Firm Registration Renewal and Peer Review Compliance Reporting Due December 31

It is time for North Carolina CPA firms to renew their firm registrations and provide peer review compliance information to the Board.

Access to the firm renewal function is available by clicking on the “Renew my Firm Registration” link in the “How Do I” section of the Board’s homepage, nccpaboard.gov.

NOTE: Only firm registrations are being renewed at this time; individual CPA certificates will be renewed next spring.

The Board mailed firm ID numbers and step-by-step instructions to the administrative offices of firms earlier this month. Because the letter contains key information needed to complete the firm renewal and report peer review compliance, please keep the letter for reference while completing the online renewal.

If a CPA firm fails to comply with any part of 21 NCAC 08J, Renewals and Registrations or 21 NCAC 08M, Peer Review Program, the Board may take disciplinary action, including civil penalties, against the CPA firm’s members as specified in 21 NCAC 08J .0111 and 21 NCAC 08M .0106.

Submit questions about firm renewal or peer review compliance to Cammie Emery at cemery@nccpaboard.gov or to Buck Winslow at buckw@nccpaboard.gov.

Comments on Proposed Rules

On October 22, 2015, the Board conducted a public Rule-Making Hearing on proposed changes to the Board rules (Activity Review 09-2015). The text of the rules for adoption and readoption with substantive changes is published on the Board’s website, www.nccpaboard.gov.

Written comments on the proposed changes to the rules must be received by 5:00 p.m. on November 30, 2015. Submit written comments regarding the proposed actions by mail, fax, or email to: Robert N. Brooks, Executive Director, PO Box 12827, Raleigh, NC 27605, Fax: 919-733-4209, Email: rbrooks@nccpaboard.gov.

CPE Reminder

December 31, 2015, is the deadline for active North Carolina CPAs to complete the CPE requirement to be eligible for 2016-2017 license renewal.

As part of the annual requirement, active CPAs must complete a two-hour regulatory or behavioral ethics course offered by a sponsor listed on the National Registry of CPE Sponsors (learningmarket.org) that is maintained by NASBA.

For specific information on the CPE requirement, please review 21 NCAC 08G, Continuing Professional Education, including the amendments that were effective July 1, 2015.

If you have questions about the CPE requirement, please contact Cammie Emery at cemery@nccpaboard.gov or (919) 733-1423.

Board Meeting

The Board’s December 16, 2015, meeting will be held at the Board office and will begin at 10:00 a.m.

In This Issue

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**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.”

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John M. Luddy, #16255  
John McLeod Luddy  
Belmont, NC  09/21/2015

**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 the Respondent stipulate to the following:

1. John M. Luddy, (hereinafter “Respondent”) was the holder of North Carolina certificate number 16255 as a Certified Public Accountant. At the Respondent’s request, he was placed on inactive status as of June 30, 2015.

2. John McLeod Luddy, CPA (hereinafter “Respondent Firm”), was a certified public accounting firm in North Carolina prior to June 30, 2015.

3. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and, as such, was the CPA responsible for ensuring that the Board’s peer review requirements were satisfied.

4. The Respondent Firm had received a peer review for the year ended September 30, 2011. However, it was later discovered that the Respondent Firm had conducted an audit of an employee benefit plan. That audit had not been identified by the Respondents to the peer reviewer.

5. Per the peer review rules, if a firm performs an audit of an employee benefit plan during the relevant time period, at least one such plan must be subjected to peer review.

6. At the beginning of the peer review process, firms must complete a questionnaire. The questionnaire specifically requires the firm to review a list of audit engagements, including employee benefit plan audits, and identify whether the firm has performed any of those engagements.

7. The Respondent Firm failed to identify an employee benefit plan audit that it had performed during the relevant peer review period. Due to the failure to identify any audits, the peer reviewer conducted an engagement peer review rather than the full system review.

8. After the failure to identify its employee benefit plan audit engagement was identified, the Respondent Firm’s peer review was recalled, and the Peer Review Committee requested that the Respondent Firm provide appropriate explanation to the matter.

9. The Respondent subsequently stated that he had decided to close his practice and that he had turned over his clients to another accountant.

10. Due in part to the closure of his practice, the Respondent has opted not to participate in the process that recalled his peer review. On June 24, 2014, the NCACPA Peer Review Committee terminated the firm from the NCACPA Peer Review Program.

11. As the process for recalling the peer review was never completed, the Respondent Firm never underwent a system peer review as required by Board rules.

12. The Respondents wish to resolve this matter by consent and agree 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 Respondents understand and agree 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 Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. The Respondent should have known that the Respondent Firm conducted an employee benefit plan audit during the relevant peer review period and further, should have known that the audit was required to be disclosed to the peer reviewer. The failure to disclose the employee benefit plan audit to the peer reviewer constitutes a violation of 21 NCAC 08N .0202(a).

3. The Respondent Firm’s failure to undergo a system peer review constitutes a violation of the Statements on Auditing Standards, in violation of 21 NCAC 08N .0401.

4. Per N.C. Gen. Stat. §93-12(9) and also by virtue of the Respondents’ consent to this order, the Respondents are subject to the discipline set forth below.

**BASED ON THE FOREGOING** and in lieu of further proceedings, the Board and the Respondents agree to the following Order:
1. The Certified Public Accountant certificate issued to the Respondent, John M. Luddy, is hereby permanently revoked.

2. The Respondent Firm’s registration for John McLeod Luddy, CPA, shall remain cancelled.

3. 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 revoked North Carolina certificate.

Crystal K. Hamrick, #23120
Forest City, 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. Crystal K. Hamrick (hereinafter “Respondent”) is the holder of North Carolina certificate number 23120 as a Certified Public Accountant.

2. The Board received a complaint from one of the Respondent’s clients regarding the Respondent’s failure to provide client records upon request.

3. For a period of time, the Respondent indicated to the client and the client’s agents that she would not provide records to the client because the client had an outstanding balance.

4. The Respondent subsequently agreed to provide the client’s records.

5. Per Board Rule 21 NCAC 08N .0305(d) a CPA may not withhold client records in order to force payment of outstanding invoices.

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. 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 actions as set out above constitute a violation of 21 NCAC 08N .0305.

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 signed Order a one thousand dollar ($1,000) civil penalty.

Deborah Lynn Luker Richardson
Fort Worth, TX 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. Deborah Lynn Luker Richardson (hereinafter “Respondent”) is the holder of a valid and unrevoked certificate as a certified public accountant issued by the State of Texas. The Respondent has a principal place of business outside of the State of North Carolina, but has, as set forth below, exercised a practice privilege to perform services for at least one client in this State. As such, the Respondent is subject to the laws, rules, jurisdiction, and disciplinary authority of this Board, per N.C. Gen. Stat. §93-10(b).

2. In February of 2015, the Respondent signed, as a CPA, an audit report issued to a North Carolina entity.

3. The Respondent did not provide the Board with the Notification of Intent to Practice as required by N.C. Gen. Stat. §93-10(c) of the Accountancy Act. Further, the Respondent did not perform the audit through a registered CPA firm that had been subject to peer review.

4. The audit was prepared by the Respondent as a personal favor to a friend. However, the report prepared by the Respondent was not in conformance with current Generally Accepted Auditing Standards.

5. The Respondent has indicated that the services performed were merely as a favor to a friend, and

Richardson continued on page 4
that she did not intend, and does not intend in the future, to engage in any further services for North Carolina clients.
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. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(a), the Respondent has consented to comply with the laws and rules of this State and be subject to the jurisdiction and disciplinary authority of this Board.
2. As such, 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.
3. The Respondent’s failure to provide the audit through a registered CPA firm that had been subject to peer review constitutes violations of 21 NCAC 08N .0302(a) and .0401.
4. The Respondent’s failure to perform an audit in conformance with Generally Accepted Auditing Standards constitutes a violation of 21 NCAC 08N .0403.
5. 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 Respondent agree to the following Order:
1. The Respondent’s practice privilege in the State of North Carolina is permanently revoked.

W. Ronald O’Brien, CPA
Fayetteville, 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 the Respondent stipulate to the following:
2. Respondent Firm received a “fail” on its most recent engagement peer review, with an acceptance letter date of June 23, 2014.
3. Per 21 NCAC 08M .0106, for all failed and second passed with deficiencies reports, the 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 failed to provide any of the required documents within the time period required by 21 NCAC 08M .0106.
5. Per 21 NCAC 08N .0212, and .0404, Respondent Firm was required to perform attest and assurance services in accordance with standards of generally accepted accounting principles.
6. The peer review report noted a failure to use the proper report language as required by professional standards, including the failure to identify a known material departure from generally accepted accounting principles.

7. 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. 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), resulting in disciplinary action per 21 NCAC 08N .0213.
3. Respondent Firm’s failure to perform attest and assurance services in accordance to standards constitutes a violation of the Statements on Standards for Accounting and Review Services in violation of 21 NCAC 08N .0404 and .0212.
4. 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. Respondent Firm shall provide a written statement to the Board that it will no longer be participating in, performing, or reviewing any engagements subject to peer review.

4. Prior to Respondent Firm participating in, performing, or reviewing any engagements subject to peer review, Respondent Firm shall be required to complete the following:
   Respondent Firm shall provide notification to the Board of Respondent Firm’s intention to enter into engagements subject to peer review;
   a. Each staff member participating in engagements subject to peer review must take four (4) hours each of group-study CPE annually specifically covering SSARS until Respondent Firm receives a pass on a system review or a pass or pass with deficiencies on an engagement review.

Yusador S. Gaye, #18903
Monrovia, Liberia  07/20/2015

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Yusador S. Gaye (hereinafter “Ms. Gaye”) is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Gaye failed to timely renew or cancel the annual firm registration for Yusador S. Gaye, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(3), because Ms. Gaye’s infraction was for a period of more than 120 days, the appropriate penalty is $500.00.
4. Ms. Gaye has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Gaye’s payment as full resolution of the aforementioned rules violation.

W. Douglas Karriker, #27626
Harrisburg, NC  09/21/2015

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. W. Douglas Karriker (hereinafter “Mr. Karriker”) is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Karriker failed to timely renew or cancel the annual firm registration for W. Douglas Karriker, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(3), because Mr. Karriker’s infraction was for a period of more than 120 days, the appropriate penalty is $500.00.
4. Mr. Karriker has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Karriker’s payment as full resolution of the aforementioned rules violation.

Andrew Bennett Keasler, #34404
Raleigh, NC  09/21/2015

Disciplinary Actions
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Reclassifications

Reinstatement
On October 22, 2015, the Board approved the reinstatement applications of the following individuals:

Sharon LaPrade Bailey, #18711           Kannapolis, NC
Vincent Sean Cusack, #18393             Henrico, VA
Judie Young Davidson, #14227            Gainesville, FL
Jonathan Rhett Esser, #10709            Selma, NC
Vicie Lynette Moran, #34637             Harrisburg, NC
Cynthia Ann Waters, #14874              Cary, NC
Eric William Gilbert Zetterholm, #25458  Asheville, NC

Reissuance
On October 22, 2015, the Board approved the reinstatement application of the following individual:

Jason Michael Gulak, #36623             Charlotte, NC

Offices Closed
Office Closed
In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed December 23-25, 2015, for Christmas. The office will also be closed January 1, 2016, for New Year’s Day.
spondent, the Board finds and orders as follows:

1. Andrew Bennett Keasley (Hereinafter “Mr. Keasler”) is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Keasler failed to timely file the annual firm registration for Keasley CPA, PLLC, in accordance with provisions as required by N.C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Mr. Keasler subsequently renewed his firm registration, which was received by the Board on February 23, 2015, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Keasler’s infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).
5. Ms. Bullard has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Bullard’s payment as full resolution of the aforementioned rules violation.

Hilda Joy Bullard, #14843
Chadbourn, NC 10/22/2015

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Hilda Joy Bullard (Hereinafter “Ms. Bullard”) is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Bullard failed to timely file the annual firm registration for H. Joy Bullard, CPA, in accordance with provisions as required by N.C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Ms. Bullard subsequently renewed her firm registration, which was received by the Board on February 26, 2015, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Bullard’s infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).
5. Ms. Bullard has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Walker’s payment as full resolution of the aforementioned rules violation.

Gerald G. Spaugh, #10847
Walnut Cove, NC 10/22/2015

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Gerald G. Spaugh (Hereinafter “Mr. Spaugh”) is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Spaugh failed to timely file the annual firm registration for Gerald G. Spaugh, Certified Public Accountant, in accordance with provisions as required by N.C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Mr. Spaugh subsequently renewed his firm registration, which was received by the Board on February 18, 2015, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Spaugh’s infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).
5. Mr. Spaugh has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Spaugh’s payment as full resolution of the aforementioned rules violation.
Certificates Issued

On October 22, 2015, the Board approved the following applicants for certification as North Carolina CPAs:

Deborah Christie Aboudara
Trina Price Alexander
James Lester Anderson, Jr.
David Robinson Arnold
Catherine Miller Ayers
William Hite Baldwin
Christine Lynn Bernschein
Jeffrey Scott Bogle
Danielle Marie Bradshaw
John Dewey Brumbaugh
Robert Allan Buckenham
Thomas Edward Clancy
Nicole Alayne Clark
Kent Evan Clay
Andrew William Clementi
Amanda Star Colgate
Scott Robert Colston
Katie Ellis Cooper
Arlen Brent Copenhaver
Teresa Marie Cortese-Daniele
Victoria Brooke Craft
Heather Nicole Creech
Lindsay Amanda Creech
Carl David Cronin
Carey Phillip Dalton
Djhoanna Castillo De Guzman
Jennifer Lynn Deal
Brad William DeAngelo
Stephen Lawrence Demaine
Christopher James Devall
Chinenye Nneamaka Dike
Thomas Allen Dobbins
Ranju Dogra
Stephen Alan Dunn, Jr.
Derek Douglas Elenbaas
Kasey Jane Elswick
Brian James Fishback
Travis Patrick Fix
Caroline Marie Flowers
Anthony Neal Fogleman
Justin Francis
Staci Doran Ginsburg
Rebecca Lynn Golonka
Zhu Gong
Benjamin Ross Goodwin
Meghan Elizabeth Graham
Charles Caldwell Burke Gullette
Patrick John Gutierrez
Rebecca Leigh Hall
Brittany Mary Hamm
Anne Austin Hampshire
Lincoln Hanson Hampshire
Ashley Elizabeth Hare Massey
John Clark Henson
Caroline Elizabeth Hodgin
Joshua Scott Holley
Michele Ann Houston
Fraleane Holt Hudson
Jon Eric Hudson
Allison Hunt Jackson
Barrett Massey Jenkins
Adam David Kipen
Michael Gregory Kleffner
Jeffrey Ryan Kocan
Aaron Reuben Kolko
Tina Louise Lanciotti
Timothy Paul Lavender, II
Michael Martin Lemberg
Adam Mark Leonard
Kathleen Sue Lewis
Ke Li
Joseph Eric Linz
Emily Corine Littlefield
Meredith McCallum Long
Jeffrey Lawrence Lucas
William Dean MacMinn
Christina Sorensen Mallard
Irina Sergeyevna Martinson
Christopher John Matthews
Cheryl Hauser McCormick
Kristen Marie McDonald
Jonathan Robert McGinnis
Margaret Evalayne McGuire
Silvia Hunziker McKenna
Patrick Michael Milburn
Andrew John Miles, Jr.
James Spurgeon Miller
David Adam Mize
Cindy Morales
Matthew Davenport Mosby
Jillian Faith Mueller
Samantha Georgiana Mwangi
Christina Elizabeth Newman
Timothy John Nicodemus
Albertina Nordh
Ryan Christian O’Callaghan
Hilary Hodges Ott
Jordan Kyle Overcash
Shalini Bantwal Pai
Giacomo Panizzolo
Robert Patterson
Meredith Magyar Paul
Tracy Marie Peterson
Drew Parson Phillips
Emily Catherine Plauche
Sarah Catherine Plunkett
Michael Bryant Portis
Linda Ann Quick
Jeffrey Ryan Rabinovich
Jeffrey Norman Rapaglia
Jason Lee Redinbo
Christopher Michael Rezendes
Christopher Shane Rhodes
Justin Phillip Riggs
Brendan John Roberts
Jonathan Andrew Robinson
Jerome M. Schwartz
Amy Renee Senogles
Jamie Darlene Sheppard
Corbin Thomas Shive
Benjamin Thomas Sinclair
Jyoti Singh
Cynthia Dale Spigner
Gregory Hunter Sprague
Judith Irene Stanton
Alyssa Marie Starnes
David William Stone
Pieter Cornelis Swart, III
Jill Brooke Tankersley
Nicole Lynn Taylor
Steven Patrick Thiele
Brittany Nicole Tippett
Travis Wilson Tucker
Steven Foster Twamley
Raul Andre Villamil-Otero
Wendy Renee Wadsworth
Andrew Rutherford Wagner
Caroline Leffler Walling
Thompson Alexander Westerberg
Shauna Lee Whitener
Andrew Blake Williams
Nona Mitchell Workman
Dimitar Veseliov Yordanov
Michael William Zimmerman, Jr.
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North Carolina State Board of
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North Carolina State Board of Certified Public Accountant Examiners

| Notice of Address Change |

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| Date: |
| Send mail to: | Home | 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.

23,000 copies of this document were printed in November 2015 at an estimated cost of $4,500 or approximately 20¢ per copy.