



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. 05-2015

CPA License Renewal Deadline Is June 30

North Carolina CPAs have about six weeks left to renew their CPA licenses online through the Board's website, nccpaboard.gov.

To renew online, a CPA must have his or her NC CPA certificate number; his or her Social Security Number; the number of CPE hours earned toward the annual CPE requirement; and a valid MasterCard or VISA account number (with security code and expiration date).

Licensees who do not complete the renewal or request inactive status before July 1, 2015, may receive a Letter of Demand from the Board.

Failure to submit the renewal or a request for inactive status within 30 days of the mailing of the Letter of Demand will result in an automatic forfeiture of the licensee's NC CPA certificate.

Detailed information on the online renewal process was published in the March issue of the *Activity Review* and can be accessed at nccpaboard.gov/welcome/activity-review/.

Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed Monday, May 25, 2015, in observance of Memorial Day.

IRS Scams Continue; CPAs Encouraged to Warn Clients

Aggressive, threatening phone calls from criminals impersonating Internal Revenue Service (IRS) agents continue to top the "Dirty Dozen" scam list issued by the IRS.

In this scam, criminals alter caller ID numbers to make it look like the IRS is calling. They use fake names and bogus IRS badge numbers and demand money from unsuspecting taxpayers.

The callers also try to trick taxpayers into revealing personal information by telling the taxpayers that they have a refund due, but additional information (like a bank account number) is needed to process the refund.

The scam artists often leave "urgent" callback requests which threaten the taxpayer with arrest, deportation, license revocation, lawsuits, and other punitive actions if the caller's instructions are not followed immediately.

"These criminals try to scare and shock you into providing personal financial information on the spot while you are off guard," said IRS Commissioner John Koskinen. "Don't be taken in and don't engage these people over the phone."

Although the criminals often prey on the most vulnerable people, such as the elderly, newly arrived immigrants, and those whose first language is not English, other taxpayers are also contacted.

For example, Robert N. Brooks, the Board's Executive Director, and David Nance, CPA, the Board's Deputy Direc-

tor, each received calls from scammers last month.

"Although David and I knew the calls we received were not legitimate and we believe that the CPAs would know such calls are a scam, we are concerned that many taxpayers may not realize that these calls are fake," stated Brooks.

"We are asking all CPAs to make their clients aware of this scam and other IRS-related scams and to provide them with information that will help prevent them from becoming victims of these criminals."

To help get the word out, page 7 of this issue of the *Activity Review* is a tip sheet that identifies easy ways to spot suspicious calls and emails which are the most common IRS scams.

CPAs can include a copy of this tip sheet in billing statements, client newsletters, or other client communication.

For additional information from the IRS about tax-related scams, go to www.irs.gov and type "scam" in the search box.

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Disciplinary Actions

**Michael J. Bongiovanni, #26527
Plantation, FL 03/18/2015**

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. Michael J. Bongiovanni (hereinafter “Respondent”) was the holder of North Carolina reciprocal certificate number 26527 as a Certified Public Accountant.
2. In a “Bill of Information” filed on October 18, 2013, an Assistant United States Attorney alleged that Respondent “...filed a false U.S. Individual Income Tax Return, Form 1040 which omitted the \$750,000 income he earned from A-Z Consulting.”
3. On November 19, 2013, a United States Magistrate Judge accepted Respondent’s signed “Entry and Acceptance of Guilty Plea.”
4. On July 28, 2014, a United States District Judge signed a Judgment accepting Respondent’s guilty plea to one (1) count of “Conspiracy to defraud the U.S.”
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 therein by the Board.

2. Respondent’s actions as set out above constitute violations of 21 NCAC 08N .0201, .0203, and .0207.

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. The Certified Public Accountant certificate issued to Respondent, Michael J. Bongiovanni, 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.

**Abrams, Foster, Nole & Williams, P.A.
Baltimore, MD 03/18/2015**

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. Abrams, Foster, Nole & Williams, P.A. (hereinafter “Respondent Firm”), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina (“ERISA audits”).
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards.

4. Respondent Firm did not provide the Board with a Notification of Intent to Practice prior to performing the ERISA audits.

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

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm’s failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above

2015 Board Meetings

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.

constitutes a violation of 21 NCAC 08N .0213.

4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall provide the Board with a Notification of Intent to Practice prior to performing any additional engagements listed in N.C. Gen. Stat. §93-10(c)(3).

2. Respondent Firm shall remit, with this signed Order, a one thousand dollar (\$1,000.00) civil penalty.

3. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500.00) payment for administrative costs.

**Alexander Thompson Arnold PLLC
Nashville, TN 03/18/2015**

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. Alexander Thompson Arnold PLLC (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.

2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").

3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the State-ments on Auditing Standards.

4. Respondent Firm did not provide the Board with a Notification of Intent to Practice prior to performing the ERISA audits.

5. Respondent Firm did not provide a copy of its last two peer review reports, letters of comment, letters of response, letters of acceptance, and other information requested by the Board.

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

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.

3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.

4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall provide the Board with a Notification of Intent to Practice prior to performing any additional engagements listed in N.C. Gen. Stat. §93-10(c)(3).

2. Respondent Firm shall provide the Board with copies of its last two peer review reports and related letters of

comment, letters of response, and letters of acceptance prior to performing any additional engagements listed in N. C. Gen. Stat. § 93-10(c)(3).

3. Respondent Firm shall remit, with this signed Order, a four thousand dollar (\$4,000.00) civil penalty.

4. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500.00) payment for administrative costs.

**Aronson LLC
Rockville, MD 03/18/2015**

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. Aronson LLC (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.

2. Respondent Firm performed multiple audits of two (2) retirement plans sponsored in North Carolina ("ERISA audits").

3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the State-ments on Auditing Standards.

4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.

5. Respondent Firm subsequently provided a Notice to the Board.

6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board

Aronson

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Reclassifications

Reissuance

04/21/15 C. Bryan McNeese, #20258 Swannanoa, NC

Reinstatement

04/21/15 David Trent Atkins, #30478 Raleigh, NC
 04/21/15 Boyd Odell Baker, #27285 Greenville, SC
 04/21/15 Maribeth Elias Christensen, #20691 Raleigh, NC
 04/21/15 Teresa Bullard East, #18706 Thomasville, NC
 04/21/15 Ocie Kyle Hogan, III, #14675 Beaufort, NC
 04/21/15 Beverly Lynn Hulmes, #23287 Houston, TX
 04/21/15 James Roy King, #7758 Hendersonville, NC
 04/21/15 John Dashiell Nelson, #35114 Washington, DC
 04/21/15 Ashley Mason Raymer, #23449 Cornelius, NC
 04/21/15 Kristina Jean Reid, #31006 Charlotte, NC
 04/21/15 Michael Simmons Steele, #33894 Charlotte, 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)].

03/10/15 Diane Stubbs Gray, #19209, Dunn, NC
 03/10/15 Danielle Nicole Griffith, #36266, Federalsburg, MD
 03/10/15 Allison Buchanan Hicks, #33473, Thomasville, NC
 03/11/15 Rachel Irene Page, #17341, Savannah, GA
 03/11/15 Kari E. Patton-Motluck, #36807, Raleigh, NC
 03/12/15 Boyd Worth Davis, #15057, Charlotte, NC
 03/12/15 Erica Tennille Fulcher, #38486, Raleigh, NC
 03/16/15 Sara Foster Williamson, #17576, Athens, GA
 03/20/15 John James Little, #38831, Greensboro, NC
 03/23/15 Laura Brooke Farren, #35141, Port Royal, SC
 03/30/15 David Lloyd Thomas, #3953, Wilkesboro, NC
 03/31/15 David William Fisher, #32014, Greensboro, NC
 03/31/15 Jean Carrick Griffith, #11703, Greenville, SC
 03/31/15 Randall Wright Robinson, #11858, Hope Mills, NC
 03/31/15 Patricia Jolicoeur Stanley, #12716, Durham, NC
 04/02/15 Felicia Amanda Jones, #36461, Mooresville, NC
 04/02/15 Edward Douglas Pinder, #17853, Granbury, TX
 04/02/15 Charlene S. White, #32451, Raleigh, NC
 04/06/15 Cynthia Floyd Brock, #14690, High Point, NC
 04/07/15 Susan Stilwell Barham, #13401, Culpeper, VA
 04/07/15 Eugene George Purcell, IV, #34006, Greensboro, NC
 04/09/15 John Carey Cunningham, #25896, Cherry Hill, NJ
 04/13/15 Burnice Carl Dooley, #21773, Henrico, VA
 04/13/15 Arthur Beamguard McCarter, #11668, Conover, NC

Aronson continued from page 3

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. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.

3. Respondent Firm’s failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.

4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm’s consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a two thousand dollar (\$2,000.00) civil penalty.

2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500.00) payment for administrative costs.

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**Barone, Howard & Co., CPAs
New Hartford, NY 03/18/2015**

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. Barone, Howard & Co., CPAs (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.

2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").

3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards.

4. Respondent Firm did not provide the Board with a Notification of Intent to Practice prior to performing the ERISA audits.

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

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. By exercising the practice privilege

afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.

3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.

4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall provide the Board with a Notification of Intent to Practice prior to performing any additional engagements listed in N.C. Gen. Stat. §93-10(c)(3).

2. Respondent Firm shall remit, with this signed Order, a one thousand dollar (\$1,000.00) civil penalty.

3. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500.00) payment for administrative costs.

**Donald Hanson Long, #23388
Charlotte, NC 04/21/2015**

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. Donald Hanson Long (hereinafter "Respondent") is the holder of North Carolina certificate number 23388 as a Certified Public Accountant.

2. The Mississippi State Board of Public Accountancy ("Mississippi Board") provided information to the Board that Long & Long, LLP ("Firm"), had been unresponsive to their attempts to contact them regarding the Mississippi Board's investigation into whether the firm had provided an audit in their state without being registered.

3. On his subsequent Firm renewal, the Respondent failed to answer the following question in the affirmative:

Have you been investigated, charged, or disciplined since your last renewal or are you currently under investigation by a governing or licensing board or professional organization or by a state or federal agency?

4. In his response to this Board, the Respondent cited personal issues for his failure to respond to the Mississippi Board's inquiry. The Respondent provided proof that he had not violated any rules or statutes in Mississippi.

5. The Mississippi Board subsequently closed its case.

6. The 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. The 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. The 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. The Respondent's failure to disclose the Mississippi Board's investigation on his annual firm renewal constitutes a violation of 21 NCAC 08N .0201, .0202, and .0203.

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

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

1. The Respondent is censured.

2. The Respondent shall remit with this Order a \$1,000 civil monetary penalty.

Certificates Issued

At its April 21, 2015, meeting, the Board approved the following applicants for certification as North Carolina CPAs:

Evan Russell Addison
Akosi Seemanu Agbila-Dogbe
Jonathan David Allen
Rebecca Roxanna Ammann
Katie Ledford Anthony
Denny Franklin Ard
Kathleen Garrison Austin
Suruchi Baheti
David Kenneth Barkhau
Matthew Ryan Barnhill
Jacob Zanders Battle
Kimberly Patrice Berezna
Charles Rankin Bliss, Jr.
Kevin Michael Branch
Douglas Allen Brown
John Paul Buchanan
Doreen Carter
Amy Merricks Chandler
Ryan Michael Christians
Eric Matthew Conklin
Ryan Christopher Cote
Ryan Matthew Cottrell
Eloise Hervey Covalt
Jynelle Shauntae Crutch
Victor Napoleon D'Alesio
Tayler Leigh Dalpe
Joseph Dennis Danile
Shannon Marie Dennison
Samuel LaMar DuBose, IV
Stephanie Michelle Duknoski
Deborah Louise Epperson
Grant David Essenmacher
Glenn Evans, Jr.
Jennifer Lynn Fagan
Corey Michael Ficke
Adam Arthur Fisher
Michael Samuel Galub
Carolyn Anne Gile
Shirley Virginia Gomes
Laurelle Amy Gonzalez
Daniel Thomas Gougherty
Jamisen Patrick Hamilton
Alton Ray Harris, Jr.
Dorine Jai Harris

David Keith Hatten
Brandon Ray Hedrick
Amber Dawn Pope Heintz
Sheila Rae Hessler
Elizabeth Michelle Hickey
Susan Marie Hood
Irene Hymanson
Nabil Bahaa Jizi
Joan E. Jones
Lori Ellen Kenney
Ashley Sarchet Koewing
Thomas Casimir Koziara
Jaclyn Susanne Lee
Kenneth Robert Lenz
Edward Lee Lich, Jr.
Russell Seth Liston
Tiffany Rose Marino
Joseph Michael Marks
Katherine Elizabeth Marshall
Brian Kudzanai Masunda
Carson Hugh McLean
Timothy Ryan Miller
Addison Gregory Moore
Carleigh Michelle Moore
Jennifer Elizabeth Morrow
Maria Lauritano Murphy
Michael Philip Owsiak
Anna Liza Leyva Palmiery
William Winship Parks, III
Dustin Lee Pease
Sandhya Rani Haritha Penmatcha
Steven Meehan Plotz
Jennifer Kristen Primrose
Joseph Benjamin Rudolph
Sarah Moore Rupp
Ronald David Sass
Daniel Philip Snyder
Amanda Taylor Spivey
Brett Russel Sprehe
Dominique Dearre Stevenson
Craig Andrew Terrell
Rebecca LeeAnn Testin
Jevon Pierre Thomas
Joan Carol Thomas

Christopher Edward Thompson
Christy Ann Todd
Judy Lynn Toppas
Brandy Marie Tunningley
Karen Margaret Tyler
Ralph Emerson Ussack
Bradley Jay Veltkamp
Yue Wang
Carol Ann Ward
Catherine Godfrey Ware
Christina Kent Wareham
Robert Allan Watling
Tyler Mitchel Webb
Mark Alan Williams
Wazym Brent Williams
Stacey L. Winkelspecht
Tyler Paul Woitkowski
Juanjuan Yan
Julia Anne Yochum
Yan Zhou

Succession Planning Resource Center

According to the AICPA's 2012 Private Companies Practice Section (PCPS) Succession Survey, only 46% of multi-owner firms and 6% of sole practitioners have a written succession plan.

The AICPA's Succession Planning Resource Center provides the resources firms need to make their firms succession-ready and is available at no cost to PCPS member firms.

It incorporates a variety of succession scenarios that practitioners can work through, including: selling the firm, merging the firm, developing new leadership, and transitioning with retiring partners.

In addition, the AICPA publication, "Practice Continuation Agreements: A Practice Survival Kit," by John A. Eads, provides a step-by-step guide to planning, preparing, and implementing a practice continuation plan for your CPA firm.

Protect Yourself from IRS-Related Scams

Since October 2013, the Treasury Inspector General for Tax Administration (TIGTA) has received reports of roughly 290,000 calls from IRS impersonators and has become aware of nearly 3,000 victims who have collectively paid over \$14 million as a result of a phone scam in which individuals make unsolicited calls to taxpayers fraudulently claiming to be IRS officials and demanding that they send them cash via prepaid debit cards.

To protect yourself from becoming a victim of an IRS-related phone scam, keep in mind that the IRS will never:

- Call to demand immediate payment, nor will the IRS call about taxes owed without first having mailed you a bill;
- Demand that you pay taxes without giving you the opportunity to question or appeal the amount they say you owe;
- Require you to use a specific payment method for your taxes, such as a prepaid debit card;
- Ask for credit or debit card numbers over the phone;
- Threaten to bring in local police or other law-enforcement groups to have you arrested for not paying.

If you get a phone call from someone claiming to be from the IRS and asking for money, here's what you should do:

- If you know you owe taxes or think you might owe taxes, ask for a call back number and an employee badge number, then call the IRS at 800-829-1040. IRS employees can help you with a payment issue.
- If you know you don't owe taxes or have no reason to believe that you do, report the incident to the TIGTA at 1-800-366-4484 or at www.tigta.gov.
- If you've been targeted by this scam, also contact the Federal Trade Commission and use its "FTC Complaint Assistant" at FTC.gov. Please add "IRS Telephone Scam" to the comments of your complaint.

Remember, too, that the IRS does not use email, text messages, or any social media to discuss your personal tax issue involving bills or refunds. If you get a 'phishing' email, the IRS offers this advice:

- Don't reply to the message;
- Don't give out your personal or financial information;
- Forward the email "as-is" to phishing@irs.gov, then delete the email; and
- Don't open any attachments or click on any links--they may have malicious code that will infect your computer.

For more information on IRS-related tax scams, go to www.irs.gov and type "scam" in the search box.



State Board of CPA Examiners

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Deputy Director
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Certified Public Accountant Examiners
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23,000 copies of this document were printed in May 2015 at an estimated cost of \$3,982 or approximately 17¢ per copy.

Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: <input type="checkbox"/> Home <input type="checkbox"/> Business

Mail form to: PO Box 12827, Raleigh, NC 27605
Fax form to: (919) 733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders & CPA firms shall notify the Board in writing within 30 days of any change in home address & phone number; CPA firm address & phone number; business location & phone number; & email address.