According to an August 2014 survey report from Emergent Research and Intuit Inc., nearly 80 percent of U.S. small businesses intend to be fully adapted to cloud computing by 2020, more than doubling the current 37 percent rate.

With a prediction like that, it is easy to see why CPAs and CPA firms are asking the Board, “Should I move to the cloud?”

Although the Board cannot answer that question for you, it can provide you with resources to help you decide if the cloud is right for you, your firm, and your clients.

First and foremost, remember that every CPA must comply with 21 NCAC 08N .0205, Confidentiality. A CPA is responsible for maintaining the confidentiality of information obtained in the course of employment or a professional engagement.

This means that any information stored in paper or electronic files, in your office, on your computer, cell phone, tablet, or storage device must be kept confidential even when such information is sent by fax or email or moved and stored in the cloud.

Here are a few things for you to consider when making the decision to move to the cloud:

- How do you want to use the cloud? For backup, disaster recovery, archiving or storage? For document collaboration, file sharing, on-site computer support? Cloud-based computing and applications?
- What benefit(s) would the cloud bring to you and/or your clients?
- Do you need a consumer cloud or an enterprise cloud?
- From a security standpoint, what safeguards are provided?
- Which cloud would house your data?
- The cloud is a shared responsibility; do you know what your responsibilities are?
- Does your liability insurance policy cover your use of the cloud? If so, how?
- Have an IT expert who is knowledgeable about the cloud review any contract for cloud services before you sign the contract.

For your convenience, we have posted a number of articles about the cloud on the Board’s website, www.nccpaboard.gov. Click on the Resources tab and select the “Info You Can Use” section.

The Board does not endorse or recommend any products referenced in the articles provided on the website.
Disciplinary Actions

Jun B. Chung, #24389
CHUNG CPA, PA
Carrboro, NC   07/21/2014

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the “Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing (“Hearing”), with a quorum present, the Board finds, based on the evidence presented at the Hearing on July 21, 2014, that:

Findings of Fact
1. Respondent Jun B. Chung (hereinafter “Respondent Chung”) is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Respondent CHUNG CPA, PA (hereinafter “Respondent Firm”), is a registered certified public accounting professional corporation in North Carolina. During all time relevant to these matters, Respondent Chung was the sole owner of Respondent Firm.
3. The Board has jurisdiction over Respondents and the subject matter of this action.
4. Respondents received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. §150B-42(a).
5. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
6. Respondents did not object to any Board Member’s participation in the Hearing of this matter.
7. Respondents were present at the Hearing but were not represented by counsel.
8. Respondents have provided services subject to peer review for a period of six (6) years without undergoing a peer review.
9. Respondents were aware of the requirement to undergo peer review and, in fact, began the peer review process, but never completed that process and obtained a peer review.
11. As part of the firm renewal, Respondent Chung was asked to check blocks indicating whether the Respondent Firm performed audits, reviews, or compilations, all of which would require a peer review.
12. Respondent Chung did not disclose that he performed audits, reviews, or compilations on the 2010, 2011, or 2012 firm renewals.

Conclusions of Law
2. 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. Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon the Respondents and Respondent Chung’s certificate and to impose civil monetary penalties.
3. Respondent Chung’s willful failure to ensure that Respondent Firm completed peer reviews constitutes a violation of 21 NCAC 08M .0105 and 08N .0213.
4. Respondent Firm’s failures to disclose audits and reviews on Respondent Firm’s renewals constitute violations of 21 NCAC 08N .0202 and .0203.

BASED ON THE FOREGOING, the Board orders in a vote of seven (7) to zero (0) that:

1. The Certified Public Accountant certificate issued to Respondent Chung is hereby permanently revoked.
2. The firm registration for Respondent Firm is hereby cancelled.
3. Neither Respondent Chung nor Respondent Firm shall offer or render services as a CPA or CPA firm, or otherwise trade upon or use the CPA title in this State either through CPA mobility provisions or substantial equivalency practice privileges in any other manner, nor shall Respondent Chung or Respondent Firm claim or attempt to use any practice privileges in any other state based upon Respondent Chung’s permanently revoked North Carolina certificate or Respondent Firm’s cancelled CPA firm registration.

William J. Norwood, #23459
Rocky Mount, NC   07/21/2014

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the “Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing (“Hearing”), with a quorum present, the Board finds, based on the evidence presented at the Hearing on July 21, 2014, that:

Findings of Fact
1. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over Respondent and the subject matter of this action.
3. Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. §150B-42(a).
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent did not object to any Board Member’s participation in the Hearing of this matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. Respondent informed the Board on his 2012-2013 individual certificate

2014 Board Meetings
October 29*
November 17
December 15
Meetings of the Board are open to the public and, unless otherwise noted, are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

*Charlotte
Notice of Apparent Violation and Demand to Cease and Desist

Curtis Worthy and Worthy’s Tax Consultant 
Spring Lake, NC

To the Above-Named Respondent:

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

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

WHEREAS, pursuant to N.C. Gen. Stat. §93-4, “It shall be unlawful for any firm, copartnership, or association to assume or use the title of certified public accountant, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the members of such firm, copartnership or association have been admitted to practice as certified public accountants, unless each of the members of such firm, copartnership or association first shall have received a certificate of qualification from the State Board of Certified Public Accountant Examiners or been granted a practice privilege admitting each member of the firm, copartnership, or association to practice as a certified public accountant; provided, however, that the Board may exempt those persons who do not actually practice in or reside in the State of North Carolina from registering and receiving a certificate of qualification under this section.”;

WHEREAS, pursuant to N.C. Gen. Stat. §§93-3, 93-4, and 93-6. THE THEREFORE, Respondents and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that the Respondents shall immediately cease and desist from offering, using, or referring to in any manner the title “CPA” or “Certified Public Accountant” in North Carolina unless and until Respondent Worthy has been licensed as a CPA and Respondent Firm has been registered as a CPA firm by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

BY: Robert N. Brooks, Executive Director

DATE: 06/17/2014

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

CONSENTED TO BY:

Curtis Worthy, Individual authorized to sign on behalf of Worthy’s Tax Consultant

Date: 06/20/2014

Additional Notices continued on page 4
NOTICES continued from page 3

Ralph Russell Allison
Statesville, NC

To the Above-Named Respondent:

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

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

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

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

WHEREAS, Respondent Ralph Russell Allison (hereinafter “Respondent”) is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but his principal place of business is in North Carolina.

WHEREAS, Respondent, in January of 2012, applied for, and was granted, “inactive” status for his North Carolina CPA license. As part of that application, Respondent agreed that “I certify under oath that I will not identify myself as a CPA to any person in any manner … as long as I remain on inactive status.”

WHEREAS, Respondent, while on inactive status, identified himself, as a “CPA” to the IRS in order to obtain a PTIN registration.

WHEREAS, Respondent has utilized the PTIN to provide tax services to clients while having a principal place of business in the State of North Carolina.

WHEREAS, the aforementioned facts constitute apparent violations of N.C. Gen. Stat. §§93-3 and 93-6 and Respondent has been notified of the same.

THEREFORE, Respondent and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent shall immediately cease and desist from offering or using in any manner the title “CPA” or “Certified Public Accountant” in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

Certification of Existence Scam

The following information was provided to the Board by the Corporation Division of the Office of the Secretary of State (www.sosnc.com).

North Carolina Business Filing Services, LLC, has mailed forms to NC businesses for an NC Secretary of State 2014 Certificate of Existence at a cost of $59.99. This is a scam. Businesses are not required to order a Certificate of Existence as a step in the formation process. This company is using public information of the records of the Secretary of State’s office to solicit North Carolina businesses.

If you have received this solicitation or have already sent the company money, please send a copy to the NC Secretary of State’s Office by fax number (919-807-2294) or email (notice@sosnc.com). The NC Secretary of State’s office, together with the Attorney General’s Office, is taking the steps necessary to protect businesses.

Additional information is available online at www.nccpapboard.gov/resources/infoyoucanuse/.

North Carolina State Board of Certified Public Accountant Examiners
BY: Robert N. Brooks, Executive Director
DATE: 03/31/2014

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

CONSENTED TO BY: Ralph Russell Allison
Date: 04/21/2014

Olivia O. Anderson
Hayesville, NC

To the Above-Named Respondent:

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

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

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

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

WHEREAS, Respondent Olivia O. Anderson (hereinafter “Respondent”) is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but her principal place of business is in North Carolina.

WHEREAS, Respondent, in January of 2005, applied for, and was granted, “inactive” status for her North Carolina CPA license. As part of that application, Respondent agreed that “I certify under oath that I will not identify myself as a CPA while on inactive status.”

WHEREAS, Respondent, while on inactive status, identified herself, as a “CPA” to the IRS in order to obtain a PTIN registration.

WHEREAS, Respondent has utilized the PTIN to provide tax services to clients while having a principal place of business in the State of North Carolina.

WHEREAS, the aforementioned facts constitute apparent violations of N.C. Gen. Stat. §§93-3 and 93-6 and Respondent has been notified of the same.

THEREFORE, Respondent and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent shall immediately cease and desist from offering or using in any manner the title “CPA” or “Certified Public Accountant” in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

BY: Robert N. Brooks, Executive Director

DATE: 04/02/2014

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

CONSENTED TO BY: Olivia O. Anderson

Date: 04/22/2014

Reclassifications

At its August 25, 2014, meeting, the Board approved the following applications for reclassification:

Reinstatement

Elizabeth Prunka Breen, #32730
Jessica Carvajal, #32083
Laura Corder, #20707
Nathan Lee Fenwick, #23736
Andrew Ray Holtgrewe, #28262
Stephen Paul Jackson, Jr., #21853

Reissue

Karen Alisa Frazier, #27956
Andrew Richard Strang, #16332

Davidson, NC
Charlotte, NC
Shelby, NC
Boca Raton, FL
Cary, NC
Greensboro, NC
Durham, NC
Northbrook, IL

To the Above-Named Respondent:

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

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

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

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

WHEREAS, Respondent Traci Jo Anderson (hereinafter “Respondent”) is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but her
The National Association of State Boards of Accountancy (NASBA) recently released Uniform CPA Exam performance statistics for the second quarter of 2014. North Carolina was ranked fourth out of 53 jurisdictions in candidate pass rate (60.6%) and was ranked seventh out of 53 jurisdictions in average score (75.5). During the second quarter, 887 North Carolina candidates took 1,204 sections. Of the sections taken, 857 were first time (FT) sections and 347 were re-exam (RE) sections.

### Overall Performance

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<tr>
<td>Unique Candidates</td>
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<tr>
<td>New Candidates</td>
<td>355</td>
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<tr>
<td>Total Sections</td>
<td>1204</td>
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<tr>
<td>Passing 4th Section</td>
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<tr>
<td>Sections/Candidate</td>
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<tr>
<td>Pass Rate</td>
<td>60.6%</td>
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<tr>
<td>Average Score</td>
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### Section Performance

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<tr>
<td>First Time</td>
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<td>76.7</td>
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<tr>
<td>Re-Exam</td>
<td>347</td>
<td>72.5</td>
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<td>AUD</td>
<td>384</td>
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<td>BEC</td>
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<td>FAR</td>
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<tr>
<td>REG</td>
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<td>73.6</td>
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### Exam Type by Percent

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<td>First-Time Candidates</td>
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### New Candidates vs Candidates Passing 4th Section

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<td>Candidates Passing 4th Section</td>
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### Degree Type

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<td>Advanced Degree</td>
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<td>Enrolled/Other</td>
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### Demographics

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<td>Female Candidates</td>
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<tr>
<td>Average Age</td>
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### Residency

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<tr>
<td>Out-of-State Address</td>
<td>148</td>
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</table>

### Notes about the Data:

The data used to develop this report was pulled from NASBA’s Gateway system, which houses the Uniform CPA Examination’s application and performance information for all 55 jurisdictions. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.

---

### Check the Status of Your Application

Exam and license applicants can now check the status of their applications through a link on the Board’s website, [www.nccpaboard.gov](http://www.nccpaboard.gov).

To check the status of his or her application, an applicant will enter his or her last name, date of birth, and the last four (4) digits of his or her Social Security number.

A screen showing the applicant’s information, the pending items (required documents, payments, etc.), and the status of the pending items will display.

The applicant can contact the appropriate staff member using the comment/question box provided on-screen.

### Center for Audit Quality Provides Professional Judgment Resource for Auditors

The Center for Audit Quality (CAQ) has created an online document to help auditors with the decision-making process so they can form auditing and accounting judgments with the appropriate professional skepticism.

The Professional Judgment Resource ([http://bit.ly/1rC8MEZ](http://bit.ly/1rC8MEZ)) aims to assist auditors who are responding to judgment challenges arising from the increasing complexity of business transactions, the development of principles-based (or objectives-based) auditing and accounting standards, the increasing focus on estimates, and other highly subjective elements.

The Professional Judgment Resource provides an example of a decision-making process grounded in five essential actions: identifying and defining the issue; gathering the facts and information and identifying the relevant literature; performing the analysis and identifying alternatives; making the decision; reviewing and completing the documentation; and rationalizing the conclusion.

In addition, the Resource identifies several common judgment tendencies and traps that can potentially lead to bias and weaken professional skepticism. It includes illustrative examples of these tendencies, along with strategies to avoid them.
Certificates Issued

At its August 25, 2014, meeting, the Board approved the following applicants for licensure as North Carolina CPAs:

Danielle Perry Abernathy  
Jennifer Staton Andrews  
Kevin Cameron Archer  
Danielle Nicole Atkinson  
Lori Ann Aveni  
Valerie Gibson Barney  
Keith Edward Beam  
Laina Dawn Biglow  
Austin John Bramble  
David Alan Campbell  
Azile Kate Honeycutt Clark  
Kellie Ann Marie Coberth  
Sarah Rebecca Collins  
Erica Lynn Curran  
Spenser Patrick Davis  
Amanda Leigh Dehler  
Clifton Seth Dunlap  
Amber Joy Dunn  
Michael Lee Dunn  
Samantha Marie Dunn  
Agatha May Buell Eggers  
Nicole Rae Ellis  
Justin William Foley  
Adam Daniel Forsberg  
Russell David Frey  
Natalie Michelle Friedman  
Brian Bradley Gallagher  
Henry Arthur Goodson, II  
Donald Nicholas Grimes, II  
David Alex Harris  
Mara Lucille Henderson  
Sarah Roberts Henderson  
Christian Hernandez  
Nicholas Joseph Heyland  
Teresa Ethridge Hinson  
Sarah Elizabeth Hopkins  
Brienne Renee Hughes  
Meagan Elisabeth Ignatowicz  
Deborah Sheets Jackson  
Stephanie Lee Jarvis  
Steven Edward Joseph  
Keith Samuel Kahn  
Sharon Barnes Kerley  
Zeeshan Khurshid Khan  
Adam Kendall King  
Lauren Marie Lewis  
He Li  
Alen Makitan  
Alexander Joseph Mansmann  
Teresa Karen McAllister  
Arthur Crosswell McCall, II  
Ryan Jeffrey McCarthy  
Kellan Joseph McCauley  
David William McCollum  
Sean William McGrath  
Mackenzie Alexandra Meier  
Brooke Shennell Miles  
Hunter Thomas Moore  
Ryan Paul Moore  
Jack Patrick Murphy  
Kelsey Nicole Noonan  
Terence Joseph O’Brien, Jr.  
Jason Alexander Oliver  
Mital Yogesh Patel  
Charles Robert Phelps  
Meredith Mabe Principe  
Jennilee Megan Richardson  
James Robinson, Jr.  
Cynthia Ann Roeder  
Ryan Andrew Rogers  
Amy Jessica Romero  
Danielle Christine Salek  
Sarah Sumner Sanford  
Chad Michael Sherin  
Aaron Christopher Smith  
Jason Michael Steg  
Diana Stefanova Stoyneva  
Josh Barth Strehle  
Nathan Jamaar Tate  
Allison Marie Taylor  
Thomas Edward Tison  
Nicki Shea Vaughn  
Bruce Reynolds Volk, III  
William Blake Wager  
Jelissa Shania Ward  
Jaamal Raishawn Whittington

Anderson continued from page 5
principal place of business is in North Carolina.

WHEREAS, Respondent’s license, in September of 2011, was forfeited for failure to renew her North Carolina certificate for the 2011-2012 license renewal period.

WHEREAS, Respondent, while on forfeited status, identified herself, as a “CPA” to the IRS in order to obtain a PTIN registration.

WHEREAS, Respondent has utilized the PTIN to provide tax services to clients while having a principal place of business in the State of North Carolina.

WHEREAS, the aforementioned facts constitute apparent violations of N.C. Gen. Stat. §§93-3 and 93-6 and Respondent has been notified of the same.

THEREFORE, Respondent and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent shall immediately cease and desist from offering or using in any manner the title “CPA” or “Certified Public Accountant” in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

BY: Robert N. Brooks, Executive Director

DATE: 04/02/2014

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

CONSENTED TO BY: Traci Anderson

Date: 04/22/2014

www.nccpaboard.gov

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twitter.com/NCCPABoard

Like Us on Facebook
facebook.com/NCCPABoard
# Notice of Address Change

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<td>Certificate No.:</td>
<td>Last 4 Digits of SSN:</td>
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**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.