On October 22, 2015, the North Carolina State Board of CPA Examiners conducted a rule-making hearing to:
- adopt the rules cited as 21 NCAC 08N .0301 and .0410;
- readopt with substantive changes the rules cited as 21 NCAC 08A .0301; 08F .0103; 08M .0106; 08N .0208, .0209, .0211, .0214, 0215, .0302, .0304, .0307, .0308, .0401, .0403, .0404, 0405 .0406, .0409, and
- readopt without substantive changes the rules cited as 21 NCAC 08A .0307 .0308, .0309; 08B .0508; 08F .0105, .0111, .0302, .0401, .0410, .0502; 08G .0401, .0403, .0404, .0406, .0410; 08I .0104; 08J .0101, .0105, .0107, .0111; 08M .0105; 08N .0101, .0102, .0105; 08N .0101, .0102, .0103, .0201, .0202, .0203, .0204, .0205, .0206, .0207, .0212, .0213, .0301, .0303, .0305, .0306, .0402, and .0408.

On January 21, 2016, the Rules Review Commission (RRC) of the North Carolina Office of Administrative Hearings (OAH) approved the changes with an effective date of February 1, 2016.

A document showing the changes made to the rules is available on the Board’s website, www.nccpaboard.gov, in the “How Do I?” section. The changes to the rules will be incorporated into the rules portion of the Board’s website when the official text is received from the OAH.

If you have questions about the rules or the rule-making process, please contact the Board’s Executive Director, Robert N. Brooks, by email at rbrooks@nccpaboard.gov.

Rules Effective February 1, 2016

This is the second in a series of occasional articles intended to highlight problem areas for CPAs and CPA firms as noted by Board staff over the years.

Charles’ CPA firm, located in another jurisdiction, was engaged to perform an audit for a client in North Carolina.

The firm performed the audit and the audit report was issued to the client in North Carolina.

CPA firms without an office in North Carolina are required to submit a Notification of Intent to Practice prior to offering to perform, performing, or issuing an audit to a client in North Carolina.

The purpose of the one page notification without a fee is to ensure that a CPA firm serving North Carolina clients is, in fact, a CPA firm and that the firm is enrolled in the AICPA Peer Review Program.

A CPA firm that does not provide the required Notification of Intent to Practice may be subject to discipline by the Board.

If Charles’ CPA firm had used the website, CPAmobility.org, the firm would have known about the Notification of Intent to Practice and would not have been disciplined by the Board.

CPAmobility.org is a collaboration between NASBA and the AICPA that allows CPAs and CPA firms to determine where a CPA or a CPA firm can practice, and what they need to do to comply with another jurisdiction’s requirements.

For your convenience, a link to CPAmobility.org is provided on the home page of the Board’s website.

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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.”

Novak Francella, LLC
Bala Cynwyd, PA 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. Novak Francella, 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 audits of 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. 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 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 remit, with this signed Order, a two thousand dollar ($2,000) civil penalty.

2. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500) payment for administrative costs.

Reinsel Kuntz Lesher LLP
Lancaster, PA 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. Reinsel Kuntz Lesher 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 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, 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.

Suttle & Stalnaker, PLLC
Charleston, WV  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. Suttle & Stalnaker, 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”).


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 UPON 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.

Office Closed
The Board office will be closed Friday, March 25, 2016, for Good Friday.
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. SwaimBrown PA (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 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. 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 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 three thousand dollar ($3,000) civil penalty.

2. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500) payment for administrative costs.

Tait, Weller & Baker, LLP
Philadelphia, PA 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. Tait, Weller & Baker, LLP (hereinafter “Respondent Firm”), has a principal place of business outside of North Carolina and has no office in North Carolina. Re-
Respondent Firm is not a registered certified public accounting firm in North Carolina.

2. Respondent Firm performed multiple audits of 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. 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 the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

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

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

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

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

1. Respondent Firm shall remit, with this signed Order, a two thousand dollar ($2,000) civil penalty.

2. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500) payment for administrative costs.

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**LaRue, Corrigan, McCormick & Teasdale LLP**  
**Woodland Hills, CA  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 Respondent stipulate to the following:

1. LaRue, Corrigan, McCormick & Teasdale 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. 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 Administrat---
Sejong LLP
Fort Lee, NJ 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 Respondent stipulate to the following:

1. Sejong 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. 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.

BOSTED 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) civil penalty.

2. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500) payment for administrative costs.

3. Respondent Firm’s consent 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.

Morris, Kalish + Walgren, P.C.
Southfield, MO 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 Respondent stipulate to the following:

1. Morris, Kalish + Walgren, P.C. (hereinafter “Respondent Firm”),
Reclassifications

At its January 25, 2016, meeting, the Board approved the applications for reclassification submitted by the following individuals:

Reinstatements

Paul F. Burns, #23114  
Margaret Maske Clayton, #23941  
Roger Robert Clermont, #32474  
Amanda Lee Cuthbertson, #35933  
James Thomas Everett, III, #23250  
Jack Robert Gates, #15246  
Dana Edens Harper, #25574  
April Christine Koller, #28704  
Tonya Morris Mangum, #36040  
Karen Lynn Miller, #23454  
Francine Rochelle Noel, #26269  
Robert Wayne Nordlander, #23797  
Lawrence Allen Ollis, #16018  
Laura Bagwell Otterberg, #25543  
Pamela Hill Patrick, #18516  
Jennifer Kristen Starling, #31904  
Angela Marie Taylor, #26466  
Betty Jo Thompson, #22252

Reissuance

Theresa Roberts Gebhardt, #16027  
Sandra B. Jones, #23191  
Jeffrey Dale Stoddard, #28024  
James Christopher White, #20676

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.

Follow us on Facebook: facebook.com/NCCPABOARD  
Follow us on Twitter: twitter.com/NCCPABOARD
**Disciplinary Actions**

**Goldstein, Zugman, Weinstein & Poole, LLC**  
*Fort Lauderdale, FL  10/22/2015*

**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. **Goldstein, Zugman, Weinstein & Poole, 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. 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 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 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.**

**Rosenbloom & Butler CPAs, P.C.**  
*Rockville, MD  10/22/2015*

**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. **Rosenbloom & Butler CPAs, P.C. (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 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**
Inactive Status

From December 14, 2015, through December 31, 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)].

Frances Harrison Miller, #23840
Salisbury, NC

Curtis Holmes Foreman, Jr., #19318
Greensboro, NC

George Alton Sealey, #13253
Advance, NC

Jennifer Kinley Shaver, #26970
Mooresville, NC

Ralph Owen Bailey, #9666
Rock Hill, SC

Shirley Hampton Eze, #26431
Nashville, NC

Curtis Holmes Foreman, #1770
Greensboro, NC

Daniel Ray Robertson, #9471
Charlotte, NC

Robert Kader Crawford, #33709
Belmont, NC

Pratt Isenhour Davis, #15404
Sparta, NC

James Martin Ferrell, #9230
Daniel Island, SC

Taylor Robertson Knapp, #37112
Durham, NC

Kimberly A. Koch, #29979
Hampstead, NC

Shannon Lucile Poplaski, #36654
North Reading, MA

George Wayne Robinson, #21512
Sanford, NC

Steven John Townley, #19270
Charlotte, NC

David Glenn Butler, #10174
Morganton, NC

Frank Erickson Ciszek, #32969
Weirton, WV

Jeanne Fording Coleman, #15269
Oakton, VA

Maria Lynn Rick, #33547
Broomall, PA

James Arthur Stanley, #12467
Greensboro, NC

Michael F. Thomas, #22336
Charlotte, NC

George Garrett Davis, II, #37583
Ocracoke, NC

Identity Theft Information for Tax Preparers

Tax preparers play a critical role in assisting clients, both individuals and businesses, who are victims of tax-related identity theft. The IRS is working hard to prevent and detect identity theft as well as reduce the time it takes to resolve these cases.

You may be unaware your client is a victim of identity theft until you attempt to file the tax return and it is rejected. Your client also may receive an IRS notice regarding:

• More than one tax return was filed using your client’s SSN;
• Your client has a balance due, refund offset, or a collection action taken for a year in which your client did not file a tax return;
• IRS records indicate your client received wages from an unknown employer; or
• A business client may receive an IRS letter about an amended tax return, fictitious employees or about a defunct, closed, or dormant business.

Disciplinary Actions

Arthur Franklin Beamer, #8569
Greensboro, NC  11/16/2015

**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. Arthur Franklin Beamer (hereinafter “Mr. Beamer”) is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Beamer failed to timely file the annual firm registration for A. F. Beamer, 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. Beamer 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. Beamer’s infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).
5. Mr. Beamer 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. Beamer’s payment as full resolution of the aforementioned rules violation.

Kevin Thomas Howard, N356
Elkridge, MD  11/16/2015

**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. Kevin T. Howard (hereinafter (“Mr. Howard”) is the holder of a valid and unrevoked certificate as a certified public accountant issued by the state of Maryland. Mr. Howard 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 in this state. As such, Mr. Howard is subject to the laws, rules, jurisdiction, and disciplinary authority of this Board, per N.C. Gen. Stat. §93-10(b). Additionally, Mr. Howard has filed a North Carolina “Intent to Practice” number N356 as a Certified Public Accountant.
2. Mr. Howard failed to timely file the annual firm registration for Kevin T. Howard, CPA/PFS, P.A., 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. Howard 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. Howard’s infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).
5. Mr. Howard 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. Howard’s payment as full resolution of the aforementioned rules violation.

Dana S. Jones, #35945
Charlotte, NC  11/16/2015

**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. Dana S. Jones (Hereinafter “Ms. Jones”) is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Jones failed to timely file the annual firm registration for Dana S. Jones, 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. Jones subsequently renewed her firm registration, which was received by the Board on March 11, 2015, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Jones’s infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).
5. Ms. Jones 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. Jones’s payment as full resolution of the aforementioned rules violation.
## Certificates Issued

The Board approved the following individuals for licensure as North Carolina CPAs at the December 14, 2015, meeting and the January 25, 2016, meeting:

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North Carolina State Board of Certified Public Accountant Examiners
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Please Print Legibly

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Business Phone:  Business Fax:

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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.

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