



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. 09-2014

IRS Updates Warning about Scams

The Internal Revenue Service (IRS) and the Treasury Inspector General for Tax Administration (TIGTA) continue to hear from taxpayers who have received unsolicited calls from individuals demanding payment while fraudulently claiming to represent IRS.

Based on the 90,000 complaints that TIGTA has received through its telephone hotline, TIGTA has identified approximately 1,100 victims who have lost an estimated \$5 million from these scams.

For more information or to report a scam, go to www.irs.gov and type "scam" in the search box.

IRS Form 2848

The Internal Revenue Service (IRS) has again revised Form 2848, *Power of Attorney and Declaration of Representative*, but unless you read the instructions, you'll miss one of the important changes.

The instructions now tell practitioners how to get a list of their active authorizations on file with the IRS.

Authorizations automatically stay on file with the IRS for seven (7) years, which means that the IRS will contact you to speak on behalf of your client, even if you are not engaged to do so.

For more information, go to www.irs.gov and type "Form 2848" in the search box.

Should I Move to the Cloud?

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.

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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.
10. Respondent Chung, on behalf of

the Respondent Firm, completed online firm renewals for 2010, 2011, and 2012.

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

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.
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 Chung'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.
1. The firm registration for Respondent Firm is hereby cancelled.
2. 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 or 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

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.

8. Based on Respondent's representation, the Board accepted his Renewal.

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

10. Respondent failed to provide any CPE certificates of completion as requested or respond to at least five (5) Board staff requests regarding his 2011 CPE requirements.

Conclusions of Law

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.

2. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 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 Respondent and Respondent's certificate and to impose civil monetary penalties.

3. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0206.

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 William J. Norwood is hereby permanently revoked.

2. Respondent Norwood 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 based upon his permanently revoked North Carolina certificate.

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. §93-6, "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'..."

WHEREAS, Respondent Curtis Worthy (hereinafter "Respondent Worthy") is not now, nor has he ever been, licensed as a certified public accountant in North Carolina or any other State.

WHEREAS, Worthy's Tax Consultant (hereinafter "Respondent Company") is not now, nor has it ever been registered as a CPA firm in North Carolina; and

WHEREAS, Respondents audited, and prepared audit reports for, two (2) clients in the State of North Carolina. The Respondents signed the name of a North Carolina CPA to the audit reports. However, the North Carolina CPA did not have knowledge of the audits or give permission to the Respondents to sign her name to the audit reports. The Respondents actions were misleading and contrary to N. C. Gen. Stat. §§93-1, 93-4, and 93-6.

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.

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

Certificate 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.nccpaboard.gov/resources/infoyoucanuse/.

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 to any person in any manner ... as long as I remain 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

Traci Jo Anderson
Charlotte, 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."

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

Anderson

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Reclassifications

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

Reinstatement

Elizabeth Prunka Breen, #32730	Davidson, NC
Jessica Carvajal, #32083	Charlotte, NC
Laura Corder, #20707	Shelby, NC
Nathan Lee Fenwick, #23736	Boca Raton, FL
Andrew Ray Holtgrewe, #28262	Cary, NC
Stephen Paul Jackson, Jr., #21853	Greensboro, NC

Reissuance

Karen Alisa Frazier, #27956	Durham, NC
Andrew Richard Strang, #16332	Northbrook, IL

Uniform CPA Exam Performance Summary for North Carolina

Second Quarter, 2014

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

Unique Candidates	887
New Candidates	355
Total Sections	1204
Passing 4 th Section	98
Sections/Candidate	1.36
Pass Rate	60.6%
Average Score	75.5

Section Performance

	Sections	Score	% Pass
First Time	857	76.7	65.5%
Re-Exam	347	72.5	48.4%
AUD	384	77.1	59.1%
BEC	277	76.3	65.7%
FAR	310	74.3	59.0%
REG	233	73.6	58.8%

Exam Type by Percent

Re-Exam Candidates	29%
First-Time Candidates	71%

New Candidates vs Candidates Passing 4th Section

New Candidates	355
Candidates Passing 4 th Section	98

Demographics

Male Candidates	411
Female Candidates	476
Average Age	28.3

Degree Type

Bachelor's Degree	840
Advanced Degree	27
Enrolled/Other	20

Residency

In-State Address	739
Out-of-State Address	148

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.

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>) 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.

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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

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Certificates Issued

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

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



State Board of CPA Examiners

Board Members

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President, Monroe

Michael H. Womble, CPA
Vice President, Eastover

Wm. Hunter Cook, CPA
Secretary-Treasurer, Charlotte

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Member, Morrisville

Murchison B. (Bo) Biggs, CPA
Member, Lumberton

George W. Rohe, CPA
Member, Charlotte

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Examinations
Phyllis W. Elliott

Licensing
Buck Winslow, Manager
Alice Grigsby
Cammie Emery

Professional Standards
Ann J. Hinkle, Manager
Mary Beth Britt
Jean Marie Small

North Carolina State Board of
Certified Public Accountant Examiners
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Raleigh NC 27605-2827

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Greensboro, NC
Permit No. 821

23,000 copies of this document were printed in September 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.