



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. 09-2015

Board Elects 2015-2016 Officers

On July 24, 2015, the members of the Board elected officers for 2015-2016.

The mid-term election was necessary because of changes in the Board's membership.

Unanimously elected to office were Michael H. Womble, CPA, President; Wm. Hunter Cook, CPA, Vice President; and Jeffrey J. Truitt, Esq., Secretary-Treasurer.

Womble, the managing partner of the CPA firm Williams Overman Pierce, LLP, has been a member of the Board since 2012.

He previously served the Board as Vice President and as a member of the Executive Committee and the

Professional Standards Committee. He is a member of the NCACPA and the AICPA.

Cook, who served on the Board 2009-2012 and was re-appointed in 2013, has served as Vice President and Secretary-Treasurer of the Board.

He has been a member of the Executive Committee, Professional Standards Committee, Audit Committee, Personnel Committee, Professional Education & Applications Committee, and Communications Committee.

Cook is a partner with Dixon Hughes Goodman, LLP, and is a member of the NCACPA and AICPA.

Truitt, one of two public members of the Board, has been a member of the Board since 2014 and has served as a member of the Professional Education & Applications Committee.

He is a partner with Smith, Anderson, Blount, Dorsett, Mitchell & Jernigan, L.L.P. (Smith Anderson).

Does the Board Have Your Correct Email Address?

21 NCAC 08J .0107 requires licensees to notify the Board in writing within 30 days of any change in contact information, including email address.

The Board uses your email address to send you renewal reminders, CPE audit information, and the *Activity Review*. **NOTE:** The Board does not sell, rent, or share licensee email addresses.

About 400 licensees have not provided the Board with a valid email address. To update your email address, use the "Address Change" link on the Board's website.

Exam Fees Effective October 17, 2015

Effective October 17, 2015, the Uniform CPA Exam fees charged by Prometric will increase. Prometric's per-test hour fee of \$19.52 will increase to \$19.85 per test hour. Prometric's per-section fee will increase from \$5.95 per section to \$6.05 per section. The Board's administrative fees, NASBA's Exam fees, and the AICPA's Exam fees remain unchanged.

Applications postmarked on or before October 16, 2015, will be processed using the current fee schedule. Applications postmarked on or after October 17, 2015, will be processed using the new fee schedule. Revised Exam applications that reflect the new fees will be available October 17, 2015, on the Board's website, www.nccpaboard.gov.

Administrative Fees

Initial Exam Application	\$230.00
Re-Exam Applications	\$75.00

Section Fees

Auditing (AUD)	\$193.45
Financial Accounting & Reporting (FAR)	\$193.45
Regulation (REG)	\$173.60
Business Environment & Concepts (BEC)	\$173.60

In This Issue

Disciplinary Actions	2-3
Board Meetings	4
Certificates Issued	4
Infographic: NC Licensees.....	5
Disciplinary Actions, <i>cont.</i>	6
Reclassifications	6
Inactive Status	7

Disciplinary Actions

Pursuant to NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund ("Fund") in accordance with NCGS 115C-457.2. NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."

David Ross McCoy, #11300
Salisbury, NC 08/24/2015

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. David Ross McCoy (hereinafter "Respondent") is the holder of North Carolina certificate number 11300 as a Certified Public Accountant.
2. The Respondent was, at all relevant times, the supervising CPA for his firm and had ultimate responsibility for the filing and remittances of taxes withheld from the firm's employees' paychecks.
3. The Respondent failed to timely pay corporate taxes for the period ending December 31, 2011, and failed to timely pay 941 and 940 taxes on behalf of the firm which resulted in tax liens against the firm due to extenuating circumstances.
4. The Respondent was unable to timely pay his personal income taxes for a number of years.
5. The Respondent has paid all outstanding taxes and resolved all liens.
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 (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The 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 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 voluntarily surrenders his North Carolina Certified Public Accountant certificate permanently.
2. The firm registration for McCoy Hillard CPAs, P.A. is hereby cancelled.
3. The Respondent may not avail himself of the provisions of 21 NCAC 08I .0104.
4. The 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 the Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

Mary T. Long, CPA #26598
Mary T. Long, CPA, P.A.
Wilson, NC 08/24/2015

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. Mary T. Long, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 26598 as a Certified Public Accountant.
2. The Respondent was, at all relevant times, the supervising CPA for her firm, Mary T. Long, CPA, P.A. ("firm") and had ultimate responsibility for the filing and remittances of taxes withheld from the firm's employees' paychecks.
3. The Internal Revenue Service ("IRS") issued tax liens, against the Respondent's firm, for failure to timely file and/or pay 941 taxes. Liens were filed by the IRS for at least ten quarters beginning in the second quarter of 2005 to the present.
4. Liens were also filed due to the Respondent's firm's failure to pay corporate taxes, the firm's 940 taxes and a 6721 penalty for failure to file W-2's.
5. Subsequent to the initiation of the Board's complaint, the Respondent, in 2015, was able to obtain a discharge of all IRS liens.
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

Disciplinary Actions

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 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 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 voluntarily surrenders her North Carolina CPA certificate permanently.
2. The firm registration for Mary T. Long CPA, P.A., is hereby cancelled.
3. The Respondent may not avail herself of the provisions of 21 NCAC 08I .0104.
4. The 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 the Respondent claim or attempt to use any practice privileges in any other state based upon her permanently surrendered North Carolina certificate.

**Snyder, McDonald & Co, LLP
Greensboro, NC 06/22/2015**

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 the Respondent stipulate to the following:

1. Snyder, McDonald & Co, LLP (hereinafter "Respondent Firm"), is a registered certified public accounting corporation in North Carolina.
2. Respondent Firm received a "fail" on its most recent engagement peer review, with an acceptance letter date of February 24, 2014.
3. Per 21 NCAC 08M .0106, for all failed and second passed with deficiencies reports, Respondent Firm was required to submit to the Board a package to include the Peer Review Report, Letter of Response, and Final Letter of Acceptance.
4. Respondent Firm provided only a Final Letter of Acceptance to the Board.
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 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 Stat-

utes 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 Firm's failure to submit to the Board copies of its Peer Review Report and Letter of Response constitutes a violation of 21 NCAC 08M .0106(a)(4).
3. Per N.C. Gen. Stat. §93-12(9) 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 is censured.
2. Respondent Firm shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Consent Order.
3. Each of the Respondent Firm's professional staff members participating in engagements subject to peer review must take four (4) hours of SSARS group-study CPE annually until the firm receives a pass on a system review or a pass or pass with deficiencies on an engagement review.

Follow us on Facebook:

[facebook.com/NCCPABoard](https://www.facebook.com/NCCPABoard)

Follow us on Twitter:

twitter.com/NCCPABOARD



Certificates Issued

At its August 24, 2015, meeting, the Board approved the following applicants for certification as North Carolina CPAs:

Paige Holland Albright
Octavia Marie Allen
Nicholas Roy Baldelli
Brian Francis Bara
Ashley Herring Barrett
Jonathan Dale Beal
Seth Timothy Bishop
Brent William Blake
Nicholas Timothy Boardman
Jesse Lee Boyd
Stacey Marie Bragg
Rebecca Jane Brooks
Eric David Brown
Lucas Wesley Brown
James Maxel Caldwell
Emily Jo Capps
Dean Morrow Carpenter
Ronald Clifton Carter, Jr.
Sarah Watkins Carver
Stephen Bradley Cash
Sydnee Lynn Chavis
Francesca Ray Clyburn
Dion M. Coleman
Gregory Henry Colner
Raven Nicole Cross
Dana Jill Denton
Hanna Scott Dunn
Anthony Taylor Dworak
Sheldon Keith Early, Jr.
Sarah Kamal Eljabaly
Laura A. English
Heather Anne Ferrell
Dale Robbins Folwell
Melissa Ann Fuls
Michael James Gannon
James Evan Goodman
Anthony Steven Greco
Matthew Robert Green
Rebekah Catherine Greer-Carney
Matthew Warn Haberman
Warren Pendleton Harvey
Lauren Leigh Hatch
Chandler Jefferson Henry
Matt Owen Hockenberry
Lindsay Anne Hoffman
Gregory Harrison Howard
Lauren Elizabeth Hoyt
Justin Lee Humphrey

Patrick David Illig
Jana Koiro Inman
Philip Harrison James
Audrey Renee Jones
Lloyd Harold Jordan, III
David Michael Kaplan
Jamie Beth Kennedy
Euna Kim
Anna Katherine Kinast
Geary William Knapp
Chester Estioco Knief
John Tyler Augustus Knox
Erin Precythe Laws
Cecelia Wai Man Li
Andrew Vance Linville
Jennifer Susan Ludmir
Joseph Mark Lunsford
Michael Anthony Lupo
Michael Geoffrey MacDermott
Colleen Faith Maier
Christopher Michael Martinez
James Brandon Kimo Mason
Taylor John Matthews
Linda Jean McAninch
Jennifer Aysha McKithen
Chelsea Michela McLaughlin
Chad Eric McManus
Corey James Meche
Susan Richelle Menke-Fleischer
Matthew Tyler Milbourn
Terrymore Garcia Miller
Rubin Claude Moise
Preston Aaron Moore
Julanne Adenah Moses
Kevin Patrick Neyland, Jr.
John Everett Nichols
Bethany Shay Noblin
Patrick William O'Rourke
Thomas Alan Pash
Carter Bradley Pipkin
Alexander Nicholas Pirro
Sallie King Piscitello
Sterling James-Charles Price
Brian Michael Rajakovich
Ann Katherine Reinking
Ricky Lynn Ruffin
Joseph Robert Sabatelli
Christopher Ernest Saunders

Sharon Linthicum Sharpe
Shawn Allen Siegfried
John Lawrence Sittig, II
Richard Wesley Slate, Jr.
Amanda Hayes Smith
Hannah Marie Smith
Jennifer Kahrau Smith
Neil Mark Smith
David William Stagg
Danielle Oleta Stanley
Sarah Rebecca Stanley
Kerri Hancock Stevenson
Ryan Phillip Stewart
Jeremiah A.H. Tate
Brittany Kathryn Tetlow
Elizabeth Ann Underwood
Landon Joseph Vick
Goran Vukicevic
Gregory Thomas Walter
Zao Wang
Joseph Anton Warman
Joshua K. Whitmore
Jason Cannon Wray
Jeffrey Alan Yahn
Najla A. Zeitawi



Board Meetings

October 22

November 16*

December 14

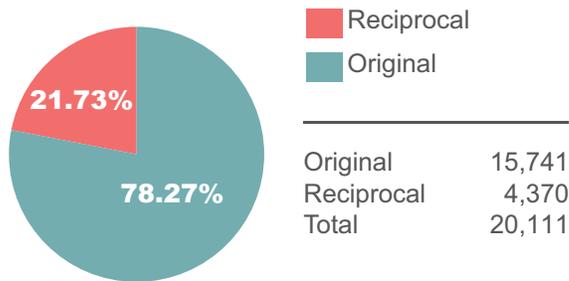
Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

*The November meeting will be held at the Grandover Conference Center in Greensboro and will begin at 3:00 p.m.

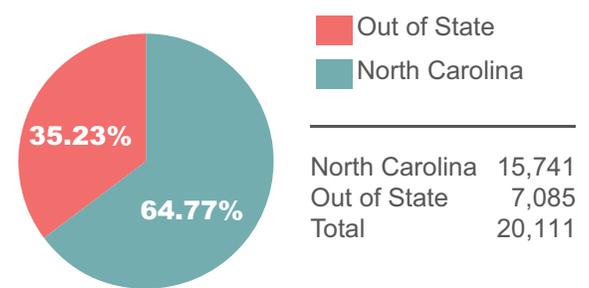
North Carolina Licensee Statistics for 2015

*As of August 17, 2015

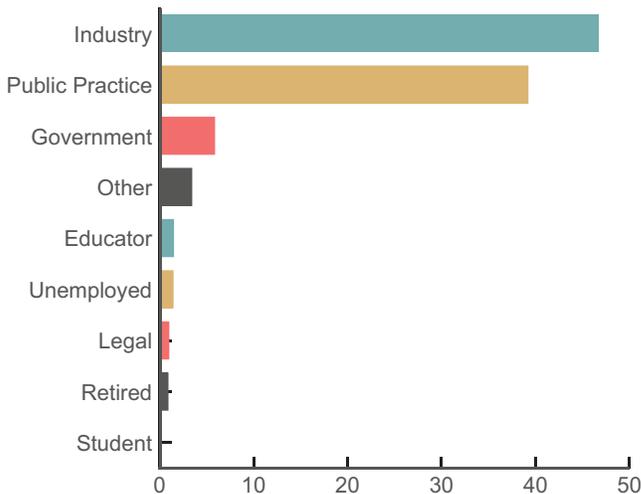
Licensees by License Type



Licensees by Residency



Licensees by Occupation



Industry

Non-Accounting	1,425
Accounting	7,970

Public Practice

CPA Firm Staff	3,801
Individual Practitioner	1,503
CPA Firm Partner	1,301
CPA Firm PC Shareholder	877
CPA Firm PLLC Member	398

Government

Non-Accounting	94
Accounting	1,078

Other 684
Educator 293
Unemployed 285
Legal 193
Retired 174
Student 35

Licensees by Gender



Licensees by Concentration



Taxation	4,529
Other	740
Non-Accounting	598
Law	151
General Accountancy	9,175
Auditing	2,864
Advisory Services	669
Administration	830
Financial Planning	501
None	54

Disciplinary Actions

Erickson Demel & Co., PLLC
Austin, TX 06/22/2015

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. Erickson Demel & Co., 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 an audit of a retirement plan sponsored in North Carolina (“ERISA audit”).
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 audit.
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 (NCAC), 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) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

Reclassifications

The Board has approved the following applications for reclassification:

Reinstatement

07/20/15	Francis Martin Cancro, #25556	Huntersville, NC
07/20/15	Wei Chen, #34799	Charlotte, NC
07/20/15	Mary Carolyn Hall Titus, #17740	Marvin, NC
07/20/15	Felicia Amanda Jones, #36461	Mooresville, NC
07/20/15	Ginger Lynn Marquis, #24430	Charlotte, NC
07/20/15	Melissa Ann Morauer, #31601	Cary, NC
07/20/15	Svetlana Yarmak Wolfe, #32960	Jamestown, NC
08/24/15	Steven Paul Cook, #28894	Charlotte, NC
08/24/15	Sarah MacLeod Dyson, #34300	Beulaville, NC
08/24/15	Keith Michael Gehl, #21581	Concord, NC
08/24/15	Paul David Johnson, #35815	San Francisco, CA
08/24/15	Paul Wesley Mashburn, #30389	Asheville, NC
08/24/15	Kathy McKeown Niven, #15587	Grapevine, TX
08/24/15	Douglas Roy Thornton, #13169	Rock Hill, SC
08/24/15	Kimberly Kocan Viscount, #19911	Smithtown, NY

Reissuance

07/20/15	Elizabeth Woodruff McMellon, #30710	Raleigh, NC
07/20/15	David Elliott Tepper, #27573	Wilmington, NC
08/24/15	Thomas Scott Brumley, #14637	Charlotte, NC
08/24/15	J. Kevin Cobb, #16857	Charlotte, NC
08/24/15	Rander H. Harris, #24802	Greenville, NC
08/24/15	Seungwon Andrew Hong, #35719	Greensboro, NC
08/24/15	Alyson McKenzie Miller, #27754	Hillsborough, NC
08/24/15	Andrew Jason Prentice, #25368	Montclair, NJ
08/24/15	Gerrelene McDowell Walker, #7714	Tarboro, NC

Inactive Status

During the period June 25, 2015, through July 23, 2015, the individuals listed below were approved for inactive status by the Board. "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)].

Taynia Aarnink, #33732, Wilmington, NC
Emily Taylor Acton, #34786, Durham, NC
Nneka Atinuke Amuta, #35791, Stone Mountain, GA
Alan Ashcraft, #13475, Stanford, KY
Robert Alan Bate, #36605, Albuquerque, NM
Donna S. Beasley, #28077, Jacksonville, FL
Donald Joseph Blodgett, #13281, Alamo, CA
Kurt Daniel Blohm, #34622, Castle Rock, CO
Larry Dean Boykin, #19226, Cary, NC
Scott Howard Brammer, #35205, Raleigh, NC
Kenji Christopher Brantley, #34363, Chapel Hill, NC
Charles Phillip Brown, #12561, Matthews, NC
Jean Kareis Brown, #35415, Park City, UT
Eva D. Buckley, #28229, Trumbull, CT
John Charles Callaghan, #7105, Graceville, FL
James Fletcher Cantrell, Jr., #18924, Greensboro, NC
Wayne S. Carney, #21565, North Potomac, MD
Tong Chen, #35761, Plano, TX
Daniel Chun, #35215, Vienna, VA
Sherry Ann Conner, #28390, Cheyenne, WY
George Lee Corbin, Jr., #4325, Camden, SC
David A. Crooke #27332, Cary, NC
Brenda K. Currie #29633, Greensboro, NC
Charles Edward Dameron, IV, #19312, Brussels, Belgium
Clinton Wayne Dobson, #36614, Summerfield, NC
Brian George Donovan, #17792, Fairport, NY
Donna M. Duffy, #24467, Huntersville, NC
Joy Michelle Eure, #29940, Fredericksburg, VA
Richard W. Fedorowich, Jr., #27341, Manchester By The Sea, MA
Sarah Lackey Finley, #23825, Burlington, NC
Thomas Franklin Foster, #11716, High Point, NC
Richard Allen Glover, #33203, Tallahassee, FL
Ryan Curt Godfrey, #33037, Huntersville, NC
Teresa Ann Green, #37113, Alexandria, VA
Robin Elisabeth Greene Tower, #12441, Pfafftown, NC
Claire Edna Hackbarth, #24800, Burlington, NC
Andrea Diehnelt Hall, #22810, Charlotte, NC
Corbin Elizabeth Hankins, #35762, Bedford, IN
Milton Rhodes Hardison, #2730, Wilmington, NC
John Briggs Hart, #14864, Portland, OR
Jeffrey Thomas Hendrickson, #28260, Raleigh, NC
Denver Floyd Hicks, Jr., #3330, Virginia Beach, VA
Roger B. Himmell, #22124, Dayton, OH
B. W. Hollingsworth, #17880, Cherryville, NC
Danielle Marie Holman, #26459, Charlotte, NC
Chunbo Huang, #35839, Jericho, NY
Gabriel Christian Hutson, #29368, Raleigh, NC
John Francis Izzo, #34160, Wilmington, NC
Matthew Gareth Keene, #22959, Raleigh, NC
Mary Ann Kirchner, #23355, Charlotte, NC
Robert Warren Knapp, #33623, Rockport, ME
Keira A. Kraft, #33606, Durham, NC
Samuel Krieger, 7089, Charlotte, NC
Kelly Elizabeth Kuykendall, #31793, Atlanta, GA
Edward J. Lang, #11688, Kill Devil Hills, NC
Oren Mitchell Lang-Furr, #28128, Seattle, WA
Wilbur Darrell Latham, Jr., #11985, Chattanooga, TN
Steve Ray Layell, #12474, Powhatan, VA
Joseph Brenton Lewis, #33654, Huntersville, NC

Barbara Beggs Littell, #20856, Waxhaw, NC
John McLeod Luddy, #16255, Belmont, NC
Jean Gregory Lunsford, #22967, Union Grove, NC
Kevin Andrew McClure, #33524, Charlotte, NC
Dale Harmon McMahan, #24200, Denver, NC
Carroll E. Miller, #31735, Southport, NC
Travis Kyle Miller, #38296, Wake Forest, NC
Janelle Faye Moffett, #15584, Huntersville, NC
John William Monaco, #11583, Virginia Beach, VA
Robert Howard Moore, #20149, Missoula, MT
William Goldston Moore, #11851, Greensboro, NC
Brianna Sue Myers, #34083, Raleigh, NC
Zachary John Noling, #34802, North Muskegon, MI
Patricia Upchurch O'Neill, #28146, Belmont, NC
Helen Manning Palmer, #14192, Charlotte, NC
Walter Hoytt Paramore, Jr., #1055, Trent Woods, NC
Jennifer Anne Parsons, #35944, Cary, NC
Teresa Leigh Pearce, #32050, Moody, AL
Billy Jeral Philyaw, #30689, Mullens, WV
John Dickson Reavill, #12548, Millers Creek, NC
Rhonda M. Reno, #27561, Jacksonville, FL
Sally Baumann Reynolds, #31353, Raleigh, NC
Diana Renee Williams Robinson, #16408, Pleasant Garden, NC
Jameela Robinson, #37298, Warwick, Bermuda
John Joseph Rooney, #38826, Charlotte, NC
Shemaine Latoya Rose, #37983, Chesapeake, VA
Forrest Clyde Russell, #3108, Cary, NC
Paul Robert Sansone, #25154, Berkeley Lake, GA
Elizabeth Dare Schumacher, #15775, Greensboro, NC
Virginia Lynn Schwenn, #23468, Raleigh, NC
Carl Eric Sealander, #29397, Mechanicsville, VA
Mark Anthony Severson, #35091, Midlothian, VA
William Thomas Shell, #29735, Raleigh, NC
Larry Edgar Sigmon, Jr., #19263, Atlanta, GA
William McGehee Sims, #13825, Mount Airy, NC
Theresa Sheehan Starkey, #14898, Raleigh, NC
Douglas Alan Steare, #23370, Stamford, CT
William Dennis Stolle, #23006, Clyde, NC
Michele Bradstock Strandberg, #27654, Yuma, AZ
Jose Eugenio Tapia, Jr., #37316, Land O Lakes, FL
Cassie Renee Taylor, #30529, Rock Hill, SC
Robert Eric Teague, #23776, Raleigh, NC
Diana Jeannette Thomas, #36458, Edgerton, WI
Patricia Ann Thomas, #29299, Raleigh, NC
Robert Buie Thompson #4283 Raleigh, NC
Douglas Roy Thornton, #13169, Rock Hill, SC
Linda Birkin Tigges, #19090, Raleigh, NC
Robert Charles Tucker, #3333, West Palm Beach, FL
Mai Tram Thi Vu, #36630, Atlanta, GA
Albert Jonathan Walston, #2094, Wilson, NC
Gary Winford Walters, #19096, Laurel, MS
Haley Gwen Watson, #36016, Oak Harbor, WA
Flo Renee Weaver, #20085, Mableton, GA
Dale Andrew Whetstone, #32873, Charlotte, NC
Albert Sidney White, III, #27463, Williamsburg, VA
Joanna Louise White, #35875, Norfolk, VA
Martha Ballinger Wilson, #25516, Asheville, NC
Ray Eugene Wilson, #11569, Lewisville, NC
Richard Daren Yan, #38069, Naples, FL
Theresa Bates Younce, #31016, Warner Robins, GA



North Carolina State Board of
 Certified Public Accountant Examiners
 PO Box 12827
 Raleigh NC 27605-2827

PRSR STD
 US Postage PAID
 Greensboro, NC
 Permit No. 821

Board Members

Michael H. Womble, CPA
President, Eastover

Wm. Hunter Cook, CPA
Vice President, Charlotte

Jeffrey J. Truitt, Esq.
Secretary-Treasurer, Raleigh

Murchison B. (Bo) Biggs, CPA
Member, Lumberton

Cynthia B. Brown, CPA
Member, Charlotte

Justin C. Burgess
Member, Wilmington

George W. Rohe, CPA
Member, Charlotte

Staff

Executive Director
Robert N. Brooks

Deputy Director
David R. Nance, CPA

Staff Attorney
Frank X. Trainor, III, Esq.

Legal Counsel
Noel L. Allen, Esq.

Administrative Services
Felecia F. Ashe
Vanessia L. Willett

Communications
Lisa R. Hearne, Manager

Examinations
Phyllis W. Elliott

Licensing
Buck Winslow, Manager
Alice Grigsby
Cammie Emery

Professional Standards
Mary Beth Britt
Jean Marie Small
Kayla White

23,000 copies of this document were printed in September 2015 at an estimated cost of \$4500.00 or approximately 20¢ 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.