



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. 11-2015

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 re-

port 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.



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.

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**.



Board Meeting

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

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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."

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, 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 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.

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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

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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:

1. W. Ronald O'Brien, CPA (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 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

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Re-

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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.

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
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Keasler

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spondent, the Board finds and orders as follows:

1. Andrew Bennett Keasler (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 Keasler 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. Mr. Keasler 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. Keasler'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 Ms. Bullard's payment as full resolution of the aforementioned rules violation.

Bobby Dale Walker, #23865
Shelby, 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:

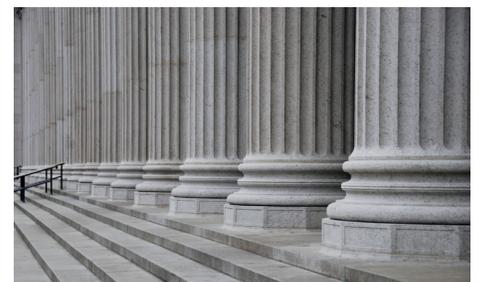
1. Bobby Dale Walker (Hereinafter "Mr. Walker") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Walker failed to timely file the annual firm registration for Bobby D. Walker, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Mr. Walker subsequently renewed his firm registration, which was received by the Board on February 27, 2015, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Walker's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
5. Mr. Walker 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. 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	Rebecca Leigh Hall	Hilary Hodges Ott
Trina Price Alexander	Brittiny Mary Hamm	Jordan Kyle Overcash
James Lester Anderson, Jr.	Anne Austin Hampshire	Shalini Bantwal Pai
David Robinson Arnold	Lincoln Hanson Hampshire	Giacomo Panizzolo
Catherine Miller Ayers	Ashley Elizabeth Hare Massey	Robert Patterson
William Hite Baldwin	John Clark Henson	Meredith Magyar Paul
Christine Lynn Bernschein	Caroline Elizabeth Hodgkin	Tracy Marie Peterson
Jeffrey Scott Bogle	Joshua Scott Holley	Drew Parson Phillips
Danielle Marie Bradshaw	Michele Ann Houston	Emily Catherine Plauche
John Dewey Brumbaugh	Fraleane Holt Hudson	Sarah Catherine Plunkett
Robert Allan Buckenham	Jon Eric Hudson	Michael Bryant Portis
Thomas Edward Clancy	Allison Hunt Jackson	Linda Ann Quick
Nicole Alayne Clark	Barrett Massey Jenkins	Jeffrey Ryan Rabinovich
Kent Evan Clay	Adam David Kipen	Jeffrey Norman Rapaglia
Andrew William Clementi	Michael Gregory Kleffner	Jason Lee Redinbo
Amanda Star Colgate	Jeffrey Ryan Kocan	Christopher Michael Rezendes
Scott Robert Colston	Aaron Reuben Kolko	Christopher Shane Rhodes
Katie Ellis Cooper	Tina Louise Lanciotti	Justin Phillip Riggs
Arlen Brent Copenhaver	Timothy Paul Lavender, II	Brendan John Roberts
Teresa Marie Cortese-Danile	Michael Martin Lemberg	Jonathan Andrew Robinson
Victoria Brooke Craft	Adam Mark Leonard	Jerome M. Schwartz
Heather Nicole Creech	Kathleen Sue Lewis	Amy Renee Senogles
Lindsay Amanda Creech	Ke Li	Jamie Darlene Sheppard
Carl David Cronin	Joseph Eric Linz	Corbin Thomas Shive
Corey Phillip Dalton	Emily Corine Littlefield	Benjamin Thomas Sinclair
Djhoanna Castillo De Guzman	Meredith McCallum Long	Jyoti Singh
Jennifer Lynn Deal	Jeffrey Lawrence Lucas	Cynthia Dale Spigner
Brad William DeAngelo	William Dean MacMinn	Gregory Hunter Sprague
Stephen Lawrence Demaine	Christina Sorensen Mallard	Judith Irene Stanton
Christopher James Devall	Irina Sergejevna Martinson	Alyssa Marie Starnes
Chinenye Nneamaka Dike	Christopher John Matthews	David William Stone
Thomas Allen Dobbins	Cheryl Hauser McCormick	Pieter Cornelis Swart, III
Ranju Dogra	Kristen Marie McDonald	Jill Brooke Tankersley
Stephen Alan Dunn, Jr.	Jonathan Robert McGinnis	Nicole Lynn Taylor
Derek Douglas Elenbaas	Margaret Evalayne McGuire	Steven Patrick Thiele
Kasey Jane Elswick	Silvia Hunziker McKenna	Brittany Nicole Tippett
Brian James Fishback	Patrick Michael Milburn	Travis Wilson Tucker
Travis Patrick Fix	Andrew John Miles, Jr.	Steven Foster Twamley
Caroline Marie Flowers	James Spurgeon Miller	Raul Andre Villamil-Otero
Anthony Neal Fogleman	David Adam Mize	Wendy Renee Wadsworth
Justin Francis	Cindy Morales	Andrew Rutherford Wagner
Staci Doran Ginsburg	Matthew Davenport Mosby	Caroline Leffler Walling
Rebecca Lynn Golonka	Jillian Faith Mueller	Thompson Alexander Westerberg
Zhu Gong	Samantha Georgiana Mwangi	Shauna Lee Whitener
Benjamin Ross Goodwin	Christina Elizabeth Newman	Andrew Blake Williams
Meghan Elizabeth Graham	Timothy John Nicodemus	Nona Mitchell Workman
Charles Caldwell Burke Gullette	Albertina Nordh	Dimitar Veselinov Yordanov
Patrick John Gutierrez	Ryan Christian O'Callaghan	Michael William Zimmerman, Jr.



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23,000 copies of this document were printed in November 2015 at an estimated cost of \$4,500 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.