



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. 11-2013

Firm Registration Renewal and Peer Review Compliance Reporting Now In Progress

It is time for North Carolina CPA firms to renew their firm registrations and provide peer review compliance information to the Board through the Board's website, www.nccpaboard.gov.

Failure to renew or cancel the firm registration by the December 31 deadline may result in a civil penalty.

Only firm registrations are being renewed at this time; individual CPA certificates will be renewed in the spring.

Key information such as the firm's ID number that must be used to renew the firm registration and to report peer review information was sent to firms in late October and early November.

Access to the online renewal function is available by clicking on the "renew my firm registration" link in the "How Do I" section of the Board's homepage, www.nccpaboard.gov.

After clicking on the renewal link, the user will select the link for the firm renewal. The same link works for all types of firm renewals. After selecting the link for the firm renewal, a log-in screen will display.

NOTE: To keep a copy of the information submitted during the renewal process, print each screen (using the "print" command of the Internet browser) of the online renewal after entering the required information, but before clicking the "submit" button. Firms that do not follow this procedure and later request a copy of the renewal must pay copying fees.

To log in to the renewal process, enter the firm's ID number and the certificate number of the firm's supervising CPA.

After logging in, an individual practitioner may renew or cancel his or her firm's registration. Other firm types cannot cancel the firm registration online because those firm types must cancel the registration with the Secretary of State's office before being cancelled in the Board's records.

When an individual practitioner (IP) cancels that firm's registration, the system cancels the firm registration immediately and a cancellation receipt is displayed. Print and save this receipt as proof of cancellation of the firm's registration.

Page 1 (page 2 for IPs) of the renewal allows the user to add or delete CPA employees who work for the firm.

To remove a CPA who no longer works for the firm, click the "remove" button in front of the person's name. To add a CPA employee, type in the employee's CPA certificate number in the appropriate box and click the "Add Employee" button.

Partnerships, registered limited liability partnerships, professional corporations, and professional limited liability companies may add additional CPA owners by typing in the owner's CPA certificate number in the appropriate box and clicking the "Add Owner"

button. If the firm has non-CPA owners, this information must be submitted to the Board as outlined in the renewal instructions.

Page 2 (page 3 for IPs) allows the user to change the supervising CPA in the office being renewed, as well as indicating if this office is the administrative office for the entire firm. To change the supervising CPA, click the "Update Supervising CPA" button and enter the new supervising CPA's certificate number and click on the "Click to Complete Supervising CPA Update" button.

The firm's mailing and physical addresses may be changed on the next two pages by clicking on the blue link for each address. A complete mailing address, email address, and phone number are required to continue the renewal process. If that data is not on file, the renewal is stopped until the address, email address, and phone number fields are complete.

Page 3 (page 4 for IPs) contains questions about attest and assurance services that the firm may provide

Firms

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Disciplinary Actions

Rhonda A. Thomas, #30248
Wilmington, NC 05/23/2013

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

1. Respondent is the holder of North Carolina certificate number 30248 as a Certified Public Accountant.
2. Respondent informed the Board on her 2012-2013 individual certificate Renewal (“Renewal”) that she 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 her 2011 CPE requirements.
3. Based on Respondent’s representation, the Board accepted her Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2011 requirements.
5. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was unable to provide all of the certificates of completion needed to document completion of her 2011 CPE requirements.
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 her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. §93-12(15).
2. Respondent must return her 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 her 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 her 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-three (43) 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 her certificate.

James C. White, #20676
Marshville, NC 05/23/2013

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

1. Respondent is the holder of North Carolina certificate number 20676 as a Certified Public Accountant.
2. Respondent informed the Board on his 2012-2013 individual certificate Renewal (“Renewal”) that he had obtained forty (40) hours of continuing professional education (“CPE”), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet his 2011 CPE requirements.
3. Based on Respondent’s representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion

December Board Meeting

The Board’s next meeting is scheduled for 10 a.m. on December 16 at 1101 Oberlin Road, Raleigh.

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

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for the CPE reported to meet his 2011 requirements.

5. Respondent failed to provide the certificate or certificates of completion needed to document completion of any of the CPE hours that Respondent claimed he earned between January 1, 2011, and December 31, 2011, as was reported on his Renewal. Respondent contended that he is unable to locate his records documenting his 2011 CPE. He further admitted that he was unable to locate the records needed to substantiate his CPE for 2009 and 2010.

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 two (2) years from the date the Board approves this Consent Order and until the civil penalty required in number five (5) of this Order has been paid by Respondent.

4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:

- a. Application form,
- b. Payment of the application fee,
- c. Three (3) moral character affidavits, and
- d. Eighty (80) hours of CPE in the twelve (12) months preceding the application including 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.

**Cary Greenberg, #33949
Dillsboro, NC 08/19/2013**

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 33949 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 was able to provide documentation of only thirty (30) hours of CPE taken between January 1, 2011, and June 30, 2012, leaving Respondent ten (10) hours short of the 2011 CPE claimed on his 2012-2013 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.

Greenberg

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Firms *continued from front*

and covers the period since the last firm renewal. Users must answer each question with a “yes” or “no” response before being allowed to proceed with the renewal.

If the firm’s peer review has been completed but is not indicated on the screen, please email the appropriate documentation to Cammie Emery at cemery@nccpaboard.gov. The Board cannot change the peer review due date without a current acceptance letter.

For a pass report, fax or email the acceptance letter. For a pass with deficiencies report that is preceded by a modified report on any previous peer review, fax or email the peer review report, findings for further consideration, letter of response, and final acceptance letter.

For a fail report, fax or email the peer review report, findings for further consideration, letter of response, and final acceptance letter. The firm’s peer review records will be updated after the Board receives the required documents

Moral character data is reported on page 4 (page 5 for IPs); the questions cover the time period since the last firm renewal. All questions must be answered and any affirmative answers must be explained in the text box provided. In addition, copies of any applicable court documents must be sent to the Board. Users must answer each question with a “yes” or “no” response before being allowed to proceed with the renewal.

For partnerships and registered limited liability partnerships, page 5 calculates the fee schedule for renewal. Partnerships and registered limited liability partnerships pay a fee only if they have offices outside of North Carolina. All fees paid online must be paid by MasterCard or Visa. The renewal fee will be paid with the firm’s administrative office renewal.

Professional corporations and professional limited liability companies must pay a \$25 fee as indicated on page 5. The renewal fee will be paid with the firm’s administrative office renewal only.

Page 6 of the renewal provides the user with an opportunity to review the information provided on the previous pages and make any necessary changes or print each page of the completed renewal. The user may also continue to page 7.

On page 7, the user affirms that the information provided is correct. After accepting the statement on Page 7, individual practitioners and those partnerships, registered limited liability partnerships, professional corporations, and professional limited liability companies that do not owe a fee are provided with a receipt which states that the firm renewal has been processed.

Please print this receipt for the firm’s records; this receipt serves as confirmation of renewal until the firm’s Board registration certificate is received.

For the administrative offices of partnerships, limited liability companies, professional corporations, and professional limited liability companies which must pay any applicable renewal fees, payment information is entered on page 8. All fees paid online must be paid by MasterCard or Visa.

After paying the fee, the user is provided with a receipt which states that the firm renewal has been processed. Please print this receipt for the firm’s records; this receipt serves as confirmation of renewal until the firm’s Board registration certificate is received.

A firm that does not want to submit credit card information using the secure website, but still wishes to pay by credit card, may submit a copy of the online renewal form by answering all questions on each page of the renewal, printing each screen (using the “print” command of the Internet browser) as it is completed, but before clicking “submit,” signing the renewal, and faxing the completed pages, including the completed credit card information page, to the Board at (919) 733-4209 or by mailing the completed pages, including the completed credit card information page, to State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605.

A firm which prefers to submit the renewal form with a check or money order may do so by answering all questions on each page of the renewal, printing each screen (using the “print” command of the Internet browser) as it is completed, but before clicking “submit,” signing the renewal, and mailing the completed pages, plus a check payable to “State Board of CPA Examiners” for the appropriate amount to PO Box 12827, Raleigh, NC 27605.

If a CPA firm fails to comply with any part of 21 NCAC 08J, *Renewals and Registrations* or 21 NCAC 08M, *Peer Review Program*, the Board may take disciplinary action against the CPA firm’s members as specified in 21 NCAC 08J .0111 and 21 NCAC 08M .0106. Such action may include a civil penalty.

If you have questions about the online firm renewal or peer review compliance process, please contact Cammie Emery by phone at (919) 733-1423 or by email at cemery@nccpaboard.gov. You may also contact Buck Winslow by phone at (919) 733-1421 or by email at buckw@nccpaboard.gov.

Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed December 24-26, 2013, for Christmas. The Board office will be closed January 1, 2014, for New Year’s Day.

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.

Certificates Issued

At its October 21, 2013, meeting, the Board approved the following applicants for licensure as North Carolina CPAs:

Muhammad Affan Akram	Jason Tyler King
Amber Joy Ogle Anderson	Sara Nicole Kollien
Anne T. M. Anderson	Jared Brannan Korver
Hannah North Armsby	Lyndsey Paige Lamb
Aleksandra Marie Azar	Jason Michael Lester
Magdalyn Young Bell	Braelinn Connor Mackey
Michael John Bellairs	Stanley Wayne Mandel
John Joseph Bernat	Kevin Michael Maxwell
Kathryn Pepin Birkett	William Michael McCullough, III
Matthew Allen Boyer	Patrick Ryan McKenney
Andrea Terrell Bradley	Taborah Montia Miley
Lorenzo Augusto Bravo	Megan DeHority Miller
Katherine Jones Breeding	Steven Lyle Nashland
Robert Joshua Brown	Holley Anne Nelson
Drew Patrick Bryan	Mary Talbert Newman
Tiffany Lowery Buff	James Harrison Nichols
Charles Hardee Cadwell, II	Holly Berry Norvell
Jeffrey Alan Call	Olakunle Oluwafemi Ola
Robert Joseph Campbell	Rebecca Adams Parks
Christopher Adam Capone	Ian Crawford Parry
Christina Maria Caropreso	Sweta Mahesh Patel
Lauren Marie Casey	John Edgar Peterson, III
Simion Cerchez	Howard Wakefield Pettengill, III
May Chu Cheung	Molly Anne Pfeiffer
Andrea Laimun Chong	Bruce Gerard Pounder
Shawn Eugene Churchill	Marla Lynn Pressley
Melissa Chandler Clark	Michael Edward Ramos
Joy M. Coleman	Susan Alice Rickert
Kay Diane Comstock	Shemaine Latoya Rose
Melanie Allen Connellee	Susan Diana Sabo
Claire Elizabeth Cousins	Raenada Arshylle Sanders
Brian Stephen Demeter	Andrew Mark Scercy
Tracy Allen Dyer	Lori Ann Sexton
Mary Katherine Esleeck	Kirti H. Shah
William Neil Faircloth	Erica Nicole Sloan
Matthew Robert Favicchio	Swayze Sloan Smartt
Bobby Dewayne Fitzjohn	Louis George Spitzer
Joseph Ryan Fleming	Michael Curran Taylor
Amber Lund Gaffney	Nicole Marie Teibel
Brittany Marie Garka	Jeff Paul Thomas
Heath Bradford Gorby	Mark Joseph Todd
Heather Concoby Gray	Andrea Veneziano Trembath
Joseph Patrick Haney	John Joseph Tronolone
Cache Racquel Heidel	Pinar Uman
George Talmage Hendrix, IV	William Stephen Varnedoe, Jr.
Ryan Evan Hill	James Nicholas Wade
Lindsey Jayne Hoch	Theodore William Walls
Rebecca Smith Hoke	Wen Wen
Rashad Ibrahim	Elizabeth Dale Wicker
Alyssa Marlene Jaklitsch	Laura Elizabeth Wilson
Ronnie Lee Johnson, II	Cristina Arrieta Wolfe
Robert John Jones	Jeshua Wright
	Kimberly Renee Young

Greenberg *continued from page 3*

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. Fifty (50) 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.

Orders

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Claudia Jones Putnam, #15768
Charlotte, NC 08/19/2013

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

1. Respondent is the holder of North Carolina certificate number 15768 as a Certified Public Accountant.
2. Respondent informed the Board on her 2012-2013 individual certificate Renewal ("Renewal") that between January 1, 2011, and June 30, 2012, she had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least two (2) hours of ethics to meet the 2011 CPE requirements.
3. Based on Respondent's representation, the Board accepted her Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2011 and 2012 requirements.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide a certificate of completion needed to document completion of one-half (0.5) hours of an annual CPE course that Respondent claimed she earned between January 1, 2011, and June 30, 2012, as was reported on her Renewal. Respondent failed to provide documentation of a 2011 ethics course which would satisfy the 2011 annual ethics CPE requirement as claimed on her 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 Consent Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. §93-12(15).

2. Respondent must return her 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 apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order and if Respondent's certificate and the civil penalty required in number five (5) of this Order have been timely received by the Board.

4. Respondent may apply to return her 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 and one-half (40.5) hours of CPE in the twelve (12) months preceding the application including an 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 her certificate.

Arthur Franklin Beamer, #8569
Greensboro, NC 08/19/2013

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Arthur Franklin Beamer (hereinafter "Mr. Beamer") is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Beamer failed to timely file the annual firm registration for A. F. Beamer, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

3. Mr. Beamer subsequently renewed his firm registration, which was received by the Board on February 11, 2013, less than sixty (60) days from the annual firm registration date.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Beamer's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.

5. Mr. Beamer has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Beamer's payment as full resolution of the aforementioned rules violation.

Nancy Powell Bourne, #21558
Wake Forest, NC 08/19/2013

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Nancy Powell Bourne (hereinafter "Ms. Bourne") is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Bourne failed to timely file the annual firm registration for Nancy P.

Bourne, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

3. Ms. Bourne subsequently renewed her firm registration, which was received by the Board on February 8, 2013, less than sixty (60) days from the annual firm registration date.

4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Bourne’s infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.

5. Ms. Bourne has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Bourne’s payment as full resolution of the aforementioned rules violation.

**Lois Kathrine Green, #33603
Asheville, NC 08/19/2013**

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Lois Kathrine Green (hereinafter “Ms. Green”) is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Green failed to timely file the annual firm registration for Lois Kathrine Green, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

3. Ms. Green subsequently renewed her firm registration, which was received by the Board on February 22, 2013, less than sixty (60) days from the annual firm registration date.

4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Green’s infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.

5. Ms. Green has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Green’s payment as full resolution of the aforementioned rules violation.

Reclassifications

Reinstatement

10/21/13	Jennifer Helms Brigman, #21262	Charlotte, NC
10/21/13	Walter Keith Davis, #28971	Marvin, NC
10/21/13	Teresa Karen Howard, #19904	Asheboro, NC
10/21/13	Timothy Scott Nash, #28718	Winston-Salem, NC
10/21/13	Mark Kepner Nelson, #19066	Greensboro, NC
10/21/13	Ronald E. Odom, #19431	Crestview, FL
10/21/13	Carl Theobold Schultz, IV, #32419	Houston, TX
10/21/13	Elizabeth Raver Wagner, #18540	Charlotte, NC
10/21/13	Bradley Steven Wombaugh, #24642	Advance, NC

Reissuance

10/21/13	Preston Scott Edmondson, #18693	Morrisville, NC
10/21/13	Jeremy Wayne Maxwell, #35704	Round Rock, TX
10/21/13	Darrell Artus Sayles, #8464	Greensboro, 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)].

10/21/13	Daniel James Donovan, #13415	Greensboro, NC
10/21/13	William Edward Urbanczyk, #13737	Garner, NC
10/21/13	Donald Gray Walser, #3003	Gastonia, NC

Inactive

“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)].

09/04/13	George L. Baer, #25854	Kernersville, NC
09/04/13	Jerry Dean Freeman, #6807	Mooresville, NC
09/11/13	Judith Ciske Fried, #34063	Tequesta, FL
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