



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. 08-2016

Governor Appoints Board Members

Governor Pat McCrory has appointed three members to the North Carolina State Board of CPA Examiners.

Wm. Hunter Cook, CPA, and Jeffrey J. Truitt, Esq., were re-appointed effective July 19, 2016. Their terms will expire June 30, 2019.

Cook, the current Vice President of the Board, has been a member of the Board since December 2013.

He previously served on the Board 2009-2012. Cook recently retired as a partner from Dixon Hughes Goodman, LLP.

A member of the Board since January 2014, Truitt is one of two public members of the Board.

An attorney with Smith, Anderson, he is currently serving as Secretary-Treasurer of the Board.

L. Samuel (Sammy) Williams, Jr., CPA, was appointed to the Board effective July 21, 2016. His term will expire June 30, 2019.

Williams, who took the Oath of Office at the July 25, 2016, Board meeting, replaces George W. Rohe, CPA.

Additional information on Williams will be published in the September issue of the *Activity Review*.

Top 10 CPA Exam Process Errors

The following article was written by Penny Vernon, the manager of NASBA's Candidate Care Department. It is reprinted with permission from NASBA.

As manager of NASBA's Candidate Care Department, it's my job to assist Uniform CPA Examination candidates who have issues along the path toward their ultimate goal: passing the Exam and becoming Certified Public Accountants.

With over 15 years of experience working at NASBA, 10 of which I spent in Candidate Care, I've helped thousands of Exam candidates work through every kind of mistake and error while navigating the CPA Exam process, and if I've learned one thing during my time in Candidate Care, it's that many of the errors and mistakes candidates make can be totally avoided.

The following is a list of the top 10 errors I see candidates make throughout the CPA Exam process, and what can be done to sidestep them.

Skipping a Testlet

Sometimes, candidates make the mistake of skipping a testlet. Once presented with a testlet, they hit

the "submit testlet" button thinking it is the testlet that they had just completed, even though the number of each testlet is displayed at the top of each page.

When this happens, the candidate will receive a warning that states: "You have not answered all of the questions in this testlet. Do you want to submit the testlet or return to finish the testlet?"

Without reading the warning or checking to see what testlet it is referring to by looking at the number at the top of the page, candidates then hit "submit testlet" again.

Once they do that, they are taken to the next testlet or to the survey if it is the last testlet in the examination.

If they do skip a testlet, they will receive that score. If they do not pass, they will have to apply and pay to receive a new NTS to retake the section.

CPA Exam Process Errors

continued on page 4



In This Issue

Disciplinary Actions	2, 6
Trust Account Rules	2
Certificates Issued	3
Reclassifications	5
Office Closed	5
Board Meetings	5
Inactive Status	7

Disciplinary Actions

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

LYNN MARIE KLINE, #26124
Franklin, NC 06/23/2016

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. Lynn Marie Kline (hereinafter "Ms. Kline") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Kline failed to timely file the annual firm registration for Lynn M. Kline, 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. Kline subsequently renewed her firm registration, which was received by the Board on February 12, 2016.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Kline's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
5. Ms. Kline 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 Lynn Marie Kline's payment as full resolution of the aforementioned rules violation.

JOHN FRAME SNYDER, #9905
Greensboro, NC 06/23/2016

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. John Frame Snyder (hereinafter "Mr. Snyder") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Snyder failed to timely file the annual firm registration for John F. Snyder, C.P.A., P.C., 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. Snyder subsequently renewed his firm registration, which was received by the Board on February 29, 2016.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Snyder's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
5. Mr. Snyder 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 John Frame Snyder's payment as full resolution of the aforementioned rules violation.

State Bar Amends Trust Account Rules

On June 9, 2016, the Supreme Court of North Carolina approved amendments to the North Carolina State Bar's Rules of Professional Conduct related to trust accounts (27 NCAC 2, *Rules of Professional Conduct*, Rule 1.15, *Safekeeping Property*).

CPAs who work for law firms and CPAs who perform trust account audits for attorneys should review the amended rules to ensure compliance.

The Board has posted the amended rules and related information on the "Resources" page of its website, www.nccpaboard.gov.

If you have questions about the amended rules, please contact the State Bar's Trust Account Compliance Counsel Peter Bolac at pbolac@ncbar.gov.



Certificates Issued

On June 23, 2016, and July 25, 2016, the Board approved the following individuals for licensure as North Carolina CPAs:

Robert Daniel Adams
Jan Michael Alexander
Stephen Michael Allen
Omar Yahya Alsaïdi
Debra Ginther Andrews
John Charles Anthony, III
Graham Wayne Arrowood
Michael Laurent Audet
Paul Harper Avinger
Katherine Marie Barga
Emily Small Batchelor
Kaitlyn Elizabeth Bell
Richard Enus Bhola
Cory Walter Billings
Darla Wynne Bowman
Russell Eric Bramlett, Jr.
Travis Keith Brown
Joshua Lane Bryant
Hillary Beyer Burdette-Sapp
Claude Andrew Campbell
Rowena Bass Carney
Jenni Karicia Middlebrook Case
Peter Young II Chae
Fangyuan Chang
Hui Chen
Xiaojuan Chen
Chun-Yuh Chou
James Gustav Coffos
Elizabeth Williams Colcord
William Kristopher Collum
Jacob Matthew Cooper
Michael Taylor Corum
Marcus Edwin Craig, III
Anna Marie Crawford
Thomas Joseph Crowther
Andrew Steven Dailer
John James Daly, Sr.
Stacy Ann Daniel
Michael David Darlin
Teresa LaVern Dent
Jeffrey Robert Dippold
Justin Charles Douthit
Ross Anthony Drapalski
Erin Whitford Droese
Christopher Andrew Dusanenko
Chad Richard Edwards
Felicia Anne Edwards
Senol Evren
Dominic Joseph Fillippa, Jr.
Kavita Narendra Gada
James William Angus Gambill

Heather Michelle Gates
Jeremy John Gilbert
Brent Steven Gillespie
Peter Joseph Gmeiner
David Goenaga
Rebecca Vedrody Grant
Suzannah Marie Greenough
Steven Cody Hagemann
Samantha Brooke Hairston
Joshua Paul Harms
Paul Douglas Haynes
Heather Ann Hess
Melanie Carol Hoover
Rebecca Ann Hurst
Heidi Susan Irwin
Darryl Robert Jackson
Scott Richard Jackson
Laura Lynn Jacobson
Amy J. James
Matthew Sterling James
David Kyle Johnson
Sterling Neil Journigan
Sandra Denise Joyner
Narsimha Reddy Kallem
Melissa Anne Kehoe
Tyler Alexander Kennedy
Bonnie Sue Kline
Stacy Marie Kolodziejcki
Keith Ryan Lane
Betty Lynn Larose
Christopher Edward Lorch
Austin James Lowe
Natasha Chivon Lundy
David Douglas Mall, II
Shannon Lynn Mather
Keturah J.S. Mayberry
Steven Glenn McCay
Lauren Nicole McClune
Deborah King McDonnell
Donald Paul McFarland
Andrew Allen McNeish
Cody Samuel Means
Amber Melissa Metts
Michael Ward Moran
Shannon Aileen Moran
Jeffrey Aaron George Morrow
Jeffrey Thomas Nick
Mark Russell Nielsen
Jacob Mark Nygaard
Derek Leo Osborne
Melissa Grace Parry

James Harold Peedin, IV
Ha Thu Phan
David Gaynor Phillips
Theresa A. Piscitelli
James Emmanuel Ponce
Tara Elizabeth Rajani
Brad Allen Reedy
James Peter Reid
Shaun L. Respass
Emily Wood Reynolds
Thomas Edward Riley, Jr.
Thomas John Rita
Brian Lee Roberts
Matthew MacAllister Rymer
Katherine Ann Schmidtke
Zachary Brooks Schoenholtz
Phillip Louis Shehdan, III
Kate Buchanan Shelton
Lonnie Dale Shook, Jr.
Kyle Foster Smith
Tammy Schenk Southerland
Miranda Lynn Stiffler
Lindsey Sara Strickert
Steven Craig Strickland
Ann Margaret Stringari
Stephanie Joyce Strong
Charles William Stuber, Jr.
Brian Peters Stucky
Briel Teresa Teague
Steven Dalton Thompson
Shannon Marie Titch
William Bryant True
Ifeoma Azuka Udeh
Joseph Brock Vaughn
Rachel Marie Warton-Eyers
Allison Elaine Watkins
Bryan Michael Weber
Robert McCord Wheeler
Nathaniel Robertson White
Jessica Jones Wilson
Henry Wilson Withers, Jr.
James Michael Wojtowicz
Jeffrey Neil Wood
Brittany Nicole Wurdeman
Mark Wurtenberger
Joey Daniel Yoder
Cameron Thaler Young
Olga Zevin-Bushel
Yu Zhao

CPA Exam Process Errors

continued from front

It is important for all candidates to read any warnings displayed during the examination.

Rescheduling Appointments

Candidates frequently report to Candidate Care that they rescheduled an appointment on Prometric's website, got to the testing center, and found that they were not on the roster and not permitted to test.

Every candidate who reschedules an appointment with Prometric is automatically emailed a confirmation. It is important to read and verify the information on the confirmation. If it is not accurate, contact Prometric immediately.

Usually, when a candidate goes to the testing center and finds that their name is not on the roster, it is due to an error made by the candidate in the rescheduling process.

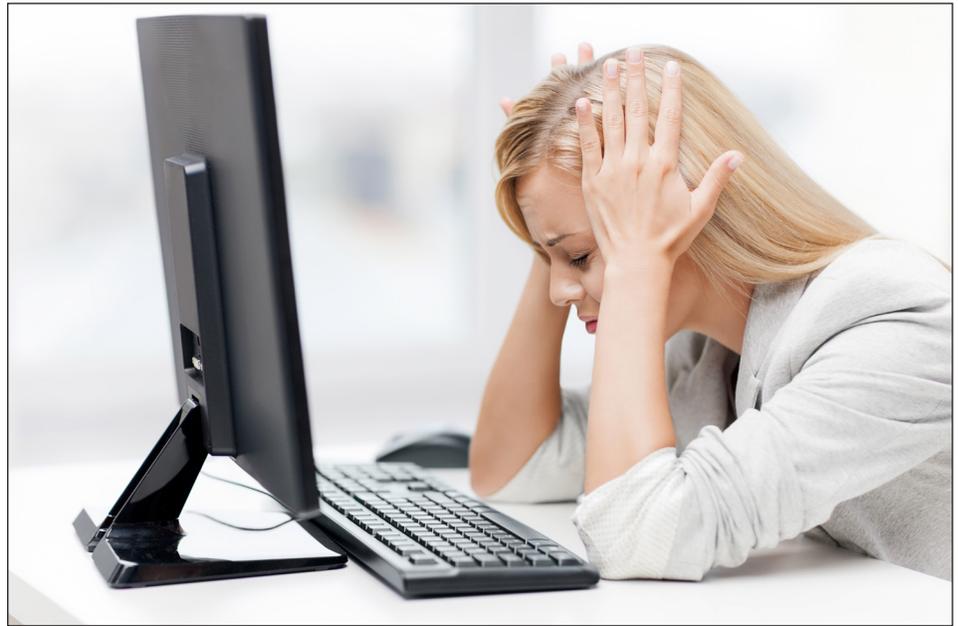
Please Note: The appointment reschedule does not take effect until after the candidate gets to the "Reschedule Appointment: Appointment Complete" screen.

It is at this point that the candidate receives the confirmation email.

Most candidates who make rescheduling mistakes stop when they reach the "Appointment Verification" screen which is for candidates to review the changes they have made before choosing to confirm.

Timing Out in the Introductory Screens

Candidates are cautioned on their Notice to Schedule (NTS), in the *CPA Exam Candidate Bulletin*, as well as in the Exam itself that they are required to move quickly through the introductory screens after entering their Launch Code, or else the Exam will time out and cannot be restarted.



If the Exam terminates, they will be required to apply and pay to receive a new NTS in order to take the section.

Once the Launch Code has been entered, the candidate has 10 minutes to complete the three introductory screens before the Exam terminates.

During this phase of the Exam, the screens do not display the time, and candidates sometimes make the mistake of using these 10 minutes for other purposes and lose track of how much time has elapsed.

Remember, candidates are not permitted to wear watches in the testing center.

Notifying NASBA

It states in the *Candidate Bulletin*, as well as on the Confirmation of Attendance that each candidate receives following the completion of an Exam section, that if any difficulties are experienced during testing, the candidate needs to notify NASBA's Candidate Care Department at **candidatecare@nasba.org** within five business days of taking the Exam.

Leaving a comment in the survey and/or notifying the staff at the testing center does not replace the need to file an official complaint with

the Candidate Care Department within the five (5) day limit.

While all emails received by NASBA are personally responded to regardless of when they are sent, only those received within the five days of testing are given consideration for further investigation.

Taking the Wrong Notice NTS to the Testing Center

Candidates who take a section more than once usually keep all of their Notices to Schedule.

It is not uncommon for a candidate to take a previously used NTS with them to the testing center, which will result in the inability to take the Exam and a forfeiture of fees.

Check the date on the NTS to ensure that it is current before heading to the testing center.

Arriving Late

If a candidate arrives late for the scheduled appointment time, Prometric is under no obligation to let that candidate test.

Accommodations cannot be made for those who arrive late for many reasons, including interference with starting times for the appointments of candidates scheduled to follow the late arrival.

Going to the Wrong Testing Center

Candidates need to be familiar with the location of the testing center before setting out to take their Exam.

They should be wary of relying on GPS navigation, and if possible, visit the location prior to testing to ascertain the length of time it takes to get there--including the possibility of traffic issues.

If a candidate goes to the wrong testing center, they will be turned away and will be required to apply and pay for a new NTS in order to take that section in the next testing window.

A resource that will help you prepare for test day, in addition to ensuring you make it to the correct testing center, is the "Test Drive" program" offered by Prometric.

This program allows you the opportunity to familiarize yourself with what to expect on test day by letting you walk through, on a practice basis, all check-in and testing procedures that occur at the testing center on test day.

Waiting to Schedule an Appointment

Candidates are advised in the Candidate Bulletin to schedule an appointment 65 days before they plan to take the Exam to ensure that they will get the date and time they wish.

Waiting until only a couple of weeks before the desired time runs the risk of not finding an available seat, particularly toward the end of a testing window when the volume of candidates testing is the highest.

Forgetting to take the NTS to the Testing Center

As advised on the NTS, as well as in the *Candidate Bulletin*, no candidate will be permitted to test without the NTS which contains the individual Launch Code.

Some candidates make the mistake of taking the Prometric confirmation email instead, which will not be accepted in lieu of the NTS.

Reporting Issues at the Testing Center

Candidates need to report any difficulties they encounter during testing immediately to the staff at the testing center and not wait until after they have completed the Exam.

The staff may be able to resolve the issue and will also send a report of the incident to NASBA confirming that the difficulty was observed by testing center staff.

For more information about the CPA Exam application process that will help you further, please consult the *CPA Exam Candidate Bulletin* (<http://bit.ly/2adxjy4>); the tutorial and sample tests (<http://bit.ly/1iznd8v>) available on the AICPA's website; and the video (<http://bit.ly/2ajeNBo>) from Prometric about what to expect on test day.

Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on Monday, September 5, 2016, for Labor Day.

Board Meetings

September 19

October 27

November 21

December 19

Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m. The agenda for each meeting is posted on the Board's website approximately one week before the meeting date.

Reclassifications

On July 25, 2016, the Board approved the following applications for reclassification:

Reinstatements

Charles Wallace Archerd, #26371	Asheville, NC
Laurel Whitney Atwater, #29684	Brooklyn, NY
John Edward Broyles, II, #28085	Charlotte, NC
Needham Broughton Correll, III, #13641	Winston-Salem, NC
Daniel Ray Fowler, #28105	Charlotte, NC
Janice Martin Gearheart, #17710	Charlotte, NC
Deborah Garland Holland, #14803	Charlotte, NC
Kevin Ray Lee, #18317	Wilmington, NC
Thomas Hamilton Lewis, VI, #31917	Matthews, NC
Patricia Williams Lunsford, #17658	Rockville, MD
Stephen Wood Martin, #27724	Nashville, TN
Lauren D. Massie, #32465	Rolesville, NC
Gerilyn O'Dell Sheriff, #15007	Raleigh, NC
Jerry Michael Sledge, #14701	Waynesboro, VA
Daniel Alexander Wenelborn, #36570	Charlotte, NC

Reissuance

Ted Reid Bryant, #8431	Kernersville, NC
Stefan Nicholas Locklair, #35201	Las Vegas, NV

MARY C. CHRISTY, CPA
Raleigh, NC 07/25/2016

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. Mary C. Christy, CPA (hereinafter “Respondent firm”), is a registered certified public accounting firm in North Carolina.
2. Respondent firm received a “fail” on its most recent system peer review, with an acceptance letter date of August 25, 2015.
3. In accordance with 21 NCAC 08M .0106 requirements for all failed and second passed with deficiencies peer review reports, Respondent firm submitted to the Board a package that included the Peer Review Report, Letter of Response, and Final Letter of Acceptance.
4. The failed system peer review noted a material departure from Generally Accepted Auditing Standards (“GAAS”) by Respondent firm.
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. Respondent firm’s failure to comply with GAAS is a violation of 21 NCAC 08N .0403 and .0212.
3. 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 provide a written statement to the Board that it will no longer be participating in, performing, or reviewing any audit engagements subject to peer review.

3. Prior to Respondent firm participating in, performing, or reviewing any engagements subject to peer review, Respondent firm shall be required to complete the following:

- a. Each of Respondent firm’s professional staff participating in any audit engagements shall take a minimum of eight (8) hours each of group study CPE coursework related to Audit Planning, Audit Documentation, and Audit Reporting as part of their annual CPE requirements until such time as Respondent firm receives a pass on a system peer review; and
- b. Pre-issuance reviews, to be performed by a pre-issuance reviewer approved by the Board, for all future audit engagements until determination is made by the Board that said engagements can be performed by Respondent firm in accordance with applicable standards.

Disciplinary Action Resulting from CPE Audit

The following matter is excerpted from a Consent Order issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. To view the full text of the Consent Order, use the Licensee Search function of the Board’s website, 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.

SHARI ANN SHAIKH, CPA, #23072
N. Brunswick, NJ 06/23/2016

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

Respondent Shaikh signed a Consent Order in which she accepted the denial of the renewal

of her CPA license; the forfeiture for at least one year of her CPA license; and the submission of an *Affidavit of Lost/Destroyed CPA Certificate* to the Board within 15 days of her receipt of the Board’s notification of its approval of the Consent Order.

Respondent Shaikh may apply to return her certificate to active status by submitting a reissuance application which includes payment

of the application fee; three moral character affidavits; payment of a \$1,000 civil penalty; and proof of completion of at least 41 hours of CPE including an eight-hour accountancy law course offered by the NACCPA.

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

Inactive Status

Between June 21, 2016, and July 20, 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)].

Simion Cerchez, #37920	CANADA	Franz M. Ahting, #19962	Westfield, NC
James Marion Crisp, Jr., #16436	Greenville, NC	Brian Kirk Arney, #29887	Winter Garden, FL
Keri E. Day, #23023	Bethesda, MD	Robert Christopher Biggerstaff, #25464	Santa Clara, CA
Robert Weir Elliot, Jr., #10176	Charlotte, NC	Robert Wylie Coleman, III, #24474	Lexington, SC
Gregory Merle Hathorne, #29943	Orlando, FL	Sharon Lynn Conner, #28045	Matthews, NC
Alice L. Mathis, #25339	Raleigh, NC	Helen Blalock Council, #17000	Durham, NC
Kevin Michael McDonald, #24246	Acworth, GA	Lisa Nicole Crouse, #34748	Blackwood, NJ
Wendy L. Messina, #29991	Greensboro, NC	Lauren Anne Donatelli, #38642	Downingtown, PA
Billy Dale Mills, #8816	Sandstone, WV	Robert Earl Edwards, #17492	Lumberton, NC
Gaye Penley Dagenhart, #23821	Hickory, NC	Janet Whitt Farrell, #17957	Jamestown, NC
James Roy King, #7758	Hendersonville, NC	Edward Joseph Gasparovic, #35254	Glenville, NY
John Melmon Sizemore, #20864	Asheville, NC	Roger William Jett, #12500	Granite Falls, NC
Jonathan Lee Cozzens, #35707	Burlington, MA	Amy Anita Kemp, #36032	Asheville, NC
Cynthia Janelle Faulkenberry, 26475	Mount Holly, NC	Jerod Keith Lenderman, #36882	Houston, TX
Lois Kathrine Green, #33603	Asheville, NC	Phyllis I. McArthur, #20296	Matthews, NC
Caroline Murray MacKay, #31068	Greensboro, NC	Amanda Jane Mogel, #33461	Plymouth Meeting, PA
Amy Jobe Nelson, #32374	Denver, NC	David Martin Moose, #14323	Statesville, NC
Adam Mark Barth, #35403	Laurel, MD	Paul Timothy Nazal, #20222	New York, NY
Paul Anthony Blaylock, #36766	Plano, TX	Lynne Rienstra Noonan, #35463	Wilmington, NC
John Morris Davis, #17154	Knightdale, NC	Christopher Stephen O'Connor, III, #29066	Charlotte, NC
Teri Andrew Ohliger, #22668	Blue Bell, PA	Karen Alexandra Rudroff, #38448	Charlotte, NC
Lindsey Thorsen O'Neil, #32592	Clive, IA	Victoria Maria Sumbs, #37834	New York, NY
Mary L. Shelton, #19568	Raleigh, NC	Vickie Shaw Harrison, #20724	Atlanta, GA
Richard Jackson Sims, Jr., #11790	Charlotte, NC	Mary McArtor Kane, #16642	Fuquay-Varina, NC
Julie Irene Wells-Keefe, #26859	Lewisville, NC	Matthew Paul Kushy, #39881	Charlotte, NC
Joseph Michael Board, #19725	Greenville, NC	Annette Rose Leerhoff, #38547	Columbus, OH
James Hugh Coble, #13308	Chester, NJ	Richard Joseph Orlemanski, Jr., #27090	Cary, NC
Deborah Layson Elvington, #15064	Huntersville, NC	Gail Patrick Thomas, #23373	Asheville, NC
Paul Richard Herring, #8148	Rocky Mount, NC	Sue Holloman Nesbitt, #21205	Washington, NC
Coulson Shepherd Mucher, #9403	Clemmons, NC	Joel A. Wise, #27297	Clayton, GA
Albertina Nordh, #39815	Cary, NC	John M. Graham, #30719	Brevard, NC
Jin Oak Park, #32577	Alpharetta, GA	Julia Lynne Murray Green, #16230	Palm Beach Gardens, FL
Katherine Warren Shearin, #28541	Greensboro, NC	Rick R. Pierce, #26174	Raleigh, NC
John Raymond Burlinson, #30798	The Villages, FL	Robert Francis Schafer, Jr., #34655	Dublin, OH
Shane Sheng-Muh Chang, #33141	Cary, NC	Gerald I. Bauman, #22244	Chicago, IL
Garret Joseph Drogosch, #39975	Windermere, FL	Troy Gist Howell, #34648	Lexington, KY
Homer Gray Duncan, Jr., #11574	Raleigh, NC	Leigh Elle Barie, #39689	Alexandria, VA
Michael Joseph Gleason, #11010	New Bern, NC	Do Jong Chun, #26413	Lawrenceville, GA
John Bradley Ipock, #33517	Zebulon, NC	Matthew David Groff, #33269	Indianapolis, IN
Claudiel Brooks McKenzie, #14814	Mars Hill, NC	Michael Philip Owsiak, #39348	Chapel Hill, NC
Carmen Denise Pomeroy, #25930	Raleigh, NC	Andrea Kristin Rigby, #36319	Cameron, NC
Lisa P. Sawicki, #32482	Waxhaw, NC	Heather Lynne Samudio, 337297	Corpus Christi, TX
Sonia Michie Sesta, #35049	Matthews, NC	Thomas Richard Adams, #10936	Winston-Salem, NC
Mark Augustus Toland, #17761	Greensboro, NC	Briant Edward Cummins, II #34569	Fruit Heights, UT
Dee Marie Trivette, #36413	San Francisco, CA	Stephen Paul Messenger, #37393	Mandeville, LA
Jennifer Yount Eckard, #32263	Stanley, NC	David Oscar Shelley, #14259	Little River, SC
Nicole Alexis Kline, #31792	Wando, SC	Craig Gates Dalton, Jr., #13966	Raleigh, NC
J. Thomas Knight, #37632	Winston-Salem, NC	Matthew Scott Hukill, #16913	High Point, NC
Mary Rochelle McGowan, #29131	Cary, NC	Anne Margret McHugh, #27759	Orlando, FL
John David McLawhorn, III, #15873	Cary, NC	Seldon Elijah Patty, #31461	Greensboro, NC
Michael John Otis, #24172	Lakewood Ranch, FL	Kyle Phillip Nygaard, #38850	Sheboygan Falls, WI
Jennie Robinson, #14014	Durham, NC	Guru Kirin Kaur Khalsa, #39131	Santa Cruz, NM
Debbie B. Thompson, #22700	Bear Creek, NC	Michael R. McKenna, #23053	Huntington, NY
Robin Larson Wade, #37165	Austin, TX	Reuben Blake Dalton, #37890	Kenton, OH



State Board of CPA Examiners

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Notice of Address Change

Please Print Legibly

Full Name:	
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Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
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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.