



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. 10-2014

Review of Annual CPE Requirements

Although December 31 is a little more than two months away, it is not too early to review the annual Continuing Professional Education (CPE) requirement and your current CPE taken for the 2014 compliance year. This is also a good time to make sure that you have all of your 2013 CPE records in case you are one of the licensees selected for the audit of the 2013 CPE year.

21 NCAC 08G .0401(d) states that active CPAs must complete 40 CPE hours, computed in accordance with 21 NCAC 08G .0409, by December 31 of each year.

However, individuals whose certificate applications are approved by the Board in April, May, or June must complete 30 CPE hours during the same calendar year; individuals whose certificate applications are approved by the Board in July, August, or September must complete 20 CPE hours during the same calendar year; and individuals whose certificate applications are approved by the Board in October, November, or December must complete 10 CPE hours during the same calendar year.

For a CPA to claim credit for a CPE course, the CPA must complete the course; the course must meet the requirements set forth in 21 NCAC 08G .0404; and the course must increase the professional competency of the CPA.

Because of differences in the education and experience of CPAs, a course may contribute to the professional

competency of one CPA, but may not contribute to the professional competency of another CPA.

Therefore, each CPA must exercise his or her professional judgment in selecting courses for which CPE credit is claimed and should choose only those courses that contribute to his or her professional competency.

The Board no longer registers CPE sponsors and does not approve specific CPE courses for an individual to take for compliance with the annual CPE requirement.

21 NCAC 08G .0410, *Professional Ethics and Conduct CPE*, requires that as part of the annual CPE requirement, all active CPAs complete a two-hour group-study course or self-study course on professional ethics and conduct as set forth in 21 NCAC 08N.

The two-hour course may be any course on behavioral or regulatory ethics offered by a CPE sponsor registered with the NASBA Registry of CPE Sponsors.

Because the ethics requirement is an annual requirement, carry-forward CPE hours cannot be used to satisfy the requirement.

A non-resident CPA (a licensee who neither lives nor works in North Carolina) may satisfy the annual ethics CPE requirement by completing the ethics requirements in the jurisdiction in which he or she is licensed and works or resides.

CPE

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Online Mobility Tool

The National Association of Boards of Accountancy (NASBA) and the American Institute of CPAs (AICPA) mobility site allows a CPA interested in exercising cross-border practice privileges to obtain information on licensing and registration requirements for the state(s) in which he or she intends to perform services.

The site, **CPAmobility.org**, generates information based on the CPA's answers to the following questions:

- Where is your principal place of business?
- Where are you going to perform services (target state)?
- What type of services will you perform?

The site is optimized for use on mobile devices, making it easy for CPAs to access the information when they are out of their offices or traveling.

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Disciplinary Actions

BDO USA, LLP
Raleigh, NC 08/25/2014

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. BDO USA, LLP (hereinafter “Respondent Firm”) is a registered certified public accounting limited liability partnership in North Carolina.
2. Respondent Firm entered into a Deferred Prosecution Agreement (“DPA”) with the United States Department of Justice on June 6, 2012.
3. The subject matter of the DPA was BDO Seidman, LLP’s (now BDO USA, LLP), development, implementation, and marketing of certain tax shelters from the period of 1997 through 2003.
4. Per the DPA, the tax shelters at issue were developed by Respondent Firm’s Tax Solutions Group and were designed to assist high net worth individuals to evade income taxes. According to the statement of facts attached to the DPA:

Denis Field, former Chairman and Chief Executive Officer of BDO, and Charles Bee and Adrian Dicker, senior tax partners and members of the BDO Board of Directors managed and were primarily responsible for the activities of the Tax Solutions Group.

Respondent Firm has confirmed that the aforementioned individuals are no longer with Respondent Firm and the Tax Solutions Group is no longer in existence.

5. In the DPA, Respondent Firm consented to the filing of a one-count Information in the Southern District of New York (“Information”) charging Respondent Firm with conspiracy to evade taxes via the Tax Shelters. That Information was later dismissed after BDO showed that it had complied

with, and continues to comply with, the terms of the DPA.

6. 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. 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, through the actions of its Tax Solutions Group as set forth above, violated 21 NCAC 08N .0201, .0203(a), .0207, .0211(b), and .0301(b).
3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of Respondent’s consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent Firm is censured.
2. Respondent Firm shall remit, with this signed Order, a civil payment of twenty-six thousand dollars (\$26,000.00).
3. Respondent Firm shall reimburse the Board for four thousand four hundred thirteen dollars and sixty cents (\$4,413.60) in administrative costs incurred by the Board in its investigation of this matter. Said administrative costs must be remitted to the Board with this signed Order.

Laura B. Craver, #35684
Chicago, IL 08/25/2014

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 35684 as a Certified Public Accountant.
2. Respondent informed the Board on her 2013-2014 individual certificate Renewal (“Renewal”) that between January 1, 2012, and June 30, 2013, she had obtained the requisite forty (40) hours of continuing professional education (“CPE”) to meet the 2012 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 2012 requirements.
5. Respondent was able to substantiate CPE far in excess of the base forty (40) hours of general CPE hours. However, the Respondent fell ten (10) minutes short of acceptable ethics CPE for the same time period.

2014 Board Meetings

November 17
December 15

Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on the following dates:

November 11
Veterans Day

November 27-28
Thanksgiving

December 24-26
Christmas

6. Respondent was cooperative with the Board at all stages of the investigation.

7. 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 should have known, at the time that she completed her online renewal, that she did not have all of the necessary ethics CPE for 2012, resulting in a violation 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, prior to December 31, 2014, must:
 - a. Complete an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs,
 - b. Submit three (3) moral character affidavits from CPAs licensed in any jurisdiction, and
 - c. Pay a one-thousand dollar (\$1,000.00) civil monetary penalty to the Board.
2. 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.

Billy C. Gore, #5152
Gastonia, NC 08/25/2014

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 5152 as a Certified Public Accountant.
2. Respondent informed the Board on his 2013-2014 individual certificate Renewal ("Renewal") that between January 1, 2012, and June 30, 2013, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2012 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 2012 and 2013 requirements.
5. Respondent provided adequate documentation for thirty-four (34) hours of the 2012 CPE courses. He provided documentation for an additional six (6) hours; however that course did not meet the specific requirements of the Board.
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 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-six (46.0) 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 his certificate.

Orders

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Orders continued from page 3

R. Delang Dixon, CPA
Charlotte, NC 07/21/2014

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. R. Delang Dixon, CPA (hereinafter "Respondent firm"), is a registered certified public accounting firm in North Carolina.
2. Respondent firm received a "fail" on its most recent system peer review, with an acceptance letter date of January 7, 2014.
3. In accordance with 21 NCAC 08M .0106 requirements for all failed and second passed with deficiencies peer review reports, Respondent firm submitted to the Board a package that included the Peer Review Report, Letter of Response, and Final Letter of Acceptance.
4. The failed system peer review noted a material departure from Generally Accepted Auditing Standards ("GAAS") by Respondent firm.
5. 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. 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 comply with GAAS 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 audit 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. Each of Respondent firm's professional staff participating in any audit engagements shall take a minimum of eight (8) hours each of group study CPE coursework related to Audit Planning, Audit Documentation, and Audit Reporting as part of their annual CPE requirements until such time as Respondent firm receives a pass on a system peer review; and
 - b. Pre-issuance reviews, to be performed by a pre-issuance reviewer approved by the Board, for all future audit engagements until determination is made by the Board that said engagements can be performed by Respondent firm in accordance with applicable standards.

Patricia J. Gillispie, CPA, P.A.
Greensboro, NC 07/21/2014

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 the Respondent stipulate to the following:

1. Patricia J. Gillispie, CPA, P.A. (hereinafter "Respondent firm"), is a registered certified public accounting corporation in North Carolina.
2. Respondent firm received a "fail" on its most recent engagement peer review, with an acceptance letter date of September 5, 2013.
3. Per 21 NCAC 08M .0106, for all failed and second passed with deficiencies reports, Respondent firm was required to submit to the Board a package to include the Peer Review Report, Letter of Response, and Final Letter of Acceptance.
4. Initially, Respondent firm inadvertently provided only a Final Letter of Acceptance to the Board, but later provided a Peer Review Report and Letter of Response when notified that they were never received by the Board.
5. 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. Respondent firm understands and agrees that this Consent Order is subject to review and approval by the Board

Reclassifications

At its September 22, 2014, meeting, the Board approved the following applicants for reclassification:

Reinstatement

Carla Jean Wilmoth Hingos, #28035	Raleigh, NC
Deborah Milder Sackie, #16655	Durham, NC
Kristin Kiessling Zettlemoyer, #29170	Charlotte, NC

Reissuance

Sarah Kathryn Rodgers, #30739	Charlotte, NC
Andrew Scott Esses, #33842	Winston-Salem, NC

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 comply with SSARS 19, effective January 2012, is a violation of 21 NCAC 08N .0404 and .0212.
3. Respondent firm's initial inadvertent failure to submit to the Board copies of its Peer Review Report and Letter of Response constitutes a failure to adhere to the disclosure requirements of 21 NCAC 08M .0106(a)(4), resulting in disciplinary action by virtue of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9) and also 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 pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Consent Order.
3. Respondent firm's professional staff shall take at least four (4) hours of group-study Accounting and Auditing CPE coursework as part of their annual CPE requirement until such time as Respondent firm receives a pass on a system peer review or a pass or a pass with deficiencies on an engagement peer review.

Eric Michael Redner, #35678
Charlotte, NC 07/21/2014

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. Eric Michael Redner (hereinafter "Mr. Redner") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Redner failed to timely file the annual firm registration for Eric M. Redner, 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. Mr. Redner subsequently renewed his firm registration, which was received by the Board on March 17, 2014, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Redner's infraction was for a period of less than sixty (60) days, the appropriate penalty is \$100.00.
5. Mr. Redner 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. Redner's payment as full resolution of the aforementioned rules violation.

Allee Drummond Humphrey, #14870
New Bern, NC 08/25/2014

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. Allee Drummond Humphrey (hereinafter "Ms. Humphrey") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Humphrey failed to timely file the annual firm registration for Allee Drummond Humphrey, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Ms. Humphrey subsequently renewed her firm registration, which was received by the Board on February 24, 2014, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Humphrey's infraction was for a period of less than sixty (60) days, the appropriate penalty is \$100.00.

5. Ms. Humphrey 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. Humphrey's payment as full resolution of the aforementioned rules violation.

Top 50 Graduate Accounting Programs

Three North Carolina universities have made the list of the top 50 graduate accounting programs for 2014 as ranked by *Accounting Degree Review*.

UNC-CH Kenan-Flagler was ranked 12; Wake Forest University School of Business was ranked 25; and NCSU Poole College of Management was ranked 36.

The ranking evaluates the results of four rankings: US News & World Report; Public Accounting Report; Brigham Young University (research rankings); and TaxTalent.

The ranking also considers if the school has earned accounting accreditation from the Association to Advance Collegiate Schools of Business (AACSB).

The complete list is available at www.accounting-degree.org.

Check the Status of Your Application

Exam and license applicants can check the status of their applications through the Board's website, www.nccpaboard.gov.

To check the status of an 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.

CPE *continued from front*

If there is no ethics CPE requirement in the jurisdiction where a non-resident CPA is licensed and resides or works, he or she must complete a two-hour group-study or self-study course on behavioral or regulatory ethics offered by a CPE sponsor registered with the NASBA Registry of CPE Sponsors.

CPAs taking self-study courses to fulfill the Board's 40-hour CPE requirement should note that a self-study course is not considered complete until the CPE sponsor issues a Certificate of Completion. The date the Board will accept for CPE credit is the Certificate of Completion date, not the date the course was completed or the date the completed course was mailed to or received by the sponsor.

Individuals who complete self-study courses late in the year sometimes cannot claim CPE credit for that calendar year because the CPE sponsor issues the Certificate of Completion in the next calendar year. It is strongly suggested that CPAs who plan to use self-study courses to fulfill the CPE requirement complete the courses and submit them to the sponsor(s) as soon as possible.

CPAs cannot claim reading accounting journals, periodicals, reference guides, or related materials and taking a test designed to assess reading comprehension as credit for CPE. No CPE credit is allowed for examinations alone; CPE credit is only allowed for examinations that test a CPA's knowledge of a particular set of study materials as prepared in a formal CPE program.

If a CPA fails to complete the CPE requirements prior to the end of the previous calendar year, but completes the requirements by June 30, the Board will issue a letter of warning for the first such failure within a five (5) calendar year period.

For the second such failure within a five (5) calendar year period, the Board will deny the renewal of the CPA's certificate for a period of not less than 30 days and until the CPA meets the reinstatement requirements set forth in 21 NCAC 08J .0106.

If you have questions about CPE, contact Cammie Emery at (919) 733-1423 or cmery@nccpaboard.gov.

Certificates Issued

At its September 22, 2014, meeting, the Board approved the following applicants for licensure as North Carolina CPAs:

Freddie Acevedo	Carrie Minette Love
Shweta Agarwal	Nathan Charles Lynch
David Joseph Anderson	Lisa Marie Malangoni
Joseph Bruce Baker, Jr.	Carl Sheldon Marcus
Morgan Claire Bauserman	Benjamin Kle McCorkle
George Bernard Bosworth	Adam James McCutcheon
Cameron Bruce Bottolfson	Matthew Aaron McKinney
Therese Reynolds Burkhardt	Courtney Lin Merton
Travonna Patrice Casey	Sara Esta Mets
Adam Paul Castic	Lori Ann Mitchell
Jonathan Dean Castrey	Thomas Joseph Molony
Mary Brooke Cecchini	Susanne Daniela Muecke
Saad Farooq Chaudhary	Mary Ann Ouzts
Laura Isabell Collonia	Tayebe Jassmine Pajooch
Astra Danielle Cope	Alpa Mukesh Patel
Raymond Franklin Coppedge, IV	Meera P. Phaltankar
Gary Richard Couillard	Margret Jean Phelps
Ryan Patrick Crowe	Henry Matthew Phillips
Hilary Elizabeth Davenport Clay	Jeramee John Phillips
Patrick De Wan	Joseph Thomas Pierr
John Gary Dean	Nicole Keating Reeve
Valerie Marie Derrick	Jennifer Lorraine Romanski
Andrew Joseph DiFilippantonio	John Joseph Rooney
Jennifer J. Dusic	Layna Rachel Roycraft
Maryknoll Caoile Elliott	Pierce Henry Rukrigl
Daniel Elijah Epler	Lauren Ann Sargent
Kendra Leigh Ferguson	Sarah Elizabeth Schaefer
Lindsay Elizabeth Ford	Teryn Ann Shaw
Katherine Mary Frankel	Indira Sivadasan
Steven Laurance Gargano	Robert Culp Slough
Matthew Grayson Garner	Joseph Alan Smith
William Pershing Geiger	Danielle Nicole Spaugh
George Carlyle Gourley	Tyler Blake Stallings
Robin Johnson Griffith	Kimberly Frances Staton
Tamara Jo Hart	Jonathan James Stine
Tonia Hartman Hedrick	John Woodson Stringer
Edwin London Henry	Laurie Ellen Summerland
Wilson McLean Hicks	Alyssa McKenzie Sutherland
Dustin Andrew Houdyshell	William Knox Tate, III
Ella Baille Howell	Charles Benjamin Taylor
Karsten Noel Perry Huff	Ryan Jeffrey Todd
Mitchel Paul Janocha	James Peter Tokryman
Mariko Ishikawa Joseph	David Thomas Trautmann
Jacob Tyler Karr	Katherine Marie Von Achen
Lauren Elizabeth Killick	Yaser Ali Warrich
Mary Magarene Kirkland	Henrietta Weaver
Olena A. Koehler	Amanda Marie Williams
Eric Scott Kuthe	Seth Alan Woods
Brian Tracy Lee	Joy Ann Yeates
Minxue Lin	Andrew Robinson York
John James Little	Aaron John Zafiroff
Matthew Longobardi	

Notice of Apparent Violation and Demand to Cease and Desist

W. Scott Luper
Asheville, 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 W. Scott Luper (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; and

WHEREAS, Respondent, in January of 2009, 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, utilized the CPA title and allowed himself to be identified on the Kingdom Advisors website and other Internet listings as a "CPA." Respondent's use of the title "CPA" or "Certified Public Accountant" conveys the false impression that he is authorized to use a title other than 'accountant' when, in fact, he is not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such a representation is misleading and contrary to N. C. Gen. Stat. §93-1, §93-3, and §93-6.

THEREFORE, Respondent W. Scott Luper 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: 03/28/2014

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: W. Scott Luper

DATE: 04/19/2014

Joe Perry Calderwood
Weaverville, 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 Joe Perry Calderwood (hereinafter "Respondent") is not actively licensed as a

Calderwood

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Calderwood *continued from page 7*

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 April of 2013, 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 and/or maintain 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: 05/15/2014

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: Joe Perry Calderwood

DATE: 06/04/2014

Vicky Bellafato
Granite Falls, 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. §93-4, "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' 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 Vicky Bellafato (hereinafter "Respondent") is not now nor has she ever been licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state, but she resides in North Carolina.

WHEREAS, while in North Carolina, Respondent utilized an email address that implied she was a CPA in violation of N. C. Gen. Stat. §93-3.

WHEREAS, while in North Carolina, Respondent operated a business that utilized the term "CPA" in its title in apparent violation 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: 07/22/2014

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: Vicky Bellafato

DATE: 08/01/2014

Ernest L. Davis
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 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 Ernest L. Davis (hereinafter "Respondent") is not 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 has identified himself as a "CPA" to the IRS in order to obtain or maintain 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, Respondent has previously been informed by the Board, and he agreed, that he may not use the CPA title in this state.

WHEREAS, the aforementioned facts constitute apparent violations of N.C. Gen. Stat. §§93-3 and 93-6 and Respondent has previously 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: 06/20/2014

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: Ernest L. Davis

DATE: 07/11/2014

Sandra O. Frempong
Asheville, 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 Sandra O. Frempong (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 July of 2007, 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.

Frempong

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Frempong *continued from page 9*

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.

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: 06/20/2014

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: Sandra O. Frempong

DATE: 07/10/2014

Peter Gimbal
Wilmington, 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 per-

son 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 Peter Gimbal (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 July of 2010, applied for and was granted "inactive" status for his North Carolina CPA license. As part of that application, Respondent agreed that "I affirm that I will not identify myself as a CPA to any person in any manner ... as long as I am on inactive status...."

WHEREAS, Respondent, while on inactive status, identified himself, as a "CPA" to the IRS in order to obtain or maintain 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.

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: 06/25/2014

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: Peter Gimbal

DATE: 07/15/2014

Check Your CPE Carry-forward Online

Did you know you can check your CPE carry-forward through the "Licensee Search" function of the Board's website, www.nccpaboard.gov?

To verify your hours, click on the "Licensee Search" link on the home page, then search for yourself using your name or certificate number. After your record is displayed, click on the "details" link. The number of CPE carry-forward hours will be displayed below your address and telephone number.

If there is a discrepancy in the number of carry-forward hours, please contact Cammie Emery at (919) 733-1423 or cemery@nccpaboard.gov.

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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)].

06/24/2014

Charles David Capps, #13191, Asheville, NC
Erika Janice Rotheim, #24497, New York, NY
Curtis Scott Ruppall, #27861, Grand Rapids, MI
Maryam Munir Shabon, #33127, Chantilly, VA

06/26/2014

Hershall Matthew Brown, #2224, Jacksonville, NC
Mary Katherine Brown, #10702, Raleigh, NC
Allison Elizabeth Emery, #37676, Wilmington, NC
Patrick Burke Fraley, #32016, New York, NY
Michelle M. Heath, #20764, Huntersville, NC
Page Jones Littlewood, #14450, Chapel Hill, NC
Jane Hammond Machmer, #37111, Winston-Salem, NC
David Gould Maxham, #26127, Stamford, CT
Ann Garland Praigg, #16956, Durham, NC
Glenn Allen Ruggles, #36980, Pinehurst, NC
Deborah Milder Sackie, #16655, Durham, NC
Bruce Temple Shell, #15776, Wilmington, NC
Edna Shugart Shore, #11305, Yadkinville, NC
Lizabeth Ruth Trimble, #34814, Charlotte, NC
Sheila J. Yerry, #26789, Cumming, GA

06/27/2014

Roger Robert Clermont, #32474, Mooresville, NC
Mary Millis Diffendal, #16720, Asheville, NC
Courtney Renee Gleason, #36879, Charlotte, NC
Alan Wayne Higgins, #24865, Cleveland, OH
Neldon Lee Jarvis, 28350, Allegan, MI
Ann Peeler Jones, #14077, Marietta, GA
David Karl Kesler, #21686, Spartanburg, SC
Terry Michael Milzarek, #31968, Charlotte, NC
Linda Lewis Nelms, #15660, Asheville, NC
Harriet Elizabeth Pearson, #23618, Raleigh, NC
Jessica Dawn Powers, #38035, Annandale, VA
Clifton Benjamin Sheffield, Jr., #10813, Lewisville, NC

06/30/2014

Ronald G. Allred, #21168, Pike Road, AL
James Alan Barbee, #16064, Talcoban City, Philippines
Sharon Yvonne Bolus, #27713, Raleigh, NC
Michael Thomas Briers, #27187, Bonita Springs, FL
Jacqueline Knotts Crotts, #31225, Lenoir, NC
Kelly Patrick Curry, #17874, La Vergne, TN
Jeremy W. Dick, #4572 Farragut, TN
James Howard Fentress, Sr., #21893 Norfolk, VA
Kirk L. Frohme, #29016 Plantation, FL
F. Kent Graham, #18859 Advance, NC
Carol Taylor Hackney, #15412 Tampa, FL
Stephen Walker Harris, #3501 Durham, NC
Patricia Ann Avera Jones, #1729 Santa Barbara, CA
Henry Hampton Land, #3509 Kannapolis, NC
William David McClure, #10686 Charlotte, NC
James Carroll Melton, #14747 Charlotte, NC
William White Menius, #13363 Greensboro, NC
Douglas Stuart Noble, #12681 Charlotte, NC
Kathleen S. Owens, #30271 River Ridge, LA
Sang Min Park, #32602 Charlotte, NC
David Michael Perkins, #27091 Charlotte, NC
Sidney Roy Pickett, Jr., #29647 Greensboro, NC
Tracey Ann Powell, #36375 Odenton, MD
Douglas C. Renson, #13900 Greensboro, NC
John Murnan Richards, #24175 Charlotte, NC
Kenneth William Riopel, #20647 Edgewater, FL
Lynn Bethea Rose, #7552 Atlanta, GA
Catherine Altizer Smith, #18124 Santa Barbara, CA
Francis Edward Thomas, #17286 High Point, NC
Cindy Lloyd Thompson, #18536 Greensboro, NC
Pamela Marker Thompson, #15781 Kenbridge, VA
Kelly Marie Treble, #35080 Charlotte, NC
Whitney Evan Wheeler, #35265 Greenville, SC

07/01/2014

Kendra Beveridge Boyle, #23013 Savannah, GA
Kimberly Beth Boyle, #24597 Apex, NC
Ronald Miller Cofield, #32460 Atlanta, GA
Dorothy Wellford Connor, #19825 Charlotte, NC
Sharon Gunning Hamilton, #17350 Birmingham, AL
Diane Stirling Hucke, #24909 Raleigh, NC
Debra Kaye Latimore, #28214 Augusta, GA
Leslie Graham Shell, IV, #24837 Charlotte, NC
Kathryn Jean Tucker, #37616 Hendersonville, NC
Elizabeth Raver Wagner, #18540 Bella Vista, AR
Xu Zhou, #36070, Shrewsbury, MA

07/02/2014

Melanie B. Barker, #29408, Huntersville, NC
Henry Fowden Clark, #28387, Raleigh, NC
Merilyn Price Culp, #16294, Weddington, NC
Donika Lee Muckler, #33946, Huntersville, NC
Andrew E. Spaulding, #26975, Bangor, ME

07/03/2014

Michael J. Bongiovanni, #26527, Plantation, FL
Thomas Clayton Davis, #33956, Willow Spring, NC
Susan Nye Eggert, #17006, Conway, AR
William Joseph Setliff, #22237, Danville, VA
Wyatt Ward Wells, Jr., #10982, Boone, NC

07/08/2014

Lynette Jo Anderson, #24270, Apopka, FL
Thomas Michael Barcellona, #29536, Charlotte, NC
Peter Chase Burrill, #27835, Bad Homburg, Germany
Albert Gary Buss, #16917, Spokane, WA
Barry Dale Church, #18848, Kernersville, NC
Paul Vincent Cummings, #29391, Smithville, MO
William Byrd Harrison, #38169, Richmond, VA
Connie Ray Holton, #30153, Youngsville, NC
Addison Russell Howard, #37485, Castle Rock, CO
Jody-Ann M. Johnson, #36817, Pompano Beach, FL
Courtney Lee Lehmann, #37531, Naples, FL
Donald Pruitt, #16142, Hickory, NC
Vickie J. Reed, #26143, Leland, NC

07/09/2014

Billy Eugene Whaley, #15235, Little River, SC

07/10/2014

Bonya Banerjia, #14071, Charlotte, NC
Christopher Allen Lynch, #35448, Wellington, FL
Jennie Doss Moreno, #33292, Raleigh, NC
Edward T. Shipley, Jr., #9709, Winston-Salem, NC
Elizabeth Anne Smith, #34141, Hancock, ME
Juliana Chiu Smith, #33485, Garner, NC

07/14/2014

Howard Chester Abner, #23500, Charlotte, NC
Susan Margaret Brim, #30796, Raleigh, NC
Kristin M. Grabofski, #32487, Charlotte, NC
Lori Carol Hamilton, #38142, Pompano Beach, FL
James R. Hess, #28557, High Point, NC
Amy Michelle Parker, #35917, Fulshear, TX
Jyoti Bipin Patel, #36525, Clifton, NJ
Donna M. Plover, #24008, Raleigh, NC

07/15/2014

Todd Jay Hutchings, #25487, Marietta, GA
Jamie Lynn Lewis, #32458, Galax, VA
Daniel Gene Maxwell, Jr., #15351, Fayetteville, NC
Cassandra Antoinette Tembo, #23644, Louisville, KY
James Lee Williams, #28067, Birmingham, AL

07/17/2014

Patrick Michael Barberich, #9218, Windermere, FL
James M. Dannemiller, #37444, Cuyahoga Falls, OH
Mary Helen Klauder, #30812, Charlotte, NC

07/21/2014

Jennette Parvin Daniel, #28999, Bethesda, MD
Gibora Feigenbaum #36299 New York, NY
Amy M. Hrsinsin, #28562, The Woodlands, TX
Leslie Schuler Michel, #37157, Mason, OH

07/22/2014

Mark Owen Smith, #37443, Chapel Hill, NC

07/23/2014

Debra Dixon Forrester, #16440, High Point, NC
Michael Joseph Jauquet, #30302, Madison, WI

07/24/2014

Deborah Lynn Bethune, #22363, Denton, NC

07/29/2014

Pamela M. Barnes, #25351, Charlotte, NC
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Ryan Michael Bubucis, #35188, Oakdale, CT
Paul Todd Lineberger, #14960, Greenville, SC
Mitzi Helton McCall, #23892, Greenville, SC
Jennifer Pomales, #33247, Irving, TX
Donald Pace Porter, Jr., #28653, Clinton, TN
Frank Edward Sheffer, #949, Suffolk, VA
Brian David Wigginton, #31439, Louisville, KY
John R. Wise, #29217, Greensboro, GA

07/30/2014

Jack Alexander Nichols, #35651, Denver, CO

07/31/2014

Stephani Christy Franks, #28536, McAdenville, NC
Stewart Clayton Hare, #32027, Denver, NC
Stacy Ann Holland, #27656, Charleston, SC
Therese Louise McGannon, #33704, Mills River, NC
Myong Sun Pak, #17674, Raleigh, NC
Lianfen She, #32720, Greenwich, CT

08/01/2014

Meghan Melissa Davis, #36507, Adams Center, NY
Sheila Marsh Edmonds, #28100, Carthage, NC
Paul David Musgrave, #36832, Waxhaw, NC
David Charles Schmidt, #33573, David, FL

08/04/2014

Lisa Byrd Fitchett, #20615, Dunn, NC
Jill L. LaBelle, #24654, Asheville, NC

08/05/2014

Beverly Berger Schain, #16741, Flat Rock, NC
Steven Ray Stanford, #22333, Rockwall, TX

08/15/2014

Vicki McGuire Dame, #27962, Mooresville, NC
James Garrison, #15286, Durham, NC

08/19/2014

Katherine Alys Kuchenbrod, #21605, Charlotte, NC
Richard John Landers, #19928, Camden, NJ

08/21/2014

Elizabeth Hall Sparks, #28166, Concord, NC

09/08/2014

Sandra Palmer Meyer, #26546, Blowing Rock, NC

09/09/2014

Rhett Bucher Johnson, #11806, Lewisville, NC

09/12/2014

Christopher Ken Northup, #12140, Cary, NC

09/23/2014

Dimple Jain, #30912, Belle Mead, NJ

09/29/2014

David Allan Griffin, Jr., #34778, New York, NY



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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.