



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. 11-2014

Client Records: Who Gets Custody?

Many years ago, a business transaction could be finalized with a handshake that represented the participants' intention to uphold the agreed-upon specifics of the deal.

However, in today's business world, it is inconceivable that weeks or months of negotiations would be concluded with a simple handshake, not a signed contract.

CPAs usually advise their clients that a written agreement among business partners is wise, yet many CPAs fail to obtain a written agreement among the partners or shareholders of their own firms.

Regardless of friendship, health, or the number of years spent working together, firms change, prompting the need for immediate action.

A CPA may decide to become a solo practitioner, join another firm, or retire. He or she may be unable to work due to family obligations or failing health.

Do you know what steps to take regarding client records if the firm is dissolved? Who takes custody of the records if a partner or shareholder leaves the firm?

What happens to client records if the firm is sold? What happens if the firm merges with another firm?

Client Records
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Online Firm Renewal and Peer Review Compliance Reporting Now Underway

It is time for North Carolina CPA firms to renew their firm registrations and provide peer review compliance information to the Board through the Board's website, www.nccpaboard.gov.

Failure to renew or cancel the firm registration by the December 31 deadline may result in a civil penalty.

Only firm registrations are being renewed at this time; individual CPA certificates will be renewed in the Spring of 2015.

Key information such as the firm's ID number that must be used to renew the firm registration and to report peer review information was mailed to firms in early November.

Access to the online renewal function is available by clicking on the "renew my firm registration" link in the "How Do I" section of the Board's homepage, www.nccpaboard.gov.

After clicking on the renewal link, the user will select the link for the firm renewal. The same link works for all types of firm renewals. After selecting the link for the firm renewal, a log-in screen will display.

NOTE: To keep a copy of the information submitted during the renewal process, print each screen (using the "print" command of the Internet browser) of the online renewal after entering the required information, but before clicking the "submit" button. Firms that do not follow this procedure and later request a copy of the renewal must pay copying fees.

To log in to the renewal process, enter the firm's ID number and the certificate number of the firm's supervising CPA.

After logging in, an individual practitioner may renew or cancel his or her firm's registration. Other firm types cannot cancel the firm registration online because those firm types must cancel the registration with the Secretary of State's office before being cancelled in the Board's records.

When an individual practitioner (IP) cancels that firm's registration, the system cancels the firm registration immediately and a cancellation receipt is displayed. Print and save this receipt as proof of cancellation of the firm's registration.

Page 1 (page 2 for IPs) of the renewal allows the user to add or delete CPA employees who work for the firm.

To remove a CPA who no longer works for the firm, click the "remove" button in front of the person's name. To add a CPA employee, type in the employee's CPA certificate number in

Renewal
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Disciplinary Actions

George M. Gabler, #29752
Asheville, NC 10/29/2014

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. George M. Gabler (hereinafter "Respondent") is the holder of North Carolina certificate number 29752 as a Certified Public Accountant.
2. Respondent acted as an escrow agent for clients in a project in which he had a related pecuniary interest by way of ownership in a limited liability company.
3. Respondent pleaded guilty to one count of knowingly concealing the felony of others to unrelated real estate transactions.
4. 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 therein by the Board.
2. If proven, Respondent's actions, as set forth above, could constitute violations of 21 NCAC 08N .0202, .0203, .0303(a) and .0212.
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 action set forth below.

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

1. Respondent voluntarily surrenders his North Carolina CPA certificate without the ability to apply for reissuance, reinstatement, or modification of discipline. As such, Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this State whether through CPA mobility provisions or substantial equivalency practice privileges or in any other manner.

2. Respondent waives any rights, privileges, or protections that may be afforded by 21 NCAC 08J .0105, .0106, 08I .0104, or N.C. Gen. Stat. §93-10.

Cristina Madrinan Rivera, #32413
Durham, NC 10/29/2014

THIS CAUSE, coming before the North Carolina State Board of Certified Public Accountant 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. Respondent is the holder of North Carolina certificate number 32413 as a Certified Public Accountant.
2. Respondent was employed by a non-profit corporation ("Employer") beginning in late 2011. The Employer registered as a Referendum Committee with the State Board of Elections and was, by design, only in operation for a limited period of time. Respondent was hired to, among other things, maintain the Employer's books and records, and create financial reports.
3. By 2012, the Employer was prepared to wind down operations. In October 2012, the Employer requested that Respondent perform final accounting and tax services for a specified amount of compensation. Respondent was paid by the Employer in October 2012 and performed the services.
4. Respondent's services to the Employer continued for longer than expected through calendar year 2013. During that time, the Employer and Respondent had no understanding regarding

Respondent's compensation. Due to the non-profit nature of the Employer, other individuals had dedicated their services for free to the Employer.

5. During the latter part of 2012 and through 2013, Respondent dispersed at least an additional \$9,000.00 to herself. Respondent has admitted that the dispersals were made without authorization from the Employer.

6. Respondent promptly repaid the Employer \$10,000.00 when confronted by the Employer's Treasurer.

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 therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202 and .0203.

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

1. The Certified Public Accountant certificate issued to Respondent, Cristina Madrinan Rivera, is hereby permanently revoked.

Board Meeting

The Board's final meeting of 2014 will take place on December 15 at the Board office at 1101 Oberlin Road, Raleigh, and will begin at 10:00 a.m.

2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this State either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon her permanently revoked North Carolina certificate.

Ernst & Young LLP
Charlotte, NC 10/29/2014

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. Ernst & Young LLP (hereinafter "E&Y" or "Respondent Firm") is a registered certified public accounting limited liability partnership in North Carolina.
2. Respondent Firm entered into a Non-Prosecution Agreement ("NPA") with the United States Department of Justice on February 26, 2013.
3. As described in the Statement of Facts attached to the NPA, from the period of 1999 through 2002, E&Y, in conjunction with various law firms, banks and investment advisors, developed, marketed, and implemented certain tax shelters that were intended to assist high net worth individuals to defer, reduce, or eliminate their income taxes. A small number of the tax shelters were sold to North Carolina clients.
4. Also, as set forth in the Statement of Facts:

A small group within E&Y known as the Strategic Individual Solutions Group ("SISG") was primarily responsible for supervising and coordinating the marketing, implementation and defense of E&Y's tax shelter products.

Unlike certain other accounting firms that marketed similar tax shelter products, the senior management of E&Y did not participate in the criminal wrongdoing of the SISG members. Indeed, certain members of SISG withheld important information from E&Y's senior management.

The wrongdoing in this case by a small group of professionals at E&Y represented a deviation from the more than 100-year history of ethical and professional conduct by E&Y and its partners.

5. E&Y has confirmed that SISG was disbanded in early 2003 and that no North Carolina licensees were members of SISG.
6. E&Y has also produced evidence showing that it has undertaken an extensive program to ensure that similar conduct cannot be repeated. In fact the NPA notes that at the time that E&Y implemented its program, it "was praised by the IRS and recognized as a good working model for agreements with practitioners."
7. 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. The actions of the SISG members, as set forth above, violated 21 NCAC 08N .0201, .0203(a), .0207, .0211(b) and .0301(b). Although there is evidence in the record that SISG intentionally withheld material information from E&Y's senior management and none of those SISG members were North Carolina licensees, E&Y is nevertheless responsible for the actions taken by its employees per 21 NCAC 08N .0103.
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 twelve thousand dollars (\$12,000.00).
3. Respondent Firm shall reimburse the Board for one thousand seven hundred twenty-five dollars (\$1,725.00) 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.

Wayne A. Roddy, #17428
Asheville, NC 09/22/2014

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 the following Findings:

1. Wayne A. Roddy ("Respondent") is the holder of North Carolina certificate number 17428 as a Certified Public Accountant.
2. The Board received a complaint from Respondent's former firm ("Firm") alleging that Respondent removed confidential client records upon his departure from the Firm.
3. Respondent has confirmed that confidential client records were initially removed from the Firm. The removal of confidential client records is mitigated by the fact that Respondent immediately returned the records to the Firm after being informed of the correct application of the Board's confidentiality rules.
4. 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:

Roddy

continued on page 4

Roddy continued from page 3

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 a violation of 21 NCAC 08N .0205, *Confidentiality*.

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 firm agree to the following Order:

1. Respondent is censured.

Michael F. Pearl, #16843
Durham, NC 09/22/2014

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 the following Findings:

1. Michael F. Pearl ("Respondent") is the holder of North Carolina certificate number 16843 as a Certified Public Accountant.

2. In 2013, a plaintiff sued Respondent in Superior Court alleging negligence in the practice of public accountancy. The Board reviewed the allegations and determined that they did not have merit.

3. Following the filing of the civil suit, Respondent completed a firm renewal in December 2013. Respondent failed to respond in the affirmative to the following question on the firm renewal:

Has your firm or any firm owner been party to a civil suit, bankruptcy action, administrative proceeding, or binding arbitration; the basis of which is an allegation of negligence, dishonesty, fraud, misrepresentation or incompetence since filing your firm's last renewal?

4. As a mitigating factor, the Board notes that Respondent timely and

voluntarily disclosed resolution of the matter in 2014.

5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board meeting.

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 action, by failing to disclose a civil suit on his firm's renewal, as set out above, constitutes a violation of 21 NCAC 08N .0202.

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 firm agree to the following Order:

1. Respondent is censured.

Yan Ling, #36962
Winterville, 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. Yan Ling (hereinafter "Ms. Ling") is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Ling failed to timely file the annual firm registration for Yan Ling, 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. Ling subsequently renewed her firm registration, which was received by the Board on February 17, 2014, less than sixty (60) days from the annual firm registration date.

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

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

Rebecca Bach Columbus, #21569
Wilmington, NC 09/22/2014

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. Rebecca Bach Columbus (hereinafter "Ms. Columbus") is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Columbus failed to timely renew or cancel the annual firm registration for Rebecca Bach Columbus, 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. Pursuant to 21 NCAC 08J .0111(3), because Ms. Columbus' infraction was for a period of more than 120 days, the appropriate penalty is \$500.00.

4. Ms. Columbus has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Columbus' payment as full resolution of the aforementioned rules violation.

Board Office Closed

The Board office will be closed on the following dates:

November 27-28, 2014
Thanksgiving

Client Records *continued from front*

Although there is no single set of rules or laws that directly addresses all considerations and circumstances of such events, there are some well-established professional obligations regarding the notification of clients and the dispensation of client records.

The specific arrangements may vary from firm to firm, but in all cases, the clients must be notified and provisions should be made to allow clients access to their records.

So, what action should be taken if the firm is dissolved?

Prior to the firm's dissolution, each client should be sent a letter explaining the dissolution and offering to send a copy of the client's records elsewhere (at the client's direction and with a signed release).

Clients must not be led to believe that they must continue the current CPA-client relationship—each client should be given the opportunity to choose who will be his or her CPA after the firm's dissolution.

Because the dissolution of a firm may not be completed for several months, arrangements should be made for client records to be centrally maintained both during and after the dissolution.

In the event that a client fails to respond to the notification of the firm's dissolution, his or her records, as well as any records not in the custody of a firm member, must continue to be centrally maintained.

If a partner or shareholder leaves the firm but the firm continues to exist, each client should be notified of the partner or shareholder's departure from the firm.

If the CPA plans to continue practicing, his or her new address and phone number should be made available to those clients who wish to continue the CPA-client relationship with that particular practitioner. Clients should be given the option to continue receiving service from the firm or to have a copy of their records sent to another firm or CPA.

The client must always be given the opportunity to choose his or her own CPA and a firm must not obstruct this choice in any way.

If the client no longer wants to receive services from the firm, he or she should sign a written release (or provide other written authorization) that allows the firm to provide a copy of the records to either the client or a new firm. The signed consent should be added to the client's permanent record.

However, the original firm should maintain the original client record. If a client does not respond to the notification of the partner or shareholder's departure, the firm should continue to maintain all client records.

The sale of a practice presents a unique challenge in the dispensation of client records.

The buyer generally bases his or her decision to purchase the practice on the number of clients the firm serves and the revenue generated from those clients.

Although it is advisable that *both* the seller and the buyer contact the clients to address the continuation of services with the buyer or the dissemination of the client records, either the seller or the buyer should contact the clients to address the issue.

When two or more CPA firms merge, the participating firms are not required to obtain permission from the clients to move client records into the possession of the merged firm. However, prior to the completion of the merger, a notification about the pending merger should be sent to all clients of the firms involved.

Despite the absence of rules or laws pertaining to the handling of client records following a firm's dissolution, personnel changes, or sale of a practice, firm members must, as always, consider how their actions will affect their clients.

Policies for handling client records should be in place before they are needed. Planning ahead will ensure continuity of quality service to clients while protecting their interests.

Although planning ahead is sometimes unpleasant, it can eliminate a great deal of worry in the future—worry that can include possible disciplinary action by the Board if clients' interests are not protected.

You and your clients will experience significantly fewer problems if there is a written agreement between the partners or shareholders which stipulates what action should be taken when changes occur in the firm.

If you have questions regarding the disposition of client records, please contact Robert N. Brooks, the Board's Executive Director, at rbrooks@nccpaboard.gov or David R. Nance, CPA, the Board's Deputy Director, at dnance@nccpaboard.gov.

Have a Comment or Question about the Activity Review?

Do you have a comment or question about information published in the *Activity Review*?

The Board welcomes your comments and suggestions. Contact us by email at rbrooks@nccpaboard.gov or lhearne@nccpaboard.gov.

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.

Renewals *continued from front*

the appropriate box and click the "Add Employee" button.

Partnerships, registered limited liability partnerships, professional corporations, and professional limited liability companies may add additional CPA owners by typing in the owner's CPA certificate number in the appropriate box and clicking the "Add Owner" button. If the firm has non-CPA owners, this information must be submitted to the Board as outlined in the renewal instructions.

Page 2 (page 3 for IPs) allows the user to change the supervising CPA in the office being renewed, as well as indicating if this office is the administrative office for the entire firm. To change the supervising CPA, click the "Update Supervising CPA" button and enter the new supervising CPA's certificate number and click on the "Click to Complete Supervising CPA Update" button.

The firm's mailing and physical addresses may be changed on the next two pages by clicking on the blue link for each address. A complete mailing address, email address, and phone number are required to continue the renewal process. If that data is not on file, the renewal is stopped until the address, email address, and phone number fields are complete.

Page 3 (page 4 for IPs) contains questions about attest and assurance services that the firm may provide and covers the period since the last firm renewal. Users must answer each question with a "yes" or "no" response before being allowed to proceed with the renewal.

If the firm's peer review has been completed but is not indicated on the screen, please email the appropriate documentation to Cammie Emery at cemery@nccpaboard.gov. The Board cannot change the peer review due date without a current acceptance letter.

For a pass report, fax or email the acceptance letter. For a pass with deficiencies report that is preceded by a modified report on any previous peer review, fax or email the peer review report, findings for further consid-

eration, letter of response, and final acceptance letter.

For a fail report, fax or email the peer review report, findings for further consideration, letter of response, and final acceptance letter. The firm's peer review records will be updated after the Board receives the required documents

Moral character data is reported on page 4 (page 5 for IPs); the questions cover the time period since the last firm renewal. All questions must be answered and any affirmative answers must be explained in the text box provided. In addition, copies of any applicable court documents must be sent to the Board. Users must answer each question with a "yes" or "no" response before being allowed to proceed with the renewal.

For partnerships and registered limited liability partnerships, page 5 calculates the fee schedule for renewal. Partnerships and registered limited liability partnerships pay a fee only if they have offices outside of North Carolina. All fees paid online must be paid by MasterCard or Visa. The renewal fee will be paid with the firm's administrative office renewal.

Professional corporations and professional limited liability companies must pay a \$25 fee as indicated on page 5. The renewal fee will be paid with the firm's administrative office renewal only.

Page 6 of the renewal provides the user with an opportunity to review the information provided on the previous pages and make any necessary changes or print each page of the completed renewal. The user may also continue to page 7.

On page 7, the user affirms that the information provided is correct. After accepting the statement on Page 7, individual practitioners and those partnerships, registered limited liability partnerships, professional corporations, and professional limited liability companies that do not owe a fee are provided with a receipt which states that the firm renewal has been processed.

Please print this receipt for the firm's records; this receipt serves as confirmation of renewal until the

firm's Board registration certificate is received.

For the administrative offices of partnerships, limited liability companies, professional corporations, and professional limited liability companies which must pay any applicable renewal fees, payment information is entered on page 8. All fees paid online must be paid by MasterCard or Visa.

After paying the fee, the user is provided with a receipt which states that the firm renewal has been processed. Print this receipt for the firm's records; this receipt serves as confirmation of renewal until the firm's Board registration certificate is received.

A firm that does not want to submit credit card information using the website, but wants to pay by credit card, may submit a copy of the online renewal form by answering all questions on each page of the renewal, printing each screen (using the "print" command of the Internet browser) as it is completed, but before clicking "submit," signing the renewal, and faxing the completed pages, including the completed credit card information page, to (919) 733-4209 or by mailing the completed pages, including the completed credit card information page, to State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605.

A firm that prefers to submit the renewal form with a check may do so by answering all questions on each page of the renewal, printing each screen (using the "print" command of the Internet browser) as it is completed, but before clicking "submit," signing the renewal, and mailing the completed pages, plus a check payable to State Board of CPA Examiners for the appropriate amount to PO Box 12827, Raleigh, NC 27605.

If a CPA firm fails to comply with any part of 21 NCAC 08J, *Renewals and Registrations* or 21 NCAC 08M, *Peer Review Program*, the Board may take disciplinary action against the CPA firm's members as specified in 21 NCAC 08J.0111 and 21 NCAC 08M.0106. Such action may include a civil penalty.

Submit questions about firm renewal and peer review compliance to Cammie Emery at cemery@nccpaboard.gov or Buck Winslow at buckw@nccpaboard.gov.

Certificates Issued

At its October 29, 2014, meeting, the Board approved the following applicants for licensure as North Carolina CPAs:

Cynthia Diane Austen
 Briarlee D. Barrow
 Ryan David Beckstead
 Darryl Wesley Bennett, Jr.
 Sharon Ann Bernacki
 Adam David Brawley
 Charlotte Pait Brewer
 Jessica Seymour Brintle
 Abigail Leigh Campbell
 Margaret Mary Rogers Cherry
 Scott Miller Croner
 Mark Andrew Davis
 Veronica Felicia Edwards
 Michael Richard Gerew
 Brooke Kaitlyn Goodwin
 Nicholas Merrill Graham
 Meredith Leigh Guelbert
 JiaJia Hao
 Camille Marie Hefner
 Shan Ismeal Ijaz
 Kevin Reece Ingold
 Braden Alexander Jackson

Jeffrey Robert Johnson
 Joshua Keith Jones
 Vasyl Khokhla
 Jonathan Allen Kittel
 Heather Lauren Koob
 Kevin Scott Lee
 Michael Dwayne May
 Katie Suzanne Mazzeo
 Daniel de Moraes Mendonca
 Benjamin Michael Miley
 Matthew Robert Miller
 William Markham Montgomery
 Kaitlyn Hunter Moore
 Jeffrey Lee Nakayama
 Thomas Charles Natale
 Trang Hien Nguyen
 Robert Clayton Nicholson, II
 Kyle Phillip Nygaard
 John Charles Payne
 Andrew Fredrick Pearson
 Sharon Wine Pratto
 Teresa Hope Redman

Michelle Rene Robe
 Nancy Amanda Sayer
 Daniel Robert Schillaci
 Laura Suzanne Scott
 John Avery Scotton, Jr.
 Sylvia Ruxandra Seaver
 Courtney Shanice Smith
 Sally-Anne Tabora
 Anthony Dominic Tallarico
 Jaclyn Austin Taylor
 Adam Edward Taylor, Sr.
 Alan Lane Toler
 William Bradley Tucker
 Travis Clint VanHoy
 Anthony Francis Welsch

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Reclassifications

Reinstatement

10/29/14	Sonal Thakkar Amin, #28740	Charlotte, NC
10/29/14	Jessica Carvajal, #32083	Charlotte, NC
10/29/14	Laura Corder, #20707	Concord, NC
10/29/14	Nathan Lee Fenwick, #23736	Boca Raton, FL
10/29/14	Andrew Ray Holtgrewe, #28262	Cary, NC
10/29/14	Stephen Paul Jackson, Jr., #21853	Greensboro, NC

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)].

10/07/14	Fred MacAulay Bond, #16992	Mocksville, NC
10/07/14	Sharon Diane Sharpe, #19887	Greenville, SC
10/08/14	Angela Rae Eagle, #19967	Charlotte, NC
10/13/14	Charles Lynwood Mercer, #12328	Goldsboro, NC
10/20/14	Kathryn Louise King, #37366	Charlotte, NC
10/23/14	Randall Adam Wilson, #33306	Mt. Pleasant, SC
10/23/14	Sandra Dillon Yarnall, #17580	Raleigh, NC

Check the Status of Your Application Online

Exam and license applicants can now check the status of their applications through the Board’s website, www.nccpaboard.gov. Look for the link in the “How Do I?” box on the homepage.

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 update his or her contact information and may also send a message to the appropriate staff member using the comment/question box provided.



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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.