Activity Review

North Carolina State Board of Certified Public Accountant Examiners

John M. Kledis, CPA, Appointed to Board

In April, Governor Bev Perdue appointed John M. Kledis, CPA, of Asheville, as a member of the North Carolina State Board of CPA Examiners.

Kledis, whose term will expire June 30, 2013, took the Oath of Office at the Board’s April 24, 2012, meeting.

A graduate of Wayne State College in Nebraska, Kledis was licensed as a North Carolina CPA in 1972. He began his accounting career at McGladrey, Hansen, Dunn, & Company.

After moving to Asheville, Kledis was a partner in several CPA firms until 1988 when he started the firm Kledis and Company, CPAs, PA.

Kledis is a member of the North Carolina Association of CPAs (NCACPA) and is currently serving on the Taxation Committee and the Government Relations Committee. He is a past member of the Work Life Committee.

Locally, Kledis is a member of the Buncombe County Audit Committee and Treasurer of Street-Tiques of Asheville. In the past, he has served as a member of the Buncombe County Health Department Board; a member of the Buncombe County Special Study Projects; Treasurer of the Asheville Jaycees; and as treasurer for several political campaigns.

In his spare time, Kledis enjoys working on antique cars, woodworking, and fishing. He and his wife Joanne have three adult children.

Bucky Glover, CPA, Re-Appointed to Board

Governor Bev Perdue re-appointed Miley (“Bucky”) Glover, CPA, as a member of the North Carolina State Board of CPA Examiners.

Glover, whose term will expire June 30, 2015, was initially appointed to the Board in 2009.

A partner in the CPA firm Potter & Co., P.A., Glover is a current member of the Board’s Professional Standards Committee and a past member of the Professional Education and Applications Committee.

Glover is a member of the NCACPA and the AICPA and is serving as the Mid-Atlantic Regional Director for NASBA.

Exam Security Changes at Test Centers

Effective July 1, 2012, Prometric Test Center Administrators (TCAs) will be using hand-held metal detector wands to scan all candidates in the test centers of the US and its territories.

All candidates will be scanned prior to each entry into the test room, including returns from breaks. Candidates will still be required to turn their pockets out and the scan will be done immediately afterward.

The purpose of the wand scan is to take an additional step in identifying any prohibited items that a candidate is attempting to take into the testing room.

The scan will be done in full view of the TCA DVR camera so it will be recorded and any candidate complaints or escalations can be properly investigated.

All candidates will be required to submit to the scans. Any candidate refusing to be scanned will not be permitted to test.

Information about wanding has been added to Prometric’s standard Test Center Regulations form. The form is posted on Prometric’s website and is given to all candidates to read prior to check-in.

Renewal Reminder

The deadline to renew your NC CPA license is June 30, 2012. A licensee who fails to renew before July 1, 2012, may receive a Letter of Demand from the Board and may be subject to license forfeiture. Licensees may renew online at www.nccpaboard.gov.

In This Issue

2012 Board Meetings.......................... 2
Board Office Closed.......................... 5
Certificates Issued............................ 7
Disciplinary Actions.......................... 2
Reclassifications.............................. 6
Inactive Status............................... 7
Disciplinary Actions

Thomas W. McDevitt, #15009
Clyde, NC     04/24/2012

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 Findings of Fact:
1. Thomas W. McDevitt (Respondent) is the holder of North Carolina certificate number 15009 as a Certified Public Accountant.
2. On or about August 23, 1984, Respondent signed an application to become a member of the North Carolina Local Government Employees’ Retirement System (Retirement System). On the application, Respondent and his employer affirmed that Respondent’s start date was August 15, 1984.
3. In an experience affidavit filed with the North Carolina State Board of CPA Examiners in November of 1984, and in numerous other documents, Respondent’s employment start date was listed as August 15, 1984.
4. As a result of the North Carolina Supreme Court’s decision in Bailey v. State of North Carolina, 348 N.C. 130, 500 S.E.2d 54 (1998), the Retirement System published the following information regarding the taxation of retirement benefits:
   If you do not have five years of maintained retirement service credit as of August 12, 1989, you will be required to pay North Carolina income tax on the taxable portion of your retirement benefit.
   [“Your Retirement Benefits, Local Governmental Employees’ Retirement System,” pp. 21-22 (Jan. 2011, Dept. of State Treasurer, Raleigh).]
5. In 2006, Respondent requested that his employer change his employment start date from August 15, 1984, to August 1, 1984, to reflect what Respondent maintained was his actual first day on the job. The Chairman of the Board of Directors of his employer concurred with the requested change of start date.
6. The Board has alleged that Respondent, by requesting that his employer change his employment date, sought to gain monetarily by avoiding taxes that he thought would otherwise be owed on his retirement benefit. However, as the Bailey decision was and continues to be interpreted by the State Treasurer, Respondent’s future retirement benefits were not in fact subject to N.C. income tax regardless of when he started employment during the month of August, 1984. Respondent categorically denies the Board’s allegations and maintains that he was well aware that the Bailey decision exempted his future retirement benefits from the N.C. income tax as far back as 2004, which was approximately two years prior to Respondent’s request to correct his hire date. In 2004, Respondent researched the applicability of the Bailey decision in detail for a client who was also a member of the Retirement System. Respondent has provided an affidavit from the client corroborating Respondent’s familiarity at that time with the Bailey decision and how it applied to his own employment. Respondent maintains that the request to his employer in 2006 was related to his concerns about the rapid changes affecting his employer required by the reform of the N.C. mental health system in 2006 and his expectation of future, additional changes to that system.
7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting. Respondent further understands that if this proposal is not accepted by the Board, neither Respondent nor the Board shall be bound by any term or condition contained herein.

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 (“Board Rules”), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. If proven, Respondent’s motivation and actions, as alleged by the Board, would constitute violations of 21 NCAC 08N .0201, .0202, .0203(b)(1) and .0206.

BASED UPON THE FOREGOING and in lieu of discipline or further proceedings, the Board and Respondent agree to the following Order:
1. Respondent hereby voluntarily surrenders his certificate on a permanent basis.
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.
3. Respondent cannot avail himself of any the procedures set forth in sub-chapters 08I or 08J of the Board Rules in an effort to regain his surrendered certificate.

2012 Board Meetings

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.
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 Findings of Fact:

1. Respondent KPMG LLP (hereinafter “Respondent Firm”) is a registered CPA firm in North Carolina.

2. For the period of about 1996 through 2002, Respondent Firm developed, implemented, and marketed certain tax shelters including Foreign Leveraged Investment Program (“FLIP”), Bond Linked Issue Premium Structure (“BLIPS”), Offshore Portfolio Investment Strategy (“OPIS”), and Short Option Strategy (“SOS”), as well as other variants on those programs (hereinafter the “Tax Shelters”).

3. Respondent Firm marketed its Tax Shelters to residents of the State of North Carolina and participated in the implementation of at least 39 of those Tax Shelters on behalf of its North Carolina clients.

4. On or about August 26, 2005, Respondent Firm entered into a Deferred Prosecution Agreement (“DPA”) with the United States Department of Justice regarding the Tax Shelters.

5. Subject to the terms of the DPA, Respondent Firm admitted and accepted certain facts that were set forth in a “Statement of Facts” that was appended to the DPA. That Statement of Facts is attached to this Consent Order as Exhibit A and is incorporated by reference herein.

6. In the DPA, Respondent Firm admitted that “through the conduct of certain KPMG tax leaders, partners, and employees, during the period from 1996 through 2002, KPMG:

   Assisted high net worth United States citizens to evade United States individual income taxes on billions of dollars in capital gain and ordinary income by developing, promoting and implementing unregistered and fraudulent tax shelters. A number of KPMG tax partners engaged in conduct that was unlawful and fraudulent, including: (i) preparing false and fraudulent tax returns for shelter clients; (ii) drafting false and fraudulent proposed factual recitations and representations as part of the documentation underlying the shelters; (iii) issuing opinions that contained those false and fraudulent statements and that purported to rely upon those representations, although the KPMG tax partners and the high net worth individual clients knew they were not true; (iv) actively taking steps to conceal from the IRS these shelters and the true facts regarding them; and (v) impeding the IRS by knowingly failing to locate and produce all documents called for by IRS summonses and misrepresenting to the IRS the nature and extent of KPMG’s role with respect to certain tax shelters.

7. In the DPA, Respondent Firm agreed to permanent restrictions on its tax practice, including ceasing its private tax client practice and its compensation and benefits tax practice (exclusive of technical expertise maintained within Respondent Firm’s Washington National Tax Practice).

8. In conjunction with the DPA, Respondent Firm and the IRS entered into a closing agreement in which Respondent Firm agreed that the IRS would monitor the Firm’s compliance with certain restrictions in the DPA for a period of two years, and in which Respondent Firm agreed to pay a $100,000,000.00 penalty, as described in the DPA.

9. Respondent Firm has entered into settlements and/or consent orders with occupational licensing agencies across the country including, but not limited to: Arkansas, Arizona, California, Colorado, Connecticut, Delaware, Georgia, Florida, South Carolina, Tennessee, Texas, Utah, Virginia, Washington, and the District of Columbia.

10. Respondent Firm requests the Board to take into account the following mitigating factors:

   a. Respondent Firm has never had its firm registration suspended or revoked by the Board.

   b. Respondent Firm has at all times been cooperative with the Board in this matter.

   c. Respondent Firm has given Petitioner information about its compliance with the DPA and about the remedial actions taken by Respondent Firm, both before and after Respondent Firm entered into the DPA, to enhance quality control across Respondent Firm. Among other things, as described in the Statement of Facts, Respondent Firm took action intended to insure that all of the partners and employees responsible for the wrongful conduct have been separated from Respondent Firm or otherwise are no longer at the firm.

11. Respondent Firm 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 Firm 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.

12. This Consent Order fully resolves, as to Respondent Firm, the Board’s inquiry into the Tax Shelters in which Respondent Firm participated from 1996 through 2002 that were the subject of the DPA and the related settlement with the Internal Revenue Service. Respondent Firm acknowledges and understands that this settlement does not bind any other agency, division, department, or political subdivision of the State of North Carolina relative to any factual allegation cited herein.

13. The Board expressly reserves its right to initiate or continue investigations and administrative proceedings against individual certified public accountants regarding the subject matter of this Consent Order.

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

KPMG, LLP
continued on page 4
1. Respondent Firm 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, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. The actions of Respondent Firm’s former partners and employees that were admitted in the DPA, as incorporated into this Consent Order, constitute violations of 21 NCAC 08N .0201, .0202(a), .0203(a), .0203(b) (1), .0207, .0211, .0301(b), and .0303(a).

3. Respondent Firm, by entering into a closing agreement with the IRS and by entering into consent agreements with other state occupational licensing agencies, is subject to discipline pursuant to 21 NCAC 08N .0103.

Based on the foregoing, and in lieu of further proceedings, the Board and Respondent Firm agree to the following Order:

1. Respondent Firm is hereby censured.

2. Subject to prevailing law and professional standards regarding confidentiality, Respondent Firm voluntarily agrees to continue to fully cooperate with Board inquiries, including providing documents or other information in a timely manner to the Board without the necessity of a subpoena. Respondent Firm shall, upon reasonable notice, provide the Board: access to its current partners and employees; declarations; affidavits; or other information reasonably necessary to pursue investigations or proceedings against other persons holding a certificate as a certified public accountant in this State regarding the subject matter of this Consent Order. However, it is agreed that nothing in this Consent Order requires Respondent Firm to waive the attorney-client privilege or work product protection, or any other privilege which belongs to Respondent Firm.

3. Respondent Firm agrees to implement in this State the same permanent restrictions on its tax practice in this State that were contained in paragraph 6 of the DPA:

a. As stated in Paragraph 6(a) of the DPA, Respondent Firm will not engage in private client tax practice.

b. As stated in Paragraph 6(b) of the DPA, Respondent Firm will not engage in a compensation and benefits tax practice (exclusive of technical expertise maintained within Respondent Firm’s Washington National Tax practice).

c. As stated in Paragraph 6(c) of the DPA, Respondent Firm will not develop or assist in developing, market or assist in marketing, sell or assist in selling, or implement or assist in implementing, any pre-packaged tax product.

d. As stated in Paragraph 6(d) of the DPA, Respondent Firm will not participate in marketing, implementing, or issuing any “covered opinion” with respect to any “listed transaction” as those terms are defined by the DPA.

e. As stated in Paragraph 6(e) of the DPA, Respondent Firm “will not provide any tax services under any conditions of confidentiality (as defined in 26 C.F.R. § 1.6011-4(b)(3)(ii)).”

f. As stated in Paragraph 6(f) of the DPA, Respondent Firm will not charge or accept fees subject to contractual protection or any fees that are not based exclusively on the number of hours worked at set hourly rates, which rates may not exceed twice Respondent Firm’s standard rates, provided that (i) Respondent Firm may charge or accept fees described in 31 C.F.R. §10.27(b) in the case of reverse sales and use tax audits; (ii) Respondent Firm may enter into arrangements to limit the total fees in any matter to a maximum amount or to limit fees to a specified amount per return, in each case where the fees to be charged under such arrangement would not exceed the amount that would be charged if the fees were instead based on the number of hours worked at hourly rates not more than twice Respondent Firm’s standard rates; and (iii) this subparagraph does not apply with respect to engagements involving a claim for refund or application for other tax incentives where the claim or application has been filed prior to the date of this Consent Order.

g. As stated in Paragraph 6(g) of the DPA, Respondent Firm will comply with the ethics and independence rules concerning independence, tax services, and contingent fees as adopted by the Public Company Accounting Oversight Board as those rules are amended from time to time.

h. As stated in Paragraph 6(h) of the DPA, except as provided in subparagraph (k) of the DPA, Respondent Firm will not prepare tax returns, or provide tax advice of any kind to any individual clients except that it will be permitted to provide: (i) individual tax planning and compliance services to individuals who are owners or senior executives of privately held business clients; (ii) individual tax services as part of its international executive services practice, which provides advice regarding the tax obligations of personnel of public company or private entity clients of Respondent Firm who are stationed outside of their home country; and (iii) bank trust outsourcing services where Respondent Firm prepares trust tax returns for trust departments of large financial institutions.

i. As stated in Paragraph 6(i) of the DPA, Respondent Firm will comply with minimum opinion thresholds and return position thresholds set forth in the table contained in paragraph 6(i) of the DPA.

j. As stated in Paragraph 6(j) of the DPA, Respondent Firm will not rely on an opinion issued by other professional firms to determine whether it complies with the standards set forth in the foregoing subparagraph unless KPMG concurs with the conclusions of such opinion.

k. As stated in Paragraph 6(k) of the DPA, with respect to Respondent Firm’s federal, state, and local tax controversy representation, (i) Respondent Firm will not represent persons or entities other than public companies, private entities, or persons for whom Respondent Firm is permitted to prepare tax returns under subparagraph (h);
(ii) Respondent Firm will not defend any transaction that is or becomes a "listed transaction" as defined by the DPA; and (iii) Respondent Firm will not defend any transaction with respect to which the firm could not render an opinion or prepare a return in compliance with the standards set forth in subparagraph (i).

1. Respondent Firm may only re-engage in the activity prohibited in the section either by successfully petitioning for a modification of discipline pursuant to 21 NCAC 08I .0104 as it exists at the time of the petition, or by receiving an approved modification to the DPA and providing written notice to the Board of the modification.

4. Respondent Firm will pay the administrative costs associated with this matter in the amount of eleven thousand nine hundred sixty-seven dollars ($11,967.00). Those costs shall be paid at the same time that Respondent signs and returns this Consent Order, subject to subsequent approval of the Consent Order.

5. Respondent Firm will remit a civil penalty in the amount of eighty-eight thousand dollars ($88,000.00). The civil monetary penalty shall be paid at the same time that Respondent Firm signs and returns this Consent Order, subject to subsequent approval of the Consent Order.

For a copy of the documents referenced in the foregoing Consent Order, please contact the Board's Staff Attorney, Francis X. Trainor, III, by email at ftrainor@nccpaboard.gov

Alyson M. Miller, #27754
Hillsborough, NC 04/24/2012

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 NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Alyson M. Miller (hereinafter “Respondent”) is the holder of North Carolina certificate number 27754 as a Certified Public Accountant.

2. Respondent was engaged to prepare a client’s 2007 individual tax returns and filed an extension allowing the returns to be filed on or before October 15, 2008.

3. Respondent claims that she prepared the client’s tax returns on October 15, 2008, and mailed the returns to the client to be filed.

4. When the client advised Respondent that the client had not received the completed returns on or before October 15, 2008, Respondent provided the client with copies of the completed returns along with envelopes metered with postage for the October 15, 2008, deadline.

5. The client subsequently filed a complaint with the Board regarding Respondent’s failures to correct mistakes in the tax returns and to return client records.

6. Respondent failed to timely respond to Board inquiries regarding the client’s complaint.

7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) 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 NCGS 93-12(9)e and 21 NCAC 08N .0201, .0203, .0206, .0207, .0211, and .0212.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. Respondent’s CPA certificate shall be suspended for one (1) year from the date this Order is approved by the Board.

2. Respondent’s firm’s registration shall be suspended for one (1) year from the date this Order is approved by the Board.

3. Prior to filing her application for the reissuance of her CPA certificate, Respondent must complete and provide verification of her completion of the North Carolina Accountancy Law-Ethics Principles and Professional Responsibilities course in group-study format as offered by the North Carolina Association of Certified Public Accountants. Said course may not be used to meet Respondent’s continuing professional education requirement needed for the reissuance of her CPA certificate.

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 12 months preceding the application.

5. Respondent shall pay a one thousand dollar ($1,000.00) civil penalty.

6. Respondent shall reimburse the Board for its administrative costs incurred as a result of the Board’s investigation of this matter.

Disciplinary Actions continued on page 6

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 date:

July 4, 2012
Independence Day

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Like Us on Facebook
facebook.com/NCCPABoard
Michael Lieto, # 32810
Rochester Hills, MI 04/24/2012

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 32810 as a Certified Public Accountant.

2. Respondent informed the Board on his 2009-2010 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE), had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2008 year’s CPE requirement. Respondent chose not to renew his certificate for the 2010-2011 renewal period.

3. Based on Respondent’s representation, the Board accepted his renewal.

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

5. Respondent did not provide any CPE certificates of completion for 2008 as the Board requested.

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 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. By virtue of Respondent’s failure to provide CPE documentation for 2008 and also due to his failure to renew his certificate for the 2010-2011 renewal period, Respondent’s certificate is automatically forfeited pursuant to N.C. Gen. Stat. §93-12(8b).

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

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

4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
   a. Application form,
   b. Payment of the application fee,
   c. Three (3) moral character affidavits, and
   d. Eighty (80) hours of CPE in the twelve (12) months preceding the application. Forty (40) hours of those hours of CPE must be in a group-study format.

5. Respondent shall pay a one thousand dollar ($1,000.00) civil penalty, to be remitted to the Board prior to submitting any reissuance application.

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his license.

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.

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<td>Donna Isley Staley, #24939</td>
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Certificates Issued
At its May 21, 2012, meeting, the Board approved the following individuals for licensure as North Carolina CPAs:

Benjamin Gerald Allison
Lauren Elizabeth Barnes
Cassandra Marie Brooks
Stephen Douglas Carey
Brandi Dawn Cox
Christina Kurek Cox
Andrew Garrett Davis, Jr.
Eric Timothy Dowd
Alison Marie Dwyer
Bryan Christopher Faulkner
Philip Yancey Fernandez
Sheryl L. France
Courtney Renee Gleason
Rachel Ellen Greene
Robin Noblett Heyer
Robyn Michelle Jones
Tamara Lynn Langton
Courtney Marie Lee
Jerod Keith Lenderman
Jenna Rae Lesker
Rustin Tate Lynch
Caitlin Reed McGowan
Brad Michael McKeiver
Scott Charles McLean
Ricardo Cortes Mendonsa
Ryan Thomas Musumeci
Christopher Mark Nelson
Derek Christopher Niese
Stephanie Gordon Pflum
Joseph Denard Reid
Lisa Kelly Rich
Evan Wicker Rives
Irene Jilma Ross-Piazza
Matthew Eugene Rukasuwan
Amanda Kay Scarborough
John Peter Scheffe
Peter Christopher Schmutz
Kourtney Brooke Sheler
Brian Joseph Smith
Wilfred Alexander Smith, Jr.
April Virginia Stocks
Jason Alexander Tarlton
William Dwayne Walker
Margaret Dorsett Young
Mengliang Zhang
Mi Zhou

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)].

03/07/12  Douglas Jones, #17030  Durham, NC
03/07/12  Shanetta Collins Magid, #19584  Cypress, TX
03/09/12  Kirsten Lynn Parriott, #29924  Belleville, IL
03/09/12  Brian Eugene Stringfellow, #35294  Niceville, FL
03/19/12  Tammy Lee Mickey, #22191  Sumter, SC
03/19/12  Francis Marion Rink, #1286  Hickory, NC
03/20/12  James Nicholas Hamill, #31055  King of Prussia, PA
03/20/12  Paul E. Parker, #1368  Charlotte, NC
03/21/12  Thomas Dunbar Hurst, #7741  Kernersville, NC
03/21/12  Clair Freeman Marshall, #30604  Raleigh, NC
03/21/12  George Lawrence Worsley, Jr., #2349  Raleigh, NC
03/23/12  Larry Gene Thompson, #11793  Millers Creek, NC
03/30/12  Ronald Abluton, #11227  Charlotte, NC
03/30/12  Kurt William Miller, #17053  Woodstock, GA
04/02/12  Dorothea Karen Lisenby, #10984  Charlotte, NC
04/02/12  Christian Nathaniel Siewers, #7750  Hillsborough, NC
04/02/12  Karen Jarvis Zapata, #10075  Charlotte, NC
04/04/12  Jason M. Blumer, #24308  Greenville, SC
04/04/12  Patrick Michael Fillippa, #31412  Charleston, SC
04/05/12  Heather Joy Drudge, #26231  Charlotte, NC
04/05/12  Jennifer Ross Keely, #33131  Charlotte, NC
04/10/12  David Leroy Barnes, #4622  Lewisville, NC
04/10/12  Christopher Neil Foulk, #30295  Kirkwood, MO
04/10/12  Rita M. Fozdar, #34724  Wake Forest, NC
04/10/12  Julie Dianne Hasenbuhler, #23036  Lewisville, NC
04/10/12  Chiaki Kight, #17657  Charleston, SC
04/13/12  Margaret E. Laurentz, #15456  Tenino, WA
04/13/12  Robert Stephen Lowther, #17660  Raleigh, NC
04/13/12  William Jesse Spears, #5128  Charlotte, NC
04/13/12  William Franklin Wade, Jr., #10048  Raleigh, NC
04/13/12  Susan B. Zaist, #17147  Beaufort, NC
04/16/12  Robin Hedrick Farley, #22440  Hickory, NC
04/17/12  Dana Early Hartis, #28415  Rolesville, NC
04/17/12  William Horton Petree, Jr., #8795  Winston-Salem, NC
04/20/12  Patricia Ann Crews, #17215  Oxford, NC
04/20/12  Christine Carol Hildebrand, #23529  Cary, NC
04/20/12  Natalie Kalil Jackson, #32405  Greensboro, NC
04/20/12  Kendra Christine McLaughlin, #32628  Trabuco Canyon, CA
04/20/12  Meredith Paige Whitley, #35196  Richmond, VA
**Notice of Address Change**

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<tr>
<td>Certificate No.:</td>
<td>Last 4 Digits of SSN:</td>
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<td>Home Address:</td>
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Please Print Legibly

Mail form to: PO Box 12827, Raleigh, NC 27605
Fax form to: (919) 733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.