Does Your Firm Have a Disaster Recovery Plan?

September is National Preparedness Month—does your firm have a plan for dealing with disasters such as floods, hurricanes, tornadoes, fires, and earthquakes?

If your firm is like many businesses, the answer is no, you’re not as prepared as you could be. It can be difficult to know where to begin—and where to go from there. The information below is an overview of how your firm can take steps to become better prepared to deal with a disaster.

Program Management
The first step in developing a disaster recovery plan is to commit to developing a plan and making emergency preparedness a priority. Get all levels of staff involved and select a group of employees to serve as the firm’s emergency response planning team.

Planning
The planning process should take an “all hazards” approach. There are many different threats or hazards and it is important to consider different threats and the likelihood they will occur. For example, is your building in an area that is likely to flood? Is your region one in which tornadoes are common?

Strategies for prevention/deterrence and risk mitigation should be developed as part of the planning process. Threats or hazards that are classified as probable and those hazards that could cause injury, property damage, business disruption, or environmental impact should be addressed.

Be sure to conduct a business impact analysis (BIA) that identifies time-sensitive or critical processes and the financial and operational impacts resulting from disruption of those business processes. Use the BIA to gather information about resource requirements to support the time-sensitive or critical business processes.

Implementation
Implementation of the preparedness program includes identifying and assessing resources, writing plans, developing a system to manage incidents, and training employees to execute the plans.

Suggested plans to include are a Resource Management plan; an Emergency Response Plan; a Crisis Communications Plan; a Business Continuity Plan; an Information Technology Plan; an Employee Assistance & Support plan; an Incident Management plan; and a Training plan.

Testing
You should conduct testing and exercises to evaluate the effectiveness of your preparedness program, make sure employees know what to do, and identify any missing steps. Use the testing to train personnel; reinforce knowledge of procedures, facilities, systems, and equipment; improve individual performance as well as organizational.

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Disaster Planning continued on page 6

David R. Nance, CPA, Joins Board Staff
On August 1, 2012, David R. Nance, CPA, joined the Board staff as Deputy Director. Nance was hired to replace the current Deputy Director, J. Michael Barham, CPA, who is retiring in 2013.

Licensed as a North Carolina CPA in 1986, Nance recently retired from the North Carolina Office of the State Auditor with more than 30 years of service.

At the State Auditor’s office, Nance was an audit manager whose responsibilities included oversight of the audit efforts at the North Carolina Department of Health and Human Services and The North Carolina Partnership for Children, Inc.

In addition, he was involved in the performance of numerous high profile financial-related audits during his tenure.

Prior to his assignment to the Department of Health and Human Services, he was selected by former Nance continued on page 6
Disciplinary Actions

Dale Robert Baumann, #25730
Atlanta, GA 07/23/2012

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (“Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following Findings of Fact:

1. Dale Robert Baumann (“Respondent”) was the holder of North Carolina certificate number 25730 as a Certified Public Accountant. Respondent chose to place his North Carolina certificate on inactive status in 2004. He has maintained his inactive status since that time.

2. Respondent, for the approximate time period from mid-1997 through January 1999, was a Senior Manager with KPMG, LLP (“KPMG”), at its Charlotte office. He later changed offices and was made a partner by KPMG. He remained a KPMG partner until his termination on July 27, 2005.

3. Respondent has not maintained a place of business in North Carolina since 1999.

4. While employed in the Charlotte KPMG office, Respondent was under the direct supervision of partners in KPMG’s Personal Financial Planning group, specifically Partner A and Partner B (hereinafter “Charlotte Partners”).

5. For the time period from about 1996 through 2002, KPMG developed, implemented, and marketed certain tax shelters including KPMG’s 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”).

6. KPMG marketed its Tax Shelters to residents in the State of North Carolina and implemented some of those Tax Shelters on behalf of its North Carolina clients.

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

8. As part of the DPA, KPMG admitted and accepted certain facts that were set forth in a “Statement of Facts” that was appended to the DPA.

9. Per the DPA, KPMG has 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.

10. While employed at KPMG’s Charlotte office, Respondent was involved in the sale and implementation of numerous Tax Shelters.

11. In his role as a Senior Manager, Respondent signed tax returns for clients which took advantage of the favorable tax consequences afforded by the Tax Shelters.

12. According to a report created by the U.S. Senate Permanent Subcommittee on Investigations of the Committee on Governmental Affairs, Quadra Capital Management LLP (also doing business as Quellos or QA Investments) (hereinafter “Quadra”) was an investment advisory firm that worked with KPMG and participated directly in the FLIP, OPIS, or BLIPS transactions.

13. Respondent signed at least one tax return claiming the favorable tax benefits of a FLIP transaction that had been administered by Quadra after Quadra had submitted an application for a similar product to be registered as a tax shelter.

14. Respondent signed at least one opinion letter, in another jurisdiction, verifying that there was a greater than 50% likelihood (i.e., that it was more likely than not) that the favorable tax consequences promised from the FLIP transaction would be upheld if challenged by the IRS.

15. In June of 1998, Respondent received correspondence from a high-ranking KPMG tax partner regarding the marketing materials for the OPIS product. That correspondence provided:

   Please be reminded that you should NOT leave this material with clients or targets under any circumstances. Not only will this unduely [sic] harm our ability to keep the product confidential, it will DESTROY any chance the

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2012 Board Meetings

October 18
November 26
December 17

Meetings are held 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.
client may have to avoid the step transaction doctrine.

The “step transaction doctrine” has been expressly sanctioned by the United States Supreme Court and provides that federal tax liability may be based upon a realistic view of an entire transaction. As such, interrelated, yet formally distinct, steps in an integrated transaction may not be considered independently of the overall transaction. See Commissioner of Internal Revenue v. Clark, 489 U.S. 726, 739 (1989).

16. Respondent and other personnel at KPMG were aware that the Tax Shelters were regarded within KPMG as risky strategies. Nevertheless, partners in KPMG’s Charlotte office continued to market and implement the strategies despite those perceived risks.

17. While employed at KPMG, Respondent witnessed the following:
a. The Tax Shelters were marketed by KPMG personnel, including Charlotte Partners, as a way to reduce clients’ taxes.
b. KPMG personnel, including Charlotte Partners, presented the Tax Shelters to clients as a complete package.
c. Charlotte Partners represented to clients that FLIP transactions were risk free.
d. Charlotte Partners informed clients they should keep the details of the Tax Shelters confidential and discouraged sharing information with third parties such as their own attorneys or outside CPAs.
e. Tax Shelter presentation materials were collected by KPMG personnel following presentations made to clients to preserve confidentiality and arguments regarding the step transaction doctrine.
f. Charlotte Partners instructed Respondent and other senior managers to claim favorable tax consequences for clients on their tax returns based upon FLIP transactions, even after a similar version of FLIP had been registered as a tax shelter by Quadra, and after KPMG had decided to cease marketing the FLIP strategy.
g. KPMG provided its tax partners with opinion letters verifying that it was “more likely than not” that the Tax Shelters would withstand IRS scrutiny. Those opinion letters were premised upon certain assumed facts. The assumed facts provided to the partners were pre-printed in the opinion letters. Local KPMG tax partners were not allowed to change the facts stated in the opinion letters.
h. On at least one occasion, Charlotte Partners presented clients with opinion letters that contained assumed facts that were not true.
i. Respondent voluntarily agrees to fully cooperate with, and make himself available to, the Board and its designees, without the necessity of subpoena, in any investigation of other Board certificate holders in similar matters. Respondent’s cooperation includes providing interviews, statements, depositions, affidavits, and testimony. Respondent shall not charge for any time or travel related to such matters provided that any depositions shall be at a time and place convenient to Respondent. Testimony at any hearing would most likely occur at the Board offices in Raleigh, North Carolina.

18. 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 FINDINGS, 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. In lieu of an administrative proceeding, the Board and Respondent have agreed to the terms of this Consent Order.

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

1. Respondent, whose certificate has been inactive since 2004, will maintain his inactive status and will never request reinstatement or reissuance of his North Carolina certificate. As such, 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.

**Thomas Lee Codington, #4621**
**Asheville, NC 07/23/2012**

**THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (“Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:**

1. Thomas Lee Codington (hereinafter “Respondent”) is the holder of North Carolina certificate number 4621 as a Certified Public Accountant.

2. Respondent voluntarily disclosed, to the Board, that a tax lien had been filed, in December of 2011, against his firm for his failure to pay 941 taxes for the second quarter of 2010.


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:**

**Disciplinary Actions**
continued on page 4
Disciplinary Actions
continued from page 3

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 failure to pay or ensure payment of the 941 quarterly trust funds for his Firm is a violation of 21 NCAC 08I .0103 and 08I .0104.

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, Thomas Lee Codington, is hereby suspended for two (2) years; however, said suspension is stayed pending Respondent’s compliance with the following terms:
   a. During the two (2) year suspension period, Respondent shall comply with all Board statutes and rules.
   b. Respondent shall remit to the Board, within thirty (30) days of the Board’s approval of this Consent Order, a one thousand dollar ($1,000.00) civil penalty.

2. Respondent’s failure to pay or ensure payment of the 941 quarterly trust funds for his Firm is a violation of 21 NCAC 08I .0103 and 08I .0104.

3. Applicant received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery; or otherwise has no objection to the Notice of Hearing.

4. Venue is proper and the Notice of Hearing was properly held at 1101 Oberlin Road, Raleigh, Wake County, North Carolina.

5. Applicant had no objection to any Board Member’s participation in the Hearing of this Matter.

6. Applicant was present at the Hearing and was not represented by counsel.

7. Applicant was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore 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.

8. Pursuant to a Consent Order agreed to and signed by Applicant on July 1, 2011, the Certified Public Accountant certificate issued to Applicant was suspended for a period of four (4) years from the date of the Board’s approval of the signed Consent Order. The Board approved the signed Consent Order on July 25, 2011.

9. The matter is now before the Board upon application by Applicant for modification of discipline pursuant to 21 NCAC 08I .0104.

**Conclusions of Law**

1. The Hearing was duly noticed pursuant to N. C. Gen. Stat. §150B-38 (b)(c) and 21 NCAC08C.0103 and conducted with a quorum of Board members and all necessary parties present.

2. Since the discipline in this case was determined by consent to a four (4) year suspension, pursuant to 21 NCAC 08I .0104, the burden of establishing a justification for modifying the earlier discipline is upon the applicant.

3. Applicant has not presented persuasive evidence that there is “good cause” to modify the discipline approved by the Board in its July 2011 Consent Order.

4. Applicant’s application for modification of discipline is denied.

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**Findings of Fact**

1. The parties have been properly identified.

2. The Board has jurisdiction over Applicant and this matter.

3. Applicant received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery; or otherwise has no objection to the Notice of Hearing.

4. Venue is proper and the Notice of Hearing was properly held at 1101 Oberlin Road, Raleigh, Wake County, North Carolina.

5. Applicant had no objection to any Board Member’s participation in the Hearing of this Matter.

6. Applicant was present at the Hearing and was not represented by counsel.

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9. The matter is now before the Board upon application by Applicant for modification of discipline pursuant to 21 NCAC 08I .0104.

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Robert Martin, #17528
Davidson, NC    03/21/2012

**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 to the following:

1. Respondent was the holder of North Carolina certificate number 17528 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.
1. 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.

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### Exam Fees to Decrease

Effective October 20, 2012, the Uniform CPA Exam fees charged by the AICPA will decrease. The AICPA’s per-section fee of $95.00 will decrease to $90.00 per section. The Board’s administrative fees, NASBA’s Exam fees, and ProMetric’s per-test hour fees will not change.

Applications postmarked on or before October 19, 2012, will be processed using the current fee schedule. Applications postmarked on or after October 20, 2012, will be processed using the new fee schedule. Revised Exam applications which reflect the new fees will be available October 20, 2012, from the Board’s web site, www.nccpaboard.gov.

### Exam Fees Effective October 20, 2012

#### Administrative Fees

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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)].

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### Board Office Closed

The Board office will be closed on the following dates:

- November 12, 2012
  - Veterans’ Day
- November 22-23, 2012
  - Thanksgiving

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1. 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.

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<td>Kansas City, MO</td>
</tr>
<tr>
<td>08/20/12</td>
<td>Kelly Richmond Pope, #31391</td>
<td>Chicago, IL</td>
</tr>
<tr>
<td>08/20/12</td>
<td>Gary Winford Walters, #19096</td>
<td>Moselle, MS</td>
</tr>
</tbody>
</table>

### 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)].

<table>
<thead>
<tr>
<th>Date</th>
<th>Name</th>
<th>City</th>
</tr>
</thead>
<tbody>
<tr>
<td>08/20/12</td>
<td>James W. Hill, #13980</td>
<td>Durham, NC</td>
</tr>
</tbody>
</table>

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### Board Office Closed

The Board office will be closed on the following dates:

- November 12, 2012
  - Veterans’ Day
- November 22-23, 2012
  - Thanksgiving
Certificates Issued

At its August 20, 2012, meeting, the Board approved the following individuals for licensure as North Carolina CPAs:

Stephen Highsmith Adams
Brittany Lynn Alo
Robert Christian Ambrose
Lamees Shaker Asad
Thomas McChrystal Bill
John Robert Brown, Jr.
David Benjamin Bryant
Michelle Lynn Carlo
Craig Russell Carter
Galina Chichlova
Bradley Graham Cottle
Brendan Charles Davern
Christina Elizabeth Derlath
Jessica Erin DeSantis
Lauren Margaret Eichinger
Michael Todd Estes
Chioma Princess Eze
Louis Sean Falzone
Michelle Emily-Ann Haley
Noor Margaret Hannaney
Jacqueline M. Honeycutt
Megan Rae Hutchinson
Charlton Daniel Jacobs
Ryan Patrick Jones
Alex W. Kau
Blair Elizabeth Kines
Emily Lynn Kropp
Jonathan Shaun Kuker
Gonca Kurt
Steven Douglas Laco

Alexander Michelle Lewis
Molly Deanne Luzader
Benjamin Wade Lyon
Brian John Mascia
Michael Scott McCord
John Taggart McGurrin
James Griggs McKinnon
Kathleen M. McMillan
Eugenia Mikhailovna Medynskaya
Jami Kincheloe Morrison
David Michael Mulvihill
Martinus James Ockers
Benjamin Theodore Pickell
Travis Randall Price
Pragathi Rai
Austin Trent Ramsey, Sr.
Michelle Lojko Rollins
Tia Christine Shoemaker
Kimberley Williams Simmons
Daniel Jeremy Slotkis
Morgan Alexandra Smith
David Benjamin Stone
Robert Christopher Thale
Peggy Anne Thompson
Kyle Lee VanderSlik
James Joseph Vollbrecht
Matthew Charles Wellman
Ivonne Janeth White
Lynette Ingrid Wood
Hanxi Zhou

Disaster Planning

At its August 20, 2012, meeting, the Board approved the following individuals for licensure as North Carolina CPAs:

Stephen Highsmith Adams
Brittany Lynn Alo
Robert Christian Ambrose
Lamees Shaker Asad
Thomas McChrystal Bill
John Robert Brown, Jr.
David Benjamin Bryant
Michelle Lynn Carlo
Craig Russell Carter
Galina Chichlova
Bradley Graham Cottle
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Charlton Daniel Jacobs
Ryan Patrick Jones
Alex W. Kau
Blair Elizabeth Kines
Emily Lynn Kropp
Jonathan Shaun Kuker
Gonca Kurt
Steven Douglas Laco

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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)].

Edward Wayne Carr, #7140, Roswell, GA
Michelle Lee Cecchett, #25675, Magnolia, DE
Linda Mann Harrell, #14074, Sumter, SC
Nicole Jean Kennen, #36194, Indian Trail, NC
Jason J. Podvin, #25366 Erwin, TN
Joel William Russell, #23764, New York, NY
Lauren Kraselsky Thoma, #35817, Birmingham, AL
Edward Wayne Carr, #7140, Roswell, GA
Michelle Lee Cecchett, #25675, Magnolia, DE
Linda Mann Harrell, #14074, Sumter, SC
Nicole Jean Kennen, #36194, Indian Trail, NC
Jason J. Podvin, #25366 Erwin, TN
Joel William Russell, #23764, New York, NY
Lauren Kraselsky Thoma, #35817, Birmingham, AL

Sandra Boyd Hollenbach, #12294, Charlotte, NC
Grant Joel Johnson, #26815, Salt Lake City, UT
John William Johnson, #24284, Charlotte, NC
Michael Scott Kelly, #27742 Deland, FL
Ching Ha Lam, #34409, New York, NY
Clifton Ross Stancil, #28877, Durham, NC
Sandra Boyd Hollenbach, #12294, Charlotte, NC
Grant Joel Johnson, #26815, Salt Lake City, UT
John William Johnson, #24284, Charlotte, NC
Michael Scott Kelly, #27742 Deland, FL
Ching Ha Lam, #34409, New York, NY
Clifton Ross Stancil, #28877, Durham, NC

Wei Guo, #29182 Fairbanks, AK
Wesley Brandon Peele, #31330, Portland, OR
Kimberly Gene Racine, #22405, Renton, WA
Wei Guo, #29182 Fairbanks, AK
Wesley Brandon Peele, #31330, Portland, OR
Kimberly Gene Racine, #22405, Renton, WA

Gary Dale Dyson, #14927, Statesville, NC
William Astor Ferguson, Jr., #27309, Tallahassee, FL
Sandra O. Herron, #30345, Florence, SC
Milos Daniel Maldonado, #36467, Louisville, KY
Gary Dale Dyson, #14927, Statesville, NC
William Astor Ferguson, Jr., #27309, Tallahassee, FL
Sandra O. Herron, #30345, Florence, SC
Milos Daniel Maldonado, #36467, Louisville, KY

Heather M. Brewer, #20988, Wellington, FL
Staci Suzanne Brown, #31485, Topeka, KS
Kenneth Charles Porter, #12546, Knoxville, TN
Patricia L. Porter, #28978, Knoxville, TN
Rebecca Anne Slattery, #30818, Charlotte, NC
Heather M. Brewer, #20988, Wellington, FL
Staci Suzanne Brown, #31485, Topeka, KS
Kenneth Charles Porter, #12546, Knoxville, TN
Patricia L. Porter, #28978, Knoxville, TN
Rebecca Anne Slattery, #30818, Charlotte, NC

Ted Graham Horne, #15960, Waxhaw, NC
Eric Lynn Young, #33251, Marietta, OH
Ted Graham Horne, #15960, Waxhaw, NC
Eric Lynn Young, #33251, Marietta, OH

Pierce W. Cantey, Jr., #22007, Camden, SC
Susan Carol Eisenacher, #29800, Raleigh, NC
Henry William Fust, #11115, Syracuse, NY
Pierce W. Cantey, Jr., #22007, Camden, SC
Susan Carol Eisenacher, #29800, Raleigh, NC
Henry William Fust, #11115, Syracuse, NY

William Christopher Daum, #22154, Cary, NC
Emily Drescher Hansen, #33679, Charlotte, NC
William Christopher Daum, #22154, Cary, NC
Emily Drescher Hansen, #33679, Charlotte, NC

John Rinaldi, #21743, Charlotte, NC
John Rinaldi, #21743, Charlotte, NC

Justin Simon Bregman, #35480, Charlotte, NC
William Alan Ivers, #25791, Montebello, NY
Charles Joseph Schrauder, #34726, Pittsburgh, PA
Gary Wade Shelnutt, #32375, Fort Wayne, IN
Rodney Eugene Smallwood, #27821 Belmont, NC
Justin Simon Bregman, #35480, Charlotte, NC
William Alan Ivers, #25791, Montebello, NY
Charles Joseph Schrauder, #34726, Pittsburgh, PA
Gary Wade Shelnutt, #32375, Fort Wayne, IN
Rodney Eugene Smallwood, #27821 Belmont, NC

Hedao Wang, #36227, Durham, NC
Hedao Wang, #36227, Durham, NC

In [natural text]
North Carolina State Board of
Certified Public Accountant Examiners
PO Box 12827
Raleigh NC 27605-2827

Notice of Address Change

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.