



# 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. 04-2012

### AU Section 315: Communications Between Predecessor and Successor Auditors

When your firm is considering an audit engagement with a potential client, what role does communication with the client's previous auditor play in your information-gathering process?

The primary purpose of communications between a client's previous auditor ("predecessor auditor") and the new auditor ("successor auditor") is to help the potential new auditor learn the history of the relationship between the client and the previous auditor, and may possibly expose some information that would suggest that accepting the client is not in the best interest of the firm.

For example, the successor auditor should consider that the predecessor auditor and the client may have disagreed about accounting principles, auditing procedures, or other similarly significant matters.

Another key purpose of the communications is to assist the successor auditor in properly planning the audit, if the engagement is accepted.

Section AU 315 of Statements on Auditing Standards provides guidance on communications between predecessor auditors and successor auditors when a change of auditors is in process or has already taken place. The communications may be oral or written.

The term "predecessor auditor" refers to an auditor who (a) has reported on the most recent audited financial statements or was engaged to perform but did not complete an audit of the fi-

nancial statements; and (b) has resigned, declined to stand for reappointment, or been notified that his or her services have been, or may be, terminated.

The term "successor auditor" refers to an auditor who is considering accepting an engagement to audit financial statements, but has not communicated with the predecessor auditor as provided in Paragraphs .07 through .10, as well as to an auditor who has accepted such an engagement.

**NOTE:** The provisions of AU 315 are not required if the most recent audited financial statements are more than two years prior to the beginning of the earliest period to be audited by the successor auditor.

In addition, if the most recent financial statements were compiled or reviewed, the practitioner who reported on those financial statements is not a predecessor auditor.

However, a successor auditor may find it useful to make certain inquiries of the prior accountant in determining whether to accept the engagement or to assist in the planning of the engagement.

It is important to remember that there may be two predecessor auditors: the auditor who reported on the most recent audited financial statements and the auditor who was engaged to perform but did not complete an audit of any subsequent financial statements.

The required communications include specific and reasonable inquiries

of the predecessor auditor regarding matters that will help the successor auditor decide whether to accept an engagement.

A successor auditor should not accept an engagement until he or she has communicated with the predecessor auditor and evaluated the responses. Required communications include matters relating to

- Information that might bear on the integrity of management;
- Disagreements with management as to accounting principles, auditing procedures, or other significant matters;
- Communications to audit committees or others with equivalent authority and responsibility regarding fraud, illegal acts by clients, and internal control related matters; and

#### Auditor Communications

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# Disciplinary Actions

**Warren R. Cramton, #19615**  
**Charlotte, NC 02/20/2012**

*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. Warren R. Cramton (hereinafter "Respondent") is the holder of North Carolina certificate number 19615 as a Certified Public Accountant.
2. The Board received a complaint from Respondent's previous employer that Respondent had misappropriated approximately \$5,800.00 in funds from the employer within weeks of accepting a position as Controller for the employer.
3. Respondent's position with the employer was terminated, and the parties agree that Respondent replaced all misappropriated funds.
4. Respondent has not disagreed with the employer's recitation of the facts leading to his termination and complaint before this Board. However, Respondent asserts that there was no malicious intent on his part.
5. 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 misappropriation of his employer's funds constitutes a violation of 21 NCAC 08N .0201, and .0203(a) and (b)(1).

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, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Warren R. Cramton, is hereby permanently revoked.
2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

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**Donald E. Drake, 28635**  
**Donald E. Drake, CPA, P.C.**  
**Elizabeth City, NC 12/19/2011**

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

1. Respondent Donald E. Drake (hereinafter "Respondent Drake") is the holder of North Carolina certificate number 28635 as a Certified Public Accountant.
2. Respondent Donald E. Drake, CPA, P.C. (hereinafter "Respondent Firm") is a registered certified public accounting corporation in North Carolina. At all relevant times, Respondent Drake was the sole shareholder of Respondent Firm, and has been individually responsible for the conduct of Respondent Firm.
3. Respondent Drake failed to register Respondent Firm for a peer review

program, even though Respondent Firm was providing clients with review services.

4. Respondent Drake through Respondent Firm failed to comply with standards regarding the working papers and review reports for the clients to whom Respondent Firm was providing review services.

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 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

## 2012 Board Meetings

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.

\*Greensboro

2. Respondents' actions as set out above constitute violations of N.C. Gen. Stat. § 93-12(8c) and 21 NCAC 08M .0105, 08N .0201, .0209, .0212, .0213, and .0404.

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 under N. C. Gen. Stat. §§150B38 *et seq.*, the Board and Respondents agree to the following Order:

1. Respondent Drake shall obtain preissuance reviews of the working papers of all audit, review, agreed-upon procedure, and/or compilation engagements performed by Respondent Drake or Respondent Firm 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.

2. Respondent Drake shall, in addition to all regular CPE requirements, take an additional sixteen (16) hours of CPE in a group study format. Eight (8) of those hours shall relate to compilations, the other eight (8) of those hours shall relate to reviews. The additional CPE requirements must be completed prior to Respondent Drake's certificate renewal for the 2012-2013 license year.

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

**Wayne Duckworth CPA, P.A., #30644 Greensboro, NC 12/19/2011**

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

1. Wayne Duckworth CPA, P.A. ("Respondent") is a registered firm in the State of North Carolina having Board registration number 30644.

2. The Board received information that an arbitrator had found that Respondent had not timely responded to its client's demand for return of client records.

3. 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. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondent's consent, the Board has the authority to impose discipline upon the Respondent and to impose a civil monetary penalty.

2. Failure to promptly return client records is a potential violation of 21 NCAC 08N .0305(a).

*BASED ON THE FOREGOING*, the Board and Respondent agree to the following Order:

1. Respondent's actions do not rise to the level of a violation of Rule 21 NCAC 08N .0305(a), but Respondent's actions are sufficient to warrant a caution that Respondent act with diligence when responding to a client's requests for records.

2. Respondent agrees to pay a one thousand dollar (\$1,000.00) civil monetary penalty.

**Disciplinary Actions**

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

**Board Milestone:  
Ann Hinkle**

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

As Manager of the Professional Standards section, Ann supervises two full-time employees and works with the Board's Staff Attorney, Executive Staff, and Legal Counsel on all aspects of the Board's enforcement activities.

A graduate of the University of North Carolina at Chapel Hill, Ann is an avid Tarheel fan who enjoys attending UNC-CH basketball games with her husband.

Thank you for your hard work and dedication, Ann.

**Officers Elected**

At its March 21, 2012, meeting, the Board elected officers for 2012-2013.

In a unanimous vote, Jose R. Rodriguez, CPA, was re-elected President; Wm. Hunter Cook, CPA, was re-elected Vice President; and Maria M. Lynch, Esq., was re-elected Secretary-Treasurer.

**Jose Rodriguez, CPA,  
Re-Appointed to Board**

In February, Governor Perdue re-appointed Jose Ramon Rodriguez, CPA, as a member of the State Board of Certified Public Accountant (CPA) Examiners.

Rodriguez, whose term will expire June 30, 2014, was initially appointed to the Board in 2008.

He is currently serving as President of the Board and previously served as Vice President and as Chair of the Professional Standards Committee.

A partner with KPMG LLP and a member of the KPMG LLP Board of Directors, Rodriguez is based out of the firm's Greensboro office.

## Disciplinary Actions

*continued from page 3*

**Clayton S. Parsons, III, #17919**  
**Charlotte, 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 Respondent stipulate to the following:

1. Clayton S. Parsons, III (hereinafter "Respondent"), is the holder of North Carolina certificate number 17919 as a Certified Public Accountant.
2. When a client requested additional copies of a client record, specifically retirement plan allocations, Respondent refused to provide those records until such time as Respondent had been paid by the client for past services rendered.
3. The Board's rules, at section 21 NCAC 08N .0305(d) mandate that "A CPA shall not retain a client's records in order to force payment of any kind."
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. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0305 (a) and (d).
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, the Board and Respondent agree to the following Order:

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

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**Gail Sharon Pizetoski, #15788**  
**Houston, TX 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. Gail Sharon Pizetoski (hereinafter "Respondent") is the holder of North Carolina certificate number 15788 as a Certified Public Accountant.
2. When a former client requested additional copies of client records, Respondent did not immediately provide the requested records. Respondent only provided an additional copy of the records after the client filed a complaint with the Board.
3. Respondent had difficulty in providing the records because Respondent had not retained a copy of the client's records. Respondent was ultimately able to obtain the client's records from a third party.
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. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0305 (a) and (h).

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, the Board and Respondent agree to the following Order:

1. Respondent is censured.

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**Steve Wesley Shelton, #34836**  
**Charlotte, NC 01/23/2012**

*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:

### Findings of Fact

1. Steve Wesley Shelton (hereinafter "Mr. Shelton") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Shelton failed to timely file the annual firm registration for Wesley Shelton, PLLC, as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Mr. Shelton subsequently renewed his firm, which was received by the Board on May 2, 2011, in excess of 60 days, but not more than 120 days from the annual firm registration deadline.
4. Pursuant to 21 NCAC 08J .0111(2), because Mr. Shelton's infraction was for a period in excess of 60 days, but not more than 120 days, the appropriate penalty is \$200.00.
5. Mr. Shelton 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. Shelton's payment as full resolution of the aforementioned violations.

**Elizabeth C. Wilson # 13263**  
**Bay St. Louis, MS 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 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 13263 as a Certified Public Accountant.
2. Respondent informed the Board on her 2010-2011 individual certificate renewal (renewal) that she had obtained forty (40) hours of continuing professional education (CPE); had completed an annual Board-approved North Carolina ethics CPE course; and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirement.
3. Based on Respondent's representation, the Board accepted her renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 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 a Board-approved North Carolina ethics CPE course and at least eight (8) hours of non-self-study that Respondent claimed she earned between January 1, 2009, and June 30, 2010, as was reported on her renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

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:

1. Respondent's application for renewal is deemed insufficient and untimely under N.C. Gen. Stat. §150-B-3(a). Hence, her certificate is automatically forfeited pursuant to N.C. Gen. Stat. § 3-12(8b).
2. Respondent must return her certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in Number 5 of this Order have been received by the Board.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including 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 her license.

## Renewal Reminder

In late March, North Carolina CPAs began renewing their CPA licenses online through the Board's website, [www.nccpaboard.gov](http://www.nccpaboard.gov).

To renew online, a CPA must have his or her NC CPA certificate number; his or her Social Security Number; the number of CPE hours earned to meet the 2011 CPE requirement; and a valid MasterCard or VISA account number, security code, and expiration date.

Improvements to the online renewal process include:

- More specific error messages instead of a standard error message;
- Enhancements to the address change pages (and online address change) that make it easier to add/delete addresses;
- An option so that CPAs who need to report moral character information can upload PDF documents directly into the renewal rather than sending those documents by mail, fax, or email; and
- Access to a printable renewal receipt through an individual's record in the "Licensee Search" portion of the Board's web-based database.

Detailed information on the online renewal process was published in the March issue of the *Activity Review*.

The deadline for renewing an individual's NC CPA certificate is June 30, 2012.

### Board Office Closed

In accordance with the holiday scheduled adopted by the State of North Carolina, the Board office will be closed on the following dates in 2012:

**May 28**  
Memorial Day

**July 4**  
Independence Day

**September 3**  
Labor Day

## Auditor Communications

*continued from front*

- The predecessor auditor's understanding of the reasons for the change of auditors.

An auditor should not accept an engagement before evaluating the responses to the above list. However, an auditor may make a proposal on an engagement before initiating communications. In this case, the auditor should advise the prospective client in the proposal letter that he or she cannot formally accept the engagement until the results of the required communications have been evaluated.

A predecessor auditor should respond fully to the successor auditor's inquiries. However, a predecessor auditor who limits his or her response should let the successor auditor know this is the case. Litigation, disciplinary proceedings or other such unusual circumstances may result in a limited response.

If the successor auditor receives a limited response, he or she should consider its implications and whether or not to accept the engagement.

AU 315 describes other communications (primarily a review of the predecessor auditor's working papers) that may assist the successor auditor in planning the engagement. These communications may occur before or after acceptance of the engagement.

If the successor auditor wants to review the predecessor auditor's working papers, he or she should request that the client authorize the predecessor auditor to grant access.

To reduce the risk of misunderstanding regarding the scope of communication being authorized, the predecessor auditor may wish to obtain written consent from the client. Included in the working papers usually made available to the successor auditor are documentation of planning, internal control, audit results and other matters of continuing accounting and auditing significance.

If the prospective client prohibits the predecessor auditor from responding to the successor auditor, the successor auditor should ask the prospective client why and should then consider the

implications of that refusal in deciding whether to accept the engagement.

Of course, the predecessor auditor may limit or deny the successor auditor access to the working papers. The extent of access is always a matter of professional judgment.

In practice, access to working papers may be denied for several reasons, such as litigation involving the engagement or an incomplete engagement.

Before granting access to the prior-year working papers, a predecessor auditor may request that the successor auditor agree to certain assurances and limitations; the use of these written agreements often provides the successor auditor with greater access to the working papers. The agreement may stipulate that

- The successor auditor's sole purpose for the review of the working papers is to obtain information about the client in order to assist in planning the engagement;
- The successor auditor will not comment, orally or in writing, to anyone as a result of the review as to whether the predecessor auditor's engagement was performed in accordance with generally accepted auditing standards;
- The successor auditor will not provide expert testimony or litigation services or otherwise accept an engagement to comment on issues relating to the quality of the predecessor's audit; and
- The successor auditor will not use the audit procedures or results thereof documented in the predecessor auditor's working papers as evidential matter in rendering an opinion on the financial statements of the client, except as contemplated in SAS No. 84.

Remember, the onus is on the successor auditor to sufficiently research a potential client before accepting an engagement; the more informed the successor auditor is, the more likely it is that the firm can provide the client with a quality audit.

It is not intended that this article cover all of the standards set forth in AU 315. It is recommended that the firm refer to AU Section 315 when as-

sessing a potential engagement with a new client.

If you have questions regarding AU 315, please contact J. Michael Barham, CPA, Deputy Director, by email at [mbarham@nccpaboard.gov](mailto:mbarham@nccpaboard.gov) or by phone at (919) 733-4215.

### Online Exam Score Notice Retrieval

Late last year, the Board approved an arrangement with the National Association of State Boards of Accountancy (NASBA) that significantly reduces the time NC Exam candidates must wait to learn their Exam scores.

Candidates now use the NASBA Gateway system to retrieve their Exam scores from NASBA within 24-48 hours after NASBA receives the score notices from the AICPA.

Because the AICPA continues to send scores in batches by section to NASBA, not all candidates will receive all score notices at the same time.

Candidates will continue to receive printed copies of their score notices from the Board, but will not receive the printed score notices until about a week after the score notices are available through the Gateway.

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.

#### Follow Us on Twitter

[twitter.com/NCCPABoard](https://twitter.com/NCCPABoard)

#### Like Us on Facebook

[facebook.com/NCCPABoard](https://facebook.com/NCCPABoard)

## Reclassifications

### Reinstatements

02/20/12	Shelly Price Alman, #23984	Gastonia, NC
02/20/12	Robert M. Bullen, #32436	Timonium, MD
02/20/12	Yongmei Cai, #31765	Lake Worth, FL
02/20/12	Kurt Gehsmann, #22908	Greensboro, NC
02/20/12	Heather Leigh Gourley, #28403	Charlotte, NC
02/20/12	Kirk A. Hall, #18484	Flat Rock, NC
02/20/12	Laura Adack Huntley, #33551	Raleigh, NC
02/20/12	Cheryl Lynn Kozik, #21009	Wilmington, NC
02/20/12	Felix Clarence Miclat, Jr., #20148	Matthews, NC
02/20/12	Deborah Hall Proffitt, #13696	Charlotte, NC
02/20/12	William James Sharrard, #7527	High Point, NC
02/20/12	Shelly R. Strawn, #22839	Raleigh, NC
02/20/12	Paul Robert Thomas, #28816	Raleigh, NC
03/21/12	Paul Christian Brown #31269	Durham, NC
03/21/12	William Taylor Campbell, III, #30211	Winston-Salem, NC
03/21/12	Robin DeRae Fairchild, #25346	Taylorsville, NC
03/21/12	Bradley Stephen Hanover, #28787	Norfolk, VA
03/21/12	Headen Bynum Thomas, #13616	Fort Mill, SC

### Reissuance

02/20/12	Nell Ban, #24993	Cary, NC
02/20/12	Glenn Mansfield Fisher, #16633	Hickory, NC
02/20/12	Travis Mark Fox, #26223	Ponte Vedra Beach, FL
02/20/12	Fredrick Martin Gipson, #29859	Concord, NC
02/20/12	Chet Milton Williams, #16908	Zebulon, 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)].

02/20/12	Howell William Branch, #2123	Charleston, SC
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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)(20)].

02/01/12	Charles Michael Kerans, #15483	Summerfield, NC
02/01/12	William Edgar Perdew, #760	Wilmington, NC
02/02/12	Gale Dean Eidson, #2522	Atlanta, GA
02/07/12	Abby White Gardner, #30005	Waxhaw, NC
02/13/12	Jack William Holsten, #14487	Greenville, NC
02/14/12	Kokila G. Amin, #21454	Cary, NC
02/27/12	Shannon Teah Lumbra, #33932	Charlestown, MA
02/28/12	Henry Cicero Merritt, Jr., #12885	Sanford, NC
02/29/12	Donald Leach Carr, #2929	High Point, NC
02/29/12	John W. McKeta, #23546	Charlotte, NC

## Certificates Issued

At its March 21, 2012, meeting, the Board approved the following individuals for licensure as North Carolina CPAs:

Elizabeth Rebecca Anthony  
 James Keith Askew  
 Theresa Selig Berens  
 Benjamin Mark Campsey  
 Hong Chai  
 Brittany Ann Drees  
 Brittany Shepherd Emery  
 Julie Catherine Esposito  
 Misko Filiposki  
 Brian Franklin Gantt  
 Robert Sterling Gentry  
 Junko Gilbert  
 Diana Elizabeth Hardy  
 Laura Wade Hartley  
 Michael Scott Inglut  
 Timothy Paul Isom  
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### CPA Day of Service

The NCACPA is hosting its first "CPA Day of Service" on Friday, September 21, 2012. For more information, visit [www.ncacpa.org/service](http://www.ncacpa.org/service).



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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.