



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. 07-2013

Failure to Renew By Deadline Will Result in Forfeiture

21 NCAC 08J .0101, *Annual Renewal of Certificate, Forfeiture, and Reapplication*, requires that all active CPAs renew their certificates annually by the first day of July. However, online license renewal will remain available on the Board's website, www.nccpaboard.gov, through the end of July.

If a CPA fails to renew his or her certificate by July 1, the Board will send a Letter of Demand to the CPA at his or her most recent mailing address.

Failure of an individual to submit the completed renewal within 30 days of the mailing of the Letter of Demand automatically results in forfeiture of the CPA's certificate, as required by NCGS 93-12(15).

Upon forfeiture of a certificate, the individual is no longer a CPA--he or she cannot use the CPA title in any way--and he or she must return his or her CPA certificate to the Board within 15 days of the notice of forfeiture. A person who has forfeited his or her certificate pursuant to NCGS 93-12-(15) for failure to renew may be eligible to apply for reissuance.

If you have questions about the certificate renewal process, contact Buck Winslow at buckw@nccpaboard.gov.

Is Your Internet Advertising in Compliance with Board Rules?

Any CPA or CPA firm that advertises services to the public on the Internet must comply with the Board's rules on advertising. For purposes of this discussion, Internet advertising includes, but is not limited to, business or personal websites, listings on websites such as Craigslist, and social media sites such as Twitter, LinkedIn, Facebook, and YouTube.

21 NCAC 08N .0306(e), *Advertising or Other Forms of Solicitation*, specifically addresses the Internet by stating: Any CPA or CPA firm offering to or performing professional services via the Internet shall include the following information on the Internet:

- CPA firm name as registered with the Board;
- Principal place of business;
- Business phone; and
- North Carolina certificate number and North Carolina as state of certification.

As with all other forms of advertising that a CPA or a CPA firm may choose to advertise professional services, Internet advertisements should contain meaningful information that is not misleading or deceptive to the public.

Qualitative or quantitative terms such as "expert," "specialist," "reasonable," or "affordable" should not be used. After all, what you consider reasonable or affordable may not be reasonable or affordable to someone else.

Although "Expert" can only be determined by the Court, a CPA or CPA firm may use terms such as "specializing in" or "specialist in" in advertisements.

A CPA or a CPA firm may advertise the nature of services provided to clients, but a CPA cannot advertise or indicate a designation or other title unless the CPA has met the requirements of the granting organization for each separate designation or title and he or she is in good standing with the granting organization for each designation or title.

The Board does not approve or authorize designations or separate titles, and the use of such designations is for public information purposes only.

The CPA title is a credential, not a designation. Examples of designations or titles include, but are not limited to, membership in organizations such as the AICPA, NCACPA, or other profes-

Advertising
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Disciplinary Actions

Robert S. Greisman, #28052
Chicago, IL 06/20/2013

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. Robert S. Greisman (hereinafter "Respondent") was the holder of North Carolina certificate number 28052 as a Certified Public Accountant from 2000 through 2006. Respondent's North Carolina certificate is currently forfeited based on his failure to renew.
2. Respondent was indicted by the United States Department of Justice and pled guilty to criminal charges related to tax shelters sold by BDO USA, LLP, previously BDO Seidman, LLP ("BDO").
3. The charges alleged conspiracy to defraud the Internal Revenue Service ("IRS") and tax evasion, and were based on actions taken by Respondent from 1999 through 2003. During most of this time period, Respondent held an active North Carolina certificate even though he worked out of BDO's Chicago office.
4. As a result of the criminal convictions, Respondent's law license in the State of Illinois was revoked.
5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent is subject to the provisions of Chapter 93 of the North

Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's conviction on counts of (1) conspiracy to defraud the IRS; and (2) tax evasion constitute violations of 21 NCAC 08N .0201, 0203, and .0207.
3. Respondent's disbarment by the Supreme Court of Illinois constitutes a violation of 21 NCAC 08N .0204.
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. Respondent voluntarily surrenders his North Carolina CPA certificate without the ability to apply for reissuance, reinstatement, or modification of discipline. As such, Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this State whether through CPA mobility provisions or substantial equivalency practice privileges or in any other manner.
2. Respondent waives any rights, privileges, or protections that may be afforded by 21 NCAC 08J .0106, 08I .0104, or N.C. Gen. Stat. §93-10.

Richard S. Saiff, #27065
Morrisville, NC 03/20/2013

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 Findings:

1. Respondent is the holder of North Carolina certificate number 27065 as a Certified Public Accountant.
2. Respondent informed the Board on his 2012-2013 individual certificate

Renewal ("Renewal") that between January 1, 2011, and December 31, 2011, he had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2010 CPE requirements.

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 2011 CPE requirements.
5. Respondent failed to provide the certificate or certificates of completion needed to document completion of any of the CPE that Respondent claimed he earned between January 1, 2011, and December 31, 2011, as was reported on his Renewal. Respondent contends that the computer on which he maintained his CPE records stopped working in September 2012, and he has been unable to recover the records relating to his 2011 CPE.

6. Respondent was previously disciplined for his failure to complete CPE requirements for 1999 and 2000.

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 herein by the Board.

2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

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 his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. §93-12(15).

2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.

3. Respondent may not apply for the reissuance of his 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 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 including an (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.

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 certificate.

**John F. Snyder, #9905
Greensboro, NC 03/20/2013**

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. John F. Snyder (hereinafter "Respondent") is the holder of North Carolina certificate number 9905 as a Certified Public Accountant.

2. Respondent was engaged by a client to prepare the client's personal tax returns.

3. The client filed a complaint with the Board against Respondent.

4. Upon receipt of the complaint, the Board issued letters of inquiry to Respondent. The first letter was issued via regular mail. Respondent did not respond. The second letter was sent via certified mail. Respondent received that mailing but failed to respond within the 21-day deadline set forth at 21 NCAC 08N .0206.

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

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, 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 .0206.

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.

Orders

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AICPA Opposes Contingent Fee Tax Auditors

State and local jurisdictions have supplemented their audit activities by engaging independent third-party tax auditors. In some cases, the third-party auditors are paid via contingent fee arrangements.

The AICPA is opposed to states using contingent fee auditors and has developed an AICPA Position Paper on State and Local Tax Contingent Fee Auditors (www.aicpa.org/advocacy/tax/statelocal/Pages/default.aspx).

Arizona and North Carolina enacted provisions in 2011 and 2012, respectively, and Michigan considered the issue in 2012.

2013 CPA Day of Service

Mark your calendar for the second annual NC CPA Day of Service to be held Friday, September 20, 2013.

Organized by the NCACPA, the CPA Day of Service is a day for NCACPA members, CPAs, and others associated with the CPA profession to volunteer in their communities and show how the CPA profession makes a difference in North Carolina.

Visit the NCACPA's Day of Service page, www.ncacpa.org/Service, for more information.

Orders *continued from page 3*

Sandy Dobson, CPA
Murphy, NC 04/23/2013

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

1. Respondent Sandy Dobson, CPA (hereinafter “Respondent firm”), is a registered certified public accounting firm in North Carolina.
2. Respondent firm received a “fail” on its most recent system peer review, with an acceptance letter date of August 29, 2011.
3. The failed system peer review noted a material departure from Generally Accepted Auditing Standards (“GAAS”) by Respondent firm.
4. Respondent firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent firm’s failure to comply with GAAS is a violation of 21 NCAC 08N .0403 and .0212.
3. By virtue of Respondent firm’s consent to this order, Respondent firm is subject to the discipline set forth below.

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

1. Respondent firm is censured.
2. Since Respondent firm is under a pre-issuance review requirement by the AICPA Peer Review Committee, Respondent firm shall submit to the Board a copy of the pre-issuance reviewer’s report.
3. Each of Respondent firm’s professional staff participating in engagements subject to peer review shall take a minimum of sixteen (16) hours of group study Accounting and Auditing CPE coursework as part of their annual CPE requirements until such time as Respondent firm receives a pass on a system peer review, or a pass or pass with deficiencies on an engagement peer review.
4. Respondent firm shall provide the Board with copies of the Peer Review Report, Letter of Response, and Final Letter of Acceptance for Respondent firm’s December 31, 2013, peer review.

David L. French, CPA, P.A.
Valdese, NC 04/23/2013

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

1. Respondent David L. French, CPA, P.A. (hereinafter “Respondent firm”), is a registered certified public accounting professional corporation in North Carolina.
2. Respondent firm received a “fail” on its most recent system peer review, with an acceptance letter date of July 29, 2010.
3. The failed system peer review noted a material departure from Generally Accepted Auditing Standards (“GAAS”) by Respondent firm.
4. Respondent firm wishes to resolve this matter by consent and agrees that

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

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

1. Respondent firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent firm’s failure to comply with GAAS is a violation of 21 NCAC 08N .0403 and .0212.
3. By virtue of Respondent firm’s consent to this order, Respondent firm is subject to the discipline set forth below.

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

1. Respondent firm is censured.
2. Respondent firm shall provide a written statement to the Board that it will no longer be participating in, performing, or reviewing any engagements subject to peer review.
3. Prior to Respondent firm participating in, performing, or reviewing any engagements subject to peer review, Respondent firm shall be required to complete the following:
 - a. Prior to entering into any engagements subject to peer review, Respondent firm shall provide notification to the Board of Respondent firm’s intention to enter into engagements subject to peer review;
 - b. Each of Respondent firm’s professional staff participating in SSARS engagements shall take a minimum of eight (8) hours of group study SSARS CPE coursework as part of their annual CPE requirements until such time as

Respondent firm receives a pass on a system peer review, or a pass or pass with deficiencies on an engagement peer review;

c. Each of Respondent firm’s professional staff participating in any audit engagements shall take a minimum of eight (8) hours of group study Audit Update CPE coursework as part of their annual CPE requirements until such time as Respondent firm receives a pass on a system peer review; and

d. Pre-issuance reviews, to be performed by a pre-issuance reviewer approved by the Board, for all peer review engagements until determination is made by the Board that said engagements can be performed by Respondent firm in accordance with applicable standards.

Daryl D. Mennen, #31734
Oak Ridge, NC 04/23/2013

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 Findings:

1. Respondent is the holder of North Carolina certificate number 31734 as a Certified Public Accountant.
2. Respondent informed the Board on his 2012-2013 individual certificate Renewal (“Renewal”) that he had obtained forty (40) hours of continuing professional education (“CPE”), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet his 2011 CPE requirements.
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 2011 requirements.
5. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was unable to provide the certificate or certificates of completion needed to document completion of two (2) hours of an annual ethics CPE course that Re-

spondent claimed he earned between January 1, 2011, and December 31, 2011, as reported on his Renewal. Respondent was otherwise able to provide certificates of completion to show compliance with the 40-hour annual requirement for 2011.

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 herein by the Board.
2. Respondent’s actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
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 his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. §93-12(15).
2. Respondent must return his certificate to the Board within fifteen (15)

Mennen

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NC Licensees by Residency

(Active Licensees as of 06/03/13)

| | |
|--------------|---------------|
| AK | 8 |
| AL | 44 |
| AR | 12 |
| AZ | 24 |
| CA | 132 |
| CO | 41 |
| CT | 43 |
| DC | 46 |
| DE | 12 |
| FL | 336 |
| GA | 443 |
| HI | 1 |
| IA | 8 |
| ID | 1 |
| IL | 56 |
| IN | 27 |
| KS | 17 |
| KY | 16 |
| LA | 15 |
| MA | 46 |
| MD | 114 |
| ME | 7 |
| MI | 24 |
| MN | 7 |
| MO | 13 |
| MS | 16 |
| MT | 6 |
| NC | 16,016 |
| ND | 1 |
| NE | 8 |
| NH | 12 |
| NJ | 99 |
| NM | 3 |
| NV | 11 |
| NY | 130 |
| OH | 66 |
| OK | 9 |
| OR | 10 |
| PA | 108 |
| RI | 4 |
| SC | 645 |
| SD | 1 |
| TN | 123 |
| TX | 162 |
| UT | 6 |
| VA | 422 |
| VT | 6 |
| WA | 24 |
| WI | 22 |
| WV | 22 |
| WY | 3 |
| Other | 48 |
| TOTAL | 19,476 |

Mennen *continued from page 5*

days of Respondent's receipt of the Board's notification of its approval of this Consent Order.

3. Respondent may not apply for the reissuance of his 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 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 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.

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 certificate.

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twitter.com/NCCPABoard
Like Us on Facebook
facebook.com/NCCPABoard

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 link on the Board's website, **www.nccpaboard.gov**. Exam candidates may email address changes to **addresschange@nccpaboard.gov**; fax address changes to (919) 733-4209; or mail address changes to PO Box 12827, Raleigh, NC 27605.

| Board Calendar | |
|-----------------------|--|
| July 22 | - Board Meeting - Raleigh |
| July 31 | - Final Certificate Renewal Deadline |
| August 19 | - Board Meeting - Raleigh |
| September 2 | - Office Closed - Labor Day |
| September 20 | - CPA Day of Service |
| September 23 | - Board Meeting - Raleigh |
| October 21 | - Board Meeting - Raleigh |
| November 11 | - Office Closed - Veterans' Day |
| November 18 | - Board Meeting - Raleigh |
| November 28-29 | - Office Closed - Thanksgiving |
| December 16 | - Board Meeting - Raleigh |
| December 24-26 | - Office Closed - Christmas |
| December 31 | - Firm Renewal/Peer Review Compliance Info Due |

Advertising *continued from front*

sional organization; designations such as PFS issued by a professional organization; and education-related information such as MBA or MSA.

Although the Board allows a CPA firm, on its website or Internet-based advertisements, to provide a description of a CPA's position within the firm or his or her professional experience, the Board limits the information that can be provided for unlicensed staff.

In a 2001 Declaratory Ruling, the Board concluded that unlicensed staff, if listed on the firm's website, must be listed in a separate section from the licensed staff.

In addition, that section must be clearly titled in such a way that the public will not be misled into believing that those staff members are licensed by this Board or otherwise authorized to render professional services without the supervision of an individual licensed by the Board in accordance with the North Carolina General Statutes and North Carolina Administrative Code.

In regard to an unlicensed staff member, the Board ruled that on the firm's website, a firm can only include the unlicensed staff member's name, his or her position title, the firm's business address, and the staff member's telephone number, fax number, and email address. Résumé-type information for an unlicensed staff member cannot be included.

As an Internet-based business environment becomes more prevalent, it is important to remember that the profession and the public are best served when CPA firms and individual CPAs take the appropriate steps to ensure that the public is not deceived or misled by a CPA's advertising, whether it is Internet-based or not.

If you have questions regarding the use of the Internet as an advertising tool, please contact Frank X. Trainor, III, the Board's Staff Attorney, by email at **ftrainor@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)].

02/01/13

Susie Elizabeth Sheffield, #11588, Blowing Rock, NC

Michael Simmons Steele, #33894, Stokesdale, NC

02/05/13

Stephen Timothy Byrd, #13679, Raleigh, NC

02/07/13

Megan Elizabeth Pippin, #34600, Charlotte, NC

02/12/13

Leon David Davis, Jr., #21440, Newton, NC

Sonja Arlene Thomas, #34057, Kings Mountain, NC

02/19/13

James Edward Carter, #3171, Winston-Salem, NC

02/20/13

Kristine A. Shaw, #26455, Waxhaw, NC

02/27/13

Claudie Andrew Armstrong, Jr., #8992, McLeansville, NC

Margaret Stevens Mauney, #10848, Winston-Salem, NC

03/04/13

Yikui Deng, #36387, Durham, NC

Bobby Brantley Matthews, #21078, Wade, NC

03/06/13

Jun Han Lee, #31502, High Point, NC

03/14/13

Thomas Asa Collins, Jr., #12304, Raleigh, NC

Charles Leigh Melman, #15824, Charlotte, NC

03/15/13

Michelle Nicole Beracha, #36437, Laramie, WY

03/28/13

Janette Louise Brown, #29665, Raleigh, NC

Suzanne High, #23184, Charlotte, NC

04/02/13

Kelly Kathleen Gerber, #34275, Kendallville, IN

Karen Sue Graeber, #327128, Cumming, GA

Samuel G. Holtzclaw, #21684, Spartanburg, SC

04/03/13

R. Steven Anderson, #29350, Orlando, FL

Jonathan Adoneran Hill, Jr., #18416, Matthews, NC

Daryl Daniel Mennen, #31734, Oak Ridge, NC

Diana Lyn Page, #33790, Washington, DC

John Wesley Walker, #19546, Charlotte, NC

04/04/13

Nicole Davol Rhoads, #36593, Chapel Hill, NC

Victor Taube, #13576, Scottsdale, AZ

04/08/13

Roger Keith Poplin, #10067, Greensboro, NC

James N. Witherington, #23087, Winston-Salem, NC

04/09/13

Amanda B. Crowell, #17278, Germantown, TN

Richard Earl Wallace, #4167, Gastonia, NC

04/11/13

Amber R.E.A. Ahrens, #31038, Atlanta, GA

04/15/13

Joe Perry Calderwood, #35237, Weaverville, NC

Robert Kenneth Updegrave, Jr., #27070, Raleigh, NC

04/16/13

Richard Grey Liston, #34819, Portland, OR

04/25/13

Ken Alderman, #8986, Lake Worth, FL

Ivan Ellenwood Price, Jr., #7551, Lewisville, NC

04/26/13

Moire McCabe DiMartini, #17955, Brick, NJ

Beverley Dianne Hooks, #24160, Davidson, NC

Susan K. Lightweis, #32455, Raleigh, NC

Kenneth Wayne Marshall, #3511, Asheville, NC

Paul Christopher Schmidt, #27748, Matthews, NC

04/29/13

Elizabeth Ailshie Feit, #29276, Charlotte, NC

Gayle Levinson, #29865, Raleigh, NC

Lynn Edwin Smith, #11791, Newland, NC

05/01/13

Emile William Artus, III, #15735, Fountain Inn, SC

Terry Rodney Bowman, #9725, King, NC

George Drosehn, Jr., #14441, Newark, DE

Dena Michelle Thomason, #21287, Chapel Hill, NC

05/03/13

Stephen Francis Cole, #9948, Concord, NC

Kathryn Anne Nelson, #13739, Clemmons, NC

05/06/13

Andrew J. Kane, #34270, Greensboro, NC

Teresa Elizabeth Totillo, #27217, Hickory, NC

05/08/13

Mark Jensen, #15190, Charlotte, NC

Rebecca Jane McLelland, #28583, Graham, NC

Anne C. Seitz, #19783, Granite Falls, NC



State Board of CPA Examiners

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