



# 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. 04-2016

### New Version of Exam Requires Procedural Changes

In late March, the National Association of State Boards of Accountancy (NASBA) announced several procedural changes required by the new version of the Uniform CPA Exam that will launch next year.

In anticipation of an increased number of candidates wanting to sit for the Exam before the new version starts in April 2017, testing windows will be extended through June 10, 2016, September 10, 2016, December 10, 2016, and March 10, 2017.

Due to the commonality of content and sections between the current and next version of the Exam, any combination of passing current Exam sections and future Exam sections will count toward completing the Exam requirement for licensure.

For example, candidates who have conditional credit in BEC will retain credit for that section until its expiration date (18 months). This holds true for all sections of the Exam.

Upon launch, only the newly-released "Next Version of the Exam" sections will be available for testing. Candidates already in the process will complete any final sections necessary using the next version of the Exam.

On the new version of the Exam, the length of both the

REG and BEC sections will increase from three (3) hours to four (4) hours.

Therefore, the total Exam testing time will be lengthened from 14 hours to 16 hours.

Upon the launch of the next Exam, one standardized 15-minute break will be offered to candidates during each section.

Each standardized break **will not** count against testing time and the standardized break will be offered approximately midway through each Exam section.

Consistent with current practices, candidates may take optional breaks between testlets. These optional breaks **do** count against the candidate's testing time.

After the launch of every new Exam, the passing score must be established to ensure that scoring validity/accuracy essential to the legal defensibility of the Exam is maintained.

Following the close of the anticipated launch window, all candidate performance data will be fully analyzed in order to establish a passing score. Scores for this testing window will be released approximately 10 weeks after the close of the window.

Additional candidate performance reviews will be conducted following the close of the third and fourth testing windows of 2017.

Scores for those testing windows will be released approximately 10 days after the close of each window.

Additional information on the new version of the Exam will be available to candidates in the coming months.

### Board Officers Elected

21 NCAC 08A .0201, *Election of Officers*, states that the Board shall, prior to March 31 of each year, elect a President, Vice President, and Secretary-Treasurer.

On March 23, 2016, the members of the Board re-elected Michael H. Womble, CPA, President; Wm. Hunter Cook, CPA, Vice President; and Jeffrey J. Truitt, Esq., Secretary-Treasurer.

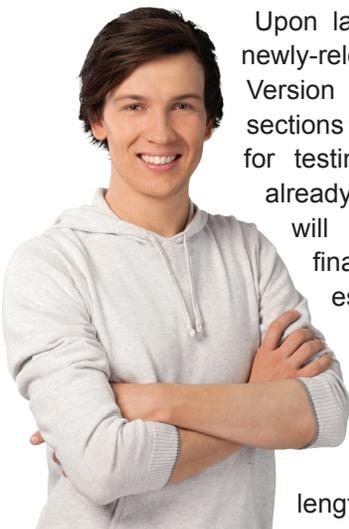
Womble, managing partner of Williams Overman Pierce, LLP, was appointed to the Board in 2012 and re-appointed in 2015.

Cook, who served on the Board 2009-2012 and was re-appointed in 2013, is a partner in the Professional Standards Group of Dixon Hughes Goodman, LLP.

Truitt, a public member of the Board since 2014, is a partner with Smith, Anderson, Blount, Dorsett, Mitchell & Jernigan, L.L.P.

### In This Issue

Disciplinary Actions .....	2
Board Meetings .....	5
Certificates Issued .....	5
Disciplinary Actions:	
CPE Audit .....	6
CPA Inauguration .....	7
Reclassifications .....	7



# Disciplinary Actions

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

## **Battelle Rippe Kingston, LLP Dayton, OH 03/23/2016**

**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. Battelle Rippe Kingston, LLP (hereinafter "Respondent Firm"), had a principal place of business outside of North Carolina and had 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.

---

## **Clarus Partners**

**Columbus, OH 03/23/2016**

**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. Clarus Partners (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 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.

**Conner Ash, P.C.**  
**St. Louis, MO 03/23/2016**

**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. Conner Ash, 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 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.

Follow us on Facebook:  
[facebook.com/NCCPABoard](https://www.facebook.com/NCCPABoard)

Follow us on Twitter:  
[twitter.com/NCCPABOARD](https://twitter.com/NCCPABOARD)



**Eichen & DiMeglio, P.C.**  
**Plainview, NY 03/23/2016**

**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. Eichen & DiMeglio, 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 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.

**Mize Houser & Company, P.A.**  
**Topeka, KS 03/23/2016**

**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. Mize Houser & Company, P.A. (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the

Board and is not effective until approved by the Board at a duly constituted Board Meeting.

**BASED UPON THE FOREGOING**, the Board makes the following Conclusions of Law:

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including 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. §-9310(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.

## BOARD CALENDAR



### Certificates Issued

On March 23, 2016, the Board approved the following 46 applicants for licensure as North Carolina CPAs:

- |                              |                               |
|------------------------------|-------------------------------|
| Kristen Nichole Alston       | Bridgette Bai-Gen Lin         |
| Katherine Conley Ashley      | Sonya Louise Johnson Long     |
| Trent Smith Ball             | Theodore James Luckman        |
| Andrew Edward Beamon         | Evelyn Khadeche Makatiani     |
| Cassandra Talbot Belov       | William A. Malcom             |
| Kara Ruth Carroll            | Dalys Judith Miller           |
| Ethan Bicher Cohen           | Bradley Joseph Neumann        |
| Nicolas Daniel Conner        | Christopher William Nitto     |
| Jennifer Jean Cornelius      | Anthony James Pappalardo      |
| Chase McKinley Crone         | Richardson Colby Pate         |
| Cheryl Reyes De Castro       | Robert Withers Poellnitz, III |
| Steven Lee Dinkins, Jr.      | Ryan Keith Poser              |
| Hannah Nancy Fabry           | Tyler Christian-Allan Powell  |
| Joseph Ryan Gerant           | Sean David Roundtree          |
| Nia Afiya Hall               | Bridget Anne Ryan             |
| Mitchell Lawrence Harrison   | Julie Moore Schlosky          |
| Kari Lee Hepburn             | Rachel Lynn Sutton            |
| Eric Christopher High        | Andrew Joseph Swint           |
| Shelby Lauren Holkeboer      | Claire Noelle Thomas          |
| Nicklaus Ben Hynson          | Jeremy Scott Tomlinson        |
| Kristin DeAnn Jarvis-DeSouza | Jingjing Wang Toniolo         |
| Trei Weston Jolly            | Michael James Zeblo           |
| Ashley Khrystene Keen        | Lingyun Zhang                 |

## Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Consent Orders issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. To view the full text of a Consent Order, use the Licensee Search function of the Board's website, [nccpaboard.gov](http://nccpaboard.gov), to look up the licensee's record. In the record, click on the "Details" link and select "View" under the Public Documents heading.

**Lisa Lee McDonall, #19628**  
**Winston-Salem, NC 01/25/2016**

The Board opened a case against Lisa Lee McDonall (Respondent McDonall) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent McDonall signed a Consent Order in which she accepted 1) the denial of the renewal of her CPA license; 2) the forfeiture, for at least one year, of her CPA license; and 3) the imposition of a \$1000 civil penalty.

Respondent McDonall may apply for reissuance of her CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 59 hours of CPE including an eight-hour group study accountancy law course offered by the NCACPA in the 12-month period preceding her application for reissuance.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent McDonall's CPA license.

**William Tracy Mitchell, #15201**  
**Fleming Island, FL 01/25/2016**

The Board opened a case against William Tracy Mitchell (Respondent Mitchell) for failure to complete sufficient CPE, including an ethics course, as required for renewal of his North Carolina CPA license.

Respondent Mitchell signed a Consent Order in which he accepted 1) the denial of the renewal of his CPA license; 2) the forfeiture, for at least one year, of his CPA license; and 3) the imposition of a \$1000 civil penalty.

Respondent Mitchell may apply for reissuance of his CPA license by

complying with the terms set forth in the Consent Order.

The terms include completing at least 80 hours of CPE including an eight-hour group study accountancy law course offered by the NCACPA in the 12-month period preceding his application for reissuance.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Mitchell's CPA license.

**Heather Phillips, #36494**  
**Cary, NC 01/25/2016**

The Board opened a case against Heather Phillips (Respondent Phillips) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Phillips signed a Consent Order in which she accepted 1) the denial of the renewal of her CPA license; 2) the forfeiture, for at least one year, of her CPA license; and 3) the imposition of a \$1000 civil penalty.

Respondent Phillips may apply for reissuance of her CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 80 hours of CPE, including an eight-hour accountancy law course offered by the NCACPA, in the 12-month period preceding her application for reissuance.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Phillips' CPA license.

**Daniel Alan Yarborough, #33032**  
**Hillsborough, NC 01/25/2016**

The Board opened a case against Daniel Alan Yarborough (Respondent Yarborough) for failure to com-

plete sufficient CPE, including an ethics course, as required for renewal of his North Carolina CPA license.

Respondent Yarborough signed a Consent Order in which he accepted 1) the denial of the renewal of his CPA license; 2) the forfeiture, for at least one year, of his CPA license; and 3) the imposition of a \$1000 civil penalty.

Respondent Yarborough may apply for reissuance of his CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 40 hours of CPE including an eight-hour group study accountancy law course offered by the NCACPA in the 12-month period preceding his application for reissuance.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Yarborough's CPA license.

**Mi Zhou, #36873**  
**Blacksburg, VA 01/25/2016**

The Board opened a case against Mi Zhou (Respondent Zhou) for failure to complete sufficient CPE, including an ethics course as required for renewal of his North Carolina CPA license.

Respondent Zhou signed a Consent Order in which he accepted 1) the denial of the renewal of his CPA license; 2) the forfeiture, for at least one year, of his CPA license; and 3) the imposition of a \$1000 civil penalty.

Respondent Zhou may apply for reissuance of his CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 40 hours of CPE including an eight-hour accountancy law course

offered by the NCACPA in the 12-month period preceding his application for reissuance.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Zhou's CPA license.

**Anna Petree Erwin, #28102  
Wilmington, NC 03/23/2016**

The Board opened a case against Anna Petree Erwin (Respondent Erwin) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Erwin signed a Consent Order in which she accepted 1) the denial of the renewal of her CPA license; 2) the forfeiture, for at least one year, of her CPA license; and 3) the imposition of a \$1000 civil penalty.

Respondent Erwin may apply for reissuance of her CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 80 hours of CPE including an eight-hour group study accountancy law course offered by the NCACPA in the 12-month period preceding her application for reissuance.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Erwin's CPA license.

**CPA Inauguration**

The 2016 CPA Inauguration will be held June 22, 2016, at the Grandover Resort and Conference Center in Greensboro.

The Inauguration recognizes all new North Carolina CPAs licensed between May 1, 2015, and April 30, 2016.

More information on the Inauguration is available on the NCACPA website, [www.ncacpa.org/cpa-inauguration](http://www.ncacpa.org/cpa-inauguration).

**Reclassifications**

On March 23, 2016, the Board approved the following applications for reclassification:

**Reinstatement**

Carleen Richardson Berndt, #16170	Boone, NC
Nancy Hembree Flynn, #24803	Los Gatos, CA
Kenneth Wayne Hanner, #16593	Thomasville, NC
Thomas Eugene Hastings, #4160	Charlotte, NC
Scott Taylor Witham, #27751	Mount Holly, NC

**Reissuance**

Summer Leigh Cline, #30048	Belmont, NC
Torgrim Christopher Forberg, #31865	Ijamsville, MD
Anna Passantino Grofic, #35154	Chapel Hill, NC
Stephen Mark Himmelberg, #21904	Durham, NC

**Inactive Status**

Between February 1, 2016, and March 18, 2016, 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)].

Rosalind Castillo Compton, #17372	Charleston, SC
Lyria Vanderboom Sims, #36473	Kalamazoo, MI
Henry Anthony Duperier, #21472	Charlotte, NC
Derrick Clark Hensley, #19048	Woodbridge, VA
Lisa Marie Kahler, #37142	Clemmons, NC
Jack Thomas Davis, #13813	Raleigh, NC
Ernest Preston Rhyne, III, #12021	Hickory, NC
Mee-Dong Son, #22837	Raleigh, NC
Dennis W. Wesley, #31850	High Point, NC
Patrick Timothy Fagin, #30489	Wake Forest, NC
Phyllis Dixon Rainey, #25371	Asheboro, NC
Karen Kirkland Shaw, #24721	Asheville, NC
Pamela Boyes Bruno, #16017	Miami, FL
Christopher J. Duke, #36789	Indian Trail, NC
Karen Torrence Stewart, #18347	Raleigh, NC
Denise Elizabeth McKnight Patten, #32459	Greer, SC
B. Ellen Sewell, #16393	Beaufort, NC
Johnny Carl Alcon, Jr., #14550	High Point, NC
Linda Crede Ostermann, #13520	Oakland, ME
Richard Lane Eudy, #11660	Charlotte, NC
Thomas Madison Johnson, II, #7561	Raleigh, NC
Harold Dean Sellers, #13627	Charlotte, NC
Cheryl Lynn Witt, #19570	Fernandina Beach, FL
Tricia Rebecca Eitel, #29156	Mt. Holly, NC
Candace Fay Chapman, #36219	Evansville, IN
Ronald E. Clanton, #32107	Cary, NC
Joseph Paul Karpinski, #32865	Hilton Head Island, SC



## State Board of CPA Examiners

### Board Members

**Michael H. Womble, CPA**  
*President, Eastover*

**Wm. Hunter Cook, CPA**  
*Vice President, Charlotte*

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

**Cynthia B. Brown, CPA**  
*Member, Charlotte*

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

**Justin C. Burgess**  
*Member, Wilmington*

**George W. Rohe, CPA**  
*Member, Charlotte*

### Staff

**Executive Director**  
*Robert N. Brooks*

**Deputy Director**  
*David R. Nance, CPA*

**Staff Attorney**  
*Frank X. Trainor, III, Esq.*

**Legal Counsel**  
*Noel L. Allen, Esq.*

**Administrative Services**  
*Felecia F. Ashe*  
*Vanessia L. Willett*

**Communications**  
*Lisa R. Hearne, Manager*

**Examinations**  
*Phyllis W. Elliott*

**Licensing**  
*Buck Winslow, Manager*  
*Alice Grigsby*  
*Cammie Emery*

**Professional Standards**  
*Mary Beth Britt*  
*Jean Marie Small*  
*Kayla White*

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

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

23,000 copies of this document were printed in April 2016 at an estimated cost of \$4,450 or approximately 19¢ 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 No:	Home Fax:
Personal Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone No:	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.