



# 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. 02-2014

### How Do the Amended CPE Rules Affect Me?

Four CPE rules, 21 NCAC 08G .0401, .0403, .0409, and .0410, were amended effective January 1, 2014. These rules, as well as 11 other amended rules, were published in the January 2014 *Activity Review* showing the text added and deleted during the rule-making process.

The amended rules, have been posted to the Board’s website, [www.nccpaboard.gov](http://www.nccpaboard.gov), under the “Resources” tab (click on the NC Administrative Code link).

21 NCAC 08G .0401 now requires that a CPA receive a certificate of completion from the course sponsor in order to receive credit for completing a CPE course.

The completion of an examination of a self-study CPE course or a copy of the completed examination is not acceptable verification of the completion of a course for CPE credit toward the annual CPE requirement.

A certificate of completion must be provided to the CPA by the CPE course vendor and the certificate of completion must include the information specified in 21 NCAC 08G .0403(c)(13).

Pursuant to the amended 21 NCAC 08G .0403, the Board no longer registers sponsors of CPE courses to provide CPE in North Carolina.

The 81 sponsors (23 CPA firms, 23 businesses, 15 colleges, 9 government agencies, 5 law firms, 4 associations, and 2 non-for-profit organizations) that were registered with the Board as

of December 31, 2013, may continue to offer CPE courses to North Carolina licensees, but may no longer advertise themselves as sponsors registered with the Board.

North Carolina licensees have never been required to take CPE from a CPE sponsor registered with the Board, a CPE sponsor registered with the National Association of State Boards of Accountancy (NASBA) National CPE Registry, or any other specific entity, and the amendments to the CPE rules do not affect that.

The exception is that the annual ethics CPE course required for certificate renewal must be taken from a CPE sponsor on NASBA’s National CPE Registry.

Numerous behavioral or regulatory ethics courses are offered by several sponsors, including the North Carolina Association of CPAs (NCACPA), registered with the Registry.

Please note that the Accountancy Law Course required for certificate applicants is only available from the NCACPA.

21 NCAC 08G .0409 reflects two changes that the Board adopted from the NASBA/AICPA CPE Standards.

21 NCAC 08G .0409(a) now includes the requirement for a monitoring mechanism for Internet-based CPE programs and 21 NCAC 08G .0409(c) references the NASBA word count formula for determining credit for self-study CPE courses.

In accordance with the amended 21 NCAC 08G .0410, as part of the annual CPE requirement, licensees must take a behavioral or regulatory ethics course offered by a CPE sponsors registered with the National CPE Registry maintained by NASBA.

In addition to the changes in content and intent, the staff of the Rules Review Commission (RRC) of the Office of the Administrative Hearings made changes in the structure, format, punctuation, and form to the CPE rules and the other rules affected by rule-making.

For questions about 21 NCAC 08G .0401, .0403, .0409, or .0410 please contact Buck Winslow, Manager of Licensing, at [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov) or contact Cammie Emery, Licensing Assistant, at [cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov).

For questions about the amendments to other rules, please contact a member of the Board’s Executive Staff at [rbrooks@nccpaboard.gov](mailto:rbrooks@nccpaboard.gov) or [dnance@nccpaboard.gov](mailto:dnance@nccpaboard.gov).

### In This Issue

2014 Board Meetings.....	2
Certificates Issued .....	7
Concentration in Accounting .....	6
Disciplinary Actions .....	2
Exam Fees.....	6
Reclassifications.....	5
Resolution: John M. Kledis, CPA....	3

# Disciplinary Actions

**Roger Bowman, #9869  
Bowman, Pegg & Starr, CPAs  
Hickory, NC 12/16/2013**

*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. Roger Bowman (hereinafter "Respondent Bowman") is the holder of North Carolina certificate number 9869 as a Certified Public Accountant.
2. Bowman, Pegg & Starr, CPA (hereinafter "Respondent Firm") is a registered certified public accounting partnership in North Carolina. At all relevant times, Respondent Bowman was the supervising CPA of Respondent Firm.
3. Respondent Firm was engaged by a governmental entity to prepare audits for the years 2008, 2009, and 2010.
4. The Board contends and Respondents deny that Respondents did not conduct the 2008, 2009, and 2010 audits in accordance with Generally Accepted Auditing Standards, and that the 2008 audit was not conducted in accordance with Government Auditing Standards.
5. Respondents wish to resolve this matter by consent and agree 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. Respondents understand and agree 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. Respondents are 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. Respondents' actions as set out above constitute violations of 21 NCAC 08N .0403 and .0409.

3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondents' consent to this order, Respondents are 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. Respondents shall reimburse the Board for its administrative costs of one thousand eight hundred dollars (\$1,800.00) incurred in the investigation of this matter.
2. From and after October 1, 2013, Respondent Firm shall obtain pre-issuance reviews of all working papers and audit reports prior to Respondent Firm's issuance of any audit report. The pre-issuance reviews shall be conducted until the Board decides that pre-issuance reviews are no longer necessary.
3. The pre-issuance reviews shall be performed by a pre-issuance reviewer approved by the Board, and Respondent Firm shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report upon its issuance.
4. Respondents shall reimburse the Board for reasonable administrative costs incurred as a result of monitoring Respondents' compliance with the pre-issuance review requirements.

**Bipin M. Gandhi, #25176  
Charlotte, NC 11/18/2013**

*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. Bipin M. Gandhi (hereinafter "Respondent") is the holder of North

Carolina certificate number 25176 as a Certified Public Accountant.

2. Respondent's client ("Client") has alleged that Respondent was engaged by the Client to prepare the Client's income tax returns, and sales and use tax returns for 2005, 2006, and 2007. Respondent contends that he was retained to prepare sales and use tax returns only.

3. When the Client determined that Respondent had not prepared or filed the income tax returns, the Client contends that he demanded that Respondent return all the Client's records.

4. Respondent was not immediately responsive to subsequent inquiries made by the Client and/or the Client's successor accountant regarding the Client's records. Respondent contends that he was out of the country at the time of the request, and provided the information promptly upon his return.

5. After the Client filed a Complaint

**Gandhi**

*continued on page 4*

## 2014 Board Meetings

March 19\*  
April 22  
May 22  
June 19\*\*  
July 21  
August 25  
September 22  
October 23  
November 17  
December 15

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.

\*1 pm

\*\*Greensboro

# **North Carolina State Board of Certified Public Accountant Examiners**

## **Resolution**

*WHEREAS, John M. Kledis, CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2012;*

*WHEREAS, during his tenure he served on the Professional Education & Applications Committee;*

*WHEREAS, during his tenure he has faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interests of the public and the profession;*

*BE IT THEREFORE RESOLVED that the members of the North Carolina State Board of Certified Public Accountant Examiners thank John M. Kledis, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.*

This the 16<sup>th</sup> day of December 2013.

*Jose R. Rodríguez, CPA*

Jose R. Rodriguez, CPA, President

North Carolina State Board of  
Certified Public Accountant Examiners



**Gandhi** continued from page 2

with the Board, Respondent did respond to the Board's inquiries, however that response was not made within the 21 day time period set forth in 21 NCAC 08N .0206.

6. Respondent denies any violation of the Board's laws and rules but 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. Respondent denies any violation of the Board's laws and rules

*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 alleged failure to timely return client records and failure to cooperate with a subsequent accountant regarding those records, if proven, would be violations of 21 NCAC 08N .0305.
3. Respondent's alleged failures to timely respond to Board inquiries, if proven, would constitute violations of 21 NCAC 08N .0206.
4. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent, Bipin M. Gandhi, is hereby subject to a two-year suspension, which suspension is stayed upon successful compliance with the remainder of this Consent Order. The stay will

be lifted in the event that, during the next two years, Respondent violates any provision of this Order, subject to Respondent's opportunity to show cause as to why the stay should not be lifted.

2. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty, to be remitted within sixty (60) days of the Board's approval of this Consent Order.

3. Respondent shall pay administrative costs in the amount of two thousand dollars (\$2,000.00), to be remitted within sixty (60) days of the Board's approval of this Consent Order.

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**Raeferd Franklin Lindsay, Jr., #16758  
Frankie Lindsay CPA, PLLC  
Lumberton, NC 11/18/2013**

*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 Firm stipulate to the following:

1. Respondent Raeferd Franklin Lindsay, Jr. ("Respondent") is the holder of North Carolina certificate number 16758 as a Certified Public Accountant.
2. Respondent Frankie Lindsay CPA, PLLC (hereinafter "Respondent Firm") is a registered certified public accounting professional limited liability company in North Carolina. At all times relevant to this matter, Respondent was the sole owner of Respondent Firm.
3. A public entity engaged Respondent Firm to prepare the its audit for the year ending in 2012. The audit was subject to Governmental Auditing Standards and OMB Circular A133.
4. In response to an inquiry by Board staff, Respondent, on behalf of Respondent Firm, provided information including the audit report and working papers for the entity's audit.
5. The Boards' staff found on review of the audit and working papers that Respondent Firm's audit of the entity was deficient as audit documentation did not support that the audit complied with professional audit standards and A-133 Single Audit requirements.

6. Respondents wish to resolve this matter by consent and agree 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. Respondents understand and agree 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. Respondents are 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. Respondents actions as set out above, if proved, would constitute violations of 21 NCAC 08N .0403 and .0409.
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondents consent to this order, Respondents are subject to the discipline set forth below.

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

1. Respondent Firm shall obtain pre-issuance reviews, to be performed by a pre-issuance reviewer approved by the Board, for all audit engagements until a determination is made by the Board that said engagements can be performed by Frankie Lindsay and/or Respondent Firm in accordance with applicable standards. Respondent Firm shall authorize and cause the pre-issuance reviewer to provide the Board a copy of each pre-issuance review report upon its issuance. Respondent Firm shall reimburse the Board for its administrative costs incurred as a result of monitoring compliance with pre-issuance review requirements.
  2. Respondent Firm shall reimburse the Board for its administrative costs of three hundred dollars (\$300.00) incurred in the investigation of this matter.
-

# Reclassifications

## Reinstatement

12/16/13	John Paul Barbee, #36178	Franklin, NC
12/16/13	Dale Thomas Massey, #18170	Liberty, NC
12/16/13	Emily Riche Massey, #26359	Cary, NC
12/16/13	Deborah Coltrain Smith, #25306	Holly Springs, NC
01/27/14	Tammie Bland Cartledge, #26097	Charlotte, NC
01/27/14	Elizabeth Anne Hester, #16105	Herndon, VA
01/27/14	Suzanne Mary Martin, #25527	Dunwoody, GA
01/27/14	Anne Jennings Sanders, #23467	Mt. Pleasant, SC
01/27/14	Leah A. Singleton, #31396	Asheville, NC

## Reissuance

12/16/13	Susan Mary Groover, #29976	Marietta, GA
12/16/13	Jacquelyn Ann Nelson-Owens, #27398	Charlotte, NC
12/16/13	Grady Siler Patterson, IV, #35795	Simpsonville, SC
01/27/14	Donald Hugh Combs, #14848	Kannapolis, NC
01/27/14	Jackson Reeves Gossett, Jr., #17797	Charlotte, NC

## Inactive

Inactive, when used to refer to the status of a person, describes a person 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 Rule .0308(b) of this Section [21 NCAC 08A .0301(b)(20)].

11/19/13	Mary Virginia Collins, #13127	Zirconia, NC
11/19/13	Karen Anderson Lian, #25429	Linden, NC
11/19/13	Lewis James Simmons, #22023	Lithonia, GA
11/25/13	Michael Hildreth Gilbert, #4138	Charlotte, NC
12/03/13	Alicia Faith Glass, #30293	Waxhaw, NC
12/03/13	Jeremy Joseph Gutkowski, #34981	Chicago, IL
12/03/13	Andre Hudson, #26813	Kingwood, TX
12/04/13	Teresa Armstrong LaBonte, #17788	Albuquerque, NM
12/04/13	Denise Frigon Linehan, #23885	Cedar Grove, NC
12/06/13	Christopher Cary Collins, #22523	Charlotte, NC
12/06/13	Tanya Jones East, #24330	Hurt, VA
12/06/13	Henry Nowell Willey, #15147	Wake Forest, NC
12/10/13	Charles Wayne Freeman, #29972	Lakewood Ranch, FL
12/10/13	Tracy Simpson Hall, #25977	Harrisburg, NC
12/10/13	Barry Grant Hitchner, #2507	Charlotte, NC
12/11/13	Lori Gurkin Price, #27161	Holly Springs, NC
12/12/13	Anne Hutton Cullip, #21571	Charlotte, NC
12/13/13	David Earl Cloninger, #11977	Madison, WI
12/17/13	William Edward Fioramonti, #26698	Boone, NC
12/17/13	Amy Rydzy West, #33374	Charlotte, NC
12/18/13	Willis Marvin Brindle, #6837	Woodlands, TX
12/18/13	Lana Parker Richards, #37540	Cary, NC
12/19/13	Stephen Greenwood Nelson, #23550	Charlotte, NC
12/19/13	Emily Gilbert Ransom, #35429	Raleigh, NC
12/19/13	Ronald J. Raulston, #27273	Matthews, NC

# What Is a Concentration in Accounting?

21 NCAC 08A .0309 states, in part, that a concentration in accounting must include at least 30 semester hours, or the equivalent in quarter hours, of undergraduate accountancy courses which shall include no more than six (6) semester hours of accounting principles and no more than three (3) semester hours of business law.

To be eligible to sit for the Exam, applicants must possess a bachelor's degree in any subject, from a regionally accredited college or university, that either includes or is supplemented by a concentration in accounting as defined in 21 NCAC 08A .0309.

One of the most frequently asked questions about the concentration in accounting refers to the stipulation that no more than six (6) semester hours of accounting principle coursework may be counted toward the 30 semester hour requirement.

Fifteen of the 34 North Carolina colleges and universities that offer a four-year degree in accounting still call introductory accounting courses "Accounting Principles I and II." The other 19 schools use names such as "Introduction to Financial Accounting," "Introduction to Managerial Accounting," or similar names. Regardless of the course titles, these courses are introductory level accounting courses.

A number of colleges, universities, and community colleges give four (4) semester hours credit for these introductory courses. However, for the Board's purposes, these introductory accounting courses are limited to three hours credit each and no more than six (6) hours of the accounting concentration.

A similar question concerns "pre-accounting" courses offered by some schools. These courses are generally one (1) or two (2) semester hours and serve as introductory courses to the accounting program and are completed before courses such as "Accounting Principles I and II," "Financial Accounting," or "Managerial Accounting," etc.

Again, these courses are at the introductory or principle level and

can only be counted toward the six (6) semester hours of accounting principles portion of the 30 semester hour requirement—any additional hours of principle-level coursework cannot be used to meet the concentration in accounting requirement. However, these courses may be counted toward the 150 semester hour requirement for licensure.

Unfortunately, a few Exam applications have been denied because the individuals incorrectly included more than six (6) semester hours of accounting principles when calculating their compliance with the 30 semester hour requirement.

These applicants must take additional courses to fulfill the concentration in accounting requirement to become eligible to sit for the Exam.

Duplicate coursework is also a problem for some Exam applicants. For example, some colleges and universities offer a single tax course that covers both individual and business tax return preparation. A student completes that course, but chooses to take a business tax return preparation course at another school.

Because the coursework is duplicative (the business-only tax preparation course supersedes the combined individual/business tax preparation course), only one of the courses may be counted toward the 30 semester hour requirement.

Applicants who include the credit hours for both courses may be ineligible to sit for the Exam because they, in fact, do not have a concentration in accounting.

Applicants must consider the content of courses, not just the course names, when calculating compliance with 21 NCAC 08A .0309 and 21 NCAC 08F .0302.

While finance, management, marketing, computer, economics and writing classes may be essential components of a school's degree program, such classes are not acceptable for the concentration in accounting.

In addition, accounting internships and Exam preparation courses, while highly beneficial to the student, are not eligible for credit toward the 30 semester hour requirement.

Exam applicants and educators are encouraged to review the Board's rules regarding the education requirement for the Uniform CPA Exam.

If you have questions regarding the concentration in accounting or other Exam requirements, please contact the Board's Deputy Director, David Nance, CPA, by email at [dnance@nccpaboard.gov](mailto:dnance@nccpaboard.gov), or contact the Board's Executive Director, Robert N. Brooks, by email at [rbrooks@nccpaboard.gov](mailto:rbrooks@nccpaboard.gov).

## Exam Fees Not Expected to Change in 2014

On January 13, 2014, NASBA, Prometric, and the AICPA notified boards of accountancy that the Uniform CPA Examination fees charged by these organizations would not increase in 2014.

The fees charged by NASBA (currently \$18/section) and the AICPA (\$90/section) will remain at that level until 2016.

The Prometric hourly fee is currently \$19.52/hour and will remain unchanged in 2014 and 2015, but may change in 2016.

The Prometric security fee of \$5.95 is not expected to increase until 2016.

## Comment or Question about the Activity Review?

Do you have a comment or question about information published in the *Activity Review*? The Board welcomes your comments and suggestions. Contact us by email at [lhearne@nccpaboard.gov](mailto:lhearne@nccpaboard.gov).

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## Certificates Issued

At its December 16, 2013, and January 27, 2014, meetings, the Board approved the following applicants for licensure as North Carolina CPAs:

Rebekah Adair Abben  
Megan Stein Adams  
Emmeline Douglas Aghapour  
Joseph Edward Allen  
Catherine Rachel Ambler  
Douglas E. Arvin  
Sheila Naa Akuama Ashley  
Brandon Todd Ausley  
Pierce Larry Autry  
Tommi Ann Barbour  
Jacqueline Marie Bardet  
Christopher Brian Bass  
John Kevin Beasley, Jr.  
Sandra Leigh Belfor  
John Dante Bertolozzi, Jr.  
Sarah Marie Bonfiglio  
Taryn Roten Boston  
Lori Lynn Bothwell  
Kelly Borden Bowman  
Shannon Leigh Brett  
Coulter Holloway Brinkley  
Brittney Lynn Brock  
Jason Thomas Brodmerkel  
Laurel Shackelford Brown  
Madison Blair Burke  
Natalia Barrera Caggiano  
Jonathan Andrew Campbell  
Alisia Kristina Cedarholm  
Kevin Chiahao Chang  
Amy Michelle Clodfelter  
Lucinda Jo Ore Collins  
Donald Hugh Combs  
Matthew Wayne Conner  
Lisa Carmina Conrad  
Theresa Lynn Conyers  
Brett Marcus Corder  
David Clinton Corn, Jr.  
Trisha Robin Sarki Crawford  
Megan Michelle Creed  
Michael Larry Curtis  
Brian Lawrence D'Amico  
Robert Michael Davidson  
John William Dear  
Debra Michelle DeFelice  
Daniel Jay DeLaCruz  
Helen Blair Diamond  
David Alexander Donald  
Robert Matthew Doran  
Kelsey Brienne Duncan  
Wayne Michael Eager  
Ashley Marie Encarnacao  
James Charles Engel, III  
Amelia Bryant Gayle  
Christopher Scott Gearing  
Alexa Marie Gilbert  
Bonnie Gillespie  
Neal Alan Golub  
Puja Veronica Gomes  
Walter Lafayette Gray  
James Thomas Hackl

Brandon Shawn Hall  
Christopher David Hall  
Ryan Clayton Hamelin  
Lori Carol Hamilton  
Robert Everett Hamilton  
Ashley Griffin Hamm  
Terry Bernard Harris, Jr.  
William Byrd Harrison  
Tamara Rene Henderson  
Marlies Yvette Hendricks  
James Dunn Holland  
William Zachary Holland  
Ruoqi Hu  
Davis James Hunt  
Olufisayo Victor Ijamarinwa  
Kia Barriteau Ikpe  
Danny Ryan Jackson  
Preston Leland Kafka  
Lidiya V. Kazantsev  
Megan Virginia Keller  
Ronnie Elizabeth Kelley  
Catherine Michelle Kelly  
Frank Stephen Ketterly  
Ellen Elizabeth King  
Kurt Louis Kuchenbrod  
Dhara Manmohan Lakhani  
Bao-Tran Thi Le  
Mary Beth Leeds  
Joseph Ryan Lentz  
Jennifer Mary Lischer  
John Alexander Loewer  
Matthew Locke Long  
Nicole Anjelica Longa  
Kari Lyn Luna  
Christopher Stephan Maciej  
Sophie Youssef Malati  
Corey Edward Mallard  
Wanda Cordelia Manning  
Timothy James Manton  
Ryan Lee Martin  
James Alexander McDermott  
Charles Cameron McGoogan  
Robert Elmer Meador  
Melissa Elizabeth Miller  
Peter Robert Miller  
Eric John Modrak  
Kevin David Moody  
Neal Wesley Morgan  
Jaymeson Willett-Day Morris  
Alyssa Marie Morrow  
Robert Donald Muirhead  
Nathaniel Reece Musgrove  
Jordan Blaine Myers  
Arnold Grayson Nance  
Jianming Ni  
Thomas Christopher O'Connor, Jr.  
Leah Marie Oleski  
Martin William O'Neill  
Carly Jane Osteen  
Ankit Manojkumar Patel

Puja Dev Patel  
Matthew C. Pierce  
Amy E. Pinto  
Ralph Daniel Polk  
Tonya Lynn Schronce Pope  
Gregory Thomas Portal  
Katelan Suzanne Price  
Benjamin Greer Pulliam  
Jessica Elizabeth Radford  
James Gerard Radler  
Anthony John Reggiannini  
Danielle Marie Richards  
April Jean Richmond  
Jeremiah Daniel Rigobson  
Emily McLaurin Rogers  
Amanda Grace Rose  
Samuel Aaron Saunders  
Andrew Thomas Schwartz  
Gabrielle Oriana Shahid  
Nathaniel William Shishko  
Catherine Smith Shomo  
Jessica Kate Simmons  
Chelsea Marie Simon  
Amanda L. Skonezney  
Emily Elizabeth Small  
Daniel Alexander Smeaton  
Andrew John Smith  
Joseph Edmond Smith  
Kristen Michelle Smith  
Matthew David Snyder  
Kira Kanika Stagers  
Daniel Leo Stilphen  
Joel Brent Stocks  
Elizabeth Claire Stollbrink  
Andrea Jean Storck  
Patrick James Stultz  
Kristen Nicole Thompson  
Hien Hong Tran  
Garret Kovach Tripp  
Marshall Wayne Trull  
Caitlin Marie Upperman  
Samuel Miles Upton  
Jennelle Denise Vickers  
Nathan William Villaume  
Benjamin James Wade  
Lee Anthony Wagner  
Marcia McCusker Waldron  
Charles Michael Walker  
Elizabeth Andrea Wellman  
Rachel Isaacson Werner  
Victoria Thatcher Wilkinson  
Shannon Holly Williams  
Lloyd Alexander Wishon  
Joseph Thomas Wood  
Jacob Anthony Woodfin  
Joan Barry Workman  
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23,000 copies of this document were printed in February 2014 at an estimated cost of \$4,265.00 or approximately 19¢ per copy.

## Notice of Address Change

Please Print Legibly

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

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

Pursuant to 21 NCAC 08J .0107, all certificate holders & CPA firms shall notify the Board in writing within 30 days of any change in home address & phone number; CPA firm address & phone number; business location & phone number; & email address.