



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. 10-2013

Is Continuing Professional Education Important?

If you ask a group of CPAs if continuing professional education (CPE) is important, you are likely to get mixed responses.

One CPA may say that CPE is an integral part of his professional development. Another CPA may say that CPE does little to improve her professional competency in her industry job and her employer doesn't pay for her CPE.

Another CPA may say that CPE is important, but as an individual practitioner, he has a hard time meeting the annual requirement. Yet another CPA may say she is unsure about the CPE requirement and which courses qualify, especially for ethics.

Despite those varied responses, CPE--the method by which licensees maintain, improve, and broaden their knowledge and skills--is a fairly common requirement for maintaining licensure in most professions that require licensure or certification.

For example, 21 NCAC 08G .0401(e) requires that, in general, active CPAs complete 40 hours of CPE before December 31 each year. Yet, according to Board records, during the 2013-2014 certificate renewal period, 184 licensees admitted that they completed some of their 2012 calendar year CPE between January 1, 2013, and June 30, 2013.

Although the Board may, in special circumstances, approve an extension to complete CPE requirement, these individuals did not receive an approved extension. In accordance with 21 NCAC 08G .0406, those 184 CPAs

were issued a Letter of Warning from the Board.

While the Letter of Warning is not a discipline, it is, in fact, a warning that if failure to complete the CPE requirement by the end of a calendar year occurs again within a five calendar year period, the licensee will forfeit his or her certificate. Five licensees forfeited their certificates this year because of their second violation of this rule within a five year period.

21 NCAC 08G .0401(i) states that it is the CPA's responsibility to maintain records substantiating the CPE credits claimed for the current year and for each of the four calendar years prior to the current year.

But, when the annual CPE audit of licensees is completed, at least 3% to 5% of the 1,000-1,200 licensees audited are unable to provide certificates of completion to prove completion of the CPE reported-- including the completion of the ethics requirement--on their annual certificate renewal.

Those licensees sign a Consent Order in which the licensee usually forfeits his or her certificate for one year and is assessed a \$1,000.00 civil penalty. Each licensee may then apply for reissuance of his or her CPA certificate, and as part of the application, must complete a specific number of CPE hours, obtain certificates of moral character from three CPAs, and complete an accountancy law course.

Robert N. Brooks, Executive Director of the Board, believes that the number of Letters of Warning and forfeitures is too high.

"Letters of Warning, automatic forfeitures, and consented forfeitures with civil penalties should not be problems for our licensees. The Board publishes quite a bit of information about CPE and the CPE requirement in the *Activity Review* as well as on our website and on Facebook and Twitter."

"In addition, the NCACPA has plenty of CPE information available and offers numerous courses to members and non-members. Plus, the NCACPA tracks CPE for its members."

Brooks also expressed concern about licensees who do not seem to take CPE seriously.

"I've had people tell me--and I have seen it myself--licensees are in a class and there are people reading the newspaper, texting, Facebooking, playing a game, or even working on a tax return. And this is happening during the session, not during a break."

Although not paying attention to the instructor or course material is not a violation of any specific rule, it brings into question whether those CPAs are

CPE

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Disciplinary Actions

William Walter Barker, #22029
Kinston, NC 07/22/2013

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. William Walter Barker (hereinafter “Respondent”) is the holder of North Carolina certificate number 22029 as a Certified Public Accountant.
2. Respondent was investigated and charged with third degree sexual exploitation of a minor, in state court, which was then dismissed.
3. On April 29, 2013, Respondent pled guilty, in federal court, to one count of receipt of child pornography.
4. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent’s actions as set out above constitute violations of 21 NCAC 08N .0201, .0203(a), and .0203(b)(1).
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent’s consent to this order, Respondent is subject to the discipline set forth below.

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

1. The Certified Public Accountant certificate issued to Respondent, William Walter Barker, is hereby permanently revoked.
2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

R. Michael Gray, #22808
Raleigh, NC 08/19/2013

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 Findings of Fact:

1. R. Michael Gray (“Respondent”) is the holder of North Carolina certificate number 22808 as a Certified Public Accountant.
2. Respondent, prior to 1999, was a Senior Manager for KPMG, LLP (“KPMG”). In 1999, he became a partner in KPMG’s Personal Financial Planning (“PFP”) practice in its Raleigh office.
3. 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”).
4. 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.

5. 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.
6. On February 20, 2012, KPMG entered into a Consent Agreement with the Board regarding the firm’s involvement with the Tax Shelters.
7. While employed at KPMG’s Raleigh office, Respondent was involved in the sale and implementation of a number of Tax Shelters.
8. In his role as Partner in the PFP practice, Respondent supervised the preparation and signing of tax returns, by KPMG’s senior managers, for clients who took advantage of the favorable tax consequences afforded by the Tax Shelters.
9. In September 2000, the IRS issued Notice 2000-44 which identified the strategies, like the BLIPS strategy, as tax shelters and announced that the purported tax benefits described by KPMG will be disallowed or challenged.
10. Following the issuance of Notice 2000-44, KPMG personnel from the Washington National Tax office provided the Respondent with Opinion Letters purporting to address that Notice. On or about November 9, 2000, the Respondent, relying on that expert guidance, signed three (3) Opinion Letters for BLIPS clients in connection with transactions which had been

2013 Board Meetings

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.

recommended and carried out prior to the issuance of Notice 2000-44. The letters restated the position of KPMG that it was more likely than not that the purported tax benefits could be claimed, there having been no legal challenge to that point.

11. 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. Although KPMG issued the tax opinion letters that were signed by Respondent and Respondent had neither any influence on nor any involvement in the formation of those tax opinion letters beyond reviewing the accuracy of the factual representation, Respondent recognizes that his participation in the marketing and implementation of the Tax Shelters, and his execution of those tax opinion letters on behalf of KPMG contributed to the failure to provide his clients with competent tax guidance in violation of 21 NCAC 08N .0212(b).
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to this order, Respondent is subject to the action set forth below.

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

1. Respondent voluntarily surrenders his North Carolina CPA certificate

for a period of five (5) years. 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. After five years, Respondent may seek modification of the terms of this Consent Order per 21 NCAC 08I .0104 notwithstanding any language in that regulation to the contrary.

James T. Andrews, CPA
Liberty, NC 07/22/2013

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 James T. Andrews, CPA (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 October 3, 2012.
3. This failed peer review is the second consecutive failed peer review for 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 ac-

cepts 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 perform engagements in accordance with SSARS, as noted in two (2) consecutive failed peer reviews, 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.

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.

Andrews

continued on page 4

Exam Fees Effective October 19, 2013

Effective October 19, 2013, the Uniform CPA Exam fees charged by Prometric increased. Prometric's per-test hour fee increased from \$19.10 per test hour to \$19.52 per test hour. The Board's administrative fees, NASBA's Exam fees, and the AICPA's per-section fees did not change.

Administrative Fees

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

Exam Section Fees

Auditing & Attestation (AUDIT)	\$192.03
Financial Accounting & Reporting (FAR)	\$192.03
Regulation (REG)	\$172.51
Business Environments & Concepts (BEC)	\$172.51

Andrews continued from page 3

3. 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.

4. Prior to entering into any engagements subject to peer review, Respondent firm shall provide notification to the Board of Respondent firm's intention to entering that engagement.

5. Prior to Respondent firm participating in, performing, or reviewing any engagement subject to peer review, Respondent firm's professional staff 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.

Mark Sunter, CPA
Kernersville, NC 08/19/2013

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 Sunter, CPA (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 March 29, 2012.
3. The failed engagement peer review noted a material departure from Statements on Standards for Accounting and Review Services ("SSARS") by Respondent firm.
4. This failed peer review is the second consecutive failed peer review for Respondent firm.
5. Respondent firm failed to report its peer review results within sixty (60) days as required by 21 NCAC 08M .0106 (a)(4).
6. 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 timely report the failed peer review as required by 21 NCAC 08M .0106 (a)(4) is a violation of 21 NCAC 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.

Kirk Arthur Broadbooks, #34265
Charlotte, NC 07/22/2013

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 the following Findings:

1. Respondent is the holder of North Carolina certificate number 34265 as a Certified Public Accountant.
 2. Respondent informed the Board on his 2012-2013 individual certificate Renewal ("Renewal") that between January 1, 2011, and June 30, 2012, 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 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 and 2012 requirements.
 5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent was unable to provide documentation for a 2011 CPE ethics course as claimed on his Renewal.
 6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board meeting.
- BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:
1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code including the Rules of Professional Ethics and

Conduct promulgated and adopted 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. Forty-two (42) 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.

CPE continued from front

interested in learning and improving their skills or if they are going to a class just to get enough hours to renew their licenses.

Said Brooks, "The Board doesn't require CPE just for the sake of having a requirement. CPE allows CPAs to increase their professional competence so that they can provide a high level of services to their clients and employers."

"Don't take a class just so you can check a box on a form. Go to a class that teaches you something, something that helps you become a better practitioner. CPE is important, very important," he stated. "Make those hours count."

For more information on CPE please see past issues of the *Activity Review* and visit the Board's website, www.nccpaboard.gov, and refer to the Board's rules, in particular 21 NCAC Chapters 08G and 08N.

Comments on Rule-Making

Comments on the proposed amendments to the rules (*Activity Review* No. 9-2013) must be submitted to the Board by 5 pm on November 4. Submit your written comments to:

Executive Director
PO Box 12827
Raleigh, NC 27605
rbrooks@nccpaboard.gov
Fax: 919-733-4209

Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed November 11, 2013, for Veterans' Day. The Board office will be closed Thursday, November 28, 2013, and Friday, November 29, 2013, for Thanksgiving.

Certificates Issued

At its September 23, 2013, meeting, the Board approved the following applicants for licensure as North Carolina CPAs:

Travonte Antonio Aldrich
Adam Cole Alfero
Natalie Davis Applonie
Tyson Lee Badders
Samuel Adam Begley
Ashley Victoria Bristow
Nicholas Anthony Ciamaricone
Joseph Warren Cook, IV
Reuben Blake Dalton
Brian David Donahue
Jennifer Wren Durrett
Bonaventure E. Ezewuzie
Thomas Allen Forrester, III
Carleton Harold Gallagher
Arthur Marcellus Gipple, IV
Erica Marie Glasgow
David Lawrence Goldstein
Kevin Ran Guo
Julie Jones Harman
Lillian Alice Houston
Magda Jezovicova
Alexander Davis Lanier
Rachel Elise Loveland
Meredith Danielle Lowry

Benjamin Taylor Mayo
Mark Edwin Menezes
Christopher Dean Moore
Yuliya Sergeevna Morris
Jeffrey Justus Myers
Yung Ki Park
Kerry McClellan Plemmons
Christina Wilson Rabon
Justin David Rink
Carlos Guillermo Santiago-Orria
Carlin Creech Smith
Scott Jason Snyder
David Marvin Stone
Emily Jo Thronson
Melissa Tiffany Vachon
Leigh Byrum Vogedes
Lin Wang
Daniel Staten Waters
Kyle Thomas White
Galadriel Elisha Williams
Patrick Ryan Willis
Carole Emily Wilson Pesta
Sophia D. Woo
Jessica Lynn Baker Zemonek

Notice of Apparent Violation and Demand to Cease and Desist

Randeep Singh Brar, Respondent
Raleigh, NC

To the Above-Named Respondent:

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

WHEREAS, pursuant to N.C. Gen. Stat. §93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued under the provisions of this Chapter,"

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

WHEREAS, pursuant to N.C. Gen. Stat. §93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, Respondent Randeep Singh Brar (hereinafter "Brar") is actively licensed as a certified public accountant in the Commonwealth of Virginia, but he is not now, nor has he ever been, licensed as a certified public accountant in North Carolina;

WHEREAS, Brar lives, and has a principal place of business, in the State of North Carolina;

WHEREAS, Brar, while living and working in North Carolina, has held himself out as a certified public accountant as evinced by an audit report issued to a North Carolina client which Brar signed as a "Certified Public Accountant."

WHEREAS, Brar engaged in the public practice of accountancy by performing an audit and issuing an audit report without either obtaining licensure in this State or using the title "accountant" and only "accountant."

THEREFORE, Brar is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from offering services or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until Brar has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

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

DATE: 08/08/2013

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

CONSENTED TO:
Randeep Singh Brar

DATE: 08/29/2013

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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.

Reclassifications

At its September 23, 2013, meeting, the Board approved the following applicants for reclassification:

Reinstatement

Ronald Arthur Jordan, #31728	Winston-Salem, NC
Elizabeth Peeler Kirby, #17267	Dallas, TX
Jana Mason Nethery, #27555	Greensboro, NC
Christopher John Schneider, #31702	New Orleans, LA
Rodney Eugene Smallwood, #27821	Belmont, NC
Michael Heath Walters, #28179	Matthews, NC
James Brantley Willis, #25799	Winston-Salem, NC

Reissuance

Barbara Jones Bouffard, #20559	Keller, TX
Teresa Lynne Brenan, #34187	Newnan, GA
Viola Cutshall Shelton, #21088	Mars Hill, NC
Gordon Valden Wheeler, #34461	Concord, 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)].

07/09/2013

Otis Wayne Hurd, #12008, Kill Devil Hills, NC

07/10/2013

Ilissa Bernstein, #31263, Boca Raton, FL
Daniel A. Bufford, #37504, Travelers Rest, SC
Jee (Jason) Yoon Cha, #31949, Fairfax, VA

07/11/2013

Rachel Ellen Antrobus, #37187, Crozet, VA
Nicole Leslie Colbert, #29966, Satellite Beach, FL
Kristen Elisabeth Draughn, #36565, Cincinnati, OH
Philip H. Friedland, #32798, Boca Raton, FL
Malcolm Parks Johnson, #22091, DeBary, FL
Jay Fredrick Lookabill, #34691, Cologne, Germany
Michael Joseph McColgan, #22127, Philadelphia, PA

07/12/2013

Ronald Duane Barr, #26626, Charlotte, NC
Adam Drury Bunch, #35525, Arlington, VA
Virgil Callaway Harris, III, #7141, Charlotte, NC
Paul Joyce, #23750, Charlotte, NC
Paul Wesley Mashburn, #30389, Atlanta, GA
Doris Mayo, #18485, Southern Pines, NC

07/15/2013

Benjamin Mackey Guion, #12442, Davidson, NC
Emily Ann Hayes, #31743, Fairfax, VA
Joseph Mark Hensgen, #13429, Raleigh, NC
Ryan Mathew Levy, #36820, Baltimore, MD
Suzanne Marlar, #17305, Wooster, OH
Daniel William Oxenham, #31507, Charlotte, NC
Janis Wong, #34320, San Francisco, CA

07/16/2013

Keturah Sharee June, #37100, Charlotte, NC
Gregory J. Pedersen, #35380, McKinney, TX

07/17/2013

Alexander Steven Arndt, #33341, Newton, NC
Amy Carol Bowden, #35102, Virginia Beach, VA
Laura Belcher McGee, #9950, Richmond Hill, GA
Robert Leslie Mims, Jr., #23360, Evans, GA
Jason Thomas Yaudes, #328344, Cornelius, NC
Jennifer Wilson Yaudes, #30822, Cornelius, NC
Tina Singer Young, #33022, Mechanicsburg, PA

07/18/2013

Keith Douglas Burton, #22521, Anderson, SC
Wendy White Pope, #34917, Watha, NC
Michael Jon Ramos, #36894, Durham, NC

07/22/2013

Patrick Vitelli, #18365, Mason, OH

07/23/2013

Theresa Gail Weaver, #26013, Hillsborough, NC
Rick C. Weavil #9437, Winston-Salem, NC

07/24/2013

Lori A. Corry #31166, Chattanooga, TN
Anthony Wayne Enlow, #36455, Suwanee, GA
Stephen Michael Todd, #13343, Moreland Hills, OH

07/25/2013

Norman Reid Hartis, #8424, Asheboro, NC
Kristy Anne Kelly Thompson, #36561, Iron Station, NC

07/29/2013

Sharon LaPrade Bailey, #18711, Kannapolis, NC
Eugene Joseph Carr, #12383, Greensboro, NC
Jacklyn Leigh Federico, #35390, Huntersville, NC
James Bernard Lurie, #26542, New Philadelphia, OH
Paul Daniel MacDonald, #24360, Fayetteville, NC
Zachary Blue Miller, #29376, Leland, NC
Olanrewaju Olaiya Shofoluwe, #36540, Charlotte, NC
William Dwayne Walker, #36852, New Port Richey, FL

07/30/2013

Kathleen Eve Raby, #24715, Chandler, AZ
Lauren Masker Toole, #35414, New York, NY
Shannon Haynes Townley, #27703, Wake Forest, NC

07/31/2013

Todd Derek Borger, #34976, Westminster, MD
Susan Dodson DeVore, #15918, Charlotte, NC
Lance Lester Farlow, #22350, Durham, NC
Charlotte Chandler Jacobs, #35120, Greer, SC
Mark Kepner Nelson, #19066, Greensboro, NC
Michael Patrick Webster, #29300, Chicago, IL
Michael John Wurdack, #33945, Fernandina Beach, FL

08/01/2013

Christopher K. Cotton, #24054, Charlotte, NC
Lyn Hittle, #27448, Newport News, VA
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