



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. 07-2012

Engagement Letters: An Essential Risk Management Tool

As the accounting profession takes on more roles in order to remain competitive, lawsuits now delve into a wider range of issues. Although legal actions were once largely generated by tax and audit work, such actions also derive from compilation and review, write-up, and management advisory services.

Many lawsuits involving CPAs are the result of a communication breakdown (or “expectation gap”) between the CPA and the client.

In many situations, the client’s understanding of the scope of services to be performed and how the work product will be utilized may be quite different from the CPA’s understanding of these issues.

Although engagement letters are not required legally, they are strongly encouraged. A properly drafted engagement letter can serve as a helpful risk-management tool by establishing a legal framework for a working relationship with a client.

While the engagement letter itself may vary with the level of service or type of engagement to be provided, common provisions in most engagement letters include the following:

- Identification of client;
- Description of the engagement and its limitations;
- Timing of the work and staffing of the engagement;
- Client information and responsibilities;

- Designation of the party to work with the CPA;
- Identification of intended users of the CPA’s work product;
- Fees and payments;
- Withdrawing from and/or terminating the engagement;
- Responding to discovery requests, subpoenas, and outside inquiries;
- Alternative dispute resolution as a means of resolving disputes;
- Where applicable, disclosures recommended or required by the AICPA; and
- Client signature.

Identification of Client

A properly drafted engagement letter should identify who will receive the CPA’s services. The CPA may be working for an individual, a group, an entity, or a portion of an entity.

For example, if the CPA’s client is a corporation that has subsidiaries or other corporate affiliations, it may be necessary to identify the entities to be included in the engagement.

Description and Limitations of Work to Be Performed

The engagement letter should indicate what services are to be rendered. In general, the CPA should outline the procedures to be performed and any reports to be issued. In so doing, the engagement letter can help guard against the client developing unreasonable expectations about the nature and the scope of the services to be provided.

Timing of Work and Staffing of Engagement

This section of the engagement letter varies by the type of engagement and indicates when the engagement will begin and end.

For example, an audit engagement may contain a provision indicating the date fieldwork will begin and end and possibly an expected date of delivery of the audit report.

A tax engagement may contain a provision indicating any known filing deadlines and the parties’ understanding concerning the use of extensions should the information not be received by the CPA to timely prepare the return.

Some CPA firms may indicate who will be staffing the engagement. This provision may prove helpful, for example, where a client expects to work with certain employees of the CPA firm.

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Disciplinary Actions

Stephen M. Himmelberg, #21904
Durham, NC 05/21/2012

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. Stephen M. Himmelberg (hereinafter "Respondent") is the holder of North Carolina certificate number 21904 as a Certified Public Accountant.
2. Respondent under-reported income taxes to the Internal Revenue Service ("IRS") and North Carolina Department of Revenue for the tax years 2002-2005. The under-reported income constituted between 10% to 20% of Respondent's income during those years.
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 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 repetitive under-reporting of a large portion of his income displays, at the least, a reckless disregard of his duty to timely and accurately pay his income taxes and constitutes violations of 21 NCAC 08N .0201, .0203(b)(2), and .0207.

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, Stephen M. Himmelberg, is suspended for at least one (1) year from the date this Order is approved by the Board.
2. The firm registration for Respondent's CPA firm is hereby suspended.
3. Respondent must return his suspended certificate and firm registration to the Board with this signed Consent Order.
4. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves the Consent.
5. Respondent shall pay a four thousand dollar (\$4000.00) civil monetary penalty.
6. Respondent shall pay the administrative costs associated with this action.
7. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty (40) hours of CPE in the twelve (12) months preceding the application, including the eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in self-study or group study format.

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 date:

September 3, 2012
Labor Day

Cody LeGrant McKinney, #19585
Cody LeGrant McKinney, CPA, P.C.
Spruce Pine, NC 05/21/2012

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. Cody LeGrant McKinney (hereinafter "Respondent McKinney") is the holder of North Carolina certificate number 19585 as a Certified Public Accountant.
2. Cody LeGrant McKinney, CPA, P.C. (hereinafter "Respondent Firm"), is a registered certified public accounting professional corporation in North Carolina. Respondent McKinney is the sole owner of Respondent Firm, and has been individually responsible for the conduct of Respondent Firm.
3. During the period from July 1, 2010, through September 23, 2011, Respondent Firm conducted an audit and issued a report on the financial statements of the Town of Burnsville ("Town") for the year ended June 30, 2010.
4. An audit work paper review performed by Board staff, and a review of the financial statements and single audit report performed by the Local Government Commission ("LGC")

2012 Board Meetings

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.

disclosed numerous deficiencies in the audit work papers and deficiencies in the financial statements and single audit reports indicating that Respondent Firm failed to comply with Generally Accepted Auditing Standards (GAAS), Generally Accepted Government Auditing Standards (GAGAS), and OMB Circular A-133 as follows:

a. The working papers contained numerous deficiencies in audit documentation that indicate Respondent Firm failed to obtain sufficient evidence to provide a reasonable basis for the conclusion that was expressed in the audit report and failed to comply with numerous GAAS as documented in the Board staff's review. By failing to comply with GAAS, Respondent Firm failed to comply with GAGAS, specifically 4.03 (AICPA Fieldwork Standards), 4.19 (Audit Documentation), 4.26 (Materiality in GAGAS Financial Audits), and 4.27 (Consideration of Fraud and Illegal Acts).

b. Respondent Firm could not provide documentation to substantiate that any single audit compliance audit procedures were performed during the Town's 2010 audit. However, Respondent Firm issued a single audit opinion and attested in the *Reports on Compliance with Requirements Applicable to Each Major Federal and State Program and Internal Control Over Compliance in Accordance With OMB Circular A-133 and State Single Audit Implementation Act* that single audit compliance procedures were performed. This is a violation of OMB circular A-133 requirements related to major federal programs.

c. The financial statements, note disclosures, and supplemental schedules, as submitted to the LGC, were not prepared in accordance with Governmental Accounting and Financial Reporting Principles and contained errors and deficiencies.

5. The single audit reports and schedules, as submitted to the LGC, were not prepared in accordance with Circular A-133 requirements, and contained errors and deficiencies.

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, .0202(a), .0203(b)(1), .0204, .0206, .0209, .0212, .0403, .0405 and .0409.

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, Cody LeGrant McKinney, is suspended for five (5) years from the date this Order is approved by the Board.

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

3. The firm registration for Respondent Firm, Cody LeGrant McKinney, CPA, P.C., is hereby cancelled.

4. Respondent McKinney is suspended from participating in, reviewing, or performing audits, reviews of financial statements, compilations of financial statements, or agreed-upon procedures engagements ("Attest and Assurance Services") for any entity for the five (5) years that his CPA certificate is suspended.

5. Respondent may apply for the reissuance of his certificate after five (5) years from the date the Board approves this Consent Order.

6. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:

a. Application form,

b. Payment of the application fee,

c. Three (3) moral character affidavits, and

d. Forty (40) hours of CPE in the twelve (12) months preceding the application, including the eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in group-study format.

7. After the reissuance of Respondent McKinney's CPA certificate, Respondent McKinney shall be required to obtain pre-issuance reviews of all attest or assurance services, which Respondent CPA performs, reviews, or participates in, until such time that the Board determines that pre-issuance review is no longer necessary. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondent shall authorize and cause the preissuance reviewer to provide the Board with a copy of each preissuance review report upon its issuance.

8. Respondent McKinney shall reimburse the Board for its administrative costs incurred as a result of monitoring compliance with pre-issuance review requirements.

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

Disciplinary Actions

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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.

Engagement Letters

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Client Information and Responsibilities

In most engagements, the client is required to collect certain information and provide certain records to the CPA. If this information is necessary for the CPA to complete the engagement, these client responsibilities, and any applicable deadlines for the completion of work by the client, should be described.

For example, a tax engagement would normally contain a provision indicating it is the client's responsibility to sign and file tax returns prepared by the CPA, along with an explanation of the consequences of the client's failure to sign and file such returns.

Designation of the Party to Work with the CPA

Some engagement letters request the client to designate the party to work with the CPA. This provision can help the CPA avoid situations in which conflicting requests or instructions are received from more than one of the client's employees.

Identification of Intended Users of the CPA's Work Product

In some jurisdictions, a CPA can limit or avoid liability to third parties by identifying in the engagement letter the intended users of the work product. In addition to identifying these users, this provision often contains language prohibiting the client from distributing the CPA's work product to any party other than these users.

In deciding whether the engagement letter should contain this provision, competent legal counsel should be consulted. This is especially true for jurisdictions which have privity standards for establishing auditor negligence.

Fees and Payments

An engagement letter can help avoid fee disputes before the work begins. This section of the letter details how and when the client will be billed. It may describe the amount of retainer (if any); how the fee will be computed; when payment will become due; the client's obligation to pay promptly; and the CPA's rights should the client fail to give prompt payment.

In some cases, the CPA may charge interest for late payments. In more extreme cases, it may be necessary for the CPA to suspend work or cancel the engagement for fees not paid.

Withdrawing From or Terminating the Engagement

At times, it may be necessary for the CPA to withdraw from the engagement. The engagement letter should outline the conditions that might lead to the CPA's withdrawal and the procedures the CPA will follow in case of withdrawal.

Examples of situations in which the CPA's withdrawal from the engagement may be required include issues of conflict of interest; management ethics or integrity; or the CPA's real or apparent lack of independence.

This section should also discuss policies and procedures related to the termination of the engagement including return of client files; preparation of the final bill; work paper retention; and date of termination of services.

Responding to Discovery Requests, Subpoenas, and Outside Inquiries

Occasionally, a CPA may receive a discovery request, subpoena, or outside inquiry. While several states have established a CPA/client privilege with respect to communications, most states do not have such a privilege.

Moreover, there is no federal CPA/client privilege with the specific exception relating to tax planning. This section of the engagement letter can help avoid future misunderstandings between the client and the CPA regarding whether, and to what extent, the CPA may be required to respond to such requests.

Alternative Dispute Resolution

Alternative dispute resolution (ADR) refers to methods of resolving disputes outside of the courtroom. One of these methods is known as arbitration.

In arbitration, the opposing parties select one or more arbitrators who decide the outcome of the dispute. In most cases, the decision of the arbitrator cannot be appealed. Typically, the pre-arbitration discovery process is limited, and third parties are not bound by the arbitrator's decision.

Another method of resolving disputes outside of a court of law is mediation. During mediation, a mediator attempts to find the "common ground" that exists between the opposing parties that may lead to a mutually agreed-upon settlement. In the event the mediation is not successful, the parties, if they so desire, may litigate their dispute.

Before inserting a provision in the engagement letter regarding ADR, a CPA should consult with legal counsel regarding the provision's enforceability.

In addition, inserting a provision concerning alternative dispute resolution in an engagement letter may have insurance coverage implications. For example, while some insurers encourage the use of mediation, under some policies the use of an arbitration clause may limit or void the CPA's professional liability insurance coverage for any claims that are arbitrated.

Disclosures Recommended or Required by the AICPA

The AICPA recommends the inclusion in an engagement letter of certain disclosures for certain types of engagements. These disclosures may be incorporated into, or have an effect upon, other provisions of the engagement letter.

Client Signature

This section should request the client sign and return an executed copy of the engagement letter to the CPA. It should provide that if the client does not agree that the engagement letter accurately reflects the agreement of the parties to the engagement, the client will promptly notify the CPA.

If the client does not return a signed engagement letter, the CPA may send a certified letter indicating that, unless otherwise notified, the CPA will assume the client agrees to the terms of the engagement letter or the CPA may recuse himself or herself from the engagement. In any event, the most effective engagement letter is one signed by the client before the CPA begins the engagement.

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Mark A. Konyndyk, #31322
Kirkland, WA 05/21/2012

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. Mark A Konyndyk (hereinafter "Respondent") was the holder of North Carolina certificate number 31322 as a Certified Public Accountant. In June 2011, Respondent requested that his certificate be placed on "Inactive" status.

2. The Securities and Exchange Commission ("SEC") filed a complaint against Respondent in the federal court for the District of Columbia alleging that he had violated Exchange Act Rule 14(e) by trading in advance of a tender offer for total profits of \$9,725.00.

3. In November 2011, Respondent agreed to settle the SEC's charges without admitting or denying the allegations made in the SEC's complaint.

4. As part of the settlement, Respondent consented to entry of a final judgment imposing a total of \$21,239.28 in disgorgement, interest, and civil penalties.

5. After the court entered its judgment, the SEC entered its own administrative order on December 5, 2011, suspending Respondent's ability to practice before the SEC as an accountant for two years.

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 discipline by the SEC constitutes prima facie evidence of a violation of 21 NCAC 08N .0204.

3. If proven, the factual allegations underlying the SEC complaint constitute violations of 21 NCAC 08N .0201 and .0203.

4. 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, Mark A. Konyndyk, is suspended for two (2) years from the date this Order is approved by the Board.

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

3. Respondent may apply for the reissuance of his certificate after two (2) years from the date the Board approves this Consent Order.

4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:

- Application form,
- Payment of the application fee,
- Three (3) moral character affidavits, and
- 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 in self-study or group-study format.

5. Prior to reissuance of his certificate, Respondent shall remit a one thousand dollar (\$1,000.00) civil penalty to the Board.

6. 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.

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

Jacquelyn A. Nelson-Owens, #27398
Charlotte, NC 05/21/2012

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 the following Findings:

1. Respondent is the holder of North Carolina certificate number 27398 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 the annual 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 certificate or certificates of completion needed to document completion of six (6) hours of CPE, including four (4) hours of non-self-study and an annual ethics CPE course, that Respondent claimed she earned between January 1, 2009,

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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 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).

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's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. §93-12(15).

2. Respondent must return her certificate to the Board within thirty (30) days of the Board's approval of this Consent Order.

3. Respondent may not apply for the reinstatement of her certificate for at least one (1) year from the date the Board approves this Consent Order and until the civil penalty required in

number five (5) of this Order has been paid by Respondent.

4. Respondent may apply to return her certificate to active status by submission and approval of a reinstatement application which includes:

- a. Application form,
- b. Payment of the application fee,
- c. Three (3) moral character affidavits, and
- d. Forty-six (46) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs 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 a reissuance application.

Donald Phillip Smith, #25381
Mooreville, NC 05/21/2012

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:

1. Donald Phillip Smith (hereinafter "Mr. Smith") was the holder of a certificate as a Certified Public Accountant in North Carolina.

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

3. Mr. Smith failed to renew his firm registration in excess of 120 days from the annual firm registration date.

4. Pursuant to 21 NCAC 08J .0111(3), because Mr. Smith's infraction was for a period in excess of 120 days, the appropriate penalty is \$500.00.

5. Mr. Smith 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 unanimously decided to accept Donald Phillip Smith's payment as full resolution of the aforementioned rules violation.

Advertising or Other Forms of Solicitation

Although many CPAs and CPA firms continue to rely on referrals as a source of new clients, more CPAs and CPA firms have started advertising to attract new clients.

If you or your firm choose to advertise, be sure you understand 21 NCAC 08N .0306, *Advertising or Other Forms of Solicitation*, which addresses advertising that may be deceptive.

Foremost, your ad should be accurate and contain meaningful information that cannot be considered misleading or deceptive to consumers.

For example, an ad should not include qualitative or quantitative descriptions such as "friendly," "reasonable," "fast," or "affordable" which cannot be easily documented or are open to interpretation.

Although you may not use "specialist" in an ad, terms such as "specialize," "specialty," or "specialization" may be used to indicate a concentration or limitation of practice to a certain area.

The term "expertise" may be used when referring to an area of practice if holding a specialty designation, but "expert" may only be used in conjunction with "witness" and then only if recognized as such by a court of law.

A specialty designation may be used if, and only if, the CPA is currently in good standing with the organization which grants the speciality designation.

The names of the CPA firm owner(s) and CPAs licensed to practice in North Carolina may be included in the ad; however, the names of unlicensed staff cannot be included.

If you have questions regarding your firm's advertising, please contact the Board's Executive Director, Robert N. Brooks by telephone at (919) 733-1425 or by email at rbrooks@nccpaboard.gov.

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)].

04/23/12

Thomas Karl Cozart, #13049, Raleigh, NC
Karen R. Field, #28484, Portland, ME
Irwin Barry Hyman, #2958, Atlanta, GA

04/25/12

Terry Brummeyer, #16484, Mooresville, NC
Barry Dale Graham, #10956, Conover, NC
Sydney Susan Hart, #33209, St. George, UT

04/27/12

Angela Michele Hudson, #25908, Raleigh, NC
Janice S. Scott, #30275, Raleigh, NC
Norman Blake Vickers, #35244, Houston, TX

04/30/12

Kimber Small Arrington, #28378, Charlotte, NC
Kathryn Virginia Clancy, #12813, Charlotte, NC
Albert H. Cornell, Jr., #31522, Radnor, PA
Michael Jay Hausman, #21788, Union, NJ
Drashta Sonawala, #21131, Atlanta, GA

05/02/12

Manley Bennett Fortune, Jr., #16729, Kernersville, NC

05/03/12

Nancy J. Blanco, #31042, Okatie, SC
David William Burke, #4251, Winston-Salem, NC
Randy O'Neal Ennis, #26851, Raleigh, NC
Jolieann E. Kelly, #34517, DeLand, FL
Brandon Richard Loveridge, #33154, Auburn, GA

05/08/12

Frances F. Faden, #23992, Concord, NC
Martin Alan Lee, #29673, Montgomery, AL
Lee Rhoades Sugg, #27062, Charlotte, NC

05/10/12

Caroline Powell Green, #31464, Charlotte, NC
William C. Levine, #35828, North Palm Beach, FL
Gary Mathes, #12359, Dandridge, TN
Lynn Harris Williams, #36229, Chapel Hill, NC

05/15/12

Anna Joyce Sachs, #27813, Ardmore, PA

05/16/12

John Dashiell Nelson, #35114, Charlotte, NC
Velise Holmes Stalling, #17800, Charlotte, NC

05/18/12

Barry Frederick Kroeger, #29021, McLean, VA
Stacey B. Virginia, #32891, Virginia Beach, VA

05/22/12

Patricia Knutti Conner, #34652, Halifax, VA

05/22/12

Margaret Elizabeth Haleen, #28545, Charlotte, NC
Donna L. Meagher, #21219, Champaign, IL
Matthew David Parkhill, #31697, Charlotte, NC
Mary Kate McDowell Rollings, #29259, Greer, SC
Jon Wierda, #31548, Charlotte, NC

05/23/12

Bing Sun, #34361, Woodbridge, CT

05/24/12

Erica Jacqueline Muschamp, #34985, Charlotte, NC
Michael Anthony Sordillo, #21826, Clemmons, NC

05/25/12

Rachel Lynn Fink, #34396, Richfield, OH
Robert Pinkney Huntley, #2548, Hickory, NC
Christopher Joseph Martin, #10908, Statesville, NC

05/29/12

Arthur Vernon Osborne, #11303, Winston-Salem, NC

05/30/12

Mark Alan Burns, #21957, Winston-Salem, NC
Robert McHugh, #13849, Fairfield, CT
Maria Kostaris Stephenson, #32334, Charlotte, NC
Jacquelyn M. Webb, #26563, Asheville, NC

06/01/12

James Carl Baulding, #12599, Greensboro, NC
Thomas J. Cummons, #21770, Wilmington, NC
Christopher Smyth Wilde, #33953, Charlotte, NC

06/04/12

Sarah Diane Pell, #31847, Palo Alto, CA
Michael Glenn Tart, #15819, Benson, NC
Frances Howard Wheeler, #2508, Atlanta, GA

06/06/12

William T. Bishop, Jr., #27666, Richmond, VA
Chadwick Neil Bordeaux, #28082, Lake Wylie, SC
Donna Lee Bordeaux, #22169, Lake Wylie, SC
Charles Steven Jenkins, #11845, Winston-Salem, NC
Pamela Elizabeth Keth, #27743, Waxhaw, NC
Nathaniel Edward Langstaff, #33416, Findlay, OH
Karen Alyson Simmons, #25220, Wilmington, NC

06/07/12

Whit Lloyd Brown, Jr., #1747, Belmont, NC
Tonya Burnette Kilgore, #28123, Henderson, NC
J. Alvin Kpaeyeh, #26250, Little Elm, TX
Joel Miles Landreth, #7426, Winston-Salem, NC
James G. Mackey, III, #22187, Charlotte, NC
Betsy Johnson Shaw, #14350, Raleigh, NC
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