



# 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](http://www.nccpaboard.gov) • No. 11-2012

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

It is time for North Carolina CPA firms to renew their firm registrations and provide peer review compliance information to the Board through the Board's website, [www.nccpaboard.gov](http://www.nccpaboard.gov).

Only firm registrations are being renewed at this time; individual CPA certificates will be renewed in the spring.

Failure to renew or cancel the firm registration by the deadline may result in a civil penalty.

Key information, such as the firm's ID number, that must be used to renew the firm registration and to report peer review information, was sent to firms in late October.

Access to the online renewal function is available through the "online renewal" link located at the bottom of the menu on the left side of the Board's home page.

After clicking on the "online renewal" link, the user will select the link for the firm renewal. The same link works for all types of firm renewals. After selecting the link for the firm renewal, a log-in screen will display.

NOTE: To keep a copy of the information submitted during the renewal process, print each screen (using the "print" command of the Internet browser) of the online renewal after entering the required information, but before clicking the "submit" button. Firms that do not follow this procedure

and later request a copy of the renewal must pay copying fees.

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

After logging in, an individual practitioner may renew or cancel his or her firm's registration. Other firm types cannot cancel the firm registration online because those firm types must cancel the registration with the Secretary of State's office before being cancelled in the Board's records.

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

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

To remove a CPA who no longer works for the firm, click the "remove" button in front of the person's name. To add a CPA employee, type in the employee's CPA certificate number in the appropriate box and click the "Add Employee" button.

Partnerships, registered limited liability partnerships, professional corporations, and professional limited liability companies may add additional CPA owners by typing in the owner's CPA certificate number in the appropri-

ate box and clicking the "Add Owner" button. If the firm has non-CPA owners, this information must be submitted to the Board as outlined in the renewal instructions.

Page 2 (page 3 for IPs) allows the user to change the supervising CPA in the office being renewed, as well as indicating if this office is the administrative office for the entire firm. To change the supervising CPA, click the "Update Supervising CPA" button and enter the new supervising CPA's certificate number and click on the "Click to Complete Supervising CPA Update" button.

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

**Firm Renewal**  
*continued on page 4*

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#### In This Issue

Cease & Desist Order.....	5
Certificates Issued .....	6
December Board Meeting .....	2
Disciplinary Actions .....	2
Disciplinary Actions Resulting from CPE Audit .....	3
Exam Fees.....	5
Inactive Status.....	7
Reclassifications.....	5

# Disciplinary Actions

**Myra L. Davis, #31162**  
**Brevard, NC 09/24/2012**

*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:

1. Myra L. Davis (hereinafter "Respondent") is the holder of North Carolina certificate number 31162 as a Certified Public Accountant.
2. Respondent is alleged to have embezzled in excess of \$100,000.00 from the Gladly Branch Baptist Church in Brevard, North Carolina.
3. Respondent neither confirms nor denies the aforementioned allegations.
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, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The allegations as set out above, if proven, would constitute violations 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 action 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, Myra Davis, 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 her surrendered North Carolina certificate.

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**Lisa Carol Jenkins, #20049**  
**High Point, NC 06/21/2012**

*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. Lisa Carol Jenkins (hereinafter "Respondent") is the holder of North Carolina certificate number 20049 as a Certified Public Accountant.
2. While Respondent was employed by a non-CPA firm, Respondent signed, as a CPA, and issued, on behalf of the non-CPA firm, at least one (1) compiled financial statement for a client (hereinafter "Compilation").
3. In the Compilation report, Respondent stated that the report was compiled "in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants."
4. The Compilation constitutes an "attest or assurance" service as that term is defined in 21 NCAC 08A .0301(b)(5).
5. Per 21 NCAC 08N .0302(a), a CPA may offer or render attest or assurance services in the public practice of accountancy only through a registered CPA firm.
6. By performing the Compilation through a non-CPA firm, Respondent

used the CPA title in a form of business not permitted by the accountancy laws or rules.

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 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 08N .0202(b)(9) and .0302(a).
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.

## December Board Meeting

The Board's December meeting will be held December 17, 2012, at 1101 Oberlin Road, Raleigh, and will 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.

## Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Consent Orders issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. To view the full text of the Consent Order, use the licensee search on the website, [www.nccpaboard.gov](http://www.nccpaboard.gov), to look up the licensee's record, click on the "Details" link, then click on the "View" link under the heading, "Public Documents."

### **Preston S. Edmondson, #18693** **Morrisville, NC 06/21/2012**

The Board opened a case against Preston S. Edmondson (Respondent Edmondson) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Edmondson signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one (1) year, of his license; and 3) the imposition of a \$1,000 civil penalty.

Respondent Edmondson may apply for reissuance of his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Edmondson's North Carolina CPA license.

### **Tanya Freeman, #26112** **Chapel Hill, NC 06/21/2012**

The Board opened a case against Tanya Freeman (Respondent Freeman) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Freeman signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one (1) year, of her license; and 3) the imposition of a \$1,000 civil penalty.

Respondent Freeman may apply for reissuance of her North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Freeman's North Carolina CPA license.

### **Glenn S. Gannett, #22529** **Kinston, NC 06/21/2012**

The Board opened a case against Glenn S. Gannett (Respondent Gannett) for failure to complete at least eight (8) hours of non-self-study CPE

as required for renewal of his North Carolina CPA license.

Respondent Gannett signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one (1) year, of his license; and 3) the imposition of a \$1,000 civil penalty.

Respondent Gannett may apply for reissuance of his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Gannett's North Carolina CPA license.

### **Jawnza D. Jackson, #32037** **Charlotte, NC 06/21/2012**

The Board opened a case against Jawnza D. Jackson (Respondent Jackson) for failure to complete an ethics course as required for renewal of her North Carolina CPA license.

Respondent Jackson signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one (1) year, of her license; and 3) the imposition of a \$1,000 civil penalty.

Respondent Jackson may apply for reissuance of her North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Jackson's North Carolina CPA license.

### **Viola Shelton, #21088** **Mars Hill, NC 06/21/2012**

The Board opened a case against Viola Shelton (Respondent Shelton) for failure to complete an ethics course as required for renewal of her North Carolina CPA license.

Respondent Shelton signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least

one (1) year, of her license; and 3) the imposition of a \$1,000 civil penalty.

Respondent Shelton may apply for reissuance of her North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Shelton's North Carolina CPA license.

### **Douglas W. Sokolowski, #24448** **Salisbury, NC 06/21/2012**

The Board opened a case against Douglas W. Sokolowski (Respondent Sokolowski) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Sokolowski signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one (1) year, of his license; and 3) the imposition of a \$1,000 civil penalty.

Respondent Sokolowski may apply for reissuance of his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Sokolowski's North Carolina CPA license.

### **Jared M. Titzer, #32952** **Charlotte, NC 06/21/2012**

The Board opened a case against Jared M. Titzer (Respondent Titzer) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Titzer signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one (1) year, of his license; and 3) the imposition of a \$1,000 civil penalty.

**Titzer**

*continued on page 6*

## Firm Renewal

*continued from front*

file, the renewal is stopped until the address, email address, and phone number fields are complete.

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

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

Moral character data is reported on page 4 (page 5 for IPs); the questions cover the time period since the last

firm renewal. All questions must be answered and any affirmative answers must be explained in the text box provided. In addition, copies of any applicable court documents must be sent to the Board. Users must answer each question with a “yes” or “no” response before being allowed to proceed with the renewal.

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

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

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

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

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

After paying the fee, the user is provided with a receipt which states that the firm renewal has been processed. Please print this receipt for the firm’s records; this receipt serves as confirmation of renewal until the firm’s Board registration certificate is received.

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

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

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

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

### Check Your CPE Carry-Forward Online

Not sure how many carryforward CPE hours you have? You can find out with a quick visit to the Board’s website, [www.nccpaboard.gov](http://www.nccpaboard.gov).

To verify your hours, use the “Licensee Search” function of the website to search for yourself using your name or certificate number.

After your record is displayed, click on the “details” link. The number of CPE carryforward hours will be displayed below your address and telephone number.

If there is a discrepancy in the number of carryforward hours, please contact Cammie Emery at [cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov)

# Notice of Apparent Violation and Demand to Cease and Desist

**Patrick Malloy  
Misenheimer, NC**

**To the Above-Named Respondent:**

*WHEREAS*, the North Carolina State Board of Certified Public Accountant Examiners (“Board”) is authorized by N.C. Gen. Stat. §93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act through actions for injunctive relief regarding “a single violation” of this Chapter;

*WHEREAS*, pursuant to N.C. Gen. Stat. §93-1, “A ‘certified public accountant’ is a person who holds a certificate as a certified public accountant issued under the provisions of this Chapter”;

*WHEREAS*, pursuant to N.C. Gen. Stat. §93-3, “It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols

or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant”;

*WHEREAS*, Respondent Patrick Malloy (hereinafter “Respondent Malloy”) is not now, nor has he ever been, licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State; and

*WHEREAS*, Respondent Malloy, while living and working in North Carolina, has held himself out as a certified public accountant as evinced on the Pfeiffer University website, which identifies him as a “CPA.”

*THEREFORE*, Respondent Malloy is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from offering or using in any manner the title “CPA” or “Certified Public Accountant” in North Carolina unless and until

Respondent Malloy has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

**BY:** Frank X. Trainor, III, Board Staff Attorney

**DATE:** 05/16/2012

*In lieu of civil proceedings authorized by N.C. Gen. Stat. §93-12(16), the Board will accept Respondent’s consent to this Demand.*

**CONSENTED TO:** Patrick Malloy

**DATE:** 05/22/2012

## Reclassifications

**Reinstatements**

10/18/12	Heather Edson Cellini, #27481	Charlotte, NC
10/18/12	Michael Gene Dixon, #22286	Winston-Salem, NC
10/18/12	Leslie Jessup Fitzpatrick, #16747	Charlotte, NC
10/18/12	Mary Nell Klein, #17643	Columbia, PA
10/18/12	Terry Wayne Mallard, #16761	Canton, GA
10/18/12	Wesley Howard Perry, #16889	Winston-Salem, NC

**Reissuance**

10/18/12	Richard Douglas Hofrichter, #36811	Glen Allen, VA
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**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)].

10/18/12	David Erwin Johnson, #6840	Simpsonville, SC
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### Exam Fees

Effective October 20, 2012, the some fees charged for the Uniform CPA Exam decreased. The new fees are as follows:

**Administrative Fees**

Initial Applicant	\$230.00
Re-Exam Applicant	\$75.00

**Per-Section Fees**

AUD	\$190.35
FAR	\$190.35
REG	\$171.25
BEC	\$171.25

### Moved or Changed Jobs?

21 NCAC 08J .0107 requires all licensees and firms to notify the Board in writing within 30 days of any change in address (including telephone number or email address) or business location.

Licensees and firms may make address changes using the “Address Update” link on the Board’s website, [www.nccpaboard.gov](http://www.nccpaboard.gov). Exam candidates may email address changes to [addresschange@nccpaboard.gov](mailto:addresschange@nccpaboard.gov); fax address changes to (919) 733-4209; or mail address changes to PO Box 12827, Raleigh, NC 27605.

## Certificates Issued

At its September 24, 2012, meeting, the Board approved the following individuals for licensure as North Carolina CPAs:

Brian Daniel Albert	Sean Patrick Martin
Rachel Ellen Antrobus	Christopher Lee Millikan
Lisa Marie Baker	Stephen Joseph Morgan
Carolyn Jean Bessler	Brett Christopher Moyer
Jay Anthony Bruce	Timothy David Nelson
Sarah Elizabeth Burney	David Lee Olson
Benjamin LeJenue Butler	Erin Danbi Park
Maria Luisa Canda Castaneda	Meredith Leigh Perry
Bradford James Coffey	Anthony Paul Pinzari, Jr.
Bray Creech	Jessica Ruth Price
Paul Arthur Dayer	Mark Ramirez
Douglas Charles Duer	Charles Luther Rasmussen
Jason Mark Evans	David Michael Remele
Erica Marie Fianchino	Shawn Michael Richardson
David Martin Finkel	Kimberly Ann Rock
Joyce Ann Fox	Clarence Jack Rogers, Jr.
Kyle Alexander Frederick	Christopher Lyn Ronk
Amanda Leigh Fugate	Robert Kyle Rouse
Carrie Ann Gage	Catherine Lynn Russell
Sirui Gao	Leslie Elizabeth Schuler
Margaret Victoria Gelin	Stephen Alexander Shaw
Yan Shi Gibson	Gary Lee Shepherd
Teresa Ann Green	Dustin Michael Shewman
JoAnna Nicole Grossman	Wilson Huxford Simmons
Susan Nicole Hamilton	William Justin Smith
Michelle Lee Harris	Jesse Enoch Spence
Robert Russell Harris, Jr.	Allison Lynne Stevens
Renata Fae Heineman	Caroline Nancy Stone
Elizabeth Hernandez-Soriano	Nicholas Landon Stone
Matthew Robert Hollifield	Susan Lynn Sullivan
Therese Marie Holmes	Thomas Kyle Sutherland
Qing Huang	Michael Walton Swerbinsky
Lauren Marie Hubert	Adam Wesley Thomas
Matthew John Hughes	Amanda Claire Thomas
Abner Benton Hunter, III	Katherine Ann Trantum
Nancy Ann Joyce	April Marie Ullman
Taylor Robertson Knapp	Yiwen Wang
Jacquelin Elizabeth Knize	Christopher Scott Stennett Watts
John Mark Kunst, Sr.	William Michael Wess
Marie Angelina LaMonica	Bethany Kate Wiggins
Robin Eileen Larson	James Preston Willcox
Tamara Ann Lee	Linda Mary Woods
Jane Hammond Machmer	Jeremiah Russell Wyler

**Titzer** *continued from page 3*

Respondent Titzer may apply for reissuance of his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Titzer's North Carolina CPA license.

**George C. Turner, #26783**  
**Atlanta, GA 06/21/2012**

The Board opened a case against George C. Turner (Respondent Turner) for failure to complete an ethics course as required for renewal of his North Carolina CPA license.

Respondent Turner signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one (1) year, of his license; and 3) the imposition of a \$1,000 civil penalty.

Respondent Turner may apply for reissuance of his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Turner's North Carolina CPA license.

**Gordon W. Wheeler, #34461**  
**Charlotte, NC 06/21/2012**

The Board opened a case against Gordon W. Wheeler (Respondent Wheeler) for failure to complete an ethics course as required for renewal of his North Carolina CPA license and for failure to complete eight (8) hours of non-self-study CPE as required for renewal of his North Carolina CPA license.

Respondent Wheeler signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one (1) year, of his license; and 3) the imposition of a \$1,000 civil penalty.

Respondent Wheeler may apply for reissuance of his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Wheeler's North Carolina CPA license.

**Emma Kaye Atkinson, #28072  
Beulaville, NC 08/20/2012**

The Board opened a case against Emma Kaye Atkinson (Respondent Atkinson) for failure to complete sufficient CPE, included the required ethics course, as required for renewal of her North Carolina CPA license.

Respondent Atkinson signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one (1) year, of her license; and 3) the imposition of a \$1,000 civil penalty.

Respondent Atkinson may apply for reissuance of her North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Atkinson's North Carolina CPA license.

**Karen L. Nenstiel, #20699  
Raleigh, NC 08/20/2012**

The Board opened a case against Karen L. Nenstiel (Respondent Nenstiel) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Nenstiel signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one (1) year, of her license; and 3) the imposition of a \$1,000 civil penalty.

Respondent Nenstiel may apply for reissuance of her North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Nenstiel's North Carolina CPA license.

**James W. Vannoy, #31258  
Jefferson, NC 08/20/2012**

The Board opened a case against James W. Vannoy (Respondent Vannoy) for failure to complete an ethics course as required for renewal of his North Carolina CPA license.

Respondent Vannoy signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least

one (1) year, of his license; and 3) the imposition of a \$1,000 civil penalty.

Respondent Vannoy may apply for reissuance of his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Vannoy's North Carolina CPA license.

**Donald H. Combs, #14848  
Kannapolis, NC 08/20/2012**

The Board opened a case against Donald H. Combs (Respondent Combs) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Combs signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one (1) year, of his license; and 3) the imposition of a \$1,000 civil penalty.

Respondent Combs may apply for reissuance of his North Carolina CPA

license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Combs' North Carolina CPA license. Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Combs' North Carolina CPA license.

**Board Office Closed**

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

**December 24-26, 2012**

Christmas

**January 1, 2013**

New Year's Day

**Follow Us on Twitter**

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

**Like Us on Facebook**

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

**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)].

08/28/12	Robert Alex Vaughan, #36398	Fuquay-Varina, NC
08/29/12	Robert Erwin Willis, #5196	Chattanooga, TN
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09/12/12	Lauren Rachelle Propst-Riddick, #34626	Washington, DC
09/19/12	David Edwin Allen, #16675	Raleigh, NC
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09/25/12	Jerry Lee Rutherford, #8640	Kansas City, MO
09/27/12	Kirby Franklin Newton Jr., #15586	Charlotte, NC
10/02/12	Robert Lee Kiser, #11782	Kernersville, NC
10/03/12	Celia Pyle Whited, #34343	Raleigh, NC
10/04/12	William J. Varner, #23699	High Point, NC
10/08/12	James Edward Edmiston, II, #22289	Charlotte, NC
10/16/12	Walter Callum Brown, #29693	Burlington, NC
10/18/12	Helen Page Bradick, #36386	Waxhaw, NC
10/22/12	Brantly Brodt Braswell, #22423	Fuquay-Varina, NC
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