Governor McCrory has appointed Jeffrey J. Truitt, Esq., as a public member of the State Board of Certified Public Accountant (CPA) Examiners.

Truitt was sworn the Oath of Office January 30, 2014; his term will expire June 30, 2016. He replaced Maria M. Lynch, Esq., who had served on the Board since 2007 (see Resolution on page 5).

An associate with Smith, Anderson, Blount, Dorsett, Mitchell & Jernigan, L.L.P. (Smith Anderson), in Raleigh, Truitt’s practice areas include mergers and acquisitions, commercial and finance transactions, and government contracting.

He has significant experience in the drafting and negotiation of manufacturing and supply agreements, vendor agreements, licensing arrangements, and other contracts that support the day to day operations of companies.

Following his graduation from the US Naval Academy, Truitt served as a nuclear submarine officer; as general counsel for a US military base in Europe; and as an attorney with Sidley Austin, LLP, in Chicago.

He is the recipient of a number of military awards including a Meritorious Service Medal, three commendation medals, and two achievement awards.

Truitt’s civic and community service includes serving as Chair of the Board of Directors for Stop Hunger Now, Inc., and Secretary of the Johnston County Board of Elections.

He is a member of the North Carolina Bar Association and the Wake County Bar Association; a member and former president of the Triangle Chapter of the Naval Academy Alumni Association; and a member of the US Naval Reserves.

Governor McCrory Appoints Jeffrey J. Truitt, Esq., to Board

Periodic Review of the Rules

House Bill 74 requires all State agencies, including occupational licensing boards, to review the applicable North Carolina Administrative Code (NCAC) (aka “rules”) every ten years.

As required, the Board has placed this information on its website, www.nccpaboard.gov/resources, for a 60-day period to receive public comments from interested parties.

Comments may be sent via the US Postal Service (USPS) or other delivery service (UPS, FedEx, etc.) and electronic submission including fax and email.

All comments must be USPS postmarked, delivered, faxed, or emailed as of May 3, 2014, to be accepted.

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Disciplinary Actions

Kenneth C. Porter, #12546
Knoxville, TN 09/23/2013

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

1. Kenneth C. Porter (hereinafter “Respondent”) was the holder of North Carolina certificate number 12546 as a Certified Public Accountant. In July of 2012, Respondent applied for and was granted “Inactive” status.

2. In December of 2011, Respondent sold his North Carolina CPA firm to another North Carolina CPA firm (“Purchasing Firm”), which included a covenant of non-competition placing restrictions on his practice in the area.

3. In letters sent to the clients of his firm, Respondent informed the clients that he had “merged” his firm with the Purchasing Firm, referencing a “combined firm” and “new partners.”

4. Respondent failed to obtain client authorization before releasing confidential client information to the Purchasing Firm.

5. 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.

BASSED 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 releases of confidential client information without prior authorization by the clients constitute violations of 21 NCAC 08N .0205.

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.

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

5. Mr. Morrow 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. Morrow’s payment as full resolution of the aforementioned rules violation.

Courtney Hammock Murphy, #35611
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. Courtney Hammock Murphy (hereinafter “Ms. Murphy”) is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Murphy failed to timely renew or cancel the annual firm registration for Courtney Murphy, CPA PLLC, 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. On March 18, 2013, Ms. Murphy informed the Board that she does not desire to renew the firm registration for Courtney Murphy, CPA PLLC, for the coming year.

2014 Board Meetings

<table>
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<tr>
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<th>Day</th>
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<tbody>
<tr>
<td>May 22</td>
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<td>June 19*</td>
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<td>November 17</td>
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<td>December 15</td>
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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.

*Greensboro
Matthew Edward Reeder, #35983  
Asheboro, 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. Matthew Edward Reeder (hereinafter “Mr. Reeder”) is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Reeder failed to timely file the annual firm registration for Matthew Reeder, 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. Reeder subsequently renewed his firm registration, which was received by the Board on February 19, 2013, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Reeder’s infraction was for a period of less than 60 days, the appropriate penalty is $100.00.
5. Mr. Todd 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 Ms. Murphy’s payment as full resolution of the aforementioned rules violation.

James G. Kimbrough, Jr.,  
Certified Public Accountant  
Durham, NC  09/23/2013

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

2. Respondent Firm received a “fail” on its most recent system peer review, with an acceptance letter date of December 19, 2012.
3. Respondent Firm failed to adopt and maintain a system of quality control and failed to perform an audit in accordance with standards.
4. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written.
5. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent Firm’s failure to perform an audit in accordance with standards is a violation of 21 NCAC 08N .0403 and .0212.
3. By virtue of Respondent Firm’s consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm is censured.
2. Respondent Firm shall provide a written statement to the Board that it will no longer be participating in, performing, or reviewing any engagements subject to peer review.
3. Prior to Respondent Firm participating in, performing, or reviewing any engagements subject to peer review, Respondent Firm shall be required to complete the following:
   a. Respondent Firm shall provide prior notification to the Board of Respondent Firm’s intention to enter into engagements subject to peer review;
   b. Each of Respondent Firm’s professional staff participating in engagements subject to peer review shall take a minimum of sixteen (16) hours of Audit CPE coursework in a group

Kimbrough  
continued on page 4
Kimbrough continued from page 3

study format. After Respondent Firm begins participating in, performing, or reviewing any engagements subject to peer review, each staff member shall complete eight (8) hours of Audit CPE coursework as part of their annual CPE requirement until Respondent Firm receives a pass on a system peer review, or a pass or pass with deficiencies on an engagement peer review; and

c. Pre-issuance reviews, to be performed by a pre-issuance reviewer approved by the Board, for all peer review engagements until a determination is made by the Board that those engagements can be performed by Respondent Firm in accordance with applicable standards.

William Knox Lively, #26469
Charlotte, NC 09/23/2013

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 26469 as a Certified Public Accountant.

2. Respondent informed the Board on his 2011-2012 and 2012-2013 individual certificate renewals (“Renewals”) that he had obtained all necessary CPE, including the required ethics CPE, for the years 2010 and 2011.

3. Based on Respondent’s representation, the Board accepted his Renewals.

4. Board staff subsequently requested that Respondent provide certificates of completion for the CPE reported to meet his 2011 requirements (the “CPE Audit”).

5. In response to the CPE Audit, Respondent provided documentation that, on its face, indicated that Respondent had met all 2011 CPE requirements.

6. Respondent later decided to send an unsolicited letter to the Board admitting that he had created a certificate of completion for a 2011 ethics course in order to pass the CPE Audit.

7. In the same letter, Respondent also admitted that he had not completed his 2010 ethics requirement.

8. Respondent was otherwise able to provide certificates of completion to show compliance with the 40-hour annual CPE requirement for 2010 and 2011.

9. 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 (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent’s actions as set out above constitute violations of 21 NCAC 08N .0201, .0202(a), .0202(b)(3), .0202(b)(4), .0203(a), and .0203(b)(1).

3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent’s consent to this Order, Respondent is subject to the discipline set forth below.

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

1. The Certified Public Accountant certificate issued to Respondent, William Knox Lively, is hereby suspended for five (5) years.

2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state during the period of active suspension of his North Carolina certificate.

Orders continued on page 6
North Carolina State Board of Certified Public Accountant Examiners

Resolution

WHEREAS, Maria M. Lynch, Esq., has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2007;

WHEREAS, during her tenure she served as Secretary-Treasurer of the Board and as a member of the Executive Committee;

WHEREAS, during her tenure she served as Chair of the Professional Education & Applications Committee;

WHEREAS, during her tenure she served as Chair of the Personnel Committee;

WHEREAS, during her tenure she 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 Maria M. Lynch, Esq., for her dedicated service, her personal sacrifice to serve the public interest, and her leadership to the Board.

This the 24th day of February 2014.

Jose R. Rodriguez, CPA
Jose R. Rodriguez, CPA, President

North Carolina State Board of Certified Public Accountant Examiners
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. Aletta M. Lane (hereinafter “Ms. Lane”) is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Lane failed to timely renew or cancel the annual firm registration for Aletta M. Lane, 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. On February 7, 2013, Ms. Lane informed the Board that she does not desire to renew the firm registration for Aletta M. Lane, CPA, for the coming year.

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

5. Ms. Lane 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. Lane’s payment as full resolution of the aforementioned rules violation.

Jeremy D. Parvin, #28446
Chattanooga, TN 09/23/2013

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:

1. Respondent is the holder of North Carolina certificate number 28446 as a Certified Public Accountant.

2. Respondent informed the Board on his 2012-2013 individual certificate Renewal (“Renewal”) that between January 1, 2011, and June 30, 2012, he had obtained forty (40) hours of continuing professional education (“CPE”), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2011 CPE requirements.

3. Based on Respondent’s representation, the Board accepted his Renewal.

4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2011 and 2012 requirements.

5. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was able to provide documentation for forty (40) hours of continuing professional education (“CPE”) to meet the 2011 and 2012 CPE requirements. However, Respondent was not able to provide documentation of acceptable ethics courses to meet the annual ethics 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.

BASIS 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.

BASIS UPON 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 ethics 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 apply for the reissuance of his 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 his certificate to active status by submission and approval of a reissuance application which includes:
   a. Application form,
   b. Payment of the application fee,
   c. Three (3) moral character affidavits, and
   d. Forty (40) 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.

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.
2. Christopher Lee Hiestand (hereinafter “Respondent Hiestand”) is the holder of a valid and unrevoked certificate as a certified public accountant issued by the State of Florida. Respondent Hiestand has a principal place of business outside of the State of North Carolina, but has, as set forth below, exercised a practice privilege to perform services in this State. As such, Respondent Hiestand is subject to the laws, rules, jurisdiction, and disciplinary authority of this Board, per N.C. Gen. Stat. §93-10(b). Additionally, Respondent Hiestand has filed a North Carolina “Intent to Practice” number N1522 as a Certified Public Accountant.

3. Respondent Firm complied with applicable firm registration requirements and registered with the Board under a compliant firm name.

4. Despite its registration under a compliant firm name, Respondent Firm failed to use that firm name in conducting business in this State.

5. Respondent Firm has identified Respondent Hiestand as the CPA in charge of ensuring Respondent Firm’s compliance with this State’s regulations.

6. Respondents wish to resolve this matter by consent and agree that 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 08N .0306 and .0307.

3. Per N.C. Gen. Stat. §§93-12(9) and 93-10(b) and also by virtue of Respondents’ 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 Respondents agree to the following Order:

1. Respondent Hiestand is censured.

2. Respondent Firm is censured.

3. Respondent Firm shall pay a one thousand dollar ($1,000.00) civil monetary penalty to be remitted with this signed Consent Order.

Orders continued on page 8

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### CPA License Renewal Deadline

**June 30, 2014**

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### Re classifications

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### Reissuance

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<td>Thomas Clinton Eubanks</td>
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<td>Andrew Michael Machek</td>
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Patsy Rutledge Bolick, #19567
Morganton, NC  09/23/2013

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. Patsy Rutledge Bolick (hereinafter “Ms. Bolick”) is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Bolick failed to timely renew or cancel the annual firm registration for Patsy Rutledge Bolick, 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. On April 5, 2013, Ms. Bolick informed the Board that she does not desire to renew the firm registration for Patsy Rutledge Bolick, CPA, for the coming year.

4. Pursuant to 21 NCAC 08J .0111(2), because Ms. Bolick’s infraction was for a period of more than 60 days, but less than 120 days, the appropriate penalty is $200.00.

5. Ms. Bolick 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. Bolick’s payment as full resolution of the aforementioned rules violation.

Melissa H. Israel, #29125
San Antonio, TX  09/23/2013

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 29125 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”), including at least two (2) hours of ethics from an approved sponsor.

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 CPE certificates of completion to the Board as requested. However, Respondent was only able to provide certificates of completion to document thirty-nine (39) hours of the required forty (40) CPE hours earned between January 1, 2011, and June 30, 2012.

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:

Douglas Justin Campbell, #29539
Raleigh, NC  09/23/2013

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. Douglas Justin Campbell (hereinafter “Mr. Campbell”) is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Campbell failed to timely renew or cancel the annual firm registration for Campbell CPA, PC, 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. Pursuant to 21 NCAC 08J .0111(3), because Mr. Campbell’s infraction was for a period of more than 120 days, the appropriate penalty is $500.00.

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

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

8

Israel
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Certificates Issued

At its February 24, 2014, and March 19, 2014, meetings, the Board approved the following applicants for licensure as North Carolina CPAs:

Ross Edward Alberghini
Justin Gregory Allen
Sandra V. Avery
Kathryn Anne Bakstad
Andrew Daniel Barnobi
Darla Christina Beam
Jeremy Wade Berger
Sarah Jackson Berkner
David Thomas Blitvich
Jordan Elizabeth Boone
Michael Tennyson Bowers
Allison Nicole Brewer
Kathryne Elizabeth Burns
Hope Pendergrass Butitta
Kelly Cramer Cantwell
Eric Matthew Carr
Brent Henry Chaplin
Samuel Joel Chimera
Rachel Groce Chrobak
Christina Lynn Owens Clarke
Jacqueline Laura Colburn
Allison Selle Coombs
Davion Leroy Cooper
Jeffrey Burgess Cornelison
Brandon Phillip Crawford
Matthew Daniel Crocker
Tyler Clifton Crosby
Mary Margaret Cunningham
Rebecca Ellen Davenport
Robert Miller Dobbins
Dustin Oakes Duke
Allyson Flynn Dwyer
Catherine Leigh Edwards
Paulo Henrique Esteves Bonfim
James Thomas Etchells
Byron Joseph Eways
Claude Colin Felmet
Marco Jose Flores
Corey Wayne Fulcher
Christina Nicole Fuller
Samuel Bryan Fulp
Jennifer Michelle Gaitsch Aguirre
Yun Gan
Osbelia Garcia

Mary Elizabeth Gotschall
Robert Bernhardt Gotschalk, III
Megan Elizabeth Grim
Glenny Guzman
Michael Dean Gyoerkoe
Kendra Deshay Hairston
Peter Theodore Harakas
Ashley Elizabeth Hardy
Brian Edward Harrison
Tatsiana Hlatiatchevich
Jonathan Taylor Jenkins
Garrett Smith Jernigan
Colby Dean Johnson
Lori Cline Johnson
Eric Frederick Kagen
Michael Lee Kahill
Marie Noel Kastelic
Lauren Nichole Kaylor
Stephen Mark Komer
Meagan Leigh Lanning
Rachel Christine Leaptrot
Darlene O. Ledbetter
Fong Samantha Lee
Jessica Bullard Lee
Selvanna Locklear
Ian Elliott Luhrs
David Andrew Maryanski
Lowell Michael McFerrin
Graham Kent McMably
Aaron Thomas McMillan
Cynthia Ann Miley
Travis Kyle Miller
Matthew Aaron Moffitt
Thomas Gerald Newberg
Nhan Chan Nguyen
Sarah Marie Nguyen
Patrick Hunter Oglesby
Andrew Jay Russ Pasetsky
Brittany Nicole Powell
Winnie Jannett Quick
Lindsay Powell Quinn
Kristie Lee Race
Leonard S. Refford
Ashlyne Kelly Reid
Daniel James Riebesell
Susan Marie Ross
Erik Ryan Schoenberger
Anthony Michael Sclafani
Jeanne Scruggs
Shaija Shireen
Henry Lanace Singletary, Jr.
Abdouli Sissoho
Anna Slepova
William Austin Squires
Dennis Alan St. Martin
Deanna Louise Swift
Christian Rose Taylor
Laura Ashley Thomas
Tara Allyson Sylvia Tripp
Adam Christopher Valdez
Ashley Elizabeth Waid
Adam Daneker Ward
Jeanne-Claire Alyse White
John Benjamin Whitley, II
John William Whitley
Thomas Edward Whitlock
Jacey Alexandra Wilson

Volunteers Needed for Exam Committees

The AICPA is accepting applications for CPAs to serve on various Exam-related committees for the 2014-2015 volunteer year.

Volunteers are needed for the Board of Examiners (BOE), State Board Committee (SBC), Content Committee, Auditing and Attestation (AUD) Subcommittee, Business Environment & Concepts (BEC) Subcommittee, Financial Accounting & Reporting (FAR) Subcommittee and the Regulation (REG) Subcommittee.

If you are interested in volunteering for one of these committees, please fill out an application, including your résumé, on Volunteer Central, [https://volunteers.aicpa.org/](https://volunteers.aicpa.org/). Applications are due by May 15, 2014.
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a. Application form,  
b. Payment of the application fee,  
c. Three (3) moral character affidavits, and  
d. Forty-one (41.0) 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.

Elizabeth W. McMellon, #30710  
Durham, NC   09/23/2011

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 30710 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 eight (8) hours of non-self-study CPE 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 requirements.

5. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was only able to provide documentation for thirteen and one-half (13.5) hours of continuing professional education (“CPE”) taken between January 1, 2011, and June 30, 2012, to meet the 2011 CPE requirement.

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 ethics 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. Sixty-six and one-half (66.5) 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 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.

NC Candidates Receive Sells Award

The Board is pleased to announce that two North Carolina Uniform CPA Exam candidates were named 2013 Elijah Watt Sells Award winners by the AICPA.

Adam David Brawley, a graduate of UNC-Chapel Hill with a BS in Business Administration and Master of Accounting, is employed with PricewaterhouseCoopers in Charlotte.

Patrick K. Griffin, a graduate of Appalachian State University with an MS in Accounting, is employed with KPMG in Charlotte.

The Sells Award is presented to candidates who have obtained a cumulative average score above 95.50 across all four sections of the Uniform CPA Examination, completed testing during the 2013 calendar year and passed all four sections of the Examination on their first attempt.
Inactive Status

“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)].

01/06/14
Andrea Lesko Bellis, #13921, Charlotte, NC
James Russell Capps, Jr., #20461, Charlotte, NC
Emily Caroline Cashwell, #36203, Arlington, VA
Amy Allred Crissman, #24985, Bear Creek, NC
Alan Wilson DeMart, #12673, Charlotte, NC
Harriet Wetherbee Hight, #31634, Fort Mill, SC
Patricia Franklin Huffman, #15937, Johnson City, TN
James Thomas Massey, #13847, Mt. Pleasant, SC
Paula Jo Pridgen, #36597, Charlotte, NC
Robert Michael Wallace, #12829, Matthews, NC
William Snowden White, #21833, Tampa, FL
Catherine Ann Wides, #35363, Durham, NC

01/07/14
Walter Greene Church, Jr., #16076, Morganton, NC
Charles Steven Fox, #7960, Huntington Beach, CA
Dennis Morgan Francis, Jr., #18588, Wilkesboro, NC
Cecile Therese Harrington, #13425, W. Roxbury, MA
Richard Ferrell Miller, #10822, Charlotte, NC
Laura Buffaloe Raynor, #21312, Eastover, NC
John Lemley Scott, #17080, Clemmons, NC
Mary Dumstorf Shepherd, #21639, Reidsville, NC

01/09/2014
Allan Kilkka, #17966, Charlotte, NC
Jack Gordon Mason, #15870, Belmont, NC
Bryce Howard Smith, #34606, Wrightsville Beach, NC

01/14/2014
Jason Michael Berke, #35972, Marietta, GA
Michael Edward Bullman, #34867, Round Lake, IL
Sheri Jennings Cram, #19329, Greensboro, NC
David Wayne Crosswhite, #34452, North Myrtle Beach, SC
Cindy Sutton Duncan, #18216, Indian Harbour Beach, FL
Meredith Singleterry Fish, #31955, Universal City, TX
Jenna Renee Norris, #36326, Preston, MD
Nathanael Jackson Tarwasokono, #32490, Oro Valley, AZ
Laura Lee Yaeger, #14425, Charlotte, NC

01/16/2014
Bond Anderson, III, #2387, Durham, NC
John Henry Davis, #34524, Springdale, MD
Geraldine Allgood Harrell, #19351, Whittier, NC
Virginia Cupp McGuinness, #22611, Raleigh, NC
Judith Gethen Villella, #35712, Greensboro, NC
Floyd Lee Williams, #11757, Greensboro, NC
William Morrow Zachman, #3637, Bath, NC

01/21/2014
Vance Theodore Moore, Jr., #3977, Wilmington, NC

01/24/2014
Sheldon R. Flamm, #23425, Larchmont, NY
Phillip W. Martin, #7797, Winston-Salem, NC
Marilyn Brown Pecoraro, #18241, Southport, NC

01/28/2014
Gregory Lee Conner, #19486, Atlanta, GA
Karen Payne Albright Phillips, #11832, Reidsville, NC

02/03/2014
Edgar Ray Mabe, #11816, Franklin, NC
Michael P. Richard, #33004, Norwood, MA
Gary Mack Stephenson, #18345, Garner, NC
Campbell Tally, #16605, Jamestown, NC

02/04/2014
Karen Stripling Campbell, #20985, Hampton, Cove AL

02/07/2014
Robert Sterling Gentry, #36746, Walkertown, NC
Daniel William Hudson, #31174, Greensboro, NC

02/12/2014
James Earle Hinton, #29459, Casper, WY

02/19/2014
Mary Cunningham Drummond, #16238, Punta Gorda, FL
Sharon Kirkland Lentz, #20482, Asheville, NC

02/27/2014
Eric Jeffrey Hyman, #31870, Chapel Hill, NC
Eugene Pickens Kiser, #13022, Charlotte, NC

03/03/2014
Phyllis Blumenfeld Woollen, #12414, Maggie Valley, NC

03/04/2014
Donald Wade Doggett, #7110, Greensboro, NC
Gregory Wayne Stephan, #20802, Florence, SC

03/11/2014
Sharon Leah Anderson, #32352, Manakin Sabot, VA
Hadassah Baum, #33059, JERUSALEM
Michael Jay Mandel, #16762, Atlanta, GA
Gregory Robert Noonan, #18808, Cherry Hill, NJ
Barbara Worden, #13741, Wilmington, NC

03/13/2014
Timothy Alan Kelley, #15568, Weaverville, NC

03/14/2014
Connie Rebecca McConkey, #15578, Knightdale, NC
Walter Dalton McAdams, Jr., #5163, Rockville, MD

03/20/2014
Catherine Shaffner, #17373, Winston-Salem, NC
Notice of Address Change

Full Name: [Please Print Legibly]
Certificate No.: Last 4 Digits of SSN: [Please Print Legibly]
Home Address: [Please Print Legibly]
City/State/Zip: [Please Print Legibly]
Home Phone: [Please Print Legibly]
Home Fax: [Please Print Legibly]
Home Email: [Please Print Legibly]
Firm/Business Name: [Please Print Legibly]
Business Address: [Please Print Legibly]
City/State/Zip: [Please Print Legibly]
Business Phone: [Please Print Legibly]
Business Fax: [Please Print Legibly]
Business Email: [Please Print Legibly]
Signature: [Please Print Legibly]
Date: [Please Print Legibly]
Send mail to: ☐ Home ☐ 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.