereinafter “Respondent Firm”), is a registered certified public accounting firm in North Carolina.

3. Effective August 12, 2010, the Public Company Accounting Oversight

Board (PCAOB) barred Respondent Anderson and Respondent Firm from being an associated person of a registered public accounting firm on the basis of its findings concerning Respondent Anderson and Respondent Firm’s violations of PCAOB rules and auditing standards in auditing the financial statements of three issuer clients from 2007 to 2009.

4. As a result of the sanctions imposed by the PCAOB, the American Institute of Certified Public Accountants (AICPA) terminated Respondent Anderson’s AICPA membership effective September 17, 2010.

5. Respondents wish to resolve this matter by consent and agree 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. Respondents understand and agree 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. Respondents are 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. Respondents’ actions as set out above constitute violations of 21 NCAC 08N .0201, .0204, .0209, .0212 and .0403.

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

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

1. For a period of at least five (5) years following the date of the execution of this Consent Order and until the

**Anderson**  
*continued on page 6*

## Amended Rules

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CPE course for CPAs shall be given based on the number of contact hours spent in preparing and presenting the course. No more than 50 percent of the CPE credits required for a year shall be credits for preparing for and presenting CPE courses. CPE credit for preparing for and presenting a course shall be allowed only once a year for a course presented more than once in the same year by the same CPA.

(e) Authoring a Publication. CPE credit for published articles and books shall be given based on the number of contact hours the CPA spent writing the article or book. No more than 25 percent of a CPA's required CPE credits for a year shall be credits for published articles or books. An article written for a CPA's client or business newsletter is not applicable for this CPE credit.

(f) Instructing a College Course. CPE credit for instructing a graduate level college course shall be given based on the number of credit hours the college gives a student for successfully completing the course, using the calculation set forth in Paragraph (b) of this Rule. Credit shall not be given for instructing an undergraduate level course. In addition, no more than 50 percent of the CPE credits required for a year shall be credits for instructing a college course and, if CPE credit shall also be claimed under Paragraph (d) of this Rule, no more than 50 percent of the CPE credits required for a year shall be credits claimed under Paragraph (d) and this Paragraph. CPE credit for instructing a college course shall be allowed only once for a course presented more than once in the same year by the same CPA.

### **21 NCAC 08G .0410 - Professional Ethics and Conduct CPE**

(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).

(b) A non-resident licensee whose primary office is in North Carolina must comply with Paragraph (a) of this Rule. All other non-resident licensees may satisfy Paragraph (a) of this Rule by completing the ethics requirements in the jurisdiction in which he or she is licensed as a CPA and works or resides. If there is no ethics CPE requirement in the jurisdiction where he or she is licensed and currently works or resides, he or she must comply with Paragraph (a) of this Rule.

### **21 NCAC 08J .0105 - Retired and Inactive Status: Change of Status**

(a) A CPA may apply to the Board for change of status to retired status or inactive status provided the CPA meets the description of the appropriate status as defined in 21 NCAC 08A .0301. Application for any status change may be made on the annual certificate renewal form or another form provided by the Board.

(b) A CPA who does not meet the description of inactive or retired as defined in 21 NCAC 08A .0301 may not be or remain on inactive or retired status.

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

(1) paying the certificate renewal fee for the license year in which the application for change of status is received;

(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); and

(3) three certificates of moral character and endorsements as to the eligibility

signed by CPAs holding valid certificates granted by any state or territory of the United States or the District of Columbia.

(d) A CPA on retired status may request change to inactive status by application to the Board.

(e) Any individual on inactive status may change to active status by complying with the requirements of 21 NCAC 08J .0106(c).

*If you have questions regarding the amended rules, please contact Robert N. Brooks, the Board's Executive Director, at [rbrooks@nccpaboard.gov](mailto:rbrooks@nccpaboard.gov). If you prefer, you may contact Buck Winslow at [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov) or you may contact Cammie Emery at [cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov).*

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## IRS Improves Charitable Search Website

The Internal Revenue Service (IRS) has revised its charities search capabilities to better help taxpayers check an exempt organization's federal tax status.

The new search function consolidates three databases that were previously found in different locations.

A useful new feature in the revised search engine is the ability to search for charities by EIN. This also gives taxpayers the ability to find a charity's EIN by searching for it by name.

To access the charity search engine, navigate to the IRS website, [www.irs.gov](http://www.irs.gov), and click the "Charities and Non-Profits" link at the top of the page.

Look for the heading, "Charities & Non-Profits Topics" on the left-hand side of the page, then click on the "Search for Charities" link.

On the "Exempt Organizations Select Check" page, select one of the buttons to search for 1) organizations eligible to receive tax-deductible contributions (Pub. 78 data); 2) organizations whose federal tax exemption was automatically revoked for not filing a Form 990-series return or notice for three consecutive years; or 3) Form 990-N (e-Postcard) filers and filings.

The IRS updates the list of Pub. 78 data and the revoked organizations on the third Monday of each month. The Form 990-N (e-Postcard) list is updated weekly.

## IRS Taxpayer Assistance Centers

Effective with the 2012 filing season, the IRS will no longer accept tax returns from preparers in their Taxpayer Assistance Centers (TACs).

Tax return preparers include individuals or businesses who prepare returns on behalf of another individual or business or their runners, regardless of whether they are compensated.

The IRS encourages all tax preparers to take advantage of available e-file options to file returns electronically to avoid the need to bring paper returns into TACs for mailing purposes.

Returns will not be accepted by the TACs from anyone other than the taxpayer.

## LLC Annual Reports

According to recent Member Advantage from the NCACPA, Cheri Myers, Director of the Corporations Division for the NC Secretary of State, has confirmed that 2011 was the only year for mandatory usage of their LLC Annual Report forms.

The Corporations Division is encouraging the use of the pre-populated forms from its website, [www.secretary.state.nc.us/corporations](http://www.secretary.state.nc.us/corporations).

For ease in examination, these forms have been updated to identify (with a check box) when changes are made entering the information electronically and providing a different font to quickly locate those changes.

## NC to Help Taxpayers with Individual Income Debt Payment Program

On January 19, 2012, the North Carolina Department of Revenue (NCDOR) launched the "Individual Income Tax Debt Payment Program" to help individuals catch up on unpaid taxes.

According to a press release issued by the NCDOR, this time-limited program will help individuals resolve unpaid taxes and get back on their feet financially by waiving certain penalties and fees and offering payment plan options.

Participating taxpayers can avoid forced collections such as garnishments, liens, and levies.

The program provides a favorable and easy payment opportunity for taxpayers who have accrued debt, often because of a weakened economy.

Eligible taxpayers could save as much as 35 to 40 percent by participating in the program.

The debt payment program ends April 30, 2012.

Any taxpayer who has properly filed their tax returns with NCDOR and has received a notice for unpaid taxes prior to January 1, 2012, may participate.

A taxpayer who has not filed a return, does not currently have an outstanding tax liability, or is the subject of an ongoing criminal investigation or prosecution is not eligible.

In exchange for a taxpayer paying the balance of tax and interest owed by April 30, 2012, the NCDOR will waive certain unpaid civil penalties and fees.

Anyone interested in participating should contact a NCDOR local service center or call 1-877-252-4983.

For detailed information about the program, please visit the NCDOR website, [www.dorn.com](http://www.dorn.com).

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

## Reclassifications

### Reinstatements

|          |                                      |                        |
|----------|--------------------------------------|------------------------|
| 01/23/11 | Erica Williams Alexander #28472      | Cary, NC               |
| 01/23/11 | Natalie Yvonne Bartlett, #27946      | Lincoln University, PA |
| 01/23/11 | Larry Stephen Coffield, #9676        | Matthews, NC           |
| 01/23/11 | Susan Larson Frazier, #27192         | Cary, NC               |
| 01/23/11 | Steven Dean Johnson, #31347          | Greensboro, NC         |
| 01/23/11 | Christine Deborah Kar, #15864        | Locust, NC             |
| 01/23/11 | Paul Wesley Mashburn, #30389         | Atlanta, GA            |
| 01/23/11 | Angela Lane Mooring, #27388          | Greensboro, NC         |
| 01/23/11 | Stephanie Leigh Ward, #27502         | Charlotte, NC          |
| 01/23/11 | Joseph Elwood Weatherly, III, #13271 | Greensboro, NC         |
| 01/23/11 | Bradley David White, #25018          | Cornelius, NC          |

### Reissuance

|          |                                |               |
|----------|--------------------------------|---------------|
| 01/23/11 | Courtney Riddick Cloyd, #27884 | Corapeake, NC |
| 01/23/11 | Najla Rajeeyah Shareef, #34258 | Durham, 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)(32)].

|          |                                     |                        |
|----------|-------------------------------------|------------------------|
| 01/23/11 | William Clifford Boatwright, #11657 | Rutherford College, NC |
| 01/23/11 | John Coatsworth Dutton, Jr., #34597 | Raleigh, NC            |
| 01/23/11 | William Michael Ledbetter, #7149    | Gastonia, NC           |

## Anderson

*continued from page 3*

PCAOB has lifted its bar, Respondent Anderson may not engage in any attest or assurance services except as set forth in paragraph 2, below.

2. Respondents may issue compilations. However, Respondents shall obtain preissuance reviews of the working papers of all compilation engagements performed by Respondents until such time as the Board considers such pre-issuance reviews to no longer be necessary. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondents shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report upon its issuance.

3. Respondents shall reimburse the Board for its administrative costs incurred as a result of monitoring Respondents' compliance with the pre-issuance review requirements.

4. Respondents shall remit to the Board a one thousand dollar \$1,000.00 civil monetary penalty at the time of the execution of this Consent Order.

### Greensboro Office of IRS Relocating

The Greensboro office of the IRS began moving to new facilities in December. The Taxpayer Customer Assistance (Walk-In) and Audit Offices have already moved into the Alamance Building on Koger Boulevard. The move should be completed in March 2012.

An updated Practitioner Directory will be available after the move is complete. The new office is in a different telephone exchange which is causing all numbers to change – a recording will provide the new number if it has changed.

If you are dealing with an office that has moved and they provide the new address, use it if instructed to do so.

However, all mail will continue to be delivered to the Kinston Building on Meadowview Road until all offices have moved to the new building.

## Inactive Status

“Inactive,” when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant,” and neither he nor she nor anyone else refers to him or her in any representation as described in 21 NCAC 08A .0308(b) [21 NCAC 08A .0301(b)(20)].

|          |                                      |                    |
|----------|--------------------------------------|--------------------|
| 12/19/11 | Adriana Mendez, #34338               | Charlotte, NC      |
| 12/21/11 | Norwood Lee Bobbitt, #7968           | Charlotte, NC      |
| 12/21/11 | Renee Marie Burkart, #26407          | Loveland, OH       |
| 12/21/11 | Albyrd Steven Festa, #22044          | Sherrills Ford, NC |
| 12/21/11 | Deborah Ritchie Fox #14935           | Raleigh, NC        |
| 12/21/11 | Scott Barnum Jackson, #32846         | Atlanta, GA        |
| 12/21/11 | Carolyn Patricia Kocan, #22732       | Raleigh, NC        |
| 12/22/11 | Sarah Henderson Harriss, #31380      | Charlotte, NC      |
| 12/22/11 | Emily Riche Massey, #26359           | Cary, NC           |
| 12/22/11 | Susan Vickers Smith, #12510          | Fuquay-Varina, NC  |
| 12/23/11 | Theresa Wentworth Spalding, #18457   | Raleigh, NC        |
| 01/03/12 | Mary Chandler Batchelor, #33837      | Greensboro, NC     |
| 01/03/12 | Sandra K. Fullen, #21580             | Charlotte, NC      |
| 01/03/12 | Janelle Kay Godfredson, #23384       | Cornelius, NC      |
| 01/03/12 | Christopher Anthony McGurkin, #31349 | Winston-Salem, NC  |
| 01/03/12 | Michael Ray Oswald, #32548           | Clemmons, NC       |
| 01/03/12 | Rita Duncan Price #27407             | Indian Trail, NC   |
| 01/03/12 | Lance Robert Ream, #35379            | Charlotte, NC      |
| 01/03/12 | Donald Phillip Smith, Jr., #25381    | Mooresville, NC    |
| 01/03/12 | Harriet F. Voris, #15093             | Salem, VA          |
| 01/04/12 | William Joseph Carson, #30418        | Cary, NC           |
| 01/04/12 | Donald Kenneth Murphy, #24293        | Atlanta, GA        |
| 01/09/12 | Jeffrey Todd Clapp, #17951           | Olathe, KS         |
| 01/09/12 | Teresa Hoots Driver, #22859          | Clemmons, NC       |
| 01/09/12 | Waverly Chester Evans, III, #9293    | Williamsburg, VA   |
| 01/09/12 | Dwight Tod Goodnight, 15716          | Mooresville, NC    |
| 01/09/12 | Alvin Douglas Harris, #8648          | Greensboro, NC     |
| 01/09/12 | Damon Karl Miklowcic, #35531         | Eugene, OR         |
| 01/09/12 | Jill Marie Mildenhall, #36150        | Charlotte, NC      |
| 01/09/12 | Ewa Aleksandra Pszenny, #34618       | Pinehurst, NC      |
| 01/12/12 | Mitzie Brooks Isear, #24741          | Wilmington, NC     |
| 01/19/12 | Ralph Russell Allison, #34025        | Statesville, NC    |
| 01/19/12 | Jennifer Alise Hogge, #33070         | Cary, NC           |
| 01/23/12 | Sean Donald Wilbur, #34107           | Charlotte, NC      |
| 01/24/12 | Frank Carollo, #34165                | Huntington, NY     |

## Certificates Issued

At its December 20, 2011, and January 23, 2012, meetings, the Board approved the following individuals for licensure as North Carolina CPAs:

|                              |                             |                                    |
|------------------------------|-----------------------------|------------------------------------|
| Tyrrell Best Accattato       | Mary Lucille Goode          | Matthew Chase Morton               |
| Suzanne Consorte Bailey      | Eugenia Luz Gordon          | Angela Lynne Myers                 |
| Patricia Jo Baker            | Bayly Amelia Granger        | Joseph Benjamin Nash               |
| Peter David Balbirnie        | Ashley Nicole Gray          | Dustin Nicholas Naud               |
| Eric William Barber          | Lauren Elise Gray           | Andrew John Nelson                 |
| Robert Alan Bate             | Cori Rae Griffin            | Andrea Lynn Owenby                 |
| Adam Scott Binder            | Jason Michael Gulak         | Anne Christine Patefield           |
| Mary Kaitlyn Blackmon        | Tarryn Kate Gurney          | Chintan Harshadkumar Patel         |
| Ryan Charles Blair           | Alonzo Jonathan Hafele      | Jyoti Bipin Patel                  |
| Nicholas Peter Bornhoft      | Mark William Hahn           | Sarah Louise Petzel                |
| Katherine Anne Bouldin       | Latonya Denise Haigler      | Yuliya Victorivna Powell           |
| John Winston Broadfoot       | Stephanie Leigh Hall        | Paula Jo Pridgen                   |
| Laura Jean Brock             | Taylor Ann Hamilton         | Anthony DeVonn Privette            |
| Rebekah Elisabeth Buck       | Lindsay Cannady Harris      | Nicole Davol Rhoads                |
| Rick Allen Burger            | Amanda Kelly Hayes          | Todd James Richards                |
| Rebecca Elizabeth Ann Cahoon | Jennifer Lee Hodgen         | Michelle Elizabeth Robbins         |
| Elizabeth Lauren Calcutt     | Brandon Lee Holloway        | Cassidy Anne Rupp                  |
| Sarah McGinnis Calhoun       | Kelli Rhymer Horton         | Jeremy Lee Russell                 |
| Jonathan David Capps         | Donna Sue Howell            | Ashley Gordon-Daughtry Saddock     |
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