Governor Roy Cooper has appointed Arthur M. Winstead, Jr., CPA, of Greensboro to a three-year term on the State Board of CPA Examiners. He previously served on the Board 2003-2009.

Winstead, who was sworn the Oath of Office at the July 24, 2017, Board meeting, replaces Bo Biggs, CPA (see Resolution on page 5).


He is a general services partner in the firm’s Greensboro office and is the firm-wide Accounting, Auditing, and Quality Control Partner.

Winstead also serves as team captain and team member for on-site peer reviews and off-site engagement reviews nationwide.

He consults and testifies as an expert witness on accounting, auditing, and financial matters. He is the author of numerous CPE courses and teaches ethics, accounting, and auditing CPE courses nationwide.

Winstead is a member of the NCACPA Accounting & Attestation and Peer Review Committees and is a past member of the NCACPA Board of Directors.

He served a three-year term on the AICPA Auditing Standards Board and also has served on several NASBA committees.

He is Chair of the UNC-G Excellence Foundation and is a past member of the UNC-G Bryan School of Business Advisory Board and the UNC-G Board of Visitors.

He is a member of the Greensboro Sports Council and the City of Greensboro Human Services Commission, and has been involved with the American Cancer Society, the Greensboro Transit Authority, Greenhill Center for NC Art, and Starmount Forest Country Club.

Winstead is a life member and past president of the Greensboro Jaycees. He currently serves on the Executive Committee of the Old North State Council of Boy Scouts.

He is a past chair of the Greensboro Coliseum Commission and is a past member of the Piedmont/Triad Juvenile Diabetes Foundation Board of Directors.

Winstead is a member of the Guilford County Democratic Party, where he previously served as president and treasurer.

He is an avid golfer and enjoys spending time with his family.

Exam Fees Will Increase October 21, 2017

Effective October 21, 2017, the Uniform CPA Exam fees charged by Prometric, NASBA, and the AICPA will increase. The Board’s administrative fees are not increasing.

Applications postmarked on or before October 20, 2017, will be processed using the current fee schedule.

Applications postmarked on or after October 21, 2017, will be processed using the new fee schedule.

A chart showing the fee changes is on page 3.
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.”

MARK T. PRESTON, #15505| PRESTON SIMS & DARDEN, P.A. | WINSTON-SALEM, 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:

2. The Respondent Firm received a “fail” on its most recent completed system peer review, with an acceptance letter date of October 20, 2016. This peer review report was for the period ended June 30, 2015.
3. The peer review report noted that the Respondent Firm performed audits that were not in accordance with professional standards in all material aspects and failed to have adequate monitoring procedures.
4. The 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. The 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. The 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. The Respondent Firm’s failure to perform attest and assurance services in accordance with standards constitutes a violation of the Statements on Standards for Accounting and Review Services in violation of 21 NCAC 08N .0403 and .0212.
3. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of the Respondent Firm’s consent to this order, the Respondent Firm is subject to the discipline set forth below.

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

1. The Respondent Firm is censured.
2. The Respondent Firm will provide a written statement, on firm letterhead, acknowledging that the Respondent Firm policy is to no longer participate in, perform, or review any engagements involving ERISA benefit plans, governmental, or Yellow Book audits.
3. Each staff member participating in attest or assurance services must take at least eight (8) hours of group-study A&A CPE related to Audit Documentation annually until the Respondent Firm receives a pass on a system review or a pass or pass with deficiencies on an engagement review.
4. Prior to the Respondent Firm participating in, performing, or reviewing engagements involving ERISA benefit plans, governmental, or Yellow Book audits, the Respondent Firm shall, at its own expense, obtain pre-issuance reviews of those engagements until such time as the Board determines that pre-issuance review is no longer necessary. The pre-issuance reviewer shall be approved by the Board. The Respondent Firm shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report.

Approved by the Board July 24, 2017
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. Regina H. Rudolph (hereinafter “Ms. Rudolph”) is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Rudolph failed to timely file the annual firm registration for Regina H. Rudolph, CPA, PLLC, 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. Rudolph subsequently renewed her firm registration, which was received by the Board on February 23, 2017, less than sixty (60) days from the annual firm registration date.

4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Rudolph’s infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

5. Ms. Rudolph has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Rudolph’s payment as full resolution of the aforementioned rules violation.

Approved by the Board July 24, 2017

Exam Fees Effective October 21, 2017

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<td>Business Environment &amp; Concepts (BEC)</td>
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Mark Your Calendars!

CPA DAY OF SERVICE

Friday, September 22, 2017

Several members of the Board staff worked at the Shepherd’s Table Soup Kitchen in downtown Raleigh for the 2016 CPA Day of Service.
Certificates Issued

On June 22, 2017, and July 24, 2017, the Board approved the following individuals for licensure as North Carolina CPAs:

Mina Aduorkor Akita
Daysi G. Allen
Jennifer Serrato Angelada-Jao
Hany Nagah Attia
Nicolas Frederick Barnes
Benjamin Elliott Beal
Lisa Marie Bellucci
Michael Mariano Bersani
Tyler Chapman Betts
Jarryd Dalton Blaetz
Hayden Wright Boles
Patrick Dewey Bone
Dona Lorrie Braswell
Robert Franklin Breining
Kaitlyn Nicole Bunyak
James Louis Calvert
Christina Marie Campion
Jacob Calvin Capps
Shannon Ashley Carlton
Lewis Wesley Curtis, III
John Thomas Decker
Antwain Denard Dickens
Wendy Mauldin Cheek
Kaitler Papasaranti Coker
Margaret Rebecca Cole
Jane McKenzie Cone
Colin Browning Craigie
Anna Crane
Andrew Martin Cullinan
Lewis Wesley Curtis, III
John Thomas Decker
Megan Christine DeMoss
Jason Miles Deshayes
Anita Pippin Edwards
Wesley Robert Doble
Cameron Shane Donaldson
Mark Edward McCann
Peter Edward McElhinney
Patrick Aaron McGraw
Amy Michaela McGuire
Robert Andrew McIntosh
Dylan Michael McNeill
Jennifer Anne Moehring
Christopher David Moltke-Hansen
Allison Kent Moore
Rachel Elizabeth Needham
Jasmyn Nicole Nicholas
Mark Stephen Nye
Brandon Lee Oliver
Christine Marie Osborne
Katherine Shea Patrick
Joel Thomas Patterson
Jerry Wayne Hinton, Jr.
Jason Daniel Holt
Trevor Blake Huggins
Kelsey Allyson Isaacs
Lisa Ann Johansen
Katie Jo Jones
Jolanda Marie Jordan
Thomas John Keaveny, III
Bryan A. Kesler
John Thomas Kinnealy
James John Koniszewski
Thomas Gabriel Langa
Melissa Mary Leney
Christopher Lee Lindsay
Michael Hunter Lindsey
Ernest Joe Lookabill
Robert Jackson Lyerly, Jr.
Ramon Martinez
Joshua James May
Meredith Turner Mayer-Salman
Mark Edward McCann
Peter Edward McElhinney
Patrick Aaron McGraw
Amy Michaela McGuire
Andrew Robert McIntosh
Dylan Michael McNeill
Jennifer Anne Moehring
Christopher David Moltke-Hansen
Allison Kent Moore
Rachel Elizabeth Needham
Jasmyn Nicole Nicholas
Mark Stephen Nye
Brandon Lee Oliver
Christine Marie Osborne
Katherine Shea Patrick
Joel Thomas Patterson
Matthew Cecil Patterson
Kueiling Peng
Tonya J. Pinkerton
Michele Ayne Reagan
Natalie Allison Reed
Christian Tyler Reighard
Devan Ferrell Riley
William Edward Ritter, II
Reed Alan Roig
Jessica Lynn Rosera
Justin David Russell
John Daniel Schurter
Daphne Anna Sims
Jennifer Kay Smit
Beth Ann Smith
Jeffrey William Smith
Stephen Michael Spivey
Dylan Troy Squire
Bradley Stephen Starbuck
Samuel Wray Stroup
Joseph Benjamin Sutter
Megan Nicole Switick
James Ryan Taylor
Amanda Sara Tilchin
Amanda Lynn Towne
Michael Neil Trefzger
Linda Louise Tucker
Edward Andres Vallejo
Robert Andrew Vallejo
Matyas Varga Jr.
Pearce Robert Vogler
James Samuel Wax
Stacy Renee Wendholt
Donald John Wentling, III
Joshua Wheeler
Timothy Joseph Wilhelmy
Alexander Michael Woodie
Jacqueline A. Zuber

Activity Review Available by Mail or Email

The default delivery method for the Activity Review is email. If you prefer to receive a paper copy of the newsletter, please send an email that includes your full name, mailing address, CPA license number (or last four digits of your social security number), and the statement "send newsletter by USPS" to communications@nccpaboard.gov. Individuals with non-US addresses will receive the newsletter only by email.
North Carolina State Board of
Certified Public Accountant Examiners

Resolution

Whereas, Murchison Bolton “Bo” Biggs, CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2014;

Whereas, during his tenure, he served as a member of the Professional Education & Applications Committee;

Whereas, during his tenure, he served as Chair of the Professional Education & Applications Committee;

Whereas, during his tenure he served as a member the Personnel Committee;

Whereas, during his tenure, he served as Chair of the Personnel Committee;

Whereas, during his tenure he has faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interests of the public and the profession;

Be It Therefore Resolved that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Murchison Bolton “Bo” Biggs, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

This the 24th day of July 2017.

North Carolina State Board of
Certified Public Accountant Examiners

Wm. Hunter Cook, CPA, President
Inactive Status

Between June 21, 2017, and July 31, 2017, the following individuals requested, and 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)].

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Jonathan Thomas Clardy, #36402
Donna Tatham Council, #17214
Chinenye Nneamaka Dike, #39844
Wayne Nichols Economo, #33022
Linda J. Lahre, #26350
Michael Floyd Luxton, #17812
Frank Pleasants Meadows, Jr., #922
Carter Bradley Pipkin, #39622
Gail Sharon Pizetoski, #15788
Elizabeth Maher Plowman, #22397
Paul Steven Saltzman, #33388
Bijal Dipak Shah, #35608
Megan Jo Speziale, #35291
Walter D. Thompson, #22131
John White Askew, Jr., #30080
Richard Earle Askins, #9002
Saleha Beram Baksh, #34602
Ransford Ebo Banson, #32564
James Christopher Boone, #14660
Kenneth Marvin Burke, Jr., #12841
Barr Dye Church, #18848
Stephanie Michelle Couch, #31772
Timothy West Fowler, 338634
John Reeves Gamble, III, #12314
Andrew Joseph Griner, #20550
Mauri Hodges, #17589
Teresa Karen Howard, #19994
Carmie Lee Howell, #40403
Amanda Elizabeth Leong Rogers, #35218
Timothy Michael Ligay, 36938
G. Charles Merrell, #19872
Cherry Sampson Meyers, #17667
Dare Wiker O’Connor, #21500
Lacey Cory Satterfield, #22102
Colleen Ann Seres, #30185
David Alan Weaver, #20436
Patricia W. zaluszky-taylor, #30416
Jefferson Parks Lookabill, #8415
David Leland Lynn, #11668
Terry Wayne Mallard, #16761
Donald J. Mobley, #22093
Ashley M. Motsinger, #34885
Gary Howard Smith, #9913
Lezlie Elizabeth Spencer, #36282
George Baskette Walker, #10394
Leah Ann White, #11665
Glenn Edward Cook, #23341
Elisabeth Cook Rees, #29001
Chatham Martin Yarborough, Jr., #17987
Tarin Louise DeVitto, #36301
Kelly Ann Filson, #39919
Poonam Kulkarni, #40609
Jason Lee Rhoades, #30190
Janice Judy Bourne, #33764
Nicholas John Gavalas, #35670
Delaine H. Pelt, #28149
James Alton Walker, #3616
Teresa Alley Benner, #16701

North Carolina State Board of Certified Public Accountant Examiners

Elizabeth Peeler Kirby, #17267  
Sharon Ann May, #29022  
Kaitlyn Hunter Wells, #38993  
James Randolph Toland, #17761  
Amy Merricks Chandler, #39373  
George Louis Kent Galbraith, #37424  
James Edward Gilleran, #6546  
Teresa Ann Jones, #29813  
Daniel Taylor Long, #15254  
Douglas Robertson Muir, #10963  
Nathaniel Reece Musgrove, #38172  
James Edward Swann, #35371  
Jerry Thorne, #11965  
Geoffrey Emil Wiggins, #12697  
Richard Patrick Campbell, #15154  
Kenneth Duncan Roselli, #22769  
Charles Devin Dupree, #38092  
Roger Lee Hendren, #20145  
Katherine Manning Byrne, #37424  
Douglas Robertson Muir, #35873  
Peter Christopher Schmutz, #12123  
James Edward Gilleran, #33571  
Brian Lucas Crompton, #38518  
Douglas Robertson Muir, #38092  
Paul Devin Siegel, #16658  
Charles Devin Dupree, #31525  
James Edward Swann, #14416  
Jiajia Liu, #36088  
Darla Wynne Bowman, #40419  
Pruette Leroy Carter, #29837

Reclassification

On July 24, 2017, the Board approved the following applications for reclassification:

**Reinstatement**

Amy Batts Bell, #20534  Rocky Mount, NC
Angel M. Chatterton, #27524  Peoria, IL
Billy Joe Emory, #35969  IRELAND
Harriet Phelps Furuseth, #14729  Charlotte, NC
Joshua William Harmening, #36381  Asheville, NC
Claudia A. Keene, #28794  Matthews, NC
Amy Anita Kemp, #36032  Charlotte, NC
Jonathan Shaun Kuker, #37022  Sanford, FL
Susan Kathryn Lightweis, #32455  Richmond, TX
Karen Alexandra Rudroff, #38448  Charlotte, NC
Glenn Allen Ruggles, #36980  Pinehurst, NC
Kristy Lynn Smith, #30402  Cary, NC

**Reissuance**

Martin Joseph Halloran, #31477  Cornelius, NC
Vinod Jain, #21598  Charlotte, NC
James Luther Ott, #24752  Charlotte, NC
Heather Cromwell Phillips, #36494  Raleigh, NC
Jeremiah Daniel Robison, #38224  Charlotte, NC
Mengliang Zhang, #36864  Charlotte, NC

Reclassifications

On July 24, 2017, the Board approved the following applications for reclassification:

**Reinstatement**

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Angel M. Chatterton, #27524  Peoria, IL
Billy Joe Emory, #35969  IRELAND
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Joshua William Harmening, #36381  Asheville, NC
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Amy Anita Kemp, #36032  Charlotte, NC
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**Reissuance**

Martin Joseph Halloran, #31477  Cornelius, NC
Vinod Jain, #21598  Charlotte, NC
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Heather Cromwell Phillips, #36494  Raleigh, NC
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Board Meetings

September 18  October 26  November 20  December 18

Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

Office Closed

In accordance with the State of North Carolina calendar, the Board office will be closed on Monday, September 4 for Labor Day.

North Carolina State Board of Certified Public Accountant Examiners  7
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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