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

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

The Board does not license 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.

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

In This Issue

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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.)
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.)
Certificates Issued

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

Elizabeth Trimble Adams
Maira Naveed Ahmad
Brandon Louis Allen
James Doyle Angle
Kathrynne Paige Anna
Charmy Jay Anonuevo
Stacie Lynn Armstrong
Silverio Robert Balzano
Brandon Michael Barlek
Rebecca Loggins Beane
Aleksandra Sergeyevna Bottolfson
Ryan Christopher Bourg
David John Boyles
Cody Michael Brown
Katrina Dukes Bryant
Aleksandra Sergeyevna Bottolfson
Ryan Christopher Bourg
David John Boyles
Cody Michael Brown
Katrina Dukes Bryant
William Carstens
Anna Catherine Caulder
Wenjing Chen
Ruth Ann Chu
David Lee Coggins
Joel Gavin Cook
Courtney Monae Crenshaw
John Thomas Cummings
Brian Lewis Daves
Katherine Wells Demick
Amanda Reidy Doiron
Carissa Nicole Donley
Taylor Harris DuBois
Mary Katherine DuBose
Jeffrey Lee Edgington
Tamzin Elaine Ellerbeek
Kasie Scott Elmore
Matthew David Embler
Natalie Susan Engstrom
Caitlin Tiffany Evans
Holly Darcey Evans
Amanda Wilson Fair
Mariah Rose Hyde Clark Ferguson
Elisa Frey Fernbach
Patrick Raymond Foos
Joseph James Fornabaio
Katrina Isis Geathers
Anthony J. Gentile, Jr.
Shannon Marie Glatz
Davi D. Goncalves
Robert Christopher Goslee
Taylor Lynn Gray
Rachel Pointer Groce
Eileen Conover Groeger
Krista Marie Hagler
Alexander Lee Hall
Almon Gerald Hall
Jonathan Mathias Hardin
Joshua Luke Harrington-Smith
Pamela Nicole Harris
Insoo Tyler Hendricks
Elizabeth Jane Hershman
Richard Furman Hewitt, Jr.
Christopher Riley Hildreth
Elizabeth Ann Hoffman
Megan Elizabeth Hogan
Kelsey Elizabeth Hopper
Nicole Maloney Hosterman
Qingling Huang
Paula Rhea Isles
James Stanley Jackson
Jensen Kallakavumkal Jacob
Aaron David Jennings
Yasmine Chambers Johnson
Jason Thomas Kelly
Stephanie Therese Kilmer
Se Houn Kim
Amanda Nicole King
Guy Kubi
Blair Brianne Lee
Atlee Jennings Lenes
Michael Denis Loman, Jr.
Kaying Luangsay
Kelsey Ann Magraw
Daniel R. Majan-Priegues
Ryan Christopher Mas
Ellen Margaret McCarthy
Lee Harris McCollum
Jeremy Daniel Miller
Joseph Samuel Morrow
Amiee Michelle Moser
Daniel James Moyer
Olivia Christine Nastasi
Nicolaus Michael Nemeth
Zachary Montgomery Nichols
William Robert O’Donnell
Alexis Lauren Pace
Justin Michael Page
Stephanie Jalill Parrish-Chester
Jemit Patel
Kenneth Benjamin Pendleton
Emily Hope Petrocy
Danielle Marie Ponchak
Matthew Christian Rieddle
David Rios
Victoria Jayne Ritter
Elizabeth Lee Roberts
Vladimir Roca
Ronald Robert Rubin
Spencer Robert Schulzle
Leah Meghan Scully
Alyssa Marie Servie
Cory Jay Seyl
Robert Joseph Sherwood, III
Myranda Blake Sieverding
Anna Carol Smathers
Kevin Michael Smeaton
Jacki Lee Smith
Krystal Frances Smith
Kevin Patrick Smyth
Erin Elizabeth Spencer
Charles Andrew Sprouse
William Luther Stark, III
Molly Elizabeth Steele
Kenneth Tyler Stutts
Andrew Ryan Sudran
Terri F. Taylor
Kara Elizabeth Tedder
John Zacharias Touloupas, II
Linda Carol Tucker
Shakira Rene Vance
Justin Marshall Vaughan
Neena Pauline Wanko
Todd Jeffrey Warlittner
Bridgett A. Weber
Timothy Michael Weston
Jonathan Cole Wiggins
Vera Lynn Wood
Hayeon Kim Wright
Bee Xiong
Qiong Yang
George Alan Yearwood
Xiaomei Zhang
Brian Wagstaff Zick
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: 16 hours
BEC: 4 hours  REG: 4 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.

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.)
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.


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.
RECLASSIFICATIONS

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

**Reinstatements**

<table>
<thead>
<tr>
<th>Name</th>
<th>City, State</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sandra Massengill Barnes</td>
<td>Apex, NC</td>
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<tr>
<td>Amy Louise Broderick</td>
<td>Manlius, NY</td>
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<tr>
<td>Leonard Francis Ferro</td>
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<td>Jane Patricia Murden</td>
<td>Roan Mountain, TN</td>
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<td>Doris Horne Pruitt</td>
<td>Raleigh, NC</td>
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<tr>
<td>Michael Anthony Ricci</td>
<td>Athens, GA</td>
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<tr>
<td>Samantha Ashley Rowland</td>
<td>Austin, TX</td>
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<tr>
<td>William Larry Shores</td>
<td>Orlando, FL</td>
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<tr>
<td>Rita Eudy Short</td>
<td>Midland, NC</td>
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<tr>
<td>Amy Lovell Stiles</td>
<td>Raleigh, NC</td>
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<td>Sona Alexander Thorburn</td>
<td>Raleigh, NC</td>
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<tr>
<td>Dianne Speight Clinton</td>
<td>Raleigh, NC</td>
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<tr>
<td>Edwin Gray Deans</td>
<td>Washington, NC</td>
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<tr>
<td>Wilfred Bailey Levertion</td>
<td>Winston-Salem, NC</td>
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<tr>
<td>Katharine McCanless McDermont</td>
<td>Charlotte, NC</td>
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<tr>
<td>Thomas Matthew Bland</td>
<td>Apex, NC</td>
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<td>Tracy Lynn Boards</td>
<td>Lithonia, GA</td>
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<td>Megan Shealy Coker</td>
<td>Signal Mountain, TN</td>
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<td>David Alan Gentry</td>
<td>Morrisville, NC</td>
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<td>Sharon R. Iannuzzo</td>
<td>Charlotte, NC</td>
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<td>Stephen C. Johnson</td>
<td>Geneva, NY</td>
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<td>Nicole Kristin Kroner</td>
<td>Duluth, GA</td>
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<tr>
<td>Betty Thompson Page</td>
<td>Wilmington, NC</td>
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<td>Tolan Isaac Richard</td>
<td>Fort Mill, SC</td>
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<td>Scott Dustin Rogers</td>
<td>Wilmington, NC</td>
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<td>Erin Marsh Rutherford</td>
<td>Charlotte, NC</td>
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<td>Deborah Barbee Turner</td>
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<td>Charlotte Tabler Vetter</td>
<td>Franklinville, NC</td>
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<td>Brent Matthew Allen</td>
<td>Trinity, NC</td>
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<td>Danielle R. Asbjorn-Haynes</td>
<td>Bayville, NJ</td>
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<td>Joanne T. Grussemeyer</td>
<td>Apollo Beach, FL</td>
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<td>Kelly Williams Martin</td>
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<td>William Gaston Morrison, Jr.</td>
<td>Chapel Hill, NC</td>
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<td>Dianne Mappus Neal</td>
<td>Lewisville, NC</td>
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<td>Michael Robert Potopa</td>
<td>Raleigh, NC</td>
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<tr>
<td>Ken Rada</td>
<td>Anderson, SC</td>
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<tr>
<td>William Lyman Orr</td>
<td>Winston-Salem, NC</td>
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<td>Mark Augustus Toland</td>
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<td>Tracey Thompson Welch</td>
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<td>Karen Stevens Wood</td>
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<td>Robert Larry Gunnin</td>
<td>Atlanta, GA</td>
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<td>Morris Lionell Moore</td>
<td>Siloam, NC</td>
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<td>Jessie Mercer Cannon</td>
<td>Raleigh, NC</td>
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<td>Carrie Anna Kostelec</td>
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<td>Larry Lee Leonard</td>
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<td>David Eric Miller</td>
<td>Mint Hill, NC</td>
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<td>Nasreen Fathima Mohammed</td>
<td>Washington, DC</td>
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<td>Eric Eugene Setzer</td>
<td>Raleigh, NC</td>
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<td>Lindsay Anne Strunk</td>
<td>Charlotte, NC</td>
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<tr>
<td>Kirk Andrew Whorf</td>
<td>Raleigh, NC</td>
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<td>Vincent Sean Cusack</td>
<td>Henrico, VA</td>
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<td>Beth Michael</td>
<td>Englewood, FL</td>
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<tr>
<td>Sarah Hughes Putnam</td>
<td>Greensboro, NC</td>
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<td>Earl C. Brewer, Jr.</td>
<td>Wilkesboro, NC</td>
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<td>Kurt Andrew Dyck</td>
<td>Charlotte, NC</td>
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<td>Thomas Erskine Martyn</td>
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<td>George Thomas Ammons, Sr.</td>
<td>Red Springs, NC</td>
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<td>Michael Lee Hudkins</td>
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<tr>
<td>Megan Naugle Seymour</td>
<td>Denton, TX</td>
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**Reissuance**

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<tr>
<th>Name</th>
<th>City, State</th>
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<tbody>
<tr>
<td>Donna Juanita Byars</td>
<td>Littleton, CO</td>
</tr>
<tr>
<td>David Brian Robertson</td>
<td>Summerfield, NC</td>
</tr>
</tbody>
</table>

**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
Edward Lloyd Curran, #12846  Charlotte, NC
Leonard Francis Ferro, #19561  Charlotte, NC
Brett Christopher Moyer, #37155  Raleigh, NC
Jane Patricia Murden, #14209  Roan Mountain, TN
Doris Horne Pruitt, #12946  Raleigh, NC
Michael Anthony Ricci, #34215  Athens, GA
Samantha Ashley Rowland, #34844  Austin, TX
William Larry Shores, #21932  Raleigh, NC
Rita Eudy Short, #20580  Raleigh, NC
Amy Lovell Stiles, #19807  Raleigh, NC
Sona Alexander Thorburn, #19812  Raleigh, NC
Dianne Speight Clinton, #15651  Raleigh, NC
Edwin Gray Deans, III, #10911  Raleigh, NC
Wilfred Bailey Levertion, II, #26949  Raleigh, NC
Katharine McCanless McDermont, #34911  Charlotte, NC
Thomas Matthew Bland, #35310  Charlotte, NC
Tracy Lynn Boards, #20682  Charlotte, NC
Megan Shealy Coker, #33178  Charlotte, NC
David Alan Gentry, #20996  Charlotte, NC
Sharon R. Iannuzzo, #18707  Charlotte, NC
Stephen C. Johnson, #12934  Charlotte, NC
Nicole Kristin Kroner, #29711  Charlotte, NC
Betty Thompson Page, #11992  Charlotte, NC
Tolan Isaac Richard, #30318  Charlotte, NC
Scott Dustin Rogers, #32997  Charlotte, NC
Erin Marsh Rutherford, #29327  Charlotte, NC
Deborah Barbee Turner, #19359  Charlotte, NC
Charlotte Tabler Vetter, #19910  Charlotte, NC
David Glenn Whaley, #3988  Charlotte, NC
Brent Matthew Allen, #32376  Charlotte, NC
Danielle R. Asbjorn-Haynes, #30477  Charlotte, NC
Joanne T. Grussemeyer, #26761  Charlotte, NC
Kelly Williams Martin, #21652  Charlotte, NC
William Gaston Morrison, Jr., #13600  Charlotte, NC
Dianne Mappus Neal, #14745  Charlotte, NC
Michael Robert Potopa, #31925  Charlotte, NC
Ken Rada, #18180  Charlotte, NC

**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

**DID YOU KNOW?**
North Carolina State Board of Certified Public Accountant Examiners
PO Box 12827
Raleigh NC 27605-2827

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: ☐ Home ☐ 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.

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