



# 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](http://nccpaboard.gov) • No. 06-2015

### CPA License Renewal Deadline Is June 30

The deadline for renewing a North Carolina CPA license is just days away--June 30, 2015. Have you renewed your CPA license or requested inactive status?

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 <http://bit.ly/18HcWms>.

For specific questions about CPA license renewal, please contact Buck Winslow, Manager of Licensing, at [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov) or (919) 733-1421.

### Board Office Closed

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

**Friday, July 3, 2015**  
**Independence Day**

**Monday, September 7, 2015**  
**Labor Day**

### Are You Prepared for the Future?

CPAs are known for competently handling confidential financial data and performing core services such as tax preparation, audits, and general accounting services to their clients.

Many of those same CPAs serve as business advisors to those clients who own businesses and at some point, the topic of succession planning will (or should) come up during a client meeting.

No one likes to think about it, but illness, disability, family obligations, or death can be devastating for the business, its customers, employees, and the family or heirs of the owner.

As a CPA, are you guilty of "Do as I say not as I do" when it comes to succession planning for your firm?

CPAs who have not yet taken the time to develop a practice continuation plan (PCP) may be inviting future legal issues for themselves or their estates and leaving their spouses, families, and heirs with the daunting task of trying to figure out what to do in the event of a disability or death.

A 2012 survey conducted by the Private Companies Practice Section (PCPS) of the AICPA showed that just 6% of 428 sole proprietors had a practice continuation agreement (PCA) with another CPA practice.

For many CPAs, the first hurdle in preparing a practice continuation agreement is procrastination--finding the time to make a plan--or even knowing how to develop a plan.

To assist CPAs with the process, the NCACPA has developed a sample PCA with supporting implementation checklists.

The information is available on the NCACPA website in the Professional Resources section of the "CPA Profession" tab (<http://bit.ly/1Qc5DHZ>).

The AICPA's Succession Planning Resource Center (<http://bit.ly/1KA8CX0>) provides a number of resources firms need to make their firms succession-ready and is available at no cost to PCPS member firms.

The Resource Center 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.

The Board has added several articles and guides about succession planning and practice continuation agreements to its website, [nccpaboard.gov](http://nccpaboard.gov), under the "Resources" tab. Look for the "Info You Can Use" page and then scroll to the "Succession Planning" section.

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# Disciplinary Actions

## Becher, Della Torre, Gitto & Company Ridgewood, NJ 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. Becher, Della Torre, Gitto & Company (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 six (6) 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 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 six thousand dollar (\$6,000.00) civil penalty.

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

## Blankenship CPA Group, PLLC Brentwood, 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. Blankenship CPA Group, 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 Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.

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 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

## 2015 Board Meetings

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.

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 one thousand dollar (\$1,000.00) 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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**Bollus Lynch, LLP**  
**Worcester, MA 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. Bollus Lynch, LLP (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 ad-

ditional 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.

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**Baden Gage & Schroeder LLC**  
**Fort Wayne, IN 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. Baden Gage & Schroeder 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 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 ("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

**Order**

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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 one thousand dollar (\$1,000.00) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500.00) payment for administrative costs.

### **Missing an Issue of the Activity Review?**

If you have misplaced an issue of the *Activity Review* or need to refer to an article, you can access back issues (2008-present) on the Board's website, [nccpaboard.gov](http://nccpaboard.gov). Just click on the "newsletter" link on the right-hand side of the homepage and select the issue to download.

## **Notices of Apparent Violation and Agreement to Cease and Desist**

**Richard E. Crandall**  
**Boone, NC 04/21/2015**

### **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 Richard E. Crandall (hereinafter "Respondent Crandall") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State,

but his principal place of business is in North Carolina; and

*WHEREAS*, Respondent Crandall, while working in North Carolina, was identified as a CPA on the Appalachian State University website.

*THEREFORE*, Respondent Crandall and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Crandall shall immediately cease and desist from 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:** 02/21/2015

*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:**  
Richard E. Crandall

**Date:** 03/02/2015

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**Christopher Kevin Eller**  
**Boone, NC 04/21/2015**

### **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 Christopher Kevin Eller (hereinafter "Respondent") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but his principal place of business is in North Carolina; and

WHEREAS, Respondent, in June of 2011, applied for, and was granted, "inactive" status for his North Carolina CPA license. As part of that application, Respondent agreed that "I certify under oath that I will not identify myself as a CPA to any person in any manner ... as long as I remain on inactive status...."

WHEREAS, subsequent to choosing inactive status, Respondent identified himself as a "CPA, inactive status" while engaged in accounting education in the State of North Carolina.

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:** 02/25/2015

*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:**  
Christopher Kevin Eller

**Date:** 02/27/2015

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**Tamara Kowalczyk**  
**Boone, NC 04/21/2015**

#### **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 Tamara Kowalczyk (hereinafter "Respondent Kowalczyk") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but her principal place of business is in North Carolina; and

WHEREAS, Respondent Kowalczyk, while working in North Carolina, was identified as a CPA on the Appalachian State University website.

THEREFORE, Respondent Kowalczyk and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Kowalczyk shall immediately cease and desist from 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:** 02/25/2015

*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:**  
Tamara Kowalczyk

**Date:** 03/18/2015

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**Tracy N. Reed**  
**Boone, NC 04/21/2015**

#### **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,

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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 Tracy N. Reed (hereinafter "Respondent Reed") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but her principal place of business is in North Carolina; and

WHEREAS, Respondent Reed, while working in North Carolina, was identified as a CPA on the Appalachian State University website.

THEREFORE, Respondent Reed and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Reed shall immediately cease and desist from 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:** 02/25/2015

*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:**  
Tracy Reed

**Date:** 04/16/2015

### **Reclassifications**

On May 21, 2015, the Board approved the following applicants for reclassification:

#### **Reissuance**

Christina Kotos Griffith, #30438  
Greensboro, NC

Melissa H. Israel, #29125  
Dallas, TX

Lauren Carse Reid, #34848  
Knoxville, TN

#### **Reinstatement**

Lee F. Fritts, #29418  
Atlanta, GA

Robert Dale Hudson, #15479  
Greensboro, NC

## **Certificates Issued**

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

Ahmad Basil Al-Taher

Michael William Badger

Philip Tyler Barr

Somer Lynette Batres

Stephen James Blair

Paul Arnold Burks

Daniel Davis Carter

Stacy Ann Cowan

Matthew James Cronmiller

Roy E. Davis, Jr.

Michael Andrew Dempsey

Frank Howard Driscoll

Antoinyce Evangeline Eaton

Tiffany Nicole Eldreth

Matilda Parnie Fahnbulleh

Michael Scott Fillmer

Sarah Katherine Forman

Lisa Gaetano

Margaret Shea Helton

John Kenneth Hodge

Alex James Jandrisevits

Kristin Ann Kakidas

James Paul Kelly

Kate Elizabeth Klinger

Katherine Ann Lash

Jessica Yarboro Lea

Hailey Katherine Majors

Ranu Uday Manik

Allen Lee Mauldin

Brian Michael McGrath

Robert Bryson McPherson, III

Andrew Scott Mense

Kati L. Mossbrook

Lawrence Anderson Moye, III

Daniel Clifford Myers

Chrysanthos Vasilios Nikopoulos

Stephen Michael Parker

Dane Jaynitsa Paul

Joseph Richard Pavone

Leah Marie Puening

Tracy Dawn Rumpfelt

Kathryn Renee Schafer

Jared Anson Sink

Avril Ruth Tanner

Zachary John Thurmes

Gina Lee Tong

Kalgi Hardik Trivedi

Kelsey Michael Vaughn

Colin Eugene Wach

Tiffany Danielle Wright

Joseph Harand Young

## 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)].

### 04/14/15

Kim Patrick Redmond, #21348, Summerfield, NC  
William Connor Sandelm, Jr., #24720, Gloucester, VA  
Melanie DeMotts Taosuwan, #31864, Switzerland

### 4/15/15

Sara King Gosnell, #14940, Cary, NC  
Joshua Brian Macy, #35953, Hillsborough, NC

### 04/17/15

Diane B. Griffin, #28696, Charlotte, NC  
Jeffrey John Haas, #34455, Huntersville, NC  
Thomas Milton Riley, #22399, Thomasville, NC  
Mary M. Speth, #32430, Pinehurst, NC  
Cynthia Chen Tang, #28196, Chapel Hill, NC

### 04/24/15

Mae Grove Andrews, #10734, Greensboro, NC  
Michael Burris Hicks, #10988, Charlotte, NC  
Edmund Michael Lewandowski, #27451, Manakin Sabot, VA

### 04/28/15

Louise Sabo Brodie, #22425, Mt. Pleasant, SC  
Debra Lynn Center, #30274, Franklin, TN

### 04/29/15

Anita Michele Silver-Barnwell, #29567, Asheville, NC

### 04/30/15

Lindsay Cannady Harris, #36538, Charlotte, NC  
Samuel S. Hayes, #29532, Mooresville, NC  
Meridith Carson Peele, #35151, Ventura, CA  
Steve Lewis Toler, #19091, Washington, NC

### 05/1/15

Mark Edward Burling, #19127, Lakewood Ranch, FL  
William U. Henderson, #23324, Charlottesville, VA

### 05/4/15

Jennifer J. Dusic, #38830, Asheville, NC  
Larry Ross Henderson, #9877, Powell Butte, OR  
Jennifer Marie Woods, #33418, Chapel Hill, NC

### 05/5/15

Mary Shandra Auger, #32685, El Paso, TX  
Robert Alan Bearden, #13114, Burlington, NC  
Fred C. Houston, #23491, Crossville, TN  
Nikki Speck Howard, #13707, Wilmington, NC  
Keri Leigh James, #33497, Big Canoe, GA  
Charles Nicholas Pry, #35615, Pinehurst, NC

### 05/6/15

John Warren Sitton, II, #12999, Arlington, VA  
Arthur Rexford Willis, III, #13552, New Bern, NC

### 05/7/15

Paul Christian Brown, #31269, Raleigh, NC  
Victor Robert Clark, #20911, Mooresville, NC  
Karen Mounce Pardue, #27806, Denver, NC  
John A. Purdie, Jr., #7565, Matthews, NC  
Stephen Louis Stephano, #11792, Raleigh, NC

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