



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. 8-2020

Arthur M. Winstead Jr., CPA, Re-Appointed to Board

The State Board of CPA Examiners is pleased to announce the appointment of Arthur M. Winstead, Jr., CPA, to a three-year term on the Board. Governor Roy Cooper made the appointment on July 1, 2020.

Winstead previously served on the Board 2003-2009 and 2017-2020. During those terms on the Board, he served as President, Vice President, and Secretary-Treasurer.

He has been a member of the Executive, Communications, Audit, and Professional Education & Applications Committees. He currently serves as Chair of the Professional Standards and Personnel Committees.

Licensed as a North Carolina CPA in 1980, Winstead is a Certified Fraud Examiner (CFE), Certified Financial Forensic (CFF), and holds the designation of Chartered Global Management Accountant (CGMA).



He is a general services partner at DMJ & Co., PLLC, where he primarily serves in the firm's Accounting, Auditing, and Attestation services areas. He is team captain and team member for on-site peer reviews and off-site engagement reviews throughout the country and State of North Carolina.

Winstead is an active member of several professional organizations, including the National Association of State Boards of Accountancy (NASBA), the North Carolina Association of CPAs (NCACPA), and the American Institute of CPAs (AICPA).

He has been a member of NASBA's State Mobility, Regulatory Response, and Global Standards committees and is a current member of the Uniform Accountancy Act (UAA) Committee.

As a member of the NCACPA, Winstead served on the Board of Directors, the Peer Review, and Accounting & Attestation Committees. He is a current member of the Audit Committee.

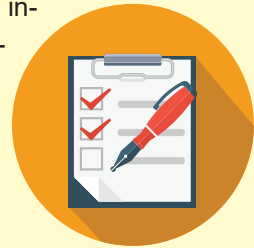
Winstead recently served on the AICPA's Auditing Standards Board (ASB) and was a member of numerous ASB task forces.

He also was a member of the AICPA Board of Examiners Practice Sponsor Group for the evaluation of the future of the CPA exam.

Succession Planning Survey

Last year, the Board and the NCACPA formed a joint task force on succession planning (*Activity Review*, No. 2-2020) to explore the challenges CPAs face with succession planning.

To help the Task Force with its work, the Board is seeking input from North Carolina CPAs to determine if regulatory action is needed on succession planning.



The survey, which will be sent by email in late August, will ask a series of questions related to succession planning as well as the steps CPAs need to take to safeguard client records.

If you have questions about the survey, please contact the Board's Deputy Director, David R. Nance, CPA, by email at dnance@nccpaboard.gov.

In This Issue

Board Meetings.....	2
CPE Audit Order	2
50 Years of Licensure	3
Certificates Issued	3
Forfeitures.....	3
Successful Exam Candidates	4
Exam-Related Extensions.....	5
Exam Score Release Dates.....	5
Testing Center Policies	5
Inactive Status	6
Exam Fees.....	7
Reclassifications	7

CPE Audit Order

The following matter is an excerpt 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 “Find CPA/ CPA Firm” link on 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.

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.”

JANNIE BOYD MILLS, #22192 | GREENSBORO, NC

The Board opened a case against Jannie Boyd Mills (Respondent Mills) for failure to complete the CPE required for the 2018-2019 renewal of her North Carolina CPA license.

When completing the 2018-2019 individual certificate renewal, Respondent Mills stated that she had completed the CPE required for certificate renewal.

As part of the CPE audit, the Board staff asked Respondent Mills to provide certificates of completion for CPE completed between January 1, 2017, and June 30, 2018.

Respondent Mills was unable to provide any documentation in support of the 40 CPE hours, including two hours of ethics, that she claimed on her 2018-2019 certificate renewal.

Based on the foregoing and in lieu of further proceedings, Respondent Mills 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 return of her CPA certificate to the Board within 15 days of her receipt of the Board’s notification of its approval of the Consent Order.

Respondent Mills may apply to return her CPA certificate to active status by submitting a reissuance application that includes payment of the application fee; three (3) moral character affidavits; payment of a \$1,000 civil penalty; and proof of completion of at least 80 hours of CPE including an eight-hour accountancy law course offered by the North Carolina Association of CPAs.

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

**Consent Order Approved by the Board on
July 20, 2020.**

2020 Board Meetings

SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Monday Sept. 21 10:00 a.m. Raleigh	Monday Oct. 19 10:00 a.m. Raleigh	Monday Nov. 23 10:00 a.m. Raleigh	Monday Dec. 14 10:00 a.m. Raleigh

Under NC Gen. Stat. §143-318.10, all official Board meetings are open to the public, and any person is entitled to attend such a meeting. However, the public may be excluded from certain portions of the meeting as allowed by NC Gen. Stat. §143-318.11, *Closed Sessions*.

The Board may conduct some meetings by teleconference or videoconference. To participate in those meetings, please send your name, email address, telephone number, and employer/firm name to communications@nccpaboard.gov at least three (3) business days before the scheduled meeting.

50 Years of Licensure

Congratulations to these North Carolina CPAs who have been actively licensed for 50 years:

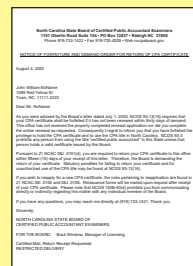
Donald Larry Crumbley April 1970	Robert Haywood Hall August 1970
David Husslar Cline, III June 1970	Stephen Parrish August 1970
David Theodore Herman, Jr. August 1970	Richard Jerome Pope August 1970
Charles William Barker August 1970	Ralph Wayne Rowell August 1970
Neil Franklin Crossley August 1970	Bobby Edward Singletary August 1970

Forfeitures

On August 4, 2020, the Board notified 26 individuals that their North Carolina CPA certificate had been forfeited for failure to renew as required by NCGS 93-12(15).

Although a forfeiture is not a disciplinary action, using the CPA title while on forfeited status may result in disciplinary action by the Board.

Individuals whose certificate has been forfeited for failure to renew may apply for reissuance after meeting the requirements of 21 NCAC 08J .0106.



Certificates Issued

On July 20, 2020, the Board approved the following individuals for licensure as North Carolina CPAs:

Jacob Lawrence Adams
Deedee Deborah Agu
Harrison Scott Allen
Georgianna Aubrey Anderson
Joshua David Anderson
Stephen Edward Anderson
Shana Wides Angers
Joshua Brian Arrington
Aubrey P. Castor
Christopher Nicholas Cox
Taylor Davidson Crowell
Adam Vincent Daland
Meagan Claire Deyermond
Beverly Ann Erme-Cox
Daniel Steven Fox
Toni Alyssa Frizzelle
Hanseok Go
Jessica Anne Klein Goodman
Madeleine Griffin-Cone
Sally Jane Hawkins
Hayley Jeanne Henshaw
Alejandra Hernandez Medel
Brandon Lee Hibbard
Leigh Flynn Hooker
Jeffrey Michael Houston
Andrew James Howell
Diane Hall Jeffries

John R. Johnson, Jr.
Daniel Patrick Kelley
Timothy Lamont Krist
Tabitha Faith Lambeth
Nicole Marie Landes
Brittany Nicole Layton
Mary Jo Lennon
Daniel Francis Lisewski
Elizabeth Ashley Loudermilk
Lindsay Danae Luckett
Shu Dong Mallari
Justin Daniel Mancuso
Edmund Wright Patrick Mangan, Jr.
Daniel Patrick McCarron
Denieda Asia McCullough
Nicole Sara McKee
Jeffrey Milton McLaurin
John Hardin Morris
Janet Marie Murphy
Karla J. Murphy
Charise Marissa Neal
Brooke Taylor Phillips
Hillary Ann Preddy
Kari Dawn Pritchard
Grayling Bennett Pruitt
Andrew David Reinsel
Sara Catherine Robinson

Adam Quresh Sachee
Nicole April Salmon
Emily Newsome Schoonmaker
Angela McCullough Schuller
Vanessa Elizabeth Seigle
Tegan Marie Shaver
Luke Michael Shoemaker
Tyran Javon Speed
Brant John Sprunger
Megan Danielle Stanton
Benjamin David Starr
Taylor Gayle Thene
Peter Migui Theuri
Rodney Allen Tillinghast
Calvin Wade Troup
Elizabeth Ashlea Tucker
Nataliya Volokh
Dallas Lee Warren
Joshua Sean Waters
Justin Ryan Watts
Anthony Robert Welburn
Kerrie Ann Williams
Melissa Yael Winston
Jan Zimmermann
Corey William Zogg

Successful Uniform CPA Examination Candidates

The Board is pleased to announce that the following North Carolina Uniform CPA Examination candidates passed the Exam between January 1, 2020, and June 30, 2020. This list is based on scores received from NASBA as of July 31, 2020.

Deedee Deborah Agu*
Kyle Paul Albertelli
Brittany Nicole Alley
James Christopher Allred
Yusif Mohammed Al-Yemeni
Stephen Edward Anderson*
Erika Nicole Baker
Michael Alexander Barclift
Eric Gregory Barnett*
Christopher Adam Beamguard
Ryan Patrick Beckman
Abigail Anne Belcher
Megan Grace Bobbitt
Madalina Body*
Natalie Rae Bolick
Randolph Edward Brown
Jack Benson Bruns
Laura Byerly Bryant
Brigitte Raquel Butler
Miranda Victoria Carrick
Charles Bryan Carroll
Rebecca Lea Carroll
Evelyn Danielle Chambers
JingYuan Chen*
Mark Dong Sug Chun
Megan Danielle Clarke
Caroline Leith Clayton
Amy Joyce Coble
Robert Larry Cochrane
Rodrigo Cohen
Derek Scott Conlon
Alexandra Marie Consiglio
Calista Zoe Corwyn
Ty Anthony Cruz
Zeynep Ebru Cukro
Carrie Cecile Culpepper
Parker Anthony Dacchille
Thomas Earl Davenport, III
William Thomas Deleo, II
James McIsaac Dorris
Katherine Melissa Doyle
Sallie Beth Dusenbury
Alexander Miles Erwin*
Jacquelyn Elizabeth Evatt
Chad John Feldman
Benjamin David Ferguson
Leigh Ann Ferguson
Nicole Brittany Ferren

Daniel Berkman Fischbeck
Elizabeth Lillian Fisher
Mack Simpson Flanagan
John Gilbert Frechette
Theresa Deanne Fulton
Fredy Garcia
Samuel Henry Gessner
Jonathan William Glover
Alyssa Francine Gotfried
Jordan Marcus Gower*
Elondia Patrice Grant
Russell Reeve Guilfoile
Aimee Lynn Gysegem
Renee Lynn Hajdas
Alison Raye Halter*
Cody Alan Harrell
Kathryn Kristin Harris
Leon Chalmos Harris
Haylee Nicole Harrison
Julia Maelyn Henderson
Adam Maurice Hernandez O'Donohue
Logan Nicole Herring
Brandon Lee Hibbard*
Ann Mebane Hine
James Callahan Hoke
Frederick Maurice Hood
Nathaniel Wesley Hopkins
Erica Jane Horrigan
Michael Cody House
William Cody Howard
Maria Ivanova
Michael Patrick Johnsen
Christine Samatha Johnson
Jacob Calhoun Johnson
John R. Johnson, Jr.*
Richard Gray Johnson, III
Samantha Hope Kattan
Joseph Alan Kermes
Artur Ildarovich Khalikov
Katheryne Rebecca King
Justin William Knight*
Samuel Austin Kropf
Madeleine Viola Kruener
Madison Howard Kweon
Justin Alan LaDuke
Bailey Elizabeth Lambert
Tabitha Faith Lambeth*
Michael Joseph Leatherwood

Andrea Bridges Lee
Mary Jo Lennon*
Daniel Charles Leonard
Isaac Andrew Levin
Sarah Katherine Link
Victoria Grace Lloret
Evan Scott Lucas
Lauren Alexis Magnuson
Amanda Marie Malkiewicz
Justin Daniel Mancuso*
Erik Jason Manko
James Joseph Mastrangelo
Mackenzie Christine Mastrangelo
Austin Glen Maune
Kirsten E. Mauney
Peter Michael Maxwell
Kevin Skelly May
Katelynn Ann Mayes
Philip Scott McIntosh
Benjamin Thomas McKee
Sean Morgan Mickle
Victoria Nicole Mitchner
Johnathan Craig Modlin
Jonathan Thomas Mohl
Robert Justin Moore
Randy Jaron Moss
Parker Christopher Nash
Briggs Munir Neal
Nathan Christopher Olivier
Chandler Ryan Page
Tyler Franklin Page
Laine Elizabeth Parker
Sarah May Pearman
Brooke Taylor Phillips*
Kara Tomi Plotner
Noah David Polayes
Hillary Ann Preddy*
Kari Dawn Pritchard*
Tram Thi Boch Quach
Raghav Madduri Reddy*
Jack William Rich
Sandra Kay Richards*
Jenna Chrystal Riglick
Faith Lyric Roberts
Sara Catherine Robinson*
William Bradshaw Robinson
Zachary Brian Roddy

continued on page 5

**Approved for NC CPA licensure between March 1, 2020, and July 31, 2020.*

Successful Uniform CPA Examination Candidates, Continued

Chadwick Everitt Rollins
 Matthew Patrick Ryan
 Nicole April Salmon*
 Kyle Scott Salvaterra
 Marshall Bennett Sams
 Johnathon Edward Sanders
 Benjamin Clark Sawyer
 Vanessa Elizabeth Seiglie*
 Tegan Marie Shaver*
 Allison Paige Shikorsky
 Megan Kelly Shutt
 Sarah Martin Silver
 Timothy Milan Sivacek*
 Edward Joseph St. Amand, III
 Benjamin David Starr*

Zachary Tyler Stevens
 Taylor Marie Stewart
 Patrick Tyson Sugg
 Amy Katelyn Sutherland
 Michael Eric Swanson
 Hailey Nicole Thomas
 Matthew Neill Thompson
 Jessica Carmen Tyson
 Jaclyn Marie Veno
 Nataliya Volokh*
 Alexis Selby Walker
 Nicholas Ryan Warden
 Joshua Sean Waters*
 Justin Ryan Watts*
 Jacklyn Noel Weatherman

Henry David West
 Alexander David Wetzel
 Garrett Eugene Wickline
 Mallory Hughes Wilkerson
 Kerrie Ann Williams*
 Victoria Blake Winstead
 Tyja Rakaio Wise
 Benjamin James Wojnar
 Nicolette Shante Works
 Rebecca Ashley Yarnall
 Lucas Stephen Younts
 John Paul Zalaquett
 Lihua Zhao

**Approved for NC CPA licensure between March 1, 2020, and July 31, 2020.*

Prometric Test Center Policies

Prometric has updated its test center policies to include safety protocols related to the coronavirus.

Among the changes is the requirement that Exam candidates bring and wear a mask during the entirety of their time at the test center.

A full list of the policy changes is available at <https://bit.ly/2DNSMN9>.

Exam-Related Expiration Dates Extended

In response to the COVID-19 pandemic's effect on the Uniform CPA Exam testing process, the Board extended the expiration date for specific Notices to Schedule (NTS) and Exam section credits.

Notices to Schedule and Exam section credits expiring between April 1, 2020, and December 30, 2020, now expire on December 31, 2020.

Please contact Phyllis Elliott, the Board's Exam Specialist, by email at phyllise@nccpaboard.gov with your Exam-related questions.

2020 Exam Score Release Dates

If you take your exam on/before:	Your target score release date is:
August 16	August 25
September 8	September 16
September 30	October 9
October 23	November 10
November 16	November 24
December 8	December 16
December 31	January 12

Please note:

- All dates and times are based on the Eastern Time (ET) zone.
- For most candidates, Prometric sends Exam data files to the AICPA within 24 hours after you complete testing.
- Exam data files received after the AICPA cutoff dates will result in subsequent scheduled target score release dates.
- If you take the BEC section, you may receive your score approximately one week following the target release date due to additional analysis that may be required for the written communication tasks.
- Follow NASBA on Twitter (@NASBA) for Exam score release announcements.

Source: AICPA

Inactive Status

Between July 1, 2020, and August 5, 2020, the Board approved the individuals listed below for inactive status. 21 NCAC 08A .0301(b)(20) states: "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."

Jason Paul Bailey, #35973	Brownsburg, IN	Stuart Todd Lynch, #17043	Johns Island, SC
Thomas Mann Brantley, #11013	Charlotte, NC	David Michael Oller, #40091	Wilmington, NC
Gabrielle Oriana Brown #38119	Charlotte, NC	Vincent John Rodda, #40782	Clayton, NC
Natacha Herlant Cone, #18162	Jekyll Island, GA	Marion McLean Sims, #37228	Charlotte, NC
Steven T. DeLorenzo, #21673	Charlotte, NC	Sarah Beth Sink, #32319	Atlanta, GA
Richard Alan Green, #27085	Hendersonville, NC	Robin Bernadette Smith, #20328	Raleigh, NC
Linda Rugh Hoffman, #12725	Reston, VA	Alec Wiener, #43336	Dallas, TX
Yingying Lang, #40385	Foster City, CA	Kendall Lauren Wilson, #43919	Boston, MA
Colleen Mary Middleton, #42038	Fayetteville, NC	Morgan Stanley Brown, #40267	McLean, VA
Reginald Dean Oakley, #28000	Durham, NC	Rochelle Ann Friend, #40345	Durham, NC
Daniel Anderson Puryear, #32512	Martinez, GA	Delia Wellons Lee, #20052	Four Oaks, NC
Elton Laroy Shoemaker, III, #40660	Charlotte, NC	Jennifer Borland Patterson, #22873	Chapel Hill, NC
Jordan Michael Smith, #34422	Greensboro, NC	Scott D. Adams, #33586	Cornelius, NC
William Kenneth Wease, #12286	Cary, NC	Larry Daniel Allen, #42118	Charlotte, NC
Donna Parks Wheeler, #13090	Trinity, NC	Kay Diane Comstock, #37973	East Lansing, MI
James Tracy Wilkerson, #11756	Pilot Mountain, NC	Laura Elizabeth El-Baytam, #43244	Cary, NC
Paul George Willoughby, III, #42475	Asheville, NC	Jessica Lea Fine, #42544	Los Angeles, CA
Peter Richard Bremhorst, #42859	Chicago, IL	Samuel Andrew Herbert, #42751	Atlanta, GA
Austin Miller Koplan #43458	Lenoir City, TN	Heather Smith Linton, #14805	Durham, NC
Donna Ruth Miller, #17878	Gold Hill, NC	Emmanuel Michael Paturis, #2151	McLean, VA
Jenna Renee Norris, #36326	Denton, MD	Dillon Keltz Turner, #35864	Charlotte, NC
Monica Thanh-Thuy Phan, #27405	Richardson, TX	Anton Robert Hummer, #35007	Manheim, PA
Scott Zucca, #16168	Vineland, NJ	Linda Susan Hill Lewis, #22255	Charlotte, NC
Samantha Anne Davis, #38559	Chicago, IL	Robert Joseph McParland, #15098	West Chester, PA
Alonzo Jonathan Hafele, #36498	Sunnyvale, CA	Drew Patrick Bryan, #37952	Atlanta, GA
Noor Margaret Hannaney, #37029	Newport Beach, CA	LeRoy Oakley, III, #12991	Wilmington, NC
Mark Stephen Harden, #25483	Winston-Salem, NC	Mark Alan Simpson, #37635	Tega Cay, SC
Samuel Anthony Maclin, #32995	Durham, NC	Gregory Crawford Mullins, #30470	Lexington, KY
Bethany Shay Noblin, #39649	Boiling Springs, SC	Dharti Mukeshchandra Desai, #35313	Newark, CA
Cheryl Brooks Plozicka, #22869	Harkers Island, NC	James Anthony Cook, #21467	Edisto Island, SC
Ronald Clyde Ryninger, Jr., #13251	Fort Wayne, IN	Leslie Abigail Hamilton, #42906	New York, NY
Evelyn Soto, #25132	Hillsborough, NC	Huei-Jyun Jhang, #43551	Columbia, SC
David Althaus, #13890	Raleigh, NC	Sabrina Austin Watts, #28926	Supply, NC
James M. Dugan, #35376	Charlotte, NC	Christopher F. Berger, #27580	Huntersville, NC
Jaime Manson Easley, #31050	Charlotte, NC	Charles Harrison Blackwell, #13396	Yanceyville, NC
Weiwen Wang, #28615	Berwyn, PA	Jimmy Wayne Norman, #27696	Spartanburg, SC
Brent Russell Fryar, #43389	Neosho, MO	Sohrab Solee E. Rudina, #16265	Pebble Beach, CA
Candace Quanah Johnson Kaplan, #42250	Austin, TX		

continued on page 7

Inactive Status, Continued

DayIn Jordan Shelton, #42910	Charlotte, NC
Kelly Vernon, #15141	Sanford, NC
Jefferson Lee Barefoot, #18277	Charlotte, NC
Michael Sharpe Hendershott, #28555	Charlotte, NC
Jerry W. Hawkins, Sr., #32870	Cramerton, NC
Robin Pulley Brannan, #19818	Zebulon, NC
Danny Glenn Brown, #15737	Southlake, TX
Vera R. Brown, #21056	Louisburg, NC
Lisabeth Ann Carr, #40720	Waynesville, NC
Jonathan Robert Cucarola, #42074	Brooklyn, NY
Andrew Czerkawski, #20309	North Wilkesboro, NC
Nicholas Michael Hurd, #40063	Charlotte, NC
Diane C. Lopes, #28576	Cary, NC
April Edmiston Murray, #26955	Gallatin, TN
Pragathi Rai, #37021	INDIA
Chelsea Kite Scott, #41129	Fort Mill, SC
Braden Michael Call, #42938	Provo, UT
Melissa Hope Jackson, #42961	Charlotte, NC
Katie Suzanne Mazzeo, #38889	Huntsville, AL
John Andrew Moore, III, #41830	Raleigh, NC
James Michael Otterberg, #25708	Greensboro, NC
Sanjay Roshanlal Agarwal, #37355	Rochester Hills, MI
Jeffrey Scott Bengel, #18563	Charlotte, NC
Andrew G. Brock, #31890	Atlanta, GA
McKenna Elise Hennelly, #40781	Chicago, IL
Samuel Charles Kimber, #41225	Chapel Hill, NC
John Joseph LaPenta, Jr., #42694	Austin, TX
Cicely Ann McLaughlin, #42968	New Hill, NC
Kathryn Garrett Shaffner Rodino, #37717	Philadelphia, PA
Mark Charles Schweikert, #23888	Elkin, NC
Jeffrey Richard Stulgis, #40864	Ithaca, NY
Teresa Lynn Turbyfill, #22000	Asheville, NC
Dottie Faye Warlick, #24945	Raleigh, NC
Brittany Nicole Wurdeman, #40447	Jacksonville, FL
Lisa Ann Allbritten, #30464	Parker, CO
Randal Dale Brown, #15332	Raleigh, NC
Robert Carickhoff, Jr., #34438	Charlotte, NC
Shannon Ashley Carlton, #41475	Lansing, MI
Todd Bradley Crum, #24272	Roxboro, NC
Patricia Tabor Johnston, #12935	Cary, NC
Stephen Joseph Montani, #42471	New York, NY
Sandy L. Leatherman, #18798	Pittsboro, NC
Fong Samantha Lee, #38362	Laveen, AZ
Jeffrey L. Atkinson, #21375	Lincolnton, NC
Joan Todd Calhoun, #21959	Greenville, NC

Exam Fees Effective August 1, 2020

Effective August 1, 2020, the Uniform CPA Examination fees charged by NASBA and the AICPA increased. The Board's administrative fees did not increase.

Please contact Phyllis Elliott, the Board's Exam Specialist, by email at phyllise@nccpaboard.gov with questions about applying for the Exam.

Administrative Fees	
Initial Exam Application	\$230.00
Re-Exam Application	\$75.00
Section Fees	
AUD	\$224.99
BEC	\$224.99
FAR	\$224.99
REG	\$224.99

Reclassifications

At its July 20, 2020, meeting, the Board approved the applications for reclassification submitted by the following individuals:

Reinstatement

Michele Chao Adams, #32550	Wake Forest, NC
Heidi Elizabeth Kiesenhofer, #28570	Indian Trail, NC
Charles Merriman King, Jr., #12748	Wilmington, NC
Julie Adrienne Moore, #21499	Redondo Beach, CA
Thu-Thuy Tran, #30820	Alexandria, VA
Bobby Franklin Watson, #17438	Shelby, NC
Edward James Williams, Jr., #9001	Matthews, NC

Reissuance

Michael Laurent Audet, #40545	Hendersonville, NC
Shanta Renee Johnson, #38473	Raleigh, NC
Tabatha O'Neil Johnson, #41278	Pineville, NC
Jimmie Ruth Rice, #22221	Greensboro, NC



OFFICE CLOSED

The Board office will be closed on Monday, September 7, 2020, for Labor Day.



State Board of CPA Examiners

Board Members

Michael S. Massey, CPA
President, Atlanta, GA

Barton W. Baldwin, CPA
Vice President, Mount Olive

Gary R. Massey, CPA
Secretary-Treasurer, Emerald Isle

Bernita Demery, CPA
Member, Harrisburg

Wanda B. Taylor, Esq.
Member, Raleigh

Jennifer Van Zant, Esq.
Member, Greensboro

Arthur M. Winstead, Jr., CPA
Member, Greensboro

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

Examinations
Phyllis W. Elliott

Licensing
Alice Grigsby
Cammie Emery
Buck Winslow

Professional Standards
Julia L. Mayo
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

2,000 copies of this document were printed in August 2020 at an estimated cost of \$1,765.00 or approximately 88¢ per copy.

Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone No:	Home Fax:
Personal Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone No:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: <input type="checkbox"/> Home <input type="checkbox"/> Business

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

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