



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. 08-2013

Top 10 CPA Exam Process Errors

The following information is from the May 21, 2013, blog post, "Top 10 CPA Exam Process Errors," written by Penny Vernon, the Manager of NASBA's Candidate Care Department. Reprinted with permission.

With over 15 years experience working at NASBA, 10 of which have been spent in Candidate Care, I've helped thousands of Exam candidates work through every kind of mistake and error while navigating through the CPA Exam process. The following is a list of the top 10 errors I see candidates make throughout the CPA Exam process.

Exiting Out of the Exam Prematurely

Candidates sometimes make the mistake of accidentally exiting out of a testlet before answering all of the questions and continuing the navigations that close the testlet. When this happens, the Exam cannot be restarted to restore the skipped testlet and the candidate is required to apply and pay for a new Notice to Schedule (NTS) to retake the section in a future testing window, as he or she has already had exposure to test questions.

When a candidate hits the "Exit" button in the middle of a testlet before attempting to answer all test questions, he or she receives a dialogue message that states, "You have not answered all questions in this testlet. Are you sure you want to leave this testlet?"

If the candidate responds "yes," he or she is then presented with the Review Screen which has instructions

on how to return to the testlet. If the candidate exited the testlet in error, he or she should select the "Review Testlet" button from the Review Screen to return to the testlet.

In the sample test, as well as in the Exam itself, candidates are instructed to use the navigation bar at the bottom of the screen to move from question to question within a testlet--on both multiple choice questions (MCQ) and task-based simulations (TBS). This is the best way to avoid accidentally exiting a testlet.

Rescheduling Appointments

Candidates frequently report to Candidate Care that they rescheduled an appointment on Prometric's website, got to the testing center, and found that they were not on the roster and not permitted to test.

Every candidate who reschedules an appointment with Prometric is automatically emailed a confirmation. It is important to read and verify the information on the confirmation. If it is not accurate, contact Prometric immediately. Usually, when a candidate goes to the testing center and finds that his or her name is not on the roster, it is due to an error made by the candidate in the rescheduling process.

NOTE: The appointment reschedule does not take effect until after the candidate gets to the "Reschedule Appointment: Appointment Complete" screen. It is at this point that the candidate receives the confirmation email. Most candidates who make reschedul-

ing mistakes stop when they reach the "Appointment Verification" screen--a screen that allows candidates to review the changes they have made before choosing to confirm the change.

Timing Out in Introductory Screens

Candidates are cautioned on the NTS, in the CPA Exam *Candidate Bulletin*, and in the Exam itself that they are required to move quickly through the introductory screens after entering the launch code because the Exam will time out and cannot be restarted. If the Exam terminates, the candidate will be required to apply and pay to receive a new NTS in order to take the section.

Once the launch code has been entered, the candidate has 10 minutes to complete the three introductory screens before the Exam terminates. During this phase of the Exam, the screens do not display the time, and candidates sometimes make the mistake of using these 10 minutes for other purposes and lose track of how much time has elapsed. Remember, candidates are

Exam

continued on page 5

In This Issue

Board Meetings.....	2
Certificates Issued	4
Disciplinary Actions	2
Inactive Status.....	7
NC Licensees by Occupation.....	5
Reclassifications.....	6

Disciplinary Actions

Melanie M. Starr, #16157
Hickory, 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. Melanie M. Starr (hereinafter "Respondent") is the holder of North Carolina certificate number 16157 as a Certified Public Accountant.
2. Respondent was engaged by a client to prepare a final and a fiduciary tax return for the client's deceased mother.
3. The client filed a complaint with this Board against Respondent making numerous allegations, including an allegation that copies of the returns were not provided to the client.
4. The Board determined that Respondent did in fact provide a copy of the returns to the client. However, a subsequent request from the client's attorney to Respondent went unanswered. As such, Respondent did not timely provide the client with the requested information.
5. Per 21 NCAC 08N .0305(g), CPAs in this State must provide clients with additional copies of their records, even though they may have already provided a previous copy. The CPA may charge a reasonable fee for those copies.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

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

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

2. Respondent's action as set out above constitutes a violation of 21 NCAC 08N .0305(a).

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.

Brown Jenkins & Oneyear, P.A.
Winston-Salem, NC 05/23/2013

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 Brown Jenkins & Oneyear, P.A. (hereinafter "Respondent firm") is a registered certified public accounting professional corporation in North Carolina.
2. Respondent firm received a "fail" on its system peer review, having an acceptance letter date of March 2, 2011.
3. The failed system peer review noted a material departure from Generally Accepted Auditing Standards ("GAAS") by Respondent firm.
4. Subsequently, Respondent firm received a "pass" on its system peer review, having an acceptance letter date of December 17, 2012.
5. 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.

Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed September 2, 2013, in observance of Labor Day

2013 Board Meetings

September 23
October 21
November 18
December 16

Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

Meetings of the Board are open to the public except, when under State law, some portions may be closed to the public.

Mark R. Lemmond CPA, PLLC
Carthage, NC 05/23/2013

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 Mark R. Lemmond CPA, PLLC (hereinafter "Respondent firm") is a registered certified public accounting professional limited liability company in North Carolina.
2. Respondent firm received a "fail" on its 2008 engagement peer review.
3. The failed engagement peer review noted a material departure from Statements on Standards for Accounting and Review Services ("SSARS") by Respondent firm.
4. Per 21 NCAC 08M .0106, for all failed and second passed with deficiencies reports, Respondent firm was required to submit to the Board, within sixty (60) days of acceptance, a package to include the Peer Review Report, Letter of Response, and Final Letter of Acceptance.
5. However, Respondent firm did not provide the Board with all of the required documents within the prescribed timeframe.
6. Respondent firm received a "fail" on its most recent engagement peer review, with an acceptance letter date of December 21, 2011.
7. The failed engagement peer review noted a material departure from Statements on Standards for Accounting and Review Services ("SSARS") by Respondent firm.
8. This failed peer review is the second consecutive failed peer review for Respondent firm.
9. 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 SSARS, as noted in two (2) consecutive failed peer reviews, is a violation of 21 NCAC 08N .0404 and .0212.
3. Respondent firm's failure to submit to the Board, within sixty (60) days of acceptance, copies of its 2008 Peer Review Report, Letter of Response, and Final Letter of Acceptance constitutes a violation of 21 NCAC 08M .0106 and 08N .0213.
4. 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 pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Consent Order.
3. Respondent firm's professional staff participating in engagements subject to peer review shall take at least sixteen (16) hours of group study Accounting and Auditing CPE coursework as part of their annual CPE requirement 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 next peer review.

Name Not Published

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. §50B-41, the Board and Respondent stipulate to the following:

1. Respondent (hereinafter "Respondent Firm") is a registered certified public accounting partnership in North Carolina.
2. Respondent Firm received a "fail" on its most recent engagement peer review, with an acceptance letter date of December 21, 2011.
3. The failed engagement peer review noted a material departure from Statements on Standards for Accounting and Review Services ("SSARS") 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 SSARS is a violation of 21 NCAC 08N .0404 and .0212.
3. By virtue of Respondent Firm's consent to this order, Respondent firm is subject to the discipline set forth below.

Order

continued on page 4

Order continued from page 3

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

1. Respondent Firm shall receive an unpublished reprimand.
2. Respondent Firm's professional staff participating in engagements subject to peer review shall take at least eight (8) hours of group study "Accounting and Auditing" CPE coursework as part of their annual CPE requirement 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.
3. 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 next peer review.

Name Not Published

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 (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.
2. Respondent Firm received a "fail" on its most recent engagement peer review, with an acceptance letter date of August 22, 2011.
3. The failed engagement peer review noted a material departure from Statements on Standards for Accounting and Review Services ("SSARS") and Statements on Standards for Attestation Engagements ("SSAE") 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.

Order
continued on page 6

Certificates Issued

At its June 20, 2013, and July 22, 2013, meetings, the Board approved the following applicants for licensure as North Carolina CPAs:

Patrick Drew Adams	Kellie Crook Kanipe
Mitchell Allan Anderson	Kerri Steven Keller
Erica Asarisi	Zeeshan M. Khaliq
Sophie Ridings Avent	Kondwani Khonje
Michael Brian Biglin	Erica Jean Klostermeier
Stephen Michael Bogdon	Shawn Eric Levesque
Vicky Hailey Bridges	Michael Levy
Colin Robert Broom	Fred G. Lewis, III
Frederick Loel Brye, Jr.	Kiri Gabrielle Longa
Justin Henry Buckner	Richard Allen Magrath
Thomas Lee Burns, Jr.	Amelia Catherine Martin
Kimberly Lynn Byrd	Robert Edward Mayhew
Katherine Manning Byrne	Erin Lynn McAllister
Peter Bosche Carrasquillo	Thomas Kirk Medlin
Paul Everette Carson	Brian Andrew Miller
Leslie Anne Chandler	Ryan Don Miller
Brandi Nicole Christina	Patrick Stephen Mills
Angelos Christoforou	Olivia Akua Mintah
Susan Renee Collins-Roberts	Matthew Bryan Morgan
Maria Victoria Colon	Jennifer Moths-Fishkin
Rebecca Jill Kirkley Connor	Michael Adam Neely
Stephen Phillip Crandall	Ashley Elizabeth Nystrom
Greig Scott Davis	Michael Walter Palmer
Leslie Blackwell Donathan	Emily Elizabeth Ritchie
Michael Thomas Drury	Charles Wesley Rogers
Alexandra Ecke	Laurie Port Rogers
Arthur Gordon Eisenstadt	Kathryn Garrett Shaffner
Charles Allen Elliott	Anthony M. Sharper, Sr.
Justina Kate Ellis	Ashlie Pentheal Shepard
Ashley Hollis Epps	John Elliott Shields
Lauren Elizabeth Factor	Douglas Robert Smith
Elizabeth Smith Greenstock	Michelle Christina Smith
Laura Jayne Gualdoni	Peter John Sobotka
Gregory Blake Hassell	Barbara Jean Sonnenschein
Jennifer Lynn Hausch	Glen Joseph Spiniello
Laura Mangold Hester	David Lee Srulevitch
Hanwen Hsu	Kyle Thomas Stamp
William Reece Huneycutt	Kim Omura Standen
Kyle Justin Hunter	John Anthony Sterbling
Marina Zavadskaya Hunter	Han Sun
Rachel Bozard Hutson	Cory Michael Sunderland
Katherine Allison Hyde	Bryan Austin Thompson
Christina Kay Jackson	Andrew Michael Tilley
Margaret Ruth James	Susan Shirley Triana
Brandon Lee Jessup	Shavon Cassandra Tucker
Crystal Slate Johnson	Adrienne Jicha Kralick Walker
Mallory Blake Jones	Zhenhua Wang
Richard Arlon Jones, II	Lilia Rudnitsky Warren
	Fenge Zhang

Exam *continued from front*

not permitted to wear watches in the testing center.

Notifying NASBA

As stated in the *Candidate Bulletin*, as well as on the Confirmation of Attendance that each candidate receives following the completion of an Exam section, any difficulties experienced during testing should be reported to NASBA's Candidate Care Department at candidatecare@nasba.org within five business days of taking the Exam.

Leaving a comment in the survey and/or notifying the staff at the testing center does not replace the need to file an official complaint with the Candidate Care Department within five days. While all emails received by NASBA are personally responded to regardless of when they are sent, only those received within five days after testing are given consideration for further investigation.

Taking the Wrong NTS to the Testing Center

Candidates who take a section more than once usually keep all of their NTSs. It is not uncommon for a candidate to take a previously used NTS to the testing center, which will result in the candidate's inability to take the Exam and a forfeiture of fees. Candidates should check the date on the NTS to ensure that it is current before heading to the testing center.

Arriving Late

If a candidate arrives late for the scheduled appointment time, Prometric is under no obligation to let that candidate test. Accommodations cannot be made for those who arrive late for many reasons, including interference with starting times for the appointments of candidates scheduled to follow the late arrival.

Going to the Wrong Testing Center

Candidates need to be familiar with the location of the testing center before setting out to take the Exam. They should be wary of relying on GPS navigation, and if possible, visit the location prior to testing to ascertain the length of time it takes to get there – including the possibility of traffic issues. If a candidate goes to the wrong testing center, he or

she will be turned away and will be required to apply and pay for a new NTS in order to take that section in the next testing window.

A resource that will help a candidate prepare for test day (in addition to ensuring that he or she makes it to the correct testing center) is the "Test Drive" program offered by Prometric. This program allows candidates the opportunity to become familiar with what to expect on test day by letting candidates walk through, on a practice basis, all check-in and testing procedures that occur at the testing center on test day.

Waiting to Schedule an Appointment

Candidates are advised in the *Candidate Bulletin* to schedule an appointment 45 days before they plan to take the Exam to ensure that they will get the date and time they wish. Waiting until a couple of weeks before the desired time increases the risk of not finding an available seat, particularly toward the end of a testing window when the volume of candidates testing is the highest.

Forgetting to take the NTS to the Testing Center

As advised on the NTS, as well as in the *Candidate Bulletin*, no candidate will be permitted to test without the NTS (which contains the individual launch code). Some candidates make the mistake of taking the Prometric confirmation email instead which will not be accepted in lieu of the NTS.

Reporting Issues at the Testing Center

Candidates need to report any difficulties they encounter during testing immediately to the staff at the testing center and should not wait until after they have completed the Exam.

The staff may be able to resolve the issue and will also send a report of the incident to NASBA confirming that the difficulty was observed by testing center staff.

Candidates are encouraged to consult the *Candidate Bulletin*, the tutorial and sample tests available on the AICPA's website (www.aicpa.org), and Prometric's video about what to expect on test day (www.YouTube.com/PrometricWorldwide).

NC Licensees by Occupation (as of June 2013)		
Public Practice		
CPA Firm Staff	3,650	18.74%
Individual Practitioner	1,457	7.48%
CPA Firm Partner	1,265	6.5%
PC Shareholder	937	4.81%
PLLC Member	375	1.93%
Subtotal	7,684	39.46%
Non-Public Practice		
Industry (in accounting)	7,712	39.60%
Industry (non-accounting)	1,253	6.43%
Government (in accounting)	1,077	5.53%
Other	772	3.96%
Educators	295	1.51%
Legal Field	209	1.07%
Government (non-accounting)	90	.46%
Student	39	.20%
Subtotal	11,447	58.76%
Unemployed	344	1.78%
TOTAL	19,475	100%

Order continued from page 4

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 SSARS and SSAE is a violation of 21 NCAC 08N .0404, .0406, 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 shall receive an unpublished reprimand.
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 entering into any engagements subject to peer review, Respondent Firm shall provide notification to the Board of Respondent Firm's intention to enter into engagement subject to peer review.
4. Prior to Respondent Firm participating in, performing, or reviewing any engagements subject to peer review, each of Respondent Firm's professional staff participating in engagements subject to peer review shall take at least eight (8) hours of group study "Accounting and Auditing" CPE coursework as part of their annual CPE requirement 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.

Follow Us on Twitter

twitter.com/NCCPABoard

Like Us on Facebook

facebook.com/NCCPABoard

2013 CPA Day of Service

Have you registered for the 2013 CPA Day of Service? Visit www.ncacpa.org/Service, for more information.

Reclassifications

At its July 22, 2013, meeting, the Board approved the following applicants for reclassification:

Reinstatements

Robin Barbara Beck, #20680	Charlotte, NC
Justin Simon Bregman, #35480	Charlotte, NC
Timothy Lee Kennedy, #12877	Cary, NC
Tonya Burnette Kilgore, #28123	Henderson, NC
Daniel Ryan Monroe, #33266	Concord, NC
Teresa Leigh Pearce, #32050	Moody, AL
Matthew Scott Perry, #3367	Ellicott City, MD
Russell Jeffrey Petty, #24255	Gibsonville, NC
Eric Eugene Setzer, #25264	Raleigh, NC
Andrew Lamont Timberlake, #25387	Flower Mound, TX
Alexander Fuentes Tiset, #35544	Miami, FL
Samantha Maria Zigmont, #35018	Charlotte, NC

Reissuance

Jeffrey Michael Manning, #33724	Winston-Salem, NC
Deepa Reddy, #34068	Harrisburg, NC
Tarryn Kate Gurney Trombley, #36586	Charlotte, NC

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)].

Francis J. Arkfeld, #31208	Greensboro, NC
David K. Barger, #21661	Greensboro, NC
Braxton Glasgow, III, #10171	Richmond, VA
Dwight Lee Hedrick, Jr., #3666	Lexington, NC
Sherman Harold Layell, #11735	Mt. Airy, NC
James B. Lurie, #26542	New Philadelphia, OH
Barbara McKinney, #13094	College Grove, TN
Gary Wayne Morgan, #20642	Manson, NC
James Barry Sargeant, #26968	Winterville, NC
Charles David Smith, #4126	Laurinburg, NC
William Roger Stroud, #13084	Huntersville, NC
James Thyer, #12253	Charlotte, NC
Jerry Lynn Williams, #3297	Greensboro, NC

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)].

05/09/2013

Thomas Burke Craver, Jr., #19827, Winston-Salem, NC
Ann Hartsock McEwen, #12750, Raleigh, NC

05/10/2013

Lauren M. Adamov, #34496, Raleigh, NC
Ray Lester Clinebelle, Jr., #9228, Raleigh, NC
Lafmin Cleofus Morgan, #18234, Durham, NC

05/13/2013

Lisa DeBrine Baker, #19036, Raleigh, NC
Daniel Lee Goldberger, #31721, Owings Mills, MD
Robert Earl Guinn, #3965, Charlotte, NC
J. Gray Lambe, Jr., #35455, Chester Springs, PA
William Cannon Stevenson, #22541, Columbia, SC

05/14/2013

Marcus Ray Bufford, #37324, Baton Rouge, LA
Jennifer C. Caldwell, #34857, Black Mountain, NC
Mary Jon Hinz, #35620, Monona, WI
Robert Leslie Johnson, #4335, Bluffton, SC
Vera Elizabeth Watson, #28736, Charlotte, NC

05/15/2013

Ralph Bernard Barnes, Jr., #25546, Chapel Hill, NC
Thomas Earl Guthrie, #12529, Athens, GA
Ruth Dean Hartung, #23926, New Smyrna Beach, FL
Jason Michael Puchir, #30523, Johns Island, SC
Ray Scott Schmalfeldt, #14459, Winston-Salem, NC

05/17/2013

James Dickson, Jr., #14566, Matthews, NC

05/20/2013

Christopher Cannon Scholten, #33696, Cooper City, FL

05/21/2013

Ronald Arthur Jordan, #31728, Winston-Salem, NC

05/22/2013

Benny Joseph Buras, Jr., #34719, Charlotte, NC
Sonya Renee Evans, #35868, Houston, TX
Jana Kathleen Parks, #17460, Bessemer City, NC
Timothy Adair Smith, #33632, Charlotte, NC

05/24/2013

Juan C. Espina-Arroyo, #31835, Charlotte, NC
Jack Delano Grooms, #2421, Charlotte, NC

06/03/2013

Francis Joseph Costerisan, Jr., #5124, Hendersonville, NC
Brenda Clinard Daniel, #13051, Kernersville, NC
Natalie Evans Dean, #24522, Pinehurst, NC
Scott DuBois, #35541, Winston-Salem, NC
Diana L. Jansen, #35711, Spartanburg, SC
Barbara A. Marshall, #23785, Garner, NC

06/03/2013

Michael Timm Phillips, #24630, Asheville, NC
James Edward Pugh, Jr., #7172, Charlotte, NC
Joseph McDonald Sanders, IV, #14019, San Antonio, TX
Michael James Schierbeek, #15119, Moncure, NC
Larry Donald Snipes, #8468, Dunn, NC
Robin Earl Taylor, #28065, Birmingham, AL
Timothy Lyn Theesfeld, #13300, Matthews, NC

06/05/2013

Mark Edwin Good, #22386, Clemmons, NC
Marianne Iavarone, #23621, Knightdale, NC
Robert Barry Kirby, #36017, Graniteville, SC
Dion N. Ramsaran, #31138, Painted Post, NY

06/07/2013

Robert Mark Bullen, #32436, Owings Mills, MD
Lloyd Frederick Christianson, #18096, Rocky Mount, NC
William C. Justice, Jr., #4336, Bermuda Run, NC
Jason Thomas Moore, #27902, New York, NY

06/10/2013

James Arthur Bass, Jr., #13033, Raleigh, NC
Leah Kimbrell Bergmark, #33973, Houston, TX
Linda Slaydon Cary, #30920, Greensboro, NC
Kent Joseph Francois, #22905, Vienna, VA
Mark M. Gutman, #26447, Battle Ground, WA
Joseph Keyes, #14052, Black Mountain, NC
Carrie Elizabeth Macdonald, #27206, Houston, TX
Malcolm Flemming Mitchell, #2331, Charlotte, NC
Douglas Alan Paddock, #31295, Tallahassee, FL
Christopher Lyn Ronk, #37181, Lowell, AR
Todd Wayne Strange, #14621, Kelton, PA
Christopher James Vallez, #26784, Key Largo, FL

06/12/2013

Brian Daniel Albert, #37109, Raleigh, NC
Susan Elizabeth Monks, #31599, Glen Allen, VA
Charles Gordon Nelms, #16951, Asheville, NC
Teresa Anne Ruffner, #19639, Houston, TX
Baron Timothy Russell, #8798, Bethel, NC

06/13/2013

Alison Burr Aldrich, #31158, Charlotte, NC
Karen D. Dial, #27082, Lexington, SC
Willie F. Dial, Jr., #27083, Lexington, SC
James Buckner Wyatt, #9277, Wilson, NC

06/14/2013

Diann Barbacci, #16697, Kernersville, NC
Constance Gilbert Bunn, #15940, Grifton, NC
Kara S. Kessinger, #20853, Drexel Hill, PA
Keith David Ross, #18120, Greensboro, NC
Justin Allen Sigmon, #36785, Harrisburg, NC



State Board of CPA Examiners

Board Members

Jose R. Rodriguez, CPA
President, Winston-Salem

Miley "Bucky" Glover, CPA
Vice President, Monroe

Maria M. Lynch, Esq.
Secretary-Treasurer, Raleigh

Tawannah G. Allen, Ed.D.
Member, Morrisville

Barton W. Baldwin, CPA
Member, Mount Olive

John M. Kledis, CPA
Member, Asheville

Michael H. Womble, CPA
Member, Eastover

Staff

Executive Director
Robert N. Brooks

Deputy Director
David R. Nance, CPA

Staff Attorney
Frank X. Trainor, III

Legal Counsel
Noel L. Allen

Administrative Services
Felecia F. Ashe
Vanessia L. Willett

Communications
Lisa R. Hearne, Manager

Examinations
Phyllis W. Elliott

Licensing
Buck Winslow, Manager
Alice Grigsby
Cammie Emery

Professional Standards
Ann J. Hinkle, Manager
Mary Beth Britt
Jean Marie Small

North Carolina State Board of
Certified Public Accountant Examiners
PO Box 12827
Raleigh NC 27605-2827

PRSRT STD
US Postage PAID
Greensboro, NC
Permit No. 821

23,000 copies of this document were printed in August 2013 at an estimated cost of \$4260.00 or approximately 19¢ per copy.

Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: <input type="checkbox"/> Home <input type="checkbox"/> Business

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

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