



# 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 • nccpaboard.gov • No. 01-2015

### Ann J. Hinkle, Manager of Professional Standards, Retires from Board

Ann J. Hinkle, the manager of the Board's Professional Standards section, has retired after nearly 28 years with the Board.

First hired as the Board's receptionist in 1987, Hinkle's degree in political science, her interest in legal matters, and her understanding of the Board's responsibility to protect the public interest by regulating CPAs, made her an obvious choice to take on the role of Coordinator of Professional Standards in 1990. [Her job title was later changed to *Manager of Professional Standards*.]

As Manager of the Professional Standards section, Hinkle worked closely with the Board's Staff Attorney, Executive Staff, and three other Professional Standards employees on all aspects of the Board's enforcement activities.

Her intimate knowledge of the accountancy statutes and Board rules were invaluable when responding to the numerous phone calls she received from licensees.

Many of the calls she received started out with a licensee saying, "This may be a dumb question, but. . ."

Hinkle's response to this feeling of misgiving was simple. "To me, the only dumb question is the one that is not asked."

"So many licensees fear they will appear incompetent when they call to ask a question. Yes, maybe that question is one that I've heard before, but for that

person, at that moment, answering that particular question needed to be the most important thing I did all day," she explained.

Hinkle recently said, "I've become friends with many CPAs over the years; we may have never met, but we've talked on the phone so many times that we formed a friendship."

At the Board's December 15, 2014, meeting, the Board's President, Bucky Glover, CPA, presented Hinkle with a resolution thanking her for her years of service to the Board, the CPA profession, and the public.

Said Glover, "It has been a real pleasure working with Ann over the years. Her work with the Professional Standards Committee has been exceptional."

Upon accepting a framed copy of the resolution, Hinkle said, "I really appreciate this. I appreciate the acknowledgment. Thank you."

"I have enjoyed my time here. I have enjoyed being a part of this organization."

She continued, "It has been a challenge, but as I have told every person I have ever hired here, the best part of this job is that no two days are the same."

The Board's Executive Director, Robert N. Brooks, commented, "Over the years, Ann has proven her worth time and again."

"Her knowledge of the statutes and rules, her ability to connect with the

licensees and the public, her knack for recalling case history, will all be missed, but we wish her well in her retirement."

David Nance, CPA, the Board's Deputy Director, said, "Ann has been a dedicated employee of the Board and we will surely miss her professionalism and work in the Professional Standards section. I am sure that she will enjoy the many things that retirement brings her way."

Although Hinkle doesn't have a set plan for what she will do in her retirement, she knows she will be able to spend more time with her husband, Bob, who retired several years ago.

She also looks forward to visiting her children and grandchildren who live out-of-state. "I just have to decide if I will drive north to Virginia or south to Georgia," she laughed.

On behalf of the Board, its staff, and the many CPAs and members of the public you have helped over the years, thank you for your hard work and dedication, Ann J. Hinkle. Enjoy your retirement!

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# Disciplinary Actions

**Alexander H. Mackintosh, #11848  
Hong Kong 11/17/2014**

*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 11848 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 the CPE certificates of completion to the Board as requested. Respondent was only able to provide documentation for thirty-nine (39) hours of continuing professional education ("CPE") taken to meet the 2012 CPE requirements.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board meeting.

*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-one (41) 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.

**Stephen L. Walker, #16058  
Charlotte, NC 11/17/2014**

*THIS CAUSE* coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on November 17, 2014, that:

## Findings of Fact

1. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over Respondent and the subject matter of this action.
3. Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service,

## 2015 Board Meetings

February 23  
March 18\*  
April 21  
May 21  
June 22  
July 20  
August 24  
September 21  
October 22  
November 16  
December 14

Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

\*1 pm

certified mail, or other method of delivery authorized by N.C. Gen. Stat. §150B-38(c).

4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.

5. Respondent did not object to any Board Member's participation in the Hearing of this matter.

6. Respondent was present at the Hearing and was represented by counsel.

7. Respondent was, at all relevant times, the supervising CPA for Walker & Associates, CPA, PA (the "Firm"), and had ultimate responsibility for the Firm's filing and remittance of taxes withheld from the Firm employees' paychecks ("941 taxes").

8. The Firm failed to timely file a return for its 941 taxes for the quarters ending September 2011 and December 2011.

9. The Firm failed to timely remit payment for its 941 taxes for the quarters ending September 2011, December 2011, March 2012, December 2012, March 2013, June 2013, and December 2013.

10. As of the date of the Hearing, the Firm has not remitted full payment for the quarters ending December 2011, December 2012, March 2013, June 2013, and December 2013.

### Conclusions of Law

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

2. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate and to impose civil monetary penalties.

3. Respondent was responsible for the Firm's deficiencies per 21 NCAC 08N .0103.

4. Respondent's failures to ensure the timely filing and payment of 941 taxes constitute violations of 21 NCAC 08N .0203(a), and .0207.

*BASED ON THE FOREGOING*, the Board orders in a vote of six (6) to zero (0) that:

1. The Certified Public Accountant certificate issued to Respondent, Stephen L. Walker, is hereby permanently revoked.

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 his permanently revoked North Carolina certificate.

**Juliana Chiu Smith, #33485  
Garner, NC 12/15/2014**

*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 33485 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 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.

4. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was only able to provide documentation for thirty-three (33) hours of continuing professional education ("CPE") taken to meet the 2012 CPE requirements.

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

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

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. §93-12(15).

2. Respondent must return her certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.

3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order and if Respondent's certificate and the civil penalty required in number five (5) of this Order have been timely received by the Board.

4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:

a. Application form,

**Smith**

*continued on page 4*

- b. Payment of the application fee,
- c. Three (3) moral character affidavits, and
- 5. Forty-seven (47) 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.
- 6. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
- 7. 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.

### Certificates Issued

At its December 15, 2014, meeting, the Board approved the following applicants for certification as North Carolina CPAs:

- Craig J. Adams
- Catherine Taylor Blackmon
- Lisa Jane Cunningham
- Thomas Lee Fiepke
- Jon A. Manning
- Reshma Naresh Mulchandani
- Peggy Pei-Chi Wang

### 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](http://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.

## Reclassifications

### Reinstatement

12/15/14	James Winston Harrison, #10369	Winston-Salem, NC
12/15/14	Virginia Newton Long, #14816	Charlotte, NC

### Reissuance

12/05/14	Torrell Maurice Armstrong, #32980	Durham, NC
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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)].

10/31/14	Andrea Harris Albertson, #30337	Elon, NC
11/03/14	Nancy Hall Johnson, #27984	Raleigh, NC
11/03/14	Donald Patrick Schraeder, #11283	Jamestown, NC
11/04/14	Paul H. Albritton, Jr., #3524	Wilmington, NC
11/06/14	Daniel R. Chappell, #19229	Fuquay-Varina, NC
11/06/14	Alvis Brent Snelgrove, #12138	Canton, GA
11/06/14	Jimmy Craig Stout, #3985	Burlington, NC
11/12/14	Suzan Elizabeth Bly, #20894	Greensboro, NC
11/12/14	Steven H. Kight, #24075	Florence, SC
11/12/14	Michael Raymond Nash, #24027	Mooresville, NC
11/12/14	David Eugene Parrish, #7411	Charlotte, NC
11/12/14	Eve Mayer Peterson, #18028	Hilton Head, SC
11/12/14	Brandy Nicole Satterfield, #34371	Raleigh, NC
11/13/14	James Allen Hill, Jr., #1701	Raleigh, NC
11/17/14	Paul Richard Lawler, #14300	Wilmington, NC
11/19/14	Natalie Nichols Corrigan, #18526	Charlotte, NC
11/20/14	Stephanie Leigh Hall, #36559	Charlotte, NC
11/20/14	Robert Russell Nelson, Jr., #12285	Charlotte, NC
11/20/14	Patrick Hunter Oglesby, #38299	High Point, NC
11/21/14	Mark Causey, III, #35290	Cary, NC
11/24/14	Karen Thompson Hall, #26763	Apex, NC
11/24/14	Julie Schweig Hutton, #28952	Winston-Salem, NC
11/25/14	James Lester Gillespie, #15182	Weaverville, NC
11/25/14	Samuel Thomas Hensley, IV, #24117	Wilmington, NC
11/25/14	Byron Kent Southern, #20800	Harrisburg, NC
11/26/14	Robert Chad Kapfhamer, #13649	Atlanta, GA
11/26/14	Brenda Nations Oocumma, #19950	Cherokee, NC
11/26/14	Margaret Ann Wilson, #1147	Summerfield, NC
11/26/14	James M. Wood, II, #31851	Lehigh Acres, FL
12/02/14	Jason John Golonka, #36964	Cary, NC
12/02/14	Patricia Jean Price, #14518	Greensboro, NC
12/02/14	Raymond Alan Lichten, #12324	Raleigh, NC
12/03/14	Michael Maffett Hayes, #24743	Greenville, NC
12/03/14	Jared Lee Spencer, #31817	Wake Forest, NC

# Notice of Apparent Violation and Agreement to Cease and Desist

**T. Scott Brumley**  
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 T. Scott Brumley (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, in December of 2013, Respondent's certificate was forfeited by Consent Order.

WHEREAS, Respondent, while on forfeited status, identified himself as a CPA on office signage and on his firm's website.

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 his forfeited certificate is reactivated 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:** 07/07/2014

*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:** T. Scott Brumley

**Date:** 08/28/2014

**Daniel J. Brady**  
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 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 Daniel J. Brady (hereinafter "Respondent Brady") is not now, nor has he 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 his principal place of business is in North Carolina; and

WHEREAS, Respondent Brady, while working in North Carolina, signed an Independent Auditor's Report as a CPA. Respondent Brady'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.

**Brady**

*continued on page 6*

**Brady** continued from page 5

*THEREFORE*, Respondent Brady is hereby notified 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:** 05/29/2014

*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:** Daniel J. Brady

**Date:** 06/04/2014

**Bryson David Kiser**  
Newton, 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 Bryson David Kiser (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 May of 2011, applied for, and was granted, "retired" status for his North Carolina CPA license. As part of that application, Respondent agreed that he would not receive any earned compensation in any job or sign any documents as a CPA.

*WHEREAS*, Respondent, while on retired status, identified himself as a "CPA" to the IRS in order to obtain and/or maintain a PTIN registration. Respondent also identified himself on his Twitter account as a CPA.

*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:** 11/13/2014

*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:** Bryson David Kiser

**Date:** 11/21/2014

## 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 date:

**January 19, 2015**  
**Martin Luther King, Jr., Day**

## Firm Renewal Deadline

January 31, 2015, is the final deadline for North Carolina CPA firms to renew their firm registrations and provide peer review compliance information to the Board.

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, [nccpaboard.gov](http://nccpaboard.gov).

If you have questions about firm renewal or peer review compliance reporting, please contact Cammie Emery by email at [cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov).

[www.nccpaboard.gov](http://www.nccpaboard.gov)

# Contacting the Board

## Executive Staff

*(rule-making matters, declaratory rulings, Board operations, personnel matters)*

Robert N. Brooks, Executive Director	919/733-1425	rbrooks@nccpaboard.gov
David R. Nance, CPA, Deputy Director	919/733-4215	dnance@nccpaboard.gov

## Administrative Services

*(general accounting, accounts receivable/payable, vendor relations)*

Felecia Ashe, Accounting Specialist	919/733-4223	feleciaa@nccpaboard.gov
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*(switchboard, address changes, general Board info)*

Vanessia Willet, Customer Service Rep	919/733-4222	vanessiaw@nccpaboard.gov
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## Communications

*(website, newsletter, press releases, public record information, social media)*

Lisa R. Hearne, Manager	919/733-4208	lhearne@nccpaboard.gov
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## Examinations

*(Initial and re-Exam applications, applicant eligibility, score release)*

Phyllis Elliott, Specialist	919/733-4224	phyllise@nccpaboard.gov
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## Licensing

Buck Winslow, Manager	919/733-1421	buckw@nccpaboard.gov
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*(individual licensure & renewal, inactive status)*

Alice Grigsby, Specialist	919/733-1422	aliceg@nccpaboard.gov
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*(firm registration & renewal, peer review, CPE, CPE audit)*

Cammie Emery, Assistant	919/733-1423	cemery@nccpaboard.gov
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## Professional Standards

*(complaints against CPAs & firms, unauthorized use of title, professional ethics & conduct)*

Frank X. Trainor, III, Staff Attorney	919/715-9185	ftrainor@nccpaboard.gov
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Mary Beth Britt, Specialist	919/715-2455	mbbritt@nccpaboard.gov
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Jean Marie Small, Specialist	919/733-1424	jsmall@nccpaboard.gov
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Kayla White, Assistant	919/715-8412	kaylawhite@nccpaboard.gov
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<b>Fax</b>	919/733-4209	
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<b>Website</b>	www.nccpaboard.gov	
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## Social Media

Facebook	www.facebook.com/NCCPABoard	
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Twitter	@NCCPABoard	
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<b>Postal Address</b>	PO Box 12827, Raleigh, NC 27605-2827	
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<b>Street Address/Delivery Address</b> (UPS, FedEx, etc.)	1101 Oberlin Road, Suite 104, Raleigh, NC 27605-1169	
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<b>Hours of Operation:</b>	Monday-Friday, 8:00 a.m. - 5:00 p.m. (closed on State holidays)	
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## State Board of CPA Examiners

### Board Members

**Miley W. (Bucky) Glover, CPA**  
*President, Monroe*

**Michael H. Womble, CPA**  
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