



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. 02-2015

SSARS 21: What Is the Impact for North Carolina CPAs?

The AICPA Accounting and Review Services Committee recently issued Statement on Standards for Accounting and Review Services (SSARS) No. 21 that revises the standards for reviews, compilations, and engagements to prepare financial statements.

So what are the important take-aways from the new standard? The new standard provides increased clarity as to whether a CPA is simply preparing financial statements--a nonattest, non-assurance service--or is performing services such as a compilation or review.

SSARS 21 separates the preparation of financial statements from the reporting on those financial statements. The decision to report on the financial statements, by way of either a compilation or review report, is based solely on what type of service the CPA has been engaged to perform.

SSARS 21 consists of four (4) sections: 60, 70, 80, and 90.

Section 60 provides general principles for professional responsibilities related to engagements performed in accordance with the SSARSs.

It is foundational for the other three sections related to the preparation, compilation, and review of financial statements and provides guidance related to ethical requirements, professional judgment, and engagement level quality control.

Section 70 applies whenever a CPA is engaged to prepare financial statements, but is not engaged to perform a compilation, review, or audit on those financial statements.

The CPA will need to apply professional judgment in making the determination as to whether the CPA has been engaged to prepare financial statements or to simply assist in preparing financial statements (bookkeeping services not subject to SSARSs).

As the engagement to prepare financial statements is a nonattest service, the CPA is not required to be independent. Also, a CPA can omit disclosures if the client does not need them.

A report is not required, even if the financial statements may be used by a third party. The CPA should include a legend on each page of the financial statements stating "no assurance is being provided." Alternative procedures are provided should management not allow the use of the legend.

Section 80 applies whenever a CPA is engaged to perform compilation services. The old language referring to the submission of financial statements to a third party has been eliminated.

The new compilation report language has been simplified to distinguish it from assurance reports for audit and review services.

The section can be applied to financial statements with or without disclosures and provides that CPAs add additional paragraphs for explanatory purposes.

Section 90 applies whenever a CPA is engaged to perform review services. The accountant's review report has been updated, as SSARS 21 requires the use of headings in the report and requires that the CPA name the city and state of the

issuing office (accomplished through CPA letterhead).

SSARS 21 also brings in the use of emphasis-of-matter or other-matter explanatory paragraphs that were not previously required.

Other Items of Importance

- CPAs are required to use SSARS 21 for financial statements with periods ending December 15, 2015, and for periods thereafter; however, SSARS 21 can be used now as the standard allows for early implementation.

- A signed engagement letter is required for all SSARSs engagements. The agreed-upon terms of the engagement should be stated - engaged to prepare, compile, or review. The letter should be signed by both the CPA and management or those charged with governance.

- CPAs should continue to follow the Code of Conduct which prohibits a CPA from being associated with misleading financial statements - even if only performing a preparation service

SSARS 21

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Disciplinary Actions

Paul Lawrence Erickson
Asheville, NC 01/26/2015

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 January 26, 2015, that:

FINDINGS OF FACT

1. Applicant was the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over Applicant and the subject matter of this action.
3. Applicant received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notification of Public Hearing by personal service, 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. Applicant did not object to any Board Member's participation in the Hearing of this matter.
6. Applicant was present at the Hearing and was not represented by counsel.
7. This matter is before the Board upon application by Applicant for Modification of Discipline pursuant to 21 NCAC 08I .0104.
8. The disciplinary action which the Applicant seeks to modify was a Board Order permanently revoking his certificate ("Board Order"). The effective date of the Board Order was April 21, 2009.

CONCLUSIONS OF LAW

1. The Hearing was duly noticed pursuant to N. C. Gen. Stat. §150B-38(b)(c) and NCAC 08C .0103 and conducted with a quorum of Board members and all necessary parties present.
2. Because the discipline in this case imposed by a Board Order was perma-

nent revocation, pursuant to 21 NCAC 08I .0104, the burden of establishing a justification for modifying the earlier discipline is upon the applicant.

3. The Applicant, during the Hearing, was not able to demonstrate good cause for the relief sought, including evidence that he is rehabilitated with respect to the conduct that was the basis of the Board Order.

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

1. Paul Lawrence Erickson's Application for Modification of Discipline is not approved.

Beverly Schain, #16741
Flat Rock, 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 16741 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 and 2013 requirements.
5. Respondent could not provide the CPE certificates of completion to the Board as requested. Respondent was unable to provide any documentation for forty (40) hours of continuing professional education ("CPE") taken to meet the 2012 and 2013 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.

2015 Board Meetings

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

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,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Eighty (80) 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 her certificate.

Steven Stanford, #22333
Rockwall, TX 01/26/2015

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 22333 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 could not provide the CPE certificates of completion to the Board as requested because that information was held by his previous employer. After leaving employment, Respondent was unable to retrieve his CPE documentation.
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

Stanford

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Rule-Making Hearing Scheduled for March 18, 2015

On March 18, 2015, the Board will conduct a public rule-making hearing to consider amending 21 NCAC 08G .0409, *Computation of CPE Credits*.

The Hearing will begin at 1:00 p.m. at the Board office at 1101 Oberlin Road, Suite 104, Raleigh, NC 27605.

The full text of the proposed rule is available on the Board's website, www.nccpaboard.gov.

No fiscal note is required regarding this proposed rule as there is no fiscal impact on any local, state, state budget, or federal funds.

No federal certification of this proposed rule change is required as this rule is not mandated by any federal statutes or rules.

Written comments on the proposed amendment will be accepted through 5:00 p.m. on April 17, 2015; written comments to be included in the March 18, 2015, Board meeting package must be received by the Board by 5:00 p.m. on March 11, 2015.

Please submit written comments regarding the proposed amendment by mail, fax, or email to:

Robert N. Brooks
State Board of CPA Examiners
PO Box 12827
Raleigh, NC 27605
Fax: 919-733-4209

Email: rbrooks@nccpaboard.gov

Individuals who plan to attend the rule-making hearing must contact Mr. Brooks by mail, fax, or email by 5:00 p.m. on March 11, 2015, to ensure adequate seating is available.

Any individual who plans to attend the hearing to present oral testimony on the proposed amendment must indicate if he or she is in favor or opposed to the amendment.

Stanford continued from page 3

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. Eighty (80) 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.

Matthew J. Dressman, #27031
Durham, NC 01/26/2015

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 27031 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 requirements.

5. Respondent could not provide the CPE certificates of completion to the Board as requested. Respondent was unable to provide any documentation for forty (40) 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. Eighty (80) 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.

Reclassifications

Reissuance

01/26/15 Mark Alan Konyndyk, #31322 Kirkland, WA

Reinstatement

01/26/15 Diann Barbacci, #16697 Kernersville, NC
 01/26/15 Christine Carol Hildebrand, #23529 Cary, NC
 01/26/15 Terri Nicole Knotts, #30027 Greensboro, NC
 01/26/15 James Rider Landacre, #7404 Greensboro, NC
 01/26/15 Madison S. Locklear, #25121 Charlotte, NC
 01/26/15 Jay Fredrick Lookabill, #34691 Florham Park, NJ
 01/26/15 Harold A. Paullin, #10396 Savannah, GA
 01/26/15 Christopher James Potter, #26825 Cary, NC
 01/26/15 William Eldon Russ, #11669 Louisville, KY
 01/26/15 Harold Dean Sellers, #13627 Charlotte, NC
 01/26/15 Suzanne Sneed Thornburg, #20429 Lincolnton, NC
 01/26/15 Summer Lowe Webbink, #30626 Durham, NC

Inactive

“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)].

12/04/14 Douglas Randolph Jones, #22861 Hendersonville, NC
 12/08/14 Sharon Sue Lochaby, #9949 Belmont, NC
 12/08/14 Ann Parkin Rowell, #11747 Charlotte, NC
 12/09/14 William Muir Bucher, Jr., #24312 Salisbury, NC
 12/09/14 Laurie Beezer Madesian, #21557 Cary, NC
 12/09/14 Michael Stuart McLamb, #10961 Dunn, NC
 12/09/14 Karsten G. Randolph, #26495 Shawnee Mission, KS
 12/09/14 Candice Sexton Whitehurst, #29661, Raleigh, NC
 12/10/14 Allen Herman Stephens, #9711 Raleigh, NC
 12/15/14 Jane Elizabeth Floyd, #18217 Hillsborough, NC
 12/15/14 Jennifer Leigh Mixon, #32811 Charlotte, NC
 12/15/14 Mary Katherine Myatt, #21620 Raleigh, NC
 12/15/14 Tania Patricia Peon, #33562 Apex, NC
 12/15/14 Carol Smith, #14873 Burlington, NC
 12/15/14 James Wade Weeks, #23395 Tampa, FL
 12/16/14 Raymond John Baker, #16694 Sneads Ferry, NC
 12/16/14 Michael Thomas Barrow, #33095 Raleigh, NC
 12/16/14 Thomas Henry Galligan, #19143 Southport, NC
 12/16/14 Carolyn L. Olivarez, #31923 Kenansville, NC
 12/16/14 Kathy Kesler Thomas, #21548 Winston-Salem, NC
 12/17/14 Joe Frank Ogburn, #2921 Shelby, NC
 12/18/14 Pamela Foust Heye, #14934 Raleigh, NC
 12/19/14 Kenneth Michael Freeland, #15983 Wilkesboro, NC
 12/19/14 Paul Hanna Livingston, Jr., #6108 Greensboro, NC

SSARS 21 *continued from front*

- SSARS21 removed the requirements and language regarding “management use only” financial statements.
- The Board’s current rules provide that a CPA or CPA firm providing audits; reviews of financial statements; compilations of financial statements; or agreed-upon procedures or engagements to be performed in accordance with the Statements on Standards for Attestation Engagements shall participate in a peer review program. SSARS 21 preparation services do not fall within any of the above categories .

All CPAs should be aware of the changes now in place due to the issuance of SSARS 21. These changes impact CPA’s practice management and quality control.

The Board has seen where the failure of CPAs to familiarize themselves with changes in the Standards and to obtain appropriate CPE is reflected in peer review results down the line.

The above information is a simplified summary; the Board encourages all CPAs to seek out other helpful information and resources to ensure a thorough understanding of SSARS 21 and its changes.

If you have questions about SSARS 21, please contact the Board’s Deputy Director, David R. Nance, CPA, by email at dnance@nccpaboard.gov.

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.

Notice of Apparent Violation and Agreement to Cease and Desist

**Kelly-Jean Kwiatkowski
Waxhaw, 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 Kelly-Jean Kwiatkowski (hereinafter “Respondent Kwiatkowski”) 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 her principal place of business is in North Carolina; and

WHEREAS, Respondent Kwiatkowski, while working in North Carolina identified herself as a CPA to the IRS in order to obtain or maintain a Preparer Tax Identification Number (PTIN) registration.

WHEREAS, Respondent Kwiatkowski, 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 Kwiatkowski, utilized an email address that implied she was a CPA.

WHEREAS, Respondent Kwiatkowski, identified herself as a CPA on her LinkedIn website profile.

WHEREAS, Respondent Kwiatkowski’s use of the title “CPA” or “Certified Public Accountant” conveys the false impression that she is authorized to use a title other than ‘accountant’ when, in fact, she 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 Kwiatkowski 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: 10/27/2014

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: Kelly-Jean Kwiatkowski

Date: 11/24/2014

NC CPAs by Residency

(Active licensees as of 01/30/2015)

AK	7
AL	35
AR	8
AZ	21
CA	132
CO	49
CT	37
DC	44
DE	16
FL	320
GA	433
HI	1
IA	9
ID	3
IL	61
IN	28
KS	13
KY	21
LA	17
MA	47
MD	109
ME	4
MI	36
MN	8
MO	12
MS	15
MT	7
NC	16,554
ND	3
NE	6
NH	10
NJ	98
NM	6
NV	11
NY	145
OH	63
OK	10
OR	13
PA	115
RI	4
SC	703
SD	1
TN	131
TX	196
UT	8
VA	420
VT	5
WA	24
WI	20
WV	24
WY	3
Other	56
TOTAL	20,122

Certificates Issued

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

Ana Maria Alvarez
Jay Allen Anderson
Taylor Bond Anderson
Natalie Elisabeth Angell
Meghan Scott Ayscue
Ferrazanah Tsarina Azeez
Catherine JoAnn Baker
Caroline Ruth-Marie Ballance
Sarah Machel Bazzle
David Alan Berk
Bryce Staliper Blair
Susan Marie Blake
Michelle Ashley Boudreau
Kenneth Thomas Boyle
Austin Wright Bradshaw
Kevin Demetrius Brodie
Brandon Garrison Brooks
Gwyn Carmichael Broome
Shannon Darnell Browne
John Martin Buckley
Joy Bumpus
James Christopher Burns, Sr.
John George Cargill, IV
Jessica Kathleen Cavett
Alexander Michael Chaprak
Ray Changhao Chen
Zhen Chen
Brian Christopher Clark
Philip Raymond Clark
Tracy Ellis Clayton
Tonya Lynn Coates
Arthur Eugene Cone
David Bradford Cooper
Garrett Alexander Copeland
Forest Donovan Corwin
Amanda Kirlin Creech
Kimberlee Payne Crewey
Anna Mazurek Cuff
Sarah Stevenson Danford
Michael Scott Doggett
Troy Edward Dolan
Grady Norton Elliott, II
Marisa Lane Evans
Hisham Sherif Fahim
Natalie Ann Flannery
Lawrence Hull Freeburg
Emily Allison Garcia
Amy Sachiko Gilbert
Jill Marie Goossen

Aaron David Greiner
David Michael Grim
Gary Michael Guido, Jr.
Erica Ann Habina
Charles Austin Hall
Bethany Carole Harris
Kendell Latre Harris
Loren Grey Hawley
Craig Allan Higgins
Kyle Lindsay Hooks
Gregory Mark Hookstra
Rachel Fargis Humphries
Lucinda Barker Hunt
Robert Paul Hureau
Kevin Matthew Kaval
Ezekiel Oladapo Kayode
James William Keel
Richard Scott Kellner
Guru Kirin Kaur Khalsa
Suji Kim
Adam Charles King
Rajan Laljee Kotecha
Jamie Ann Lackey
Adam Shelton Lanier
David E. Lasky
Caroline Elizabeth Lawing
Molly Vien Le
Hsiao-Chien Lee
William Blake Lehman
David Carl Lewis
Robert Evans Mallard
Samuel Reed Mason
James Shawn McGrath
Lauren Alyse Meinel
Amber P. Messmer
Todd Alexander Michalske
Marissa Dotson Milewski
Alexander Duncan Miller
Yue Min
Joshua Paige Minor
Linda Jo Montz
Amanda Kearney Moore
Jaclyn Michelle Moore
Edgar Gabriel Moreno
Courtney Greer Naismith
Sarah Kristen Neaves
Hilary Lynn Nelson
Andrew Kirkpatrick Parsons
Jason Micah Pate
Manoj Ashok Pathak

Laura Anne Pearson
Jared Matthew Peck
Melinda Miller Perry
Erik Lloyd Peterson
Ljubica Pilipovic
Marisa Sofia Pinero
Peter Popo
Kun Qian
Udaya Shantha Rajapaksha
Sandeep Rao
Patrick Lee Reintgen
Jenna Lynn Rheuark
Anthony Carmelo Riccio
Roberto Adrian Rodriguez
Robert Francis Rowe
Jessica Cole Rubinski
Jordan LeRoy Savage
Teresa Angela Schmidt Langbo
Andrew Edward Schwarz
Staci Ruth Scott
Suzanne Marie Scott
Paul Curtis Scruggs, Jr.
Erin Grey Setzer
Megan Naugle Seymore
Eric Michael Shanks
Livingston Spencer Sheats
Malav Rajesh Sheth
Adetoikunbo Oluyemi Shuler
Caitlin Michele Smith
Jeffrey Michael Speanburg
Marchella Veron Stroud
Laura Jean Sylvester
Steve Tao
Jonathan Paul Thompson
Andrew Lee Topping
Stephen Michael Turner
Thomas Vernon, Jr.
Junyi Wang
Thomas Kirk Weaver
Rachel Chute Webster
Charles Randolph Wells
Michael David Westfall
Mark Stephen White
Ashley Madden Wigglesworth
Harley Lee Will
James Cole Younger
Mingjun Zhu
Tracey LaRay Zolman

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