Rule-Making Hearing Scheduled for October 21, 2013

On October 21, 2013, the North Carolina State Board of CPA Examiners will conduct a rule-making hearing to consider amendments to the following rules:

- 21 NCAC 08A .0301, Definitions;
- 21 NCAC 08F .0103, Filing of Examination Applications and Fees;
- 21 NCAC 08F .0502, Application for CPA Certificate;
- 21 NCAC 08G .0401, CPE Requirements for CPAs;
- 21 NCAC 08G .0403, Qualification of CPE Sponsors;
- 21 NCAC 08G .0409, Computation of CPE Credits;
- 21 NCAC 08G .0410, Professional Ethics and Conduct CPE;
- 21 NCAC 08I .0104, Modification of Discipline and New Certificate;
- 21 NCAC 08J .0105, Retired and Inactive Status: Change of Status;
- 21 NCAC 08J .0106, Forfeiture of Certificate and Reissuance;
- 21 NCAC 08J .0107, Mailing Addresses of Certificate Holders and CPA Firms;
- 21 NCAC 08M .0105, Peer Review Requirements;
- 21 NCAC 08N .0202, Deceptive Conduct Prohibited;
- 21 NCAC 08N .0203, Discreditable Conduct Prohibited;
- 21 NCAC 08N .0208, Reporting Convictions, Judgments, and Disciplinary Actions; and
- 21 NCAC 08N .0302, Forms of Practice.

The hearing is scheduled to begin at 10:00 a.m. at the Board office located at 1101 Oberlin Road, Raleigh.

As stated in the Notice of Text filed with the Office of Administrative Hearings, the purpose of the rule-making is to amend rules affected by the deletion of retired status; amend language regarding information and restrictions on Exam and certificate applications; amend language for Certificates of Completion and language on computation of CPE credits; amend language registering Board CPE sponsors; amend language regarding the modification of discipline process; amend language for additional address information; amend date requirement for peer review; amend language for prohibited conduct; amend reporting requirement; and amend language for consistency.

No fiscal note is required regarding these proposed rules as there is no fiscal impact on any local, state, state budget, or federal funds.

Written comments to be included in the October Board meeting package must be received by the Board no later than 5:00 p.m. on October 4, 2013. Written comments will be accepted until 5:00 p.m. on November 4, 2013.

All written comments must reference the specific rule(s) upon which the person or organization is commenting.

Individuals who plan to attend the rule-making hearing must contact Mr. Brooks by mail, fax, or email by 5:00 p.m. on October 4, 2013.

Any individual who plans to attend the hearing to present oral testimony on the proposed amendments must indicate which proposed amendment(s) he or she will address and if he or she is in favor or opposed to the amendment(s).

The full text of the proposed rules was published in the September 3, 2013 issue of the North Carolina Register, an official publication of the Rules Division of the North Carolina Office of Administrative Hearings (OAH).

The North Carolina Register is available from the OAH website, www.oah.state.nc.us/rules/register.

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21 NCAC 08A .0301, Definitions, is proposed to be amended as follows:

(1) “Active,” when used to refer to the status of a person, describes a person who possesses a North Carolina certificate of qualification and who has not otherwise been granted “Retired,” or “Inactive” status;

(2) “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;

(32) “Revenue Department” means the North Carolina Department of Revenue;

(33) “Review” means a professional service whereby a CPA is engaged to perform procedures, limited to analytical procedures and inquiries, to obtain a reasonable basis for expressing limited assurance on whether any material modifications should be made to the financial statements for them to be in conformity with generally accepted accounting principles or other comprehensive basis of accounting;

(35) “Reviewer” means a member of a review team including the review team captain;

“Suspension” means a revocation for a specified period of time. A CPA may be reinstated after a specific period of time if the CPA has met all conditions imposed by the Board at the time of suspension;

“Trade name” means a name used to designate a business enterprise;

“Work papers” mean the CPA’s records of the procedures applied, the tests performed, the information obtained, and the conclusions reached in attest services, tax, consulting, special report, or other engagement. Work papers include programs used to perform professional services, analyses, memorandum, letters of confirmation and representation, checklists, copies or abstracts of company documents, and schedules of commentaries prepared or obtained by the CPA. The forms include handwritten, typed, printed, word processed, photocopied, photographed, computerized data, or any other form of letters, words, pictures, sounds or symbols;

“Work product” means the end result of the engagement for the client which may include a tax return, attest or assurance report, consulting report, and financial plan. The forms include handwritten, typed, word processed, photocopied, photographed, computerized data, or in any other form of letters, words, pictures, sounds or symbols.

21 NCAC 08F .0103, Filing of Examination Applications and Fees, is proposed to be amended as follows:

(m) No application for examination shall be considered while the applicant is serving a sentence for any criminal offense. Serving a sentence includes incarceration, probation (supervised or unsupervised), parole, or conditionally suspended sentence, any of which are imposed as a result of having been convicted or having plead to a criminal charge.

21 NCAC 08G .0401 CPE Requirements for CPAs, is proposed to be amended as follows:

(a) In order for a CPA to receive CPE credit for a course:

(1) the CPA must attend or complete the course;

(b) The Board registers sponsors of CPE courses. A CPE course provided by a registered sponsor is presumed to meet the CPE requirements set by the Board;
forth in 21 NCAC 08G .0404(a) if the sponsor has indicated that the course meets those requirements. However, it is up to the individual CPAs attending the course and desiring to claim CPE credit for it to assess whether it increases their professional competency.

(e)(b) A course that increases the professional competency of a CPA is a course in an area of accounting in which the CPA practices or is planning to practice in the near future, or in the area of professional ethics or an area related to the profession.

(d)(c) Because of differences in the education and experience of CPAs, a course may contribute to the professional competence of one CPA but not another. Each CPA must therefore exercise judgment in selecting courses for which CPE credit is claimed and choose only those that contribute to that CPA’s professional competence.

(e)(d) Active CPAs must complete 40 CPE hours, computed in accordance with 21 NCAC 08G .0409 by December 31 of each year, except as follows:

(1) CPAs having certificate applications approved by the Board in April-June must complete 30 CPE hours during the same calendar year.

(2) CPAs having certificate applications approved by the Board in July-September must complete 20 CPE hours during the same calendar year.

(3) CPAs having certificate applications approved by the Board in October-December must complete 10 CPE hours during the same calendar year.

(f)(e) There are no CPE requirements for retired or inactive CPAs.

(f)(f) Any CPE hours completed during the calendar year in which the certificate is approved may be used for that year’s requirement even if the hours were completed before the certificate was granted. When a CPA has completed more than the required number of hours of CPE in any one calendar year, the extra hours, not in excess of 20 hours, may be carried forward and treated as hours earned in the following year. Ethics CPE hours may not be included in any carry forward hours. A CPA may not claim CPE credit for courses taken in any year prior to the year of certification.

(f)(g) Any CPE hours used to satisfy the requirements for change of status as set forth in 21 NCAC 08G .0105, for reinstatement as set forth in 21 NCAC 08G .0106, or for application for a new certificate as set forth in 21 NCAC 08G. 0104 may also be used to satisfy the annual CPE requirement set forth in Paragraph (e)(d) of this Rule.

(f)(h) 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.

(f)(i) A non-resident licensee may satisfy the annual CPE requirements including 21 NCAC 08G. 0401 in the jurisdiction in which he or she is actively licensed and currently works or resides. If there is no annual CPE requirement in the jurisdiction in which he or she is actively licensed and currently works or resides, he or she must comply with Paragraph (e)(d) of this Rule.

21 NCAC 08G .0403, Qualification of CPE Sponsors is proposed to be amended as follows:

(a) The Board registers does not register sponsors of CPE courses and not courses. The Board will maintain a list of sponsors which have agreed to conduct programs in accordance with the standards for CPE set forth in this Subchapter. Such sponsors shall indicate in their agreement by signing a CPE program sponsor agreement form provided by the Board. These sponsors are registered sponsors.

(b) Notwithstanding Paragraph (a) of this Rule, sponsors of continuing education programs which are listed in good standing on the National Registry of CPE Sponsors maintained by NASBA are considered to be registered CPE sponsors compliant with the CPE requirements with of the Board. Board in Paragraph (c) of this rule. These sponsors are not required to sign a CPE program sponsor agreement form with this Board.

(c) In the CPE program sponsor agreement with the Board, the registered sponsor shall agree to: CPE requirements required of NASBA sponsors:

(d) Failure of a registered sponsor to comply with the terms of the CPE program sponsor agreement shall be grounds for the Board to terminate the agreement, to remove the registered sponsor’s name from the list of registered sponsors and to notify the public of this action.

(e)(d) Failure of a National Registry of CPE Sponsor to comply with the terms of this Rule shall be grounds for the Board to disqualify the sponsor to be registered as a CPE sponsor compliant with the CPE requirements with this Board and to notify NASBA and the public of this action.

21 NCAC 08G .0409, Computation of CPE Credits is proposed to be amended as follows:

(a) Group Courses: Non-College. CPE credit for a group course that is not part of a college curriculum shall be given based on contact hours. A contact hour shall be 50 minutes of instruction. One-half credits shall be equal to 25 minutes after the first credit hour has been earned in a formal learning activity. For example, a group course lasting 100 minutes shall be two contact hours and thus two CPE credits. A group course lasting 75 minutes shall be only one and one-half contact hours and thus one and one-half CPE credits. When individual segments of a group course shall be less than 50 minutes, the sum of the individual segments shall be added to determine the number of contact hours. For example, five 30-minute presentations shall be 150 minutes, which shall be three contact hours and three CPE credits. No credit shall be allowed for a segment unless the

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participant completes the entire segment. Internet based programs shall employ a monitoring mechanism to verify that participants are actively participating during the duration of the course pursuant to the NASBA Statement on Standards for CPE Programs, Standard No. 13.

(c) Self Study. CPE credit for a self-study course shall be given based on the average number of contact hours needed to complete the course. The average completion time shall be allowed for CPE credit. A sponsor must determine, on the basis of pre-tests or word count formula pursuant to the NASBA Statement on Standards for CPE Programs, Standard No. 14 the average number of contact hours it takes to complete a course.

21 NCAC 08G .0410, Professional Ethics and Conduct CPE, is proposed to be amended as follows:

(a) As part of the annual CPE requirement, all active CPAs shall complete CPE on professional ethics and conduct. They shall complete either two hours in a group study format or in a self-study format of a course on regulatory or behavioral professional ethics and conduct. This CPE shall be offered by a CPE sponsor registered with the Board, or with NASBA pursuant to 21 NCAC 08G .0403(a) or (b) .0403(b).

(b) A non-resident licensee whose primary office is in North Carolina must comply with Paragraph (a) of this Rule. All other non-resident licensees may satisfy Paragraph (a) of this Rule by completing the ethics requirements in the jurisdiction in which he or she is actively licensed as a CPA and works or resides. If there is no ethics CPE requirement in the jurisdiction where he or she is actively licensed and currently works or resides, he or she must comply with Paragraph (a) of this Rule.

21 NCAC 08I .0104, Modification of Discipline and New Certificate, is proposed to be amended as follows:

(a) A person or CPA firm that has been disciplined permanently revoked by the Board may apply to the Board for modification of the discipline at any time after the effective date of the Board’s decision imposing it; however, if any previous application has been made with respect to the same discipline, no additional application shall be considered before the lapse of one year following the Board’s decision on the previous application. Provided, however, that an application to modify permanent revocation shall not be considered until after five years from the date of the original discipline, nor more often than three years after the Board’s last decision on any prior application for modification.

(b) The application for modification of discipline or for a new certificate shall be in writing, shall set out and, as appropriate, shall demonstrate good cause for the relief sought. The application for an individual shall be accompanied by at least three supporting recommendations, made under oath, from CPAs who have personal knowledge of the facts relating to the revocation and or discipline of the activities of the applicant since the discipline was imposed. The application for a CPA firm shall be accompanied by at least three supporting recommendations, made under oath, for each CPA partner, CPA member, or CPA shareholder from CPAs who have personal knowledge of the facts relating to the revocation and or discipline of the activities of the CPA partner, CPA member, or CPA shareholder since the discipline was imposed.

(c) “Good cause” as used in Paragraph (b) of this Rule means that the applicant is completely rehabilitated with respect to the conduct which was the basis of the discipline. Evidence demonstrating such rehabilitation shall include evidence:

(3) that, with respect to a court order, civil settlement, lien or other agreement, that restitution has been made to any aggrieved party.

(e) Any person who applies for a modification of discipline and for a new certificate after revocation shall, in addition to the requirements of this Section, comply with all qualifications and requirements for initial certification which existed at the time of the original application.

21 NCAC 08J .0105, Retired and Inactive Status: Change of Status, is proposed to be amended as follows:

(a) A CPA may apply to the Board for change of status to retired status or inactive status provided the CPA meets the description of the appropriate inactive status as defined in 21 NCAC 08A .0301. Application for any status change may be made on the annual certificate renewal form or another form provided by the Board.

(b) A CPA who does not meet the description of inactive or retired as defined in 21 NCAC 08A .0301 may not be or remain on inactive or retired status.

(c) A CPA on retired inactive status may change to active status by:

(2) furnishing the Board with evidence of satisfactory completion of 40 hours of acceptable CPE courses during the 12-month period immediately preceding the application for change of status. Eight of the required hours must be credits derived from a course or examination in North Carolina accountancy statutes and rules (including the Code of Professional Ethics and Conduct contained therein) as set forth in 21 NCAC 08G .0401(a) 08F .0504; and

(3) furnishing three certificates of moral character and endorsements as to the eligibility signed by CPAs holding valid certificates granted by any state or territory of the United States or the District of Columbia.

(d) A CPA on retired status may request change to inactive status by application to the Board.

(e) Any individual on inactive status may change to active status by complying with the requirements of 21 NCAC 08J .0106(c).

21 NCAC 08J .0106, Forfeiture or Inactivation of Certificate and Reissuance or Reinstatement. Forfeiture of Certificate and Reissuance is proposed to be amended as follows:

(a) A certificate holder who de-
determines that the certificate of qualification issued by the Board is no longer needed or desired may request inactive status by application to the Board.

(b) A person who is inactive or has forfeited a certificate is no longer a CPA and thus is not subject to the renewal fee or CPE requirements contained in these Rules.

(e) A person who desires to reinstate an inactive certificate or reissue requests reissuance of a forfeited certificate shall make application and provide the following to the Board:

(d) The certificate may be reinstated or reissued if determined by the Board that the person meets the requirements as listed in Paragraph (e) of this Rule.

21 NCAC 08J .0107, Mailing Addresses of Certificate Holders and CPA Firms, is proposed to be amended as follows:

All certificate holders and CPA firms shall notify the Board in writing within 30 days of any change in address, home address and phone number, CPA firm address and phone number or business location and phone number, and email address.

21 NCAC 08M .0105, Peer Review Requirements, is proposed to be amended as follows:

(a) A CPA or CPA firm providing any of the following services to the public shall participate in a peer review program:

(4) agreed-upon procedures or engagement to be performed in accordance with the Statements on Standards for Attestation Engagements.

(b) A CPA or CPA firm not providing any of the services listed in Paragraph (a) of this Rule is exempt from peer review until the issuance of the first report provided to a client. A CPA or CPA firm shall register with the peer review program as listed in (d) of this rule within 30 days of the issuance of the first report provided to a client.

(c) A CPA, a new CPA firm or a CPA firm exempt from peer review now providing any of the services in Paragraph (a) of this Rule shall furnish to the peer review program selected financial statements, corresponding work papers, and any additional information or documentation required for the peer review program within 24 months of the issuance of the first report provided to a client.

21 NCAC 08N .0202, Deceptive Conduct Prohibited, is proposed to be amended as follows:

(b) Prohibited Deception. Prohibited conduct under this Section includes but is not limited to deception in:

(3) failing to fulfill the terms of a peer review engagement contract;

Exam Fees to Increase

Effective October 19, 2013, the Uniform CPA Exam fees charged by Prometric will increase. Prometric’s per-test hour fee will increase 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 will not change.

Applications postmarked on or before October 18, 2013, will be processed using the current fee schedule. Applications postmarked on or after October 19, 2013, will be processed using the new fee schedule. Revised Exam applications which reflect the new fees will be available October 19, 2013, from the Board’s web site, www.nccpaboard.gov.

Exam Fees Effective October 19, 2013

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<tr>
<th>Exam Section Fees</th>
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<tr>
<td>Auditing &amp; Attestation (AUDIT)</td>
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<tr>
<td>Financial Accounting &amp; Reporting (FAR)</td>
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<td>Regulation (REG)</td>
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<tr>
<td>Business Environments &amp; Concepts (BEC)</td>
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(d) Investigations. A CPA shall notify the Board within 30 days of any inquiry or investigation by the Internal Revenue Service (IRS) or any state department of revenue Criminal Investigation Divisions pertaining to any personal or business tax matters.

(e) Liens. A CPA shall notify the Board within 30 days of the filing of any liens by the Internal Revenue Service (IRS) or any state department of revenue regarding the apparent failure to pay or failure to pay any amounts due any tax matters.

21 NCAC 08N.0302, Forms of Practice, is proposed to be amended as follows:

(e) CPA Firm Requirements for CPA Ownership. A CPA firm and its designated supervising CPA is accountable for the following in regard to a CPA owner:

(2) A CPA owner shall actively participate in the business of the CPA firm as his or her principal occupation.

(f) CPA Firm Requirements for Non-CPA Ownership. A CPA firm and its designated supervising CPA partner is accountable for the following in regard to a non-CPA owner:

(2) a non-CPA owner shall actively participate in the business of the firm or an affiliated entity as his or her principal occupation;

Certificates Issued

At its August 19, 2013, meeting, the Board approved the following applicants for licensure as North Carolina CPAs:

Kirkland Caldwell Allen
Hayley Brooke Arning
Bereket Ezra Baissa
Jeff Lyman Birdsong
Rebecca Anne Black
Chelsea Ora Nicole Block
Ermal Bregu
James Adam Brown
Steven Charles Chapman
Allison Adrienne Cole
Andrew Bryan Colvin
Amelia Gardner Dean
Patrick James Dunn
Andrew Gray Essic
Brittany Mauldin Freeman
Ashley McGrady Fromm
Kevin Robert Greats
Megan Johnson Green
William Andrew Haddock
Annie Ellis Jennings
Amy Elizabeth Johnson
Amy Thomas Johnson
Matthew Alan Johnson
Stephen Charles Jones
Alan Graham Kelly
Deborah Cutler Lands
Julia Ann Leik
Lisa VanLeeuwen London

Harold John Manasa
Jeffrey Clyde Marko
Timothy John Matthews
Griffin Alan Mazur
Brynn Elizabeth McMullan
Brittany Nicole Meeks
James Edward New
Jason Daniel Norvell
Kimberly Ann Olsen
Christie Michelle Owens
Adrienne Michelle Phillips
Kimberly Loraine Pittard
Kathryn Marie Fletcher
Phillip Duckworth Ray, III
Billie Jo Rice
David Charles Robertson
Christopher John Sellitti
Terry Kay Shaw
Cameron Denice Shore
Adesubomi Opeyemi Soluade
Samuel Nathan Staton
Victoria Maria Sumbs
Garrett Ryan Summers
Donn Robert Swift
Robert Todd Weeks
Zachary Scot Weston
Maggie Danielle Whitman
Chantel Jones Wilson
Junwei Xia

Reclassifications

At its August 19, 2013, meeting, the Board approved the following applicants for reclassification:

Reinstatement

Burton Heyward Calvert, Jr., #13829  Dallas, TX
Jamie Lovelace Wiley, #16670   Alpharetta, GA

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)].

Frances Phillips Walton, #14708   Mint Hill, NC

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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, in observance of Veterans’ Day.

The Board office will be closed Thursday, November 28, 2013, and Friday, November 29, 2013, in observance of Thanksgiving.
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)(2)].

06/17/2013
Robert Joseph Barnes, #6800, Greensboro, NC
Terri Lyn Brown, #22144, High Point, NC
Pamela Kay Campbell, #15390, Jacksonville, FL
Jason Michael Wilkinson, #37295, Wake Forest, NC

06/18/2013
Jeffrey Joseph Brader, #34806, Lafayette, CA
David Montgomery Gold, #15471, Greensboro, NC
William Wayne Hodge, #30967, Charlotte, NC
Thomas Michael Miller, #12537, Raleigh, NC
Jane Caroline Wooten, #15451, Monroe, CT

06/19/2013
Jamie Jean Doman, #27780, Rochester Hills, MI
Brian Arthur Falk, #21776, Minneapolis, MN

06/20/2013
Michael Joseph Bodah, #34149, Naples, FL
Gregory Brent Capin, #31883, Lawrenceville, GA
Neil Bost Glenn, Jr., #25077, Charlotte, NC
Joseph Michael Graham, #6808, Matthews, NC
Christina Hope Haisty, #32496, Cary, NC
Steven Wayne McCullough, #15725, Spartanburg, SC
Robert M. Pope, Jr., #13297, Raleigh, NC
William Lee Price, #27644, Greensboro, NC
Frederick Earl Umphlett, #9257, Farmville, NC
Dewey Frederick Weir, Jr., #2352, Raleigh, NC

06/24/2013
Summer Williamson Bartshe, #33649, Dayton, OH
Adam James Heinlein, #35907, Richmond, VA
Kenneth A. Mooney, #18740, Chicago, IL

06/25/2013
Shannon V. Becker, #32333, Rockville, VA
Gregory J. Dudley, #34050, Falls Church, VA
Rebecca Templeton Earnhardt, #35833, Chesapeake, VA
Stephen Walter Harris, #11021, Yardley, PA
Pamela Anne Rogero, #30029, Atlanta, GA
Matthew R. Walker, #34839, Milwaukee, WI

06/26/2013
Jessica Reyes, #32339, Coral Springs, FL
Christopher John Schneider, #31702, New Orleans, LA
Carl T. Schultz, IV, #32419, Houston, TX
Elizabeth Anne Sorenson, #37315, Durham, NC
Darrin Lamont Spears, #34099, Charlotte, NC
Jason Duane Wimmer, #28621, Zebulon, NC
Robert John Zalzneck, #3991, Rocky Mount, NC

06/27/2013
Natalie Ann Anagnostis, #25103, Mableton, GA
Steven Christopher Dawson, #24684, Morrisville, NC
Thomas Carl Krombach, #12531, Pittsboro, NC

06/28/2013
Russell Eugene Armistead, Jr., #4375, Jacksonville, FL
Robert Carlton Davis, #3143, Greensville, SC
Robbie L. DeCoske, #22799, North Ridgeville, OH
Steven Ernest Farrar, #22250, Danville, VA
Wendy Jackson Gates, #35832, Charlotte, NC

06/28/2013
Stephen R. Glickenhaus, #23880, West Orange, NJ
William Douglas Griffin, #24531, Fort Lauderdale, FL
Srikanthi Gunthuri, #31881, Irvine, CA
Julian Herbert Hussey, #1410, Greensboro, NC
Jamiel Charbel John Kadri, #30228, Mount Pleasant, SC
Clarence Theodore Leinbach, III, #10182, Winston-Salem, NC
Jenna Rae Lesker, #36880, Bethel Park, PA
Elizabeth Lou Morton, #32121, Fort Collins, CO
Holmes Bridgers Ramsay, #25777, Greensboro, NC
Christian Franz Reitter, #30873, Charlotte, NC
David LaCoste Reynolds, #20075, Greensboro, NC
Adrianna Delores Vaughns, #32187, Charlotte, NC
Katherine Bovard Williams, #31762, Charlotte, NC

07/01/2013
Matthew Scott Giedd, #35335, Winnebago, IL
Marcia A. Griffin, #31053, Wellington, FL
Charles Bren Hall, #36337, New York, NY
William Roderick James, #22053, Butler, NC
Cori Hansen Kerr, #31684, Charlotte, NC
JoAnn Leigh Malveyac, #23200, Davidson, NC
Christopher Stephen O’Connor, III, #29066, Charlotte, NC
Daphne Haith Pinchback, #28723, Charlotte, NC
Ashley Mason Raymer, #23449, Cornelius, NC
Lizette Ross, #27307, Lake Wylie, SC
Eric James Schuppenhauer, #22924, New Albany, OH
Alisha A. Sewell, #35715, Sharpsburg, GA
Martin Douglas Uczen, #27938, Bernardsville, NJ
Katherine Anne Vahey, #27008, Frisco, TX
Andrew S. Wright, #35735, Charlotte, NC

07/03/2013
Meighan Lela Carmichael, #36504, Hillsborough, NC
Marilyn Bishop Crawford, #18153, Charlotte, NC
Elizabeth Ann Eisenhardt, #36303, Columbus, OH
Daniel Ray Fowler, #28105, Charlotte, NC
Kim K. Grzywacz, #30017, Tulsa, OK
Nicholas Jennings Hallman, #36116, Columbia, MO
Jeremy Scott Handlon, #35438, South Portland, ME
David Lee Hauser, #11239, Cramerton, NC
Luise Kutsch-Barnes, #18610, Apex, NC
Michael James McGory, #36833, Summerfield, NC
Christine W. Millaway, #25772, Cherry Hill, NJ
Mark Kepner Nelson, #19066, Greensboro, NC
Rebecca Short Pruett, #14519, Crawfordville, FL
G. Garnett Rodgers, #24584, Charlotte, NC
Gary Lee Shepherd, #37169, Charlotte, NC
Tina Jane Stamos, #35830, Miami, FL
Jackie Thomas Thompson, #26150, Raleigh, NC
Fred Philips Wood, Jr., #3990, Raleigh, NC

07/05/2013
Anne Daley, #26162, Baldwin, NY

07/08/2013
Graydon Alan Depue, #27081, Lawrenceville, GA
Stanley Ausburn Huffman, III, #17194, Roanoke, VA
Jacquelyn Michelle Kastner, #31284, Myrtle Beach, SC
David C. Kim, #32961, San Francisco, CA
David Lionel Sledge, #7243, Lexington, NC
North Carolina State Board of
Certified Public Accountant Examiners
PO Box 12827
Raleigh NC 27605-2827

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.