



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. 2-2017

The Dos and Don'ts of CPA Firm Websites

The Board considers a CPA firm's website as a form of advertising, and as such, the website must comply with the Board's rules, including 21 NCAC 08N .0306, *Advertising or Other Forms of Solicitation*.

As with all other forms of advertising, a firm website should not contain information that is deceptive or may be misleading to consumers.


The use of qualitative or quantitative terms such as "reasonable" or "affordable" is discouraged. After all, what you consider to be reasonable or affordable may not be reasonable or affordable to someone else.

Although a CPA may advertise the nature of services provided to clients, he or she cannot advertise or indicate a designation or other title unless he or she has met the requirements of the granting organization for that title or designation and is on active status and in good standing with the granting organization for that title or designation.

"Expertise" may be used when referring to an area of practice in which the CPA holds a specialty designation, but "expert" may be

Basic Info For Firm Website

The following basic information about a firm must be included on the website:

-  CPA Business or CPA Firm Name As Registered with the Board
*Although the rule allows a CPA firm to advertise using a portion of the CPA firm name or initials or acronyms derived from the exact CPA firm name as registered with the Board, the exact registered firm name **must** be included on the website.*
-  Complete Address
Firm's principal place of business
-  Contact Information
Phone number, fax, email address, etc.
-  Certificate Number
North Carolina certificate number of each CPA with the firm with North Carolina listed as the jurisdiction of certification

used only in conjunction with "witness" and then only if recognized as such by a court of law.

The Board does allow terms such as "specializing in" or "specialization" to indicate a concentration in or limitation of practice to certain areas. However, a CPA or CPA firm may not use "specialist" in any form of advertising.

Both licensed staff and unlicensed staff may be included on the website, but the unlicensed staff must be listed in a separate, distinct section from the licensed staff.

The unlicensed staff section must be clearly titled in such a way that indicates that those staff members are

"The Board does not approve or authorize designations or separate titles and the use of such designations is for public information purposes only."

not licensed by this Board and are not authorized to render professional services without the supervision of an individual licensed by the Board.

The website may include a description of a CPA's position within the firm and his or her professional experience.

For unlicensed staff members, the person's name, his or her position title, and contact information may be included.

If you have questions about your firm's website or need more information about advertising your firm's services, please contact Robert N. Brooks, Executive Director, at rbrooks@nccpaboard.gov or David R. Nance, CPA, Deputy Director, at dnance@nccpaboard.gov.

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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."

DAVID EDWARD COCHRAN, #19612 | DAVID COCHRAN, CPA, P.L.L.C. | RALEIGH, NC

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. David Edward Cochran (hereinafter "Respondent") is the holder of North Carolina certificate number 19612 as a Certified Public Accountant.
2. The Respondent was, at all relevant times, the supervising CPA for his firm, David Cochran, CPA, P.L.L.C. ("Firm"), and had ultimate responsibility for the filing and remittance of taxes withheld from the Firm's employees' paychecks.
3. The Internal Revenue Service ("IRS") issued tax liens against the Firm for failure to timely file and/or pay 941 taxes. Liens were filed by the IRS for at least nine (9) quarters beginning in the fourth quarter of 2013 to the present.
4. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondents' actions as set out above constitute violations of 21 NCAC 08N .0201, .0202, and .0207.
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

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

1. The Certified Public Accountant certificate issued to the Respondent, David Edward Cochran, is hereby permanently revoked.
2. The firm registration for David Cochran, CPA, P.L.L.C., is hereby suspended.
3. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

Approved by the Board January 23, 2017

(See more Disciplinary Actions on page 3.)

2017 Board Meetings



FEBRUARY	MARCH	APRIL			
Raleigh, NC Mon., Feb. 20 10:00 a.m.	Raleigh, NC Wed., Mar. 22 1:00 p.m.	Raleigh, NC Mon., Apr. 24 10:00 a.m.			
MAY	JUNE	JULY	AUGUST		
Raleigh, NC Thurs., May 25 10:00 a.m.	Greensboro, NC Thurs., June 22 10:00 a.m.	Raleigh, NC Mon., July 24 10:00 a.m.	Raleigh, NC Mon., Aug. 21 10:00 a.m.		
SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER		
Raleigh, NC Mon., Sept. 18 10:00 a.m.	Raleigh, NC Thurs., Oct. 26 10:00 a.m.	Raleigh, NC Mon., Nov. 20 10:00 a.m.	Raleigh, NC Mon., Dec. 18 10:00 a.m.		



Board meetings are open to the public and licensees and candidates are encouraged to attend.

Raleigh meetings are held at the Board office and Greensboro meetings are held at the Grandover Conference Center.

New Email Scam Targets Tax Professionals



TARGET:
ACCOUNTING AND TAX
PREPARATION FIRMS

*You could be the next target
especially during tax season.*



STAGE 1
EMAIL SENT FROM FRAUDSTER
"I need a preparer to file my taxes."

If the tax preparer responds, Stage 2 goes into effect.

STAGE 2
FRAUDSTER SENDS A LINK

The link will be embedded in the email or has an attachment with the link embedded.

If the link is clicked, the fraudster will begin to gather email addresses, passwords and other information.



HOW TO PROTECT YOURSELF

Never click on a link or open an attachment from an unknown sender. Create internal policies or seek recommendations from security experts about how to deal with unsolicited emails seeking services.

MICHAEL A. JAKIELSKI, #13985 | MICHAEL A. JAKIELSKI, CPA, P.A. | GRAHAM, NC

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. Michael A. Jakielski (hereinafter "Respondent") was the holder of North Carolina certificate number 13985 as a Certified Public Accountant.
2. The Respondent was, at all relevant times, the supervising CPA for his firm, Michael A. Jakielski, CPA, P.A. ("Firm"), and had ultimate responsibility for the filing and remittance of taxes withheld from the Firm's employees' paychecks.
3. The Internal Revenue Service ("IRS") issued tax liens against the Firm for failure to timely file and/or pay 941 taxes. Liens were filed by the IRS for at least sixteen (16) quarters beginning in the second quarter of 2011 to the present.
4. The Respondent was a defendant in a civil suit. A Default Judgment was rendered against the Respondent and the Firm on October 31, 2014. The Default Judgment states:
...the court finds that the plaintiff was damaged as a result of defendants' negligence and that the plaintiff suffered damages....
5. The Respondent failed to disclose either the civil suit or Judgment on his December 2014 firm renewal.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval

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

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

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondents' actions as set out above constitute violations of 21 NCAC 08N .0201, .0202, and .0212.
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

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

1. The Certified Public Accountant certificate issued to the Respondent, Michael A. Jakielski, is hereby permanently revoked.
2. The firm registration for Michael A. Jakielski, CPA, P.A., is hereby suspended.
3. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

Approved by the Board January 23, 2017

(See more Disciplinary Actions on page 5.)

CONGRATS

Certificates Issued

On January 23, 2017, the Board approved the following applicants for certification as North Carolina CPAs:

Elizabeth Trimble Adams	Robert Christopher Goslee	Stephanie Jalill Parrish-Chester
Maira Naveed Ahmad	Taylor Lynn Gray	Jemit Patel
Brandon Louis Allen	Rachel Pointer Groce	Kenneth Benjamin Pendleton
James Doyle Angle	Eileen Conover Groeger	Emily Hope Petrocy
Kathrynne Paige Anna	Krista Marie Hagler	Danielle Marie Ponchak
Charmy Jay Anonuevo	Alexander Lee Hall	Matthew Christian Rieddle
Stacie Lynn Armstrong	Almon Gerald Hall	David Rios
Silverio Robert Balzano	Jonathan Mathias Hardin	Victoria Jayne Ritter
Brandon Michael Barlek	Joshua Luke Harrington-Smith	Elizabeth Lee Roberts
Rebecca Loggins Beane	Pamela Nicole Harris	Vladimil Roca
Aleksandra Sergejevna Bottolfson	Insoo Tyler Hendricks	Ronald Robert Rubin
Ryan Christopher Bourg	Elizabeth Jane Hershman	Spencer Robert Schultz
David John Boyles	Richard Furman Hewitt, Jr.	Leah Meghan Scully
Cody Michael Brown	Christopher Riley Hildreth	Alyssa Marie Servie
Katrina Dukes Bryant	Elizabeth Ann Hoffman	Cory Jay Seyl
Zachary Craig Burns	Megan Elizabeth Hogan	Robert Joseph Sherwood, III
Veronica Lauren Butler	Kelsey Elizabeth Hopper	Myranda Blake Sieverding
Lacie Spring Byers	Nicole Maloney Hosterman	Anna Carol Smathers
Morgan William Carstens	Qingling Huang	Kevin Michael Smeaton
Anna Catherine Caulder	Paula Rhea Isles	Jacki Lee Smith
Wenjing Chen	James Stanley Jackson	Krystal Frances Smith
Ruth Ann Chu	Jensen Kallakavumkal Jacob	Kevin Patrick Smyth
David Lee Coggins	Aaron David Jennings	Erin Elizabeth Spencer
Joel Gavin Cook	Yasmine Chambers Johnson	Charles Andrew Sprouse
Courtney Monae Crenshaw	Jason Thomas Kelly	William Luther Stark, III
John Thomas Cummings	Stephanie Therese Kilmer	Molly Elizabeth Steele
Brian Lewis Daves	Se Houn Kim	Kenneth Tyler Stutts
Katherine Wells Demick	Amanda Nicole King	Andrew Ryan Sudran
Amanda Reidy Doiron	Guy Kubi	Terri F. Taylor
Carissa Nicole Donley	Blair Brianne Lee	Kara Elizabeth Tedder
Taylor Harris DuBois	Atlee Jennings Lenes	John Zacharias Touloupas, II
Mary Katherine DuBose	Michael Denis Loman, Jr.	Linda Carol Tucker
Jeffrey Lee Edgington	Kaying Luangsay	Shakira Rene Vance
Tamzin Elaine Ellerbeck	Kelsey Ann Magraw	Justin Marshall Vaughan
Kasie Scott Elmore	Daniel R. Majan-Priegues	Neena Pauline Wanko
Matthew David Embler	Ryan Christopher Mas	Todd Jeffrey Warlither
Natalie Susan Engstrom	Ellen Margaret McCarthy	Bridgett A. Weber
Caitlin Tiffany Evans	Lee Harris McCollum	Timothy Michael Weston
Holly Darcey Evans	Jeremy Daniel Miller	Jonathan Cole Wiggins
Amanda Wilson Fair	Joseph Samuel Morrow	Vera Lynn Wood
Mariah Rose Hyde Clark Ferguson	Amiee Michelle Moser	Hayeon Kim Wright
Elisa Frey Fernbach	Daniel James Moyer	Bee Xiong
Patrick Raymond Foos	Olivia Christine Nastasi	Qiong Yang
Joseph James Fornabaio	Nicolaus Michael Nemeth	George Alan Yearwood
Katrina Isis Geathers	Zachary Montgomery Nichols	Xiaomei Zhang
Anthony J. Gentile, Jr.	William Robert O'Donnell	Brian Wagstaff Zick
Shannon Marie Glatz	Alexis Lauren Pace	
Davi D. Goncalves	Justin Michael Page	

BRIAN DAVID DONAHUE, #37898 | MONMOUTH BEACH, NJ

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. Brian David Donahue, CPA, (hereinafter “Respondent”) is the holder of North Carolina certificate number 37898 as a certified public accountant. The Respondent provides professional services through his firm, Donahue Associates, LLC (“Firm”). At all relevant times, Donahue was the sole partner and president of the Firm.
2. In June 2016, the Public Company Accounting Oversight Board (“PCAOB”) entered an “Order Instituting Disciplinary Proceedings, Making Findings and Imposing Sanctions” (“Order”) against the Respondent and his Firm.
3. The Order was imposed upon the consent of the Respondent and the Firm, though they did not admit or deny many of the findings made within the Order.
4. The Order imposed sanctions based upon the Firm’s failure to obtain engagement quality reviews as required by the PCAOB rules, even though it had engaged in audits of three (3) public companies.
5. The Order also imposed sanctions based upon a failure to take appropriate steps after the Respondent detected, or otherwise became aware of, information indicating that an illegal act had occurred within one of its audit clients.
6. The Respondents cooperated fully with the Board’s inquiry and also the matter before the PCAOB.

7. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent’s failures to follow all applicable rules of the PCAOB constitute violations of 21 NCAC 08N .0204 and .0212.
3. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of the Respondent’s consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent is censured.
2. Neither the Respondent nor the Firm shall perform audit services in this State for a period of one (1) year.

Approved by the Board January 23, 2017

(See more Disciplinary Actions on page 6.)

THINGS TO REMEMBER ABOUT THE NEXT VERSION OF THE CPA EXAM



The Launch Date for the Next Version of the Exam
April 1, 2017



Examination Outline

Exam content, skills and representative tasks are provided in Exam Blueprints.



Sections

Auditing and Attestation (AUD)
Business Environment and Concepts (BEC)
Financial Accounting and Reporting (FAR)
Regulation (REG)

Your Resources About the Next Version of the Exam

AICPA: aicpa.org/NextCPAExam

NASBA: nasba.org/exams/the-next-version-of-the-cpa-exam



Testing Time

AUD: 4 hours | FAR: 4 hours | Total:
BEC: 4 hours | REG: 4 hours | 16 hours



Content Breakdown

AUD: 72 MCQ, 8 TBS
BEC: 62 MCQ, 4 TBS, 3 WCT
FAR: 66 MCQ, 8 TBS
REG: 76 MCQ, 8 TBS

MCQ: Multiple-Choice Questions

TBS: Task-Based Simulation

WCT: Written Communication Tasks



Breaks

15-minute standardized break (does not count against testing time). Optional breaks still permitted.

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. Patricia F. Mueller (hereinafter “Respondent”) is the holder of North Carolina certificate number 27154 as a certified public accountant.
2. The Respondent disclosed that one of her audits had been referred by the United States Department of Labor (“DOL”) to the AICPA for evaluation.
3. The AICPA Technical Standards Subcommittee reviewed the 401(k) Employee Benefit Plan Audit of Financial Statements and corresponding workpapers as of and for the Year Ended December 31, 2011, and recommended a “letter of required corrective action.” The Respondent accepted that letter on February 6, 2016.
4. The Respondent subsequently disclosed the matter to the Board. The Board staff opened a case and requested documentation and information from the Respondent.

5. The Respondent provided the Board staff with documentation regarding the audit and the AICPA investigation. Upon review of these materials, the Board has identified potential deficiencies of audit standards.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. If proven at hearing, the alleged audit deficiencies could constitute violations of 21 NCAC 08N .0403 (Audit Standards) and .0212 (Competence).
3. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of the Respondent’s consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent, Patricia F. Mueller, is censured.
2. The Respondent must provide the Board with confirmation that she is no longer performing Employee Benefit Plan audit services for the duration of the AICPA imposed suspension.
3. In the event that she provides Employee Benefit Plan audit services in the future, the Respondent must complete Auditing Defined Contribution Plans CPE totaling eight (8) hours.
4. In the event that she provides Employee Benefit Plan audit services in the future, the Respondent must provide the Board with copies of all correspondence related to the selection and review by the AICPA of the engagement identified for post-issuance review.

Candidate Performance on the Uniform CPA Examination

The 2016 edition of the *Candidate Performance on the Uniform CPA Examination* is now available from the National Association of State Boards of Accountancy (NASBA).

The *University Edition* focuses on university and accreditation reports, including international, regional, national, and state. University rankings are also a prominent feature. The 2016 edition is available for purchase for \$200.

The *Annual University Brief* provides four years (2013-2016) of program specific performance data. Each PDF report is created upon request and utilizes the same cohort tracking, candidate pipeline, and content area specific features of the candidate performance books, but is specific to the students from the requesting college or university.

Metrics included in the *Annual University Brief* may be used to satisfy standards for accreditation, including the AACSB Standard Four. It is available for purchase for \$200.

For more information, contact NASBA at cpb@nasba.org.

Approved by the Board January 23, 2017

RECLASSIFICATIONS

At its January 23, 2017, meeting, the Board approved the applications for reinstatement and reissuance submitted by the following individuals:

Reinstatements

Sandra Massengill Barnes, #25462	Apex, NC	William Lyman Orr, #12573	Winston-Salem, NC
Amy Louise Broderick, #35668	Manlius, NY	Mark Augustus Toland, #17761	Greensboro, NC
Kelli Black Hnath, #24983	Groton, MA	Tracey Thompson Welch, #18054	Santa Rosa, CA
Jeffrey Lee Horvath, #16519	Newton, NC	Cheryl Anne Willis, #27940	Fuquay-Varina, NC
Tracy Hope Lubsen, #25053	Boone, NC		

Reissuance

Donna Juanita Byars, #31672	Littleton, CO	David Brian Robertson, #21022	Summerfield, NC
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Inactive Status

The individuals listed below were approved for inactive status during the period of December 14, 2016, through January 11, 2017. "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)].

James Frederic Chetwood, Jr., #11631	Winston-Salem, NC	David Benjamin Stone, #36998	Greensboro, NC
Edward Lloyd Curran, #12846	Charlotte, NC	Betty Baldwin Trautwein, #11017	Cornelius, NC
Leonard Francis Ferro, #19561	Dalton, GA	Karen Stevens Wood, #12758	Knightdale, NC
Brett Christopher Moyer, #37155	Charlotte, NC	Robert Larry Gunnin, #21787	Atlanta, GA
Jane Patricia Murden, #14209	Roan Mountain, TN	Morris Lionell Moore, #20761	Siloam, NC
Doris Horne Pruitt, #12946	Raleigh, NC	Jessie Mercer Cannon, #1932	Raleigh, NC
Michael Anthony Ricci, #34215	Athens, GA	Carrie Anna Kostelec, #33797	Boise, ID
Samantha Ashley Rowland, #34844	Austin, TX	Larry Lee Leonard, #14317	Charlotte, NC
William Larry Shores, #21932	Orlando, FL	David Eric Miller, #14815	Mint Hill, NC
Rita Eudy Short, #20580	Midland, NC	Nasreen Fathima Mohammed, #25354	Washington, DC
Amy Lovell Stiles, #19807	Raleigh, NC	Eric Eugene Setzer, #25264	Raleigh, NC
Sona Alexanian Thorburn, #19812	Raleigh, NC	Lindsay Anne Strunk, #33298	Charlotte, NC
Dianne Speight Clinton, #15651	Raleigh, NC	Kirk Andrew Whorf, #18355	Raleigh, NC
Edwin Gray Deans, III, #10911	Washington, NC	Vincent Sean Cusack, #18393	Henrico, VA
Wilfred Bailey Leverton, II, #26949	Winston-Salem, NC	Beth Michael, #17257	Englewood, FL
Katharine McCanless McDermott, #34911	Charlotte, NC	Sarah Hughes Putnam, #35897	Greensboro, NC
Thomas Matthew Bland, #35310	Apex, NC	Earl C. Brewer, Jr., #17585	Wilkesboro, NC
Tracy Lynn Boards, #20682	Lithonia, GA	Kurt Andrew Dyck, #25146	Charlotte, NC
Megan Shealy Coker, #33178	Signal Mountain, TN	Thomas Erskine Martyn, #32598	Wilmington, NC
David Alan Gentry, #20996	Morrisville, NC	George Thomas Ammons, Sr., #1748	Red Springs, NC
Sharon R. Iannuzzo, #18707	Charlotte, NC	Michael Lee Hudkins, #29394	Orlando, FL
Stephen C. Johnson, #12934	Geneva, NY	Megan Naugle Seymore, #39098	Denton, TX
Nicole Kristin Kroner, #29711	Duluth, GA		
Betty Thompson Page, #11992	Wilmington, NC		
Toland Isaac Richard, #30318	Fort Mill, SC		
Scott Dustin Rogers, #32997	Wilmington, NC		
Erin Marsh Rutherford, #29327	Charlotte, NC		
Deborah Barbee Turner, #19359	Livingston, TX		
Charlotte Tabler Vetter, #19910	Franklinville, NC		
David Glenn Whaley, #3988	Wilmington, NC		
Brent Matthew Allen, #32376	Trinity, NC		
Danielle R. Asbjorn-Haynes, #30477	Bayville, NJ		
Joanne T. Grussemeyer, #26761	Apollo Beach, FL		
Kelly Williams Martin, #21652	Summerfield, NC		
William Gaston Morrison, Jr., #13600	Chapel Hill, NC		
Dianne Mappus Neal, #14745	Lewisville, NC		
Michael Robert Potopa, #31925	Raleigh, NC		
Ken Rada, #18180	Anderson, SC		

IN CALENDAR YEAR 2016

945

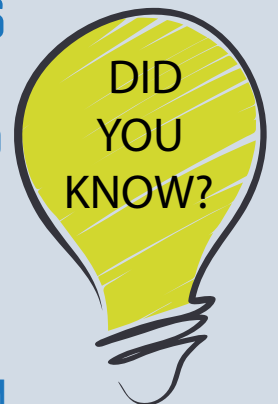
LICENSES WERE ISSUED BY THE BOARD

232

CPA FIRMS WERE REGISTERED IN NC

654

NC CANDIDATES PASSED THE CPA EXAM





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, Johns Island, SC

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

Justin C. Burgess
Member, Wilmington

L. Samuel Williams, Jr., CPA
Member, Hickory

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
Kelly Goehl
Jean Marie Small

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 February 2017 at an estimated cost of \$4,460 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:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: <input type="checkbox"/> Home <input type="checkbox"/> Business

Mail form to: PO Box 12827, Raleigh, NC 27605
Fax form to: (919) 733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders & CPA firms shall notify the Board in writing within 30 days of any change in home address & phone number; CPA firm address & phone number; business location & phone number; & email address.