Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • No. 01-2010

CBT-e to Launch January 1, 2011

In 2009, the AICPA announced that January 1, 2011, had been selected as the launch date for what will, in effect, be a new Uniform CPA Examination. [*This new version of the Exam has been named the CBT-e; CBT stands for Computer-Based Testing and the "e" for evolution.*]

The following are just some of the many changes that will be implemented on January 1, 2011, when CBT-e is launched:

- New Content and Skill Specification Outlines (CSOs/SSOs), including International Financial Reporting Standards (IFRS), will go into effect.
- A new release of authoritative literature, with codified FASB Accounting Standards, and a new research task format will be introduced on the Exam.
- The components of Exam sections will be reorganized, with all written communication tasks to be concentrated in one section – Business Environment and Concepts (BEC); section time allocations will be adjusted.
- Short Task-Based Simulations (TBS) will replace simulations in the current (long) format in Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR), and Regulation (REG).

For more information on the CBT-e, visit the AICPA's Exam web site, **www.cpa-exam.org**.

Are You Practicing Law?

North Carolina General Statute (NCGS) 93-1(b) prohibits CPAs from engaging in the practice of law unless duly licensed to do so; NCGS 84-2.1 and 4 define which activities constitute the practice of law.

The statutes identify certain specific activities as the practice of law, including the organizing of corporations, the preparation and filing of legal pleadings, the preparation and filing of estate inventories and accountings with a Clerk of Court, and the preparation of wills and trusts.

The North Carolina State Bar has consistently held that the preparation of articles of incorporation and corporate bylaws is the practice of law.

The filing of an initial and ninety-day inventory and accountings for an estate with a Clerk of Court is also considered the practice of law.

However, providing assistance to clients in preparation of the information for estate filings is permissible.

Although attorneys also provide these services, CPAs may file fiduciary, federal estate, and North Carolina inheritance tax returns for an estate.

According to the statutes, the statutory listing of activities constituting the practice of law is neither exclusive nor exhaustive.

The statutes also prohibit non-lawyers from representing parties in quasi-judicial proceedings.

Accordingly, the State Bar has previously ruled that representing a third party before the regular Tax Review Board constitutes the practice of law as it is expressly defined as a quasi-judicial proceeding.

Although the State Bar has not had an opportunity to consider representation of third parties before the augmented Tax Review Board, the State Bar states that any proceeding at which evidence and legal arguments are presented with a right of appeal to the courts should be considered as quasi-judicial.

21 NCAC 08N .0204 states that CPAs shall not act in a way that would cause them to be disciplined by a federal or state agency or board for violation of laws, rules, or ethics.

If you have questions about services you offer or perform that may be considered the practice of law, please contact David Johnson, counsel to the Authorized Practice Committee of the North Carolina State Bar, by telephone at (919) 828-4620 or by e-mail at **djohnson@ncbar.com.**

www.nccpaboard.gov

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Disciplinary Actions

Richard J. Corpora
Richard J. Corpora, CPA, P.C.
Morrisville, NC 12/17/2009

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondents stipulate the following Findings:

1. Respondent Richard J. Corpora (hereinafter "Respondent Corpora") is not now nor has he ever been the holder of a certificate as a Certified Public Accountant issued by the Board. However, Respondent Corpora is duly licensed as a CPA in the State of New York. Respondent Corpora, as a licensee of another state, has a practice privilege to practice in this state so long as Respondent Corpora consents to the Board's jurisdiction and complies with North Carolina accountancy laws and rules.

2. Respondent Corpora represents to the Board that Respondent Richard J. Corpora, CPA, P.C. (hereinafter "Respondent Firm") is or was a CPA firm registered by the New York Board of Accountancy. To the extent Respondent Firm is a firm duly registered in New York, it has a practice privilege to engage in the practice of accounting in North Carolina so long as it complies with applicable accountancy laws and rules. Said laws and rules provide in part that any firm establishing an office in this state must register with the Board and register with the North Carolina Secretary of State (Secretary of State) as a professional corporation authorized to offer services in North Carolina.

3. While not licensed as a North Carolina CPA, Respondent Corpora opened an office in Morrisville, North Carolina, through which he offered to provide accounting services as a CPA through Respondent Firm. However, Respondent Firm failed to register with the Board as a CPA firm and failed to register with the Secretary of State as a professional corporation authorized to offer services in North Carolina.

4. Despite correspondences sent by the Board staff via first-class and certified mail to Respondents at the addresses for both the North Carolina office and the New York office for Respondent Firm, Respondents failed to respond to the Board staff's inquiries. However, Respondent did respond to a Notice of Hearing issued by the Board sent by United Parcel Service.

5. Respondents wish to resolve this matter by consent and agree 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. Respondents understand and agree that this Consent Order is subject to review and approval by this 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. Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondents' actions as set out above constitute violations of NCGS 93-1(a)(3), 93-3, 93-4, 93-5, 93-6, 93-10, and 93-12(9)d and e, and 55B; and 21 NCAC 08J .0108, 08N .0202(b)(10), .0203(a), .0206, .0213, and .0302(c).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondents agree to the following Order:

1. Respondents' North Carolina practice privileges are suspended for one (1) year; however, the suspension is stayed.

2. Respondents shall remit a one thousand dollar ($1,000.00) civil penalty with this signed order.

3. Respondent shall remit administrative costs of $1,011.00 to the Board with this signed order.

Fredrick M. Gipson, #29859
Fredrick M. Gipson, PC
Concord, NC 12/17/2009

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 NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Fredrick Gipson (hereinafter "Respondent Gipson") is the holder of North Carolina certificate number 29859 as a Certified Public Accountant.

2. Respondent Fredrick M. Gipson, PC (hereinafter "Respondent Firm"), was a registered certified public accounting corporation in North Carolina. At all times relevant, Respondent Gipson was the sole owner of Respondent Firm.

Count 1

3. Respondent Firm was engaged to perform an audit of the 2004 financial statement for an agency that was receiving county and federal funds.

4. After Respondent Firm issued its audit report, an investigation into the finances of the agency conducted by the local government determined that Respondents had also provided various accounting services to the agency including booking entries to, and maintaining, the agency's general ledger utilizing the cancelled checks and bank statements as source documents; preparing the agency's financial compilations and financial statements utilizing the general ledger as the source document during the same period of time Respondents were also performing the annual audit wherein Respondent firm rendered opinions on the financial statements that he had prepared.

5. Respondent Gipson failed to ensure Respondent Firm's independence in the audit engagement and also failed to ensure that the lack of independence was disclosed in the audit report.

Gipson
continued on page 5

North Carolina State Board of Certified Public Accountant Examiners

Resolution

WHEREAS, Norwood G. Clark, Jr., CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2003;

WHEREAS, during his tenure he served as President of the Board;

WHEREAS, during his tenure he served on the Executive Committee and the Professional Standards Committee;

WHEREAS, during his tenure he 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 Norwood G. Clark, Jr., CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

This the 19th day of November 2009.

Michael C. Jordan, CPA

Michael C. Jordan, CPA, President

North Carolina State Board of
Certified Public Accountant Examiners

Licensing Activity

Certificates Issued

12/17/09	Todd Derek Borger	

Reinstatements

12/17/09	Tammy Fullbright Barry #29303	Raleigh, NC
12/17/09	Ollie Glenn Bishop #12809	Rowland, NC
12/17/09	Susan Doughty Fishel #17735	Raleigh, NC
12/17/09	John Morrell Hinkle #11803	Pinehurst, NC
12/17/09	James Gray Kimbrough, Jr. #13507	Durham, NC
12/17/09	Laura Johnson Risey #29126	Charlotte, NC
12/17/09	Milan Fay Shaw #20789	Kernersville, NC
12/17/09	Kelly Howard Young #19645	Waxhaw, NC
12/17/09	Waseem Zafar #24644	Herndon, VA

Reissuance

12/17/09	Jonathan Woodrow Cooper #29791	Charlotte, NC
12/17/09	Gale Haney Duarte #26920	Waxhaw, NC
12/17/09	Rhonda Ann Thomas #30248	Raleigh, NC
12/17/09	Cynthia Chen Tang #28196	Chapel Hill, NC

Inactive Status

"Inactive," when used to refer to the status of a person, describes one 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 21 NCAC 08A .0308(b) [21 NCAC 08A .0301(b)(21)].

11/23/09	Stanley Boies Angle,Jr., #20116	Oak Ridge, NC
11/23/09	Jason Andrew Hartman, #26840	Roanoke, VA
11/25/09	Anne B. Huitt, #26092	Greensboro, NC
11/25/09	Ernest Wayne Stallings, #4202	Bogart, GA
12/02/09	Jennifer Williams Andrews, #25630	Columbia, MD
12/02/09	Hugh Edward Campbell, Jr., #3097	Charlotte, NC
12/02/09	Jessie Hsieh-Fang Chang, #22246	ISRAEL
12/02/09	John Martin Mathieson, Jr., #25528	Columbia, MD
12/02/09	Joseph Craig Osborn, #27697	Austin, TX
12/03/09	Domeica Davis White, #28338	Charlotte, NC
12/07/09	Richard Scott Alibozek, #30535	Macon, GA
12/07/09	Martha Ann Wheeler Grigg, #14424	Cary, NC
12/07/09	Amelia Michalski, #33405	Mooresville, NC
12/08/09	Michael Wynne Boliek, #25233	Greenville, SC
12/08/09	Richard Edward Davis, #29274	Greenville, SC
12/08/09	Tanya Able Squire, #30008	Sandy Springs, GA
12/10/09	Steven John Frost, #24957	Greensboro, NC
12/14/09	James Winston Harrison, #10369	Winston-Salem, NC
12/14/09	Ted Alan McNeill, #18081	Sanford, NC
12/15/09	Coreen D. Howard, #24395	Murphy, NC
12/15/09	Sammy Gwyn Vestal, #16902	Greensboro, NC

Need a Form or an Application?

Do you need a form or an application? Many of the Board's forms and applications are available from the Board's web site, **www.nccpaboard.gov.**

To access the forms, click on the "Forms" link on the left side of the home page. The forms are listed by type (Administrative/Miscellaneous, Complaints, CPE Sponsors, Examinations, Firms, Licensing, and Statutes & Rules).

2010 Board Meetings

February 22
March 24*
April 26
May 20
June 23**
July 19
August 23
September 20
October 21
November 22
December 20

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

Meetings of the Board are open to the public except, when under State law, some portions may be closed to the public.

The agenda for each meeting is available from the Board's web site, **www.nccpaboard.gov**, approximately five (5) business days before the scheduled meeting.

*1:00 p.m.
**Greensboro

Moved? Changed Jobs?

If you have moved, changed your phone number or e-mail address, or switched employers, please notify the Board in writing of the change(s). Address changes may be made online through the Board's web site, **www.nccpaboard.gov**.

Gipson *continued from page 2*

Count 2

6. Board staff wrote to Respondent Gipson requesting documentation of Respondent Firm's peer review, which should have been completed by February 28, 2007.

7. Respondent Gipson responded that he had never obtained said peer review and that he did not have the finances to pay for a peer review.

8. Board staff wrote to Respondent Gipson requesting certificates of completion of his continuing professional education (CPE) for the years 2004, 2005, 2006, 2007, and 2008.

9. In reviewing the CPE provided by Respondent Gipson, Board staff determined that Respondent Gipson had failed to comply with his annual CPE requirement for 2006.

10. On his 2007-2008 individual certificate renewal, Respondent Gipson represented to the Board that he had completed forty (40) hours of CPE including carryforward. However, Respondent Gipson could only document that he had completed eighteen (18) hours of CPE, which included six (6) hours of carryforward and only four (4) hours toward the required eight (8) hours in a group-study format.

11. In reviewing the CPE provided by Respondent Gipson, Board staff also determined that Respondent Gipson had failed to comply with his annual CPE requirement for 2007.

12. On his 2008-2009 individual certificate renewal, Respondent Gipson reported completing forty (40) hours of CPE including carryforward. However, Respondent Gipson's documentation established that he had completed only twenty-seven (27) hours of CPE with no carryforward hours.

13. In reviewing the CPE provided by Respondent Gipson, Board staff was also able to determine that, when Respondent Gipson requested inactive status on June 30, 2009, he had completed only thirty-four (34) hours toward his forty (40) hour 2008 CPE requirement.

14. Respondents wish to resolve this matter by consent and agree 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. Respondents understand and agree 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. Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondents' action as set out in Count 1 above constitutes a violation of NCGS 93-12(9)e and 21 NCAC 08N .0212, .0402(d) and .0403.

3. Respondents' failure to obtain a peer review as set out in Count 2 above constitutes a violation of NCGS 93-12 (8c), and 21 NCAC 08M .0105(a) and 08N .0203(b)(3).

4. Respondent Gipson's failures to obtain the annual forty (40) hours of CPE as set out in Court 2 above constitute violations of 93-12(8b), 08G . 0401(e), .0409(c) , and 08N .0202(b)(4).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. Respondent Gipson's North Carolina CPA certificate is revoked for two (2) years from the date this Order is approved by the Board.

2. Respondent Gipson shall remit, with the signed Order, his CPA certificate, and, within six (6) months of the approval of the signed Order, a two thousand dollar ($2,000.00) civil penalty.

3. Respondent firm registration shall be revoked for two (2) years from the date this Order is approved by the Board.

4. After his two (2) year revocation, Respondent Gipson may apply to return his certificate to active status by submission and approval of a reissuance application which includes:

a. Application form,

b. Payment of the application fee,

c. Three (3) moral character affidavits,

d. Forty (40) hours of continuing professional education (CPE) in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format, and

e. Thirty-five (35) additional hours of CPE in the twelve (12) months preceding the application.

5. After his two (2) year revocation, Respondent Gipson may apply to reinstate Respondent Firm.

6. Upon reissuance of his certificate and the reinstatement of Respondent Firm, Respondent Gipson shall be required to have all audits, reviews, compilations, and agreed-upon procedures engagements, which Respondent Gipson performs or participates in, pre-issuance reviewed before the reports are issued. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondent Gipson shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report upon its issuance. Respondent Gipson shall continue to obtain pre-issuance reviews until such time as he completes a peer review(s) with a pass, which includes at least one of each of the above referenced types of report engagements.

7. Respondent Firm shall reimburse the Board for its administrative costs incurred as a result of monitoring compliance with pre-issuance review requirements.

Firm Renewal & Peer Review Compliance Due January 31

January 31, 2010, is the final deadline for firm renewal and peer review compliance. For more information, visit **www.nccpaboard.gov**.

Notice of Apparent Violation and Demand to Cease and Desist

Greenwell & Associates, Inc.
Respondent Firm
Mooresville, NC

To the Above-Named Respondent Firm:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by NCGS §93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to NCGS §93-1, a "certified public accountant" is defined as "a person who holds a certificate as a certified public accountant issued to him under the provisions of this chapter;" and,

WHEREAS, pursuant to NCGS §93-5, "It shall be unlawful for any corporation to assume or use the title of certified public accountant, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that such corporation has received a certificate of qualification from the State Board of Certified Public Accountant Examiners admitting it to practice as a certified public accountant;" and,

WHEREAS, pursuant to NCGS §93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice;" and,

WHEREAS, pursuant to NCGS §93-13, the Board may institute proceedings in an appropriate court seeking civil penalties of $1,000.00 for each violation of the Act; and,

WHEREAS, Respondent firm Greenwell & Associates, Inc. (hereinafter "Respondent Firm") is not registered by the Board as a certified public accounting Professional Corporation; and,

WHEREAS, Respondent Firm referenced standards as "issued by the American Institute of Certified Public Accountants" on a review report, and Respondent Firm used the firm identifiers, "Accountants, Tax Professionals, and CPA's *[sic]*," on a review report, Respondent Firm thereby conveyed the false impression that it is authorized to engage in the public practice of accountancy as certified public accountants (CPAs) and as a CPA Professional Corporation and that it must comply with AICPA standards when, in fact, Respondent Firm is not lawfully registered as a CPA Professional Corporation which could lawfully employ CPAs to perform any attest and assurance services that require compliance with AICPA standards. Such representations are misleading and contrary to NCGS §93-5 and 93-6.

THEREFORE, Respondent Firm is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that it immediately cease and desist from use of or identification of itself as a CPA Professional Corporation, the identification of any employees of the corporation as CPAs, and any reference to compliance with AICPA standards.

BY:

Robert N. Brooks, Executive Director

North Carolina State Board of Certified Public Accountant Examiners

05/27/2008

In lieu of civil proceedings authorized by NCGS §93-12(16), the Board will accept Respondent Firm's consent to this Demand.

CONSENTED TO BY:

Daniel T. Greenwell, II

Authorized Representative for Greenwell & Associates, Inc.

08/10/2008

Board Committees

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Michael C. Jordan, CPA

Communications Committee

Michael C. Jordan, CPA

Check Your CPE Carryforward Online

Licensees can verify their CPE carryforward through the Board's web site, **www.nccpaboard.gov**.

To verify your hours, use the "Licensee Search" function of the web site to search for yourself using your name, certificate number, or Social Security number.

After your record is displayed, click on the "details" link. The number of CPE carryforward hours will be displayed below your address and telephone number.

If there is a discrepancy in the number of carryforward hours, please contact Cammie Emery by e-mail at **cemery@nccpaboard.gov**.

North Carolina Public Campaign Fund

The following information is printed as a courtesy to the State Board of Elections.

With tax season at hand, North Carolina licensees are reminded of their legal obligation to ask clients about a check-off designation for the North Carolina Public Campaign Fund (the Fund) on the North Carolina personal income tax form.

Established by NCGS 163-278.61, administered by the State Board of Elections, the Fund supports a nationally acclaimed program designed to improve how North Carolina voters elect judges for the North Carolina Supreme Court and Court of Appeals.

The Fund helps voters cast a more informed vote in these elections by paying for the creation of a non-partisan voter guide which describes the functions of the appellate court and profiles the candidates running for those offices.

The Fund also helps protect the impartiality of the courts by providing financial aid to candidates who accept restrictions on their spending and fund-raising, including limits on donations from lawyers and special-interest groups.

Pursuant to NCGS 105-159.2, "a taxpayer must be given the opportunity to indicate an agreement to that allocation...after being presented with the information required."

To participate in the Fund, filers of North Carolina personal tax returns may designate $3.00 to the Fund by checking a box on their personal tax returns. Taxpayers must be made aware that designating $3.00 to the Fund does not increase the taxpayer's tax due and does not reduce any refund due the taxpayer.

A paid taxpreparer of an individual's personal tax return may not mark an agreement or objection to the allocation without the taxpayer's consent.

To help licensees explain the Fund to clients, the State Board of Elections web site, **www.sboe.state.nc.us** has fact sheets and small dollar-size flyers ("buck slips") available for printing.

More information on the Fund is available from the non-partisan Democracy North Carolina web site, **www.democracy-nc.org**.

Additional information is also available by calling the State Board of Elections Campaign Finance Division at (919) 733-7173.

This box appears on the North Carolina personal income tax form and should appear as a question on software versions:

NC Public Campaign Fund

Mark "Yes" if you want to designate $3 of taxes to this special Fund for voter education materials and for candidates who accept strict spending limits. Marking "Yes" does not change your tax or refund.

You	Your Spouse
☐ Yes	☐ Yes
☐ No	☐ No

E-Mail Addresses for Board Staff

Executive Staff	
Robert N. Brooks, Executive Director	rbrooks@nccpaboard.gov
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23,000 copies of this document were printed for this agency at a cost of $3,196.00 or approximately $.138 per copy in January 2010.

Notice of Address Change

Certificate Holder _____
Last Name Jr./III First Middle

Certificate No. _____ Send Mail to ___Home ___ Business

New Home Address _____

City_____ State_____ Zip_____

CPA Firm/Business Name _____

New Bus. Address _____

City_____ State _____ Zip_____

Telephone: Bus. ( ) _____ Home ( ) _____

Bus. Fax ( )_____ E-mail Address_____

Signature _____ Date _____

Mail to: PO Box 12827
Raleigh, NC 27605-2827

Fax to: 919-733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.

Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • No. 02-2010

SSARS No. 19, *Compilation and Review Engagements* Issued by AICPA

On December 30, 2009, the AICPA's Accounting and Review Services Committee (ARSC) issued a new compilation and review standard that includes the most significant changes since 1978.

Statement on Standards for Accounting and Review Services (SSARS) No. 19, *Compilation and Review Engagements*, is effective for periods ending on or after December 15, 2010, with the exception of Paragraph 2.21, which may be implemented early.

Paragraph 2.21 states in part, "The accountant is not precluded from disclosing a description about the reason(s) that his or her independence is impaired."

This amendment allows CPAs to explain in their compilation reports the reasons why they are not independent. CPAs can either continue to merely say they are not independent or, if they choose, they can now describe the reasons for the independence impairment.

Another significant change is that the new standard separates the compilation guidance from the review guidance. Other significant changes include:

- A discussion of how the accountant obtains limited assurance through the performance of review procedures;
- The introduction of the term *review evidence* to the review literature;
- A discussion of tailoring the review procedures based on the accountant's understanding of the client's industry, knowledge of the client, and awareness of the risk that he or she may unknowingly fail to modify the accountant's review report on financial statements that are materially misstated;
- A discussion of materiality in the context of a review engagement;
- A requirement that an accountant document the establishment of an understanding with management through a written communication (that is, an engagement letter) regarding the services to be performed; and
- The establishment of enhanced documentation requirements for compilation and review engagements.

For more information about SSARS No. 19, visit the AICPA's web site, **www.aicpa.org**.

*To assist practitioners with the provisions of Paragraph 2.21 of SSARS No. 19, the AICPA has issued a paper which discusses, in question and answer format, this specific paragraph and the alternatives now available to practitioners. This paper is available in PDF format on the Board's web site, **www.nccpaboard.gov**.*

Online Certificate Renewal



In March, licensees will be able to complete their annual certificate renewals online through the Board's web site, **www.nccpaboard.gov**.

Additional information about the online renewal process will be published in the March issue of the *Activity Review*.

2010 Ethics CPE Courses

A list of Board-approved 2010 ethics CPE courses is available on the Board's web site, **www.nccpaboard.gov**.

www.nccpaboard.gov

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Disciplinary Actions

Walter H. Ross, #25538
Wally Ross, CPA, P.A.
Charlotte, NC 01/25/2010

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 NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent Walter H. Ross (hereinafter "Respondent Ross") is the holder of North Carolina certificate number 25538 as a Certified Public Accountant.

2. Respondent Wally Ross CPA, P.A. (hereinafter "Respondent Firm") is a registered certified public accounting corporation in North Carolina. At all relevant times, Respondent Ross has served as president and principal shareholder of Respondent Firm, and has been individually responsible for the conduct of Respondent Firm.

3. On February 11, 2009, the Internal Revenue Service (IRS) filed a tax lien (Tax Lien 1) totaling $446,592.22 against Respondent Firm for failure to file and pay Respondent Firm's payroll taxes.

4. According to Tax Lien 1, Respondent Ross failed to timely file and to pay Respondent Firm's 941 Employer's Quarterly Payroll Taxes for the periods ending September 30, 2002 ($144.62); December 31, 2002 ($17,410.85); March 31, 2003 ($21,205.77); June 30, 2003 ($25,894.97); September 30, 2003 ($39,065.53); December 31, 2003 ($38,565.41); March 31, 2004 ($39,283.79); June 30, 2004 ($35,220.16); September 30, 2004 ($39,353.84); December 31, 2004 ($37,387.56); June 30, 2005 ($32,280.12); September 30, 2005 ($36,065.68); December 31, 2005 ($33,719.85); March 31, 2006 ($36,214.31); and June 30, 2006 ($33,779.76).

5. On February 11, 2009, the IRS filed a second tax lien (Tax Lien 2) totaling $169,238.34 against Respondent Firm for failure to file and pay Respondent Firm's payroll taxes, for failure to file and pay Respondent Firm's unemployment taxes, and penalizing Respondent firm for failure to file an information return.

6. According to Tax Lien 2, Respondent Ross failed to timely file and to pay Respondent Firm's 941 Employer's Quarterly Payroll Taxes for the periods ending September 30, 2006 ($36,723.14); December 31, 2006 ($29,527.89); March 31, 2007 ($24,549.79); June 30, 2007 ($20,395.58); September 30, 2007 ($27,076.53); and December 31, 2007 ($9,407.02).

7. According to Tax Lien 2, Respondent Firm was assessed $17,260.92 due to Respondent Ross' failure to file an information return for the period ending December 31, 2002.

8. According to Tax Lien 2, Respondent Ross failed to file and pay Respondent Firm's Employer Federal Unemployment taxes for the periods December 31, 2003 ($147.50); December 31, 2004 ($1,193.26); December 31, 2005 ($1,100.37); December 31, 2006 ($952.97); and December 31, 2007 ($903.37).

9. On June 5, 2009, the IRS filed another tax lien (Tax Lien 3) totaling $145,482.34 against Respondent Firm for failure to file and pay Respondent Firm's payroll taxes.

10. According to Tax Lien 3, Respondent Ross failed to timely file and to pay Respondent Firm's 941 Employer's Quarterly Payroll Taxes for the periods ending March 31, 2000 ($27,017.75); June 30, 2000 ($30,839.62); September 30, 2000 ($28,966.29); December 31, 2000 ($25,393.93); and March 31, 2001 ($33,264.75).

11. 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. 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. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondents' actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 08N .0201, .0203(a) and (b)1, .0207, and .0208.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondents agree to the following Order:

Ross
continued on page 4

2010 Board Meetings

March 24*
April 26
May 20
June 23**
July 19
August 23
September 20
October 21
November 22
December 20

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

Meetings of the Board are open to the public except, when under State law, some portions may be closed to the public.

The agenda for each meeting is available from the Board's web site, **www.nccpaboard.gov**, approximately five (5) business days before the scheduled meeting.

*1:00 p.m.
**Greensboro

Forfeitures

Pursuant to NCGS 93-12(5), on August 7, 2009, the following North Carolina CPA certificates were forfeited for failure to submit the 2008-2009 certificate renewal form as required by NCGS 93-12(8). As of the January 25, 2010, Board meeting, these individuals had not been approved for reinstatement nor had they applied for reinstatement.

Augustus Thomas Allen, III, #5134 Raleigh, NC
Mary Shandra Auger, #32685 El Paso, TX
Michelle Sue Bender, #27948 Raleigh, NC
Kevin C. Bennett, #32633 Raleigh, NC
Patricia M. Bennett, #16791 Walnut Cove, NC
Craig Nelson Birmingham, #20292 Bethesda, MD
Richard Neal Booker, #25091 Fletcher, NC
David Alan Boyer, #25553 Huntersville, NC
Amy Brooks, #28987 IRELAND
Michael Anthony Buckner, #23283 Graham, NC
Michael Harrison Burton, #12494 Atlanta, GA
Phillip Leopold Cadolino, #30919 Charlotte, NC
Anthony Arthur Callander, #25238 Greenville, SC
Glenn Stratton Carew, #24472 Las Vegas, NV
Iric Wayne Cooper, #11978 Indialantic, FL
Jonathan Woodrow Cooper, #29791 Charlotte, NC
Clyde A. Cornett, Jr., #32341 Galax, VA
Kerry B. Covington, #27024 Marietta, GA
William Ray Davis, Jr., #19830 Pittsboro, NC
Eric Fong de Leon, #31628 Charlotte, NC
James Wesley Doggett, Jr., #14083 Jupiter, FL
Edward Stanley Drozd, #13687 Pageland, SC
Deanna Marie Dycus, #23542 Denver, NC
Paul Eanes, Jr., #14711 Jamestown, NC
Andrew Scott Esses, #33842 Greensboro, NC
Thomas Clinton Eubanks, #29487 Charlotte, NC
Robert David Evans, #8788 Aberdeen, NC
Jennifer Diane Fabry, #25185 Cranberry TWP, PA
Taylor Michael Fairman, #29047 Atlanta, GA
Kyle Edward Foushee, #30377 Charlotte, NC
Cameron Paige Gelfo, #29805 Raleigh, NC
Barbara Phillips Goodin, #23828 Mooresville, NC
Robert Norman Griffiths, #32176 Greensboro, NC
Angela Richardson Harris, #19847 Raleigh, NC
Nathaniel Perkinson Hayes, III, #19620 Greensboro, NC
Courtney Driscoll Hester, #22307 Charlotte, NC
Jason Corbett Hicks, #27892 Meredith, NH
Lisa Helms Hildreth, #18943 Marshville, NC
Theresa (Terri) Hilliard, #32110 Birmingham, MI
George K. Hoffman, #29757 Kernersville, NC
Karen Lynn Hornick, #24282 Albuquerque, NM
Judith Anne Hunt, #31529 Apex, NC
Neldon Lee Jarvis, #28350 Martinsville, VA
Lisa Ann Jenkins, #32887 Florissant, MO
Pamela Griggs Jenkins, #22818 Douglas, GA
Amy Elizabeth Johnson, #19000 Charlotte, NC
Leland Box Jones, #31997 Charlotte, NC
Neal Stuart Jones, #25488 Stuarts Draft, VA
Julie G. Keen, #33479 Ruston, LA
James Francis Keith, #23354 New Bern, NC
George Matthew Knab, #28756 Charlotte, NC
Frieda Marie Liles, #30264 Charlotte, NC
Michael Edward Mares, #23099 Newport News, VA
Lisa Marie Martin, #24014 Greensboro, NC
William Thomas McCuiston, #27854 Cary, NC
Mark Douglas Midkiff, #23453 Pensacola, FL
Andrea Richbourg Millar, #28184 Raleigh, NC
Willis Clyde Moore, III, #18834 Charlotte, NC
Joseph W. Mulpas, #30642 Beaver Creek, OH
Glenda Darleen Newell #17911 Brevard, NC
Vandie Leroy Oaties #33608 Warren, MI
Corning Pearson, #30550 Charlotte, NC
Richard D. Perkins, #26549 Memphis, TN
John Patrick Pless, #31212 Gainesville, GA
Venice Una Pulliam, Jr., #5173 Winston-Salem, NC
Ernest Preston Rhyne, III, #12021 Hickory, NC
Jimmie Ruth Rice, #22221 Browns SMT, NC
David Brian Robertson, #21022 Summerfield, NC
Najla Rajeeyah Shareef, #34258 Greensboro, NC
Devin Manuel Simon, #33598 Denver, CO
Aaron Joiner Singleton, #34034 Bessemer, AL
Xiaojun Song, #31471 Wake Forest, NC
Webster Smith Spicher, #2406 Raleigh, NC
Kurt Alan Stephenson, #15026 Charlotte, NC
Meghan Kennedy Sullivan, #33816 Norwalk, CT
Jane Kathleen Sykes, #21284 Mocksville, NC
Kenneth Taylor, III, #13916 Raleigh, NC
Joseph Francis Trepanier, III, #32726 Raleigh, NC
Carley L. Walker, #14461 Carrboro, NC
Heather Leigh Wallace, #33705 Alpine, AL
Susan L. Whitlock, #17293 York, SC
Jonathan David Williams, #33492 Raleigh, NC
Wilma Jean Wilson, #24190 Randleman, NC
Matthew Jake Wolfe, #32209 Jamestown, NC
Michelle Lynn Wright, #26133 Summerfield, NC
Jacqueline W. Young, #21654 Huntersville, NC
Henry G. Zigtema, #31479 Atlanta, GA

Ross *continued from page 2*

1. The Certified Public Accountant certificate issued to Respondent Ross, Walter H. Ross, is hereby suspended. Respondent shall not apply for modification of discipline and reissuance of his certificate for five (5) years from the date this Order is approved by the Board.

2. The firm registration for Respondent Firm, Wally Ross, CPA, P.A., is hereby suspended.

3. Respondent Ross 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.

Sandra Lee Besnoy, #13186
Charlotte, NC 01/25/2010

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 NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Sandra Lee Besnoy (hereinafter "Respondent") is the holder of North Carolina certificate number 13186 as a Certified Public Accountant.

2. Respondent was engaged by a client to prepare 2006 and 2007 federal and state (multiple states) tax returns.

3. Respondent failed to timely file information provided by the client with the appropriate taxing authorities, which resulted in additional penalties and interest for the client.

4. Respondent failed to respond in a timely manner to requests from the client.

5. When the client demanded the return of client records, Respondent failed to timely return those records and did not maintain proper control of client records in her possession.

6. Respondent failed to respond in a timely manner to Board inquiries regarding the client's complaint.

7. 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. 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. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 08N .0201, .0203, .0205, .0206, .0207, .0211, and .0212.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

2. Respondent shall remit, with the signed Order, a one thousand dollar ($1,000.00) civil penalty.

J. Michael Farless, #21964
Durham, NC 01/25/2010

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 NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 21964 as a Certified Public Accountant.

2. On May 17, 2002, the Board approved a Consent Order, signed by Respondent, which required that Respondent obtain pre-issuance reviews of attest and assurance services, which included review services, offered by and through Respondent's firm.

3. On October 25, 2004, the Board approved a Supplemental Consent Order signed by Respondent in which Respondent acknowledged that on several occasions Respondent was reminded by Board staff of the 2002 Consent Order mandate for pre-issuance reviews of all of his attest and assurance services. Pursuant to the 2004 Supplemental Consent Order, the Board found that Respondent had performed attest engagements without obtaining pre-issuance review and had thus violated Rule 08N .0203. The Board therefore ordered that Respondent's certificate be suspended, that the suspension be stayed, that Respondent be on probation, that Respondent pay a civil penalty and reimburse certain administrative costs, and that Respondent obtain a peer review by October 31, 2004. This Supplemental Consent Order did not relieve Respondent of the 2002 Consent Order pre-issuance review requirement.

4. Between 2004 and 2009, Board staff continued to routinely check with Respondent regarding attest and assurance services provided to clients and the status of any pre-issuance review.

5. In January of 2006, Respondent provided the Board with a copy of a pre-issuance review report issued to Respondent in December of 2005. Based on the pre-issuance review report findings, the Professional Standards Committee informed Respondent that he must continue to obtain pre-issuance reviews of all attest and assurance services.

6. During the period between 2006 and 2009, Respondent provided review services to a construction company client.

7. Respondent issued 2006, 2007, and 2008 review reports to the construction company client without first obtaining complete pre-issuance reviews of such reports.

8. The 2006, 2007, and 2008 review reports issued by the Respondent to the construction company client, without first obtaining complete pre-issuance reviews, were not prepared in accordance with GAAP and were not issued in compliance with SSARS.

9. Despite Board inquiries, Respondent failed to timely respond as to attest services being provided and as to the status of required pre-issuance reviews.

10. On at least one occasion, Respondent informed Board staff that no review report had been issued when in fact a review report had been provided to the construction company client.

11. 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. 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. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 08N .0201, .0203, .0209, and .0404.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. Respondent's North Carolina CPA certificate is suspended for two (2) years from the date this Order is approved by the Board.

2. The firm registration for Respondent's firm, J. Michael Farless, CPA, is suspended for two (2) years from the date this Order is approved by the Board.

3. Respondent shall remit, with the signed Order, a one thousand dollar ($1,000.00) civil penalty.

4. Respondent shall reimburse the Board for its administrative costs incurred in the investigation of this matter.

5. After his two (2) year suspension, Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:

a. Application form;

b. Payment of the application fee;

c. Three (3) moral character affidavits;

d. Forty (40) hours of continuing professional education (CPE) in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.

e. Forty (40) additional hours of CPE in the twelve (12) months preceding the application in attest and assurance and provide the Board with the certificates of completion for this CPE to the Board before being allowed to participate in, perform, or review any attest or assurance engagements;

f. Purchase and verify to the Board the purchase of a current and up-to-date professional CPA library; and

g. Re-take and pass the audit portion of the Uniform CPA Examination.

Ronald S. Reale
Jericho, NY 01/25/2010

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 NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent Ronald S. Reale (hereinafter "Respondent") is not now nor has he ever been the holder of a certificate as a Certified Public Accountant issued by the Board. However, Respondent is duly licensed as a CPA in the State of New York. Respondent, as a licensee of another state, has a practice privilege to practice in this state so long as Respondent consents to the Board's jurisdiction and complies with North Carolina accountancy laws and rules.

2. In August of 2009, Respondent signed, as a CPA, an audit report issued to a North Carolina entity. Respondent initially issued the audit report on the letterhead of a non-CPA business named "Alliance Consulting Group, Inc." ("Alliance"). Alliance is a general business corporation with an office and principal place of business in North Carolina. Alliance is not now, never has been, and never could be authorized as a CPA firm. Respondent and Alliance could not lawfully provide audit services as a CPA firm or as a general business corporation. Alliance's records with the North Carolina Secretary of State indicate that Respondent is neither an officer nor an owner of Alliance.

3. Subsequently, said audit report was reissued on the letterhead purported to be that of the Respondent's CPA firm which the Respondent denies.

4. Respondent practices as an individual practitioner CPA firm with its principal place of business in the state of New York, and his CPA firm may render audit services to a client in North Carolina through its practice privilege. However, Respondent's CPA firm must comply with the laws and rules of this state, which include peer review, and must provide notice to this Board if it is performing an audit and other engagements as referenced in NCGS 93-10(c)(3) for a client in North Carolina. Although the engagement was a financial statement audit to be performed in accordance with the Statements on Auditing Standards, Respondent did not provide notice on behalf of his individual practitioner CPA firm to the Board regarding this engagement.

5. Respondent failed to perform any audit field work and has no working papers or any other audit documentation to support the audit report and opinion issued to the North Carolina entity. Further, Respondent has stated that the audit engagement client was not his client, but was actually the client of a third-party acquaintance who is not a CPA.

6. 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. 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.

Reale
continued on page 6

Reale *continued from page 5*

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-10(c)(1), 93-10(c)(3a), 93-12(9)(d) and (e) and 21 NCAC 08N .0201, .0202, .0203, .0209, .0301, .0403, and .0405.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. The practice privilege for Respondent and for his individual practitioner CPA firm by which Respondent might offer to perform or perform public accounting services to North Carolina clients is permanently revoked.

2. Respondent shall remit a one thousand dollar ($1,000.00) civil penalty with this signed order.

Disclosure of Tax Return Information

Late last year, the IRS issued temporary and proposed regulations which increase the circumstances in which tax return preparers can disclose or use certain limited tax return information.

The temporary regulations are intended to provide additional flexibility to tax return preparers and to provide benefits to taxpayers without compromising the rights of taxpayers to control the use or disclosure of their tax return information.

IRC Section 7216 prohibits a tax return preparer from "knowingly or recklessly" disclosing or using tax return information.

For more information about Section 7216, visit the IRS web site, **www.irs.gov**, and click on the "Tax Professionals" link.

35,000 and Counting

On January 25, 2010, the Board reached a licensing milestone--NC CPA Certificate No. 35000 was issued. Here's a list of other licensing milestones:

George Scott	#1	05/19/1913
Alfred W. Roberts, III	#5000	01/07/1972
Neil W. Fowser	#10000	06/08/1977
Benjamin E. Geer	#15000	12/10/1984
James R. Yuttas	#20000	11/18/1991
Dana M. Houston	#25000	05/16/1997
Samuel B. Short	#30000	02/24/2003
Scott V. McCain	#35000	01/25/2010

Reclassifications

Reinstatement

01/25/10	Laura Stone Bailey, #19719	Lumberton, NC
01/25/10	Susan Franklin Brinkley #11836	Winston-Salem, NC
01/25/10	Christine Carol Hildebrand, #23529	Cary, NC
01/25/10	Ronnie Elgin Howard, #20728	Holly Springs, NC
01/25/10	Becky Sue McRorie, #28910	Marietta, GA
01/25/10	Virginia Reeves Neal, #23562	Huntersville, NC
01/25/10	Jeffrey Alan O'Donoghue, #29867	Wilson, NC
01/25/10	Michael Anthony Patrick, #31846	Lake Wylie, SC
01/25/10	Jennifer Collins Perkins, #22616	Durham, NC
01/25/10	John Michael Rigsbee, #16790	Cornelius, NC
01/25/10	Kenneth Franklin Sawyer, #25064	Knightdale, NC
01/25/10	Erica Vaughn Smith, #28193	West End, NC
01/25/10	Amy Bratton Thomas, #27657	Raleigh, NC

Reissuance

01/25/10	Donna Meacham Blackman, #21271	Mitchellville, MD
01/25/10	George K. Hoffman, #29757	Kernersville, NC
01/25/10	David Edward Milam, #11738	Talladega, AL
01/25/10	Shalita Monique Robinson, #30875	Randallstown, MD
01/25/10	Matthew Jake Wolfe, #32209	Jamestown, NC

Retired

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status. However, retired status does not preclude volunteer services for which the retired CPA receives no direct or indirect compensation so long as the retired CPA does not sign any documents, related to such services, as a CPA [21 NCAC 08A .0301(b)(33)].

01/25/10	Jeffrey Lee Boyer, #12438	Huntersville, NC
01/25/10	Merritt Frederick Durr, #18299	Cookeville, TN
01/25/10	Alan Lewis Hilton, #15249	Concord, NC
01/25/10	Robert Allen Kearns, #10916	Granite Falls, NC

Certificates Issued

At its January 25, 2010, meeting, the Board approved the following applications for licensure:

Alla Sergeevna Alexandrova
Austin D. Atkins
Julie Durham Auman
Leonard Austin, IV
Lindsey Elizabeth Averette
Andrew Jarrett Bailey
Diane Yandle Baldwin
Michael Vernon Barber
Leslie Marie Barefoot
Jennie Pretlow Barrett
Jessica Lynn Bastedo
Jason Matthew Benoit
Jason Matthew Black
Jill Allison Boger
David Daniel Bolick
Eric C. Bolyard
Jonathan Collins Boone
Amy Carol Bowden
Jacklyn Choe Braschler
Jennifer Lynn Brown
Meagan Elizabeth Brown
Sara Elizabeth Brown
Linda Louise Browning
Katherine Leigh Bryan
Megan Lindsey Bullin
Greyson Miles Burnett
Clifford Allen Carroll
Laura Ann Chaney
Charles Samuel Clardy
Andrew Clinton Clarke
Jeffrey Miles Cooper
William Lance Craig
David Nathaniel Crawford
Marina Josephine Daniel
Andrew Justin Davis
Dawn Elyse Dees
Kenneth Roger Dillard, Jr.
Scott Thomason Doxey
Eric Spencer Dutton
James Vanmeter Duty
Oliver Charles Earney
Brittany Dawn Ellenburg
Mathew Call Fisher
Lisa Mary Frank
Suzanne Burberick Frueh
Ginger Schweitzer Gaines
Michael Graham Garner
Philip Carl Garofolo
Meghan Marie Gasmovic
Angela Gayle Genzale
Audrey Northway George
Stephanie Frances Gilmer
Jeffrey Todd Goller
Patricia Ann Gorman
Sebastian Piotr Gosek
Ross Tunstall Gravely
Katherine Elizabeth Greene
Carolyn Elizabeth Griffiths
Mark Steven Guenther
Jeremy Joseph Gutkowski
Daniel Kenneth Haddon
Ricki Lynn Hall
Andrew Eaton Hallam
David Johnson Harrell, Jr.
Adrian Grenville Henning
Judith Ann Hernandez
Daniel H. Hill
Sally Elizabeth Hughes
Anton Robert Hummer
Daniel William Huskes
Jessica Lea Ivie
Edward John Jacques
Sarah Miller Joyce
Ashley Cooper Keogh
Andreas Jakob Koller
Anastasiya A. Krikunova
Curtis Wayne Langley, Jr.
Sonia Michie Lasota
Efrain Lemus
Sarah K. Luikey
Rachel Elizabeth Mason
Alan Michael Mattes
Scott Vernon McCain
Lucas Moore McKeon
Essie Wolali McLoughlin
Ian Robert Meade
Tomie Lynn Miller
Ashley Elizabeth Milne
Brian LeVon Graves Moore
Erica Jacqueline Muschamp
Laura Jones Neely
Michael David Nolan
Olabisi Ayodele Ofunniyin
Joseph William O'Neil
Anita Ori
Joseph Salvatore Pancamo
Arthur Joseph Paradise, Jr.
Deepak Parti
Lyle D. Phipps
William Carl Pittman
Stephen Joseph Potter
Michelle Alaine Purvis
William Waits Raulerson
Lauren Ashley Rice
Kelly Patricia Riffenburg
Katherine Elizabeth Rudisill
Thomas Andrew Schad
Jack Brown Schaper
Stuart Michael Scott
Mark Anthony Severson
Mark Richard Silvaggio
Billie LeAnne Smith
Michael Thomas Smith
Wesley Ivan Smith, Sr.
Mary Catherine Sonntag
Hannah Lynn Carter Stanfield
Michael Christian Staton
Gwendolyn Renee Taylor
Nicholas Peter Taylor
Kelly Marie Treble
Sudha Parvathy Varadarajan
Daniel Joseph Walker
Galen Paul Ward
Kristina L. Weker
Stephen Michael Westfield
Robert Joel Wiggins
Matthew Patrick Wilgus
James Bobby Williams, III
Valana Gaymon Woodson
Samantha M. Zigmont
Matthew Charles Zinna
Suzannah Katharine Zupan

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Notice of Address Change

Certificate Holder _____
Last Name Jr./III First Middle

Certificate No. _____ Send Mail to ___Home ___ Business

New Home Address _____

City_____ State_____ Zip_____

CPA Firm/Business Name _____

New Bus. Address _____

City_____ State _____ Zip_____

Telephone: Bus. ( )_____ Home ( )_____

Bus. Fax ( )_____ E-mail Address_____

Signature _____ Date _____

Mail to: PO Box 12827
Raleigh, NC 27605-2827

Fax to: 919-733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.

Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • No. 03-2010

2010-2011 Online Certificate Renewal Now Available

Online individual license renewal for the 2010-2011 license year is now available on the Board's web site, **www.nccpaboard.gov**.

To renew online, a CPA must have his or her NC CPA certificate number, his or her Social Security number, the number of CPE hours completed to meet the 2009 CPE requirement, and a valid MasterCard or VISA account number (including the security code) with the card expiration date and complete billing address.

Please note that each licensee's renewal must be a separate and distinct online transaction.

If a CPA firm has multiple licensees and prefers to submit a lump sum payment by mail and needs renewal forms faxed or e-mailed to the firm, please submit a list of the licensees and their certificate numbers by fax to (919) 733-4209 or by e-mail to **alices@nccpaboard.gov**.

To access the online renewal, the licensee must log onto the Board's web site, **www.nccpaboard.gov**, and click on the "online renewal" link located at the bottom of the menu on the left-hand side of the page.

When the renewal page displays, the licensee will click on the "individual" link to launch the renewal process.

On the "Licensee Log-In" page, the licensee will enter his or her Social Security number and North Carolina CPA certificate number and click "submit."

NOTE: If a licensee wishes to keep a copy of the information submitted during the renewal process, he or she must print each page of the online renewal after he or she provides the required information, but before clicking the "submit" button.

If the Social Security number and certificate number entered match the information in the Board's records, the first page of the online renewal, "Pertinent Data on File," will display.

This page of the renewal pertains to the licensee's contact information, concentration area, occupation area, job title, and AICPA and NCACPA membership information.

Each licensee must provide the Board with a complete address, including business name, mailing address, e-mail address, and telephone number so that the Board will have complete and accurate contact information.

To update an address, the licensee must click on the blue highlighted link (such as Mailing Address or Home Address) to change each type of address (mailing address, home address, or business / practice address).

If a complete mailing address is not provided, the licensee will not be allowed to continue with the renewal process.

If a licensee is using his or her home address or business / practice address as the mailing address, the licensee does not need to list the same address in two categories (such as mailing address and home address or mailing address and business / practice address).

Please note that the address selected as the licensee's mailing address is the address that will be displayed in the searchable database on the Board's web site. If a licensee does not want his or her home address to display on the Board's web site, he or she must select the business / practice address as the mailing address.

In the "Certificate and Licensee Information" section, the licensee must select the proper occupation and concentration category from the pop-up lists, type in his or her job title, indicate if he or she is a member of the AICPA and / or NCACPA, and click the "continue" button.

CPE compliance information is entered on Page 2 of the renewal. The licensee must read each item carefully, select the appropriate answer, and click "submit."

NOTE: If the licensee selects answer "B" because he or she was li-

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www.nccpaboard.gov

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The Board office will be closed Friday, April 2, 2010, in observance of Good Friday.

License Renewal

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censed after January 1, 2010, the licensee will not be able to view Page 3 where licensees who report CPE will enter the CPE hours completed. Instead, the licensee will be automatically directed to Page 4.

The third page of the renewal is used to calculate the number of hours of CPE carry-forward from 2008, the CPE credit hours earned in 2009, and the CPE hours for carry-forward into 2010.

If the number of carry-forward hours brought forward from 2008 (Block A) does not agree with the licensee's records, the licensee must contact Cammie Emery by e-mail at **cemery@nccpaboard.gov** for verification of the licensee's CPE hours. After the CPE hours are verified by Board staff, the renewal process may be completed.

The system will automatically add the carry-forward hours earned in 2008 (Block A) to the CPE hours earned in 2009 (Block B), and place the total in the Block C. The hours available for carry-forward will be automatically calculated in Block D (carry-forward hours cannot exceed 20).

NOTE: If the licensee's CPE requirement for 2009 was prorated, he or she may carry forward up to 20 hours in excess of the annual requirement.

After clicking the "submit" button, the licensee will be taken to Page 4 of the renewal, "Moral Character Data."

On this page, the licensee must answer each question and type a brief explanation of each affirmative answer in the text box at the bottom of the page and click "submit."

The moral character data for a licensee who has not previously filed a certificate renewal is applicable for the period since the filing of his or her certificate application.The moral character data for licensees who have not previously filed a certificate renewal is applicable for the period since the filing of their certificate application.

Page 5 is an affirmation which states that the licensee has read the North Carolina Accountancy Statutes and Rules. The statutes and rules are available on the Board's web site, **www.nccpaboard.gov**.

In addition, the licensee is certifying that the information provided on the renewal form is correct and complete. When the licensee accepts the statement on Page 5 and clicks the "submit" button, he or she will be directed to the payment page.

The Board's web site is certified by Comodo as secure for web-based transactions; all e-commerce transactions are directed through the VeriSign gateway.

For additional information about Comodo, please visit **www.comodogroup.com**; for additional information about VeriSign, please visit **www.verisign.com**.

In addition, the underwriters at BB&T, the Board's financial institution of record, have reviewed and approved the payment transaction portion of the Board's web site as part of the bank's "Trustkeeper" program.

Please note that the Board accepts only MasterCard and VISA for online payment of the renewal fee. All fields on the payment page of the renewal are required. If the licensee does not fill in all fields properly, the transaction will fail and the licensee will be prompted to correct the information entered.

Account information is not submitted until the "submit" button is clicked; account information is not stored in the Board's records.

After the transaction is complete, the licensee may print the acknowledgment page to confirm that the renewal was processed; the credit card statement serves as the licensee's payment receipt.

A licensee who does not wish to submit credit card information using the secure web site, but still wishes to pay by credit card, may submit a copy of his or her online renewal form by answering all questions on each page of the renewal, printing each page as it is completed (but before clicking "submit"), signing the renewal, and faxing the completed pages, including the completed credit card information page, to the Board at (919) 733-4209.

A licensee who wishes to submit the renewal form with a check or money order may do so by answering all questions on each page of the renewal, printing each page as it is completed (but before clicking "submit"), signing the renewal, and mailing the completed pages, with a check or money order for $50.00 payable to "State Board of CPA Examiners," to PO Box 12827, Raleigh, NC 27605-2827.

Online renewals are processed in real time; the Board's database is updated immediately. A licensee may check the status of his or her renewal by using the "Licensee Search" function of the Board's web site to confirm that the license expiration date has been changed to June 30, 2011.

Licensees are encouraged to renew early; as the June 30 renewal deadline draws nearer, licensees may experience server slowdowns which may delay or prevent renewals from being processed.

Licensees who do not submit a properly completed renewal and the $50.00 fee prior to July 1, 2010, may receive a Letter of Demand from the Board. Failure to submit the renewal form and fee within 30 days of the mailing of the Letter of Demand will result in an automatic forfeiture of the licensee's NC CPA certificate.

Licensees who elect to be placed on retired or inactive status may do so by submitting the proper form to the Board prior to July 1, 2010. Forms for inactive or retired status are available on the web site, **www.nccpaboard.gov**, by calling (919) 733-4222, or by sending an e-mail to **vanessiaw@nccpaboard.gov**.

If you have questions regarding the renewal process, please contact Buck Winslow, Manager of Licensing, by e-mail at **buckw@nccpaboard.gov** or by telephone at (919) 733-1421.

2010-2011 North Carolina Online Certificate Renewal Instructions

The Board staff encourages licensees to renew early. If there is a problem with a licensee's renewal and staff finds it at the beginning of the renewal season, the licensee may have time to correct it. If a licensee renews close to the June 30 deadline, he or she may encounter renewal server slowdowns and may miss the opportunity to correct problems. A licensee who fails to renew will forfeit his or her CPA certificate.

A licensee may print the final renewal acknowledgement page to confirm that his or her renewal was processed; a credit card statement also serves as a receipt. If a licensee wishes to keep a copy of the information submitted, he or she may print each page of the online renewal **after** he or she has completed the information required, but **before** clicking the "continue" button. A licensee may also check his or her personal record in the "Licensee Search" section of the Board's web site, **www.nccpaboard.gov**, to confirm an updated expiration date for his or her certificate. The web site is updated in real time. If a licensee encounters errors during the renewal, he or she should restart his or her computer and try again; restarting the computer fixes the majority of problems that occur.

A licensee will need four things to complete his or her renewal: 1) his or her North Carolina CPA certificate number; 2) his or her Social Security number; 3) the number of CPE hours earned to meet the 2009 requirement; and 4) a valid MasterCard or VISA number (including security code) and valid expiration date. The Board's web site is certified as secure by Comodo for web-based transactions.

I. Page 1 of the online renewal lists the licensee's personal information from the Board's files. The licensee must review and correct the information as necessary so that the Board's records are current and complete. A licensee must provide the Board with a full address, including business name, mailing address, e-mail address, and telephone number so that the Board will have complete, accurate information and will be able to contact the licensee if necessary. Addresses are updated by clicking on the blue highlighted link (such as Mailing Address) and changing each address (mailing address, business / practice address, or home address) as needed. A licensee will not be allowed to complete the renewal and exit the system without providing a mailing address. If a licensee is using his or her home address or business address as the mailing address, he or she does not need to list the same address in two categories (such as mailing address and home address or mailing address and business / practice address). However, the Board must have a licensee's home **and** business address on file. Use only the occupation and concentration categories provided in the pop-up lists.

II. Page 2 of the online renewal pertains to the mandatory CPE requirement.

A. If a licensee completed the 40-hour requirement, including at least eight (8) hours of non-self study credit and the required Board-approved ethics course, in calendar year 2009, check Box A. If a licensee was certified in North Carolina during the second, third, or fourth quarters of 2009, his or her CPE requirement for that year is prorated (30 hours, 20 hours, and 10 hours respectively). Hours earned in excess of the minimum requirement may be carried forward into 2010 (maximum carry-forward is 20).

B. If a licensee was certified in North Carolina after January 1, 2010, check Box B because persons certified after that date may not report any CPE earned in 2009 or any carry-forward from prior years. The licensee will not be able to view Page 3 where licensees who report CPE input the hours taken, but will be automatically redirected to Page 4 instead.

C. If a licensee took some of his or her 2009 CPE after the December 31, 2009, deadline, but before June 30, 2010, and needs to use those courses to meet the 2009 requirement, check Box C. Taking CPE after the deadline may result in a letter of warning pursuant to 21 NCAC 08G .0406(b). If a licensee did not meet the CPE requirement by June 30, 2010, he or she does not qualify for renewal.

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continued on page 4

Instructions *continued from page 3*

D. If a licensee took some of the 2009 CPE after the December 31, 2009, deadline, but before June 30, 2010, and the Board granted him or her an extension, check Box D. Note that an extension must have already been formally approved by the Board, and the licensee should have received written confirmation that the extension was granted.

E. If a licensee is a non-resident of North Carolina, he or she may comply with the CPE requirements in the state where he or she lives or works **and is licensed**. [21 NCAC 08G .0410]. To claim compliance with out-of-state CPE requirements, check Box E. If a licensee checks Box E, North Carolina will no longer track any carry-forward hours for the licensee. If a licensee shows a North Carolina address, he or she will not be allowed to choose this option.

III. Report CPE hours on Page 3. The Board will audit a sample of licensees to ensure compliance. Individuals selected for the CPE audit will be contacted by the Board and must provide the required documentation by the deadline specified.

A. Block A shows the number of carry-forward hours brought forward from 2008 (20 maximum). If this number does not agree with the licensee's records, he or she should e-mail Cammie Emery at **cemery@nccpaboard.gov** before completing the online renewal. Staff will verify the licensee's claim so that he or she may properly complete the renewal after the issue has been resolved.

B. Enter the total number of CPE hours for the courses earned in 2009. If a licensee completed courses between January 1 and June 30, 2010, he or she may renew by combining the 2009 and 2010 hours, but he or she may be issued a letter of warning.

C. The renewal system will automatically add the carry-forward hours earned in 2008 (Block A) to the CPE hours earned in 2009 (Block B), and put the total in the Total Hours Reported block (Block C). Forty hours is the minimum total unless the 2009 CPE requirement was prorated or the licensee is claiming compliance with another state's CPE requirement [21 NCAC 08G .0401(e)].

D. The hours available for carry-forward will be automatically calculated in Block D (carry-forward hours cannot exceed 20). **NOTE:** If the CPE requirement for 2009 was prorated, the licensee may carry over up to 20 hours in excess of the requirement.

IV. Moral character data is requested on Page 4. Please answer the appropriate item(s) affirmatively and type a brief explanation in the text box at the bottom of Page 4. The moral character data for licensees who have not previously filed a certificate renewal is applicable for the period since the filing of their certificate application.

V. Page 5 is an affirmation which states that the licensee has read the North Carolina Accountancy Statutes and Rules. The most current copy may be accessed on the Board's web site, **www.nccpaboard.gov,** or by clicking the links embedded in the renewal. The licensee is also certifying that the information provided on the online renewal is correct and complete.

VI. The Board accepts **only** MasterCard and VISA or a debit or purchasing card with the MasterCard or Visa logo for payment. The renewal is considered incomplete if a credit card charge is not authorized by the issuing financial institution. If a licensee wishes to mail the completed form with a check or money order, he or she may do so by signing the last page of the renewal and submitting all pages of the completed form and the required fee to the Board at PO Box 12827, Raleigh, NC 27605-2827.

Change of Status: A licensee may elect retired or inactive status by submitting the proper form. CPAs on inactive or retired status are not required to renew their certificates, report CPE, or pay a renewal fee. A licensee may obtain the form for inactive or retired status from the Board's web site, **www.nccpaboard.gov,** or by calling the Board office at (919) 733-4222. The deadline to request retired status is June 30. A licensee may qualify for retired status if he or she is completely retired, will not receive compensation for **any** personal services (accounting or otherwise), and verifies his or her intention never to return to active status. The licensee must also verify that he or she will not sign as a CPA if he or she does any volunteer accounting work. A licensee may request inactive status by submitting the proper form by June 30. CPAs on inactive status may keep their CPA certificates, but must confirm that they will not use the CPA title in any way while on inactive status.

Essential Continuing Professional Education Information

General Information — All CPAs on active, "can't use title," or probationary status must comply with the CPE requirements and pay an annual renewal fee. A licensee is required to complete at least 40 hours of CPE per calendar year to renew his or her certificate. The deadline for reporting CPE credit earned is June 30. CPE hours are reported during the online certificate renewal process. Detailed listings of courses taken to meet the requirement are not submitted to the Board unless a licensee receives a letter specifically requesting such documentation. CPE hours must be rounded **down** to the nearest half-hour after the first full hour of credit has been earned. The Board's CPE rules are found in Title 21, North Carolina Administrative Code (NCAC), Chapter 08G, Section .0400. Please refer to the Board's web site, **www.nccpaboard.gov**, for the current CPE rules.

Self-Study Courses — At least eight (8) hours of CPE credit earned in any calendar year must be non-self study, excluding any carry-forward hours used to meet the minimum requirement. Another self-study rule stipulates that the amount of credit for all self-study courses is based on the average completion time in 50-minute hours as determined by the sponsor. Questions regarding the way the sponsor calculated the hours recommended must be answered by the course provider.

One example of self-study material that **does not** meet the Board's requirement for appropriate instructional design is a "course" that consists of an examination on periodicals, guides, magazines, subscription services, books, reference manuals and supplements (e.g., *Journal of Accountancy*, *CPE Direct*, tax services and handbooks, audit guides, etc.). Such programs do not meet this requirement because the material studied is not designed primarily for CPE purposes [21 NCAC 08G .0404(e)].

Ethics CPE Requirement –21 NCAC 08G .0410 requires all licensees to take annually either two hours of Board-approved ethics CPE in a group study format or four hours of Board-approved ethics CPE in a self-study format. Information on courses that will satisfy the requirement is made available to licensees in the Board's newsletter, the *Activity Review*, and on the Board's web site, **www.nccpaboard.gov**. **A non-resident licensee who does not have an office in North Carolina is considered to have met the Board's ethics requirement if he or she meets the ethics requirement in the jurisdiction where the licensee *is licensed* and works or resides.** If the jurisdiction of employment or residence does not require an ethics program, one of the North Carolina-approved courses must be completed. Submit questions regarding the ethics CPE requirement to Cammie Emery by e-mail at **cemery@nccpaboard.gov**.

Registered Sponsors — The Board registers sponsors that agree to conduct programs that enhance a CPA's professional skills and meet other minimum standards. These organizations have also agreed to keep records of their programs for five years. This requirement removes some of the burden of record-keeping for CPAs taking the course, but it does not automatically mean that a CPA may claim credit for a course. A licensee is responsible for selecting the CPE courses he or she attends, and a licensee should pick only those courses that will improve his or her professional competence. The Board's office maintains a database of registered CPE sponsors on its web site, **www.nccpaboard.gov. The Board's staff can only confirm that a sponsor is registered**, **not that a particular course can be used for CPE purposes.** Due to the large number of licensees and the volume of courses offered, the Board staff cannot "pre-approve" CPE courses.

Non-Registered Sponsors – Pursuant to 21 NCAC 08G .0404(f), a licensee may claim CPE credit for continuing education programs that are conducted by non-registered sponsors. Please refer to 21 NCAC 08G .0403 and .0404 for the types of coursework that might qualify, as well as the standards that such courses must meet. **A licensee does not need to submit his or her documentation to the Board at the end of each year; a licensee should keep the documentation in his or her files for five years**. Complete and accurate information regarding sponsors and courses is essential. Such documentation should include, but is not limited to:

1) Proof of completion of a course (must include licensee's name as the course participant, course title, date of completion, and CPE hours recommended). **This is the most important piece of documentation that licensees should save.** Proof of registration or copies of course agendas are **not** adequate proof of attendance;

2) The instructor's biography, indicating both general teaching competence and particular mastery of the subject matter of the course;

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CPE Information *continued from page 5*

3) A description of the facilities used and the number of other participants;

4) Information about the course developer and sponsor; and

5) A description of course objectives, prerequisites, experience level, content, required advance preparation, teaching method used, and CPE credit recommended.

General Guidelines — CPE courses offered by any sponsor should be on a professional level and should relate to the field of accountancy. The seven approved subject areas for CPE programs as set forth in 21 NCAC 08G .0404(b) are:

1) Accounting and Auditing

2) Consulting Services

3) Ethics

4) Management

5) Personal Development

6) Special Knowledge and Applications

7) Tax

Examples of courses that may not meet such criteria are:

1) Basic courses in accountancy and related technical subjects;

2) Programs not designed for professional competence, such as:

a) Information for the general public on matters such as personal money management, personal investments, elementary income tax, social security, and retirement benefits,

b) Sales-oriented presentations for office equipment and other system applications;

3) Programs that do not contribute to knowledge of the field of accounting, such as:

a) Programs restricted to the policies and procedures of a particular company or organization,

b) Programs presenting sophisticated scientific and technical knowledge generally considered beyond the scope required for the practice of accountancy.

Audit of CPE Reports – Staff will audit a computer-generated, random sample of licensees each year. If selected for the audit, it is the licensee's responsibility to contact sponsors directly and obtain verification from them if needed.

Carry-Forward Hours – Carry-forward hours are designed to be an "insurance policy" to guard against situations where circumstances prevent a licensee from completing the full 40-hour CPE requirement by December 31. If a licensee does not maintain 20 hours of carry-forward, he or she increases the risk of receiving a letter of warning or being ineligible to renew his or her certificate. Twenty (20) hours is the maximum carry forward. New North Carolina CPAs should also be aware that they may not claim carry-forward from the calendar year before the year they were certified **in North Carolina**. Carry-forward hours do not maintain their characteristics *(e.g.* self-study, group study, ethics, etc.*)*. Note that a licensee may earn half hours after the first whole hour earned in a single program. Therefore, a licensee may carry forward CPE hours in half-hour increments. CPE credit should be rounded **down** to the nearest half hour after the first whole hour has been earned.

Extensions of Time to Complete CPE — Extensions of time to complete CPE requirements may be requested by submitting a completed extension request form that is available on the Board's web site, www.nccpaboard.gov. However, the Board will generally approve extensions only when circumstances indicate a **severe** personal hardship *(e.g.,* severe illness*)*. Failure to complete courses on time due to business circumstances probably will **not** be approved. Note that extensions are not granted past June 30. Extension requests should be submitted by April 1.

Penalties for Noncompliance — Licensees who fail to comply with the CPE requirements are subject to a Letter of Warning or forfeiture as outlined in 21 NCAC 08G .0406(b).

Certificates Issued

At its February 22, 2010, meeting, the Board approved the following applications for licensure:

Katherine Leigh Anthony
Cara McCauley Applegate
Veronica Ann Beichner
Sarah Elise Boodman
Heather Elisa Bush
Oyin "Celeste" Omotayo Charles
Eric R. Cheek
Leah E. Coveleski
Bradley William Cox
Rhonda Kay Devan
Andrew James Eaker
Jared Prescott Edens
Joseph James Esposito, Jr.
Laura Brooke Farren
Timothy David Gacsy
Alexandra Lozovaya Gatti
Daniel Scott Gray
Anna Passantino Grofic
Chase Hardy Hale
Kelly Carroll Hamilton
William Stephen Hart
Heather Marie Hewitt
Elizabeth Briggs Holt
Charlotte Chandler Jacobs
Robert Prial James
John Paul Jones II
Karin Langbehn-Pecaut
Ana Laura Marquez
Susan Jane McAndrew
Angelyn Kay McKeel
Terri Ashley McQueen
Elizabeth Joanne Minson
Stuart Neal Mull
John Dashiell Nelson
Michelle Nicole Nowlin
Jacob Randall Nunn
Richard Peter Pawliczek, Jr.
Meridith Carson Peele
Sheryl Lynn Reese
William Lee Rogers
Daniel Jesus Ruocco
Roger Franklin Scott
Angela Parsons Sedberry
Kaumil Kiritkumar Shah
Robert Ryan Shellenbarger
David Scott Showalter
Gregory Robert Surratt
Joseph Louis Swope
Benjamin Cramer Tennant
Dustin Hardy Traylor
Nicholas Vincent Troia
Kim Uteson Tyndall
Dana Walker Weaver
Brent Whitney Young
Amy Yuen

Inactive Status

"Inactive," when used to refer to the status of a person, describes one 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 21 NCAC 08A .0308(b) [21 NCAC 08A .0301(b)(21)].

12/17/09	Jannica Maria Elisabet Barton, #31307	Apex, NC
12/17/09	Naseem K. Garcia, #32074	Flemington, NJ
12/17/09	Bradley S. Hanover, #28787	Norfolk, VA
12/21/09	David Ronald Edwards, #7379	Charlotte, NC
12/21/09	Patricia Anne Lane Gearheart, #26113	Nashville, TN
12/23/09	Kimberley Clegg, Beecher, #34449	Concord, NC
12/23/09	David Joel Bolton, #15278	Philadelphia, PA
12/23/09	Sarah Sealey Jacques, #31467	Charlotte, NC
12/28/09	Robert E. Schimmel, #22020	Chesterfield, MO
12/28/09	Michael Douglas Sieman, #32585	Aberdeen, NJ
12/28/09	W. Paul Wickham, #27464	Charlotte, NC
12/28/09	John Hutchinson Wood Jr., #22004	Yorba Linda, CA
12/29/09	Thomas Dean Childers, Jr., #32440	Travelers Rest, SC
12/29/09	Helen Glover Coley, #1455	Davidson, NC

2010 Board Meetings

April 26
May 20
June 23*
July 19
August 23
September 20
October 21
November 22
December 20

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

Meetings of the Board are open to the public except, when under State law, some portions may be closed to the public.

The agenda for each meeting is available from the Board's web site, **www.nccpaboard.gov**, approximately five (5) business days before the scheduled meeting.

*Greensboro

State Board of CPA Examiners

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Vice President, Raleigh

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23,000 copies of this document were printed for this agency at a cost of $3,196.00 or approximately $.138 per copy in March 2010.

Notice of Address Change

Certificate Holder _____
Last Name Jr./III First Middle

Certificate No. _____ Send Mail to ___ Home ___ Business

New Home Address _____

City _____ State _____ Zip _____

CPA Firm/Business Name _____

New Bus. Address _____

City _____ State _____ Zip _____

Telephone: Bus. ( ) _____ Home ( ) _____

Bus. Fax ( ) _____ E-mail Address _____

Signature _____ Date _____

Mail to: PO Box 12827
Raleigh, NC 27605-2827

Fax to: 919-733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.

Activity Review

North Carolina State Board of Certified Public Accountant Examiners

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2010-2011 Officers Elected

On March 24, 2010, the members of the North Carolina State Board of CPA Examiners elected officers for 2010-2011.

Elected to office were Michael C. Jordan, CPA, President; Jeffrey T. Barber, CPA, Vice President; and Maria T. Lynch, Esq., Secretary-Treasurer.

Jordan, who was appointed to the Board in 2004, previously served as Vice President 2007-2008 and 2008-2009 and served as President 2009-2010. He is a member of the Executive Committee and the Communications Committee.

He is a former chair of the Professional Standards Committee, a former member of the Professional Education and Applications Committee, and a former member of the Audit Committee.

A Shareholder in the Goldsboro office of Pittard Perry & Crone, Inc., Jordan is a member of the AICPA and the NCACPA.

Jordan also gives his time to his community as a volunteer with Wayne County United Way, Partners in Education, and Leadership Wayne County.

A member of the Board since 2007, Barber served as Vice President 2009-2010. He is a member of the Executive Committee, the Personnel Committee, as well as chair of the Professional Standards Committee and chair of the Mobility Task Force.

He is a former member of the Professional Education and Applications Committee and the Audit Committee.

A member of the AICPA and NCACPA, Barber was a managing partner of the Raleigh office of PricewaterhouseCoopers LLP until his retirement. He is now a Managing Director of Fennebresque & Co., LLC.

Barber's community involvement includes serving on the Board of Directors for BlueCross BlueShield of North Carolina, serving on the Advisory Board of the UNC-CH School of Accounting and serving on the Board of Advisors for the NCSU College of Management.

One of two public members of the Board, Lynch was appointed to the Board in 2007. She previously served as the Board's Secretary-Treasurer 2009-2010.

She is a member of the Executive Committee and is Chair of the Professional Education and Applications Committee and Chair of the Personnel Committee.

A partner in the Raleigh law firm, Lynch & Eatman LLP, Lynch is a Fellow of the American College of Trust and Estate Counsel and a Certified Specialist in Estate Planning and Probate Law.

She is an adjunct professor of law at the UNC-Chapel Hill School of Law and a senior lecturing fellow at the Duke University School of Law.

In 2006, the North Carolina Bar awarded Lynch the *Sarah H. Davis Excellence Award* for excellence in her daily work as an attorney and her service as a model for other lawyers.

Certificate Renewal

In March, North Carolina CPAs began renewing their CPA licenses online through the Board's web site, **www.nccpaboard.gov**.

To renew online, a CPA must have his or her NC CPA certificate number; his or her Social Security Number; the number of CPE hours earned to meet the 2009 CPE requirement; and a valid MasterCard or VISA account number, security code, and expiration date.

Detailed information on the online renewal process was published in the March issue of the *Activity Review*.

CPE Carryforward

Licensees can verify their CPE carryforward by using the "Licensee Search" function of the Board's web site.

Send questions regarding the number of carryforward hours to Cammie Emery by e-mail at **cemery@nccpaboard.gov**.

www.nccpaboard.gov

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Disciplinary Actions

A. Amanda Mixon, #28291
Raleigh, NC 03/24/2010

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on March 24, 2010, that:

FINDINGS OF FACT

1. The parties have been properly identified.

2. The Board has jurisdiction over the Respondent and this Matter.

3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.

4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.

5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.

6. Respondent was not present at the Hearing and was not represented by counsel at the Hearing.

7. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

Count 1

8. Respondent was engaged to prepare Client 1's tax returns.

9. Despite several requests from Client 1 to complete the tax returns and demands to return the client records, Respondent failed to timely complete the engagement and failed to timely return client records upon demand.

Count 2

10. Respondent was engaged to prepare Client 2's tax returns.

11. Despite several requests from Client 2 to complete the tax returns and demands to return the client records, Respondent failed to timely complete the engagement and failed to return client records upon demand.

Count 3

12. When Board staff corresponded with Respondent regarding Client 1's complaint as noted in Count 1 above, Respondent failed to respond in a timely manner. Respondent sent a letter on January 15, 2009, in which she admitted her error was "grave" and that she "should have handled the situation better."

13. When Board staff corresponded with Respondent in an attempt to investigate Count 1, Respondent failed to respond to Board staff emails and failed to claim certified mail.

14. When Board staff corresponded with Respondent regarding Client 2's complaint as noted in Count 2 above, Respondent failed to respond to regular mail, certified mail, and email attempts to procure her response to Case No. C2009241.

CONCLUSIONS OF LAW

1. Respondent's failures to complete work in a competent and timely manner as described in Counts 1 and 2 are separate violations of NCGS 93-12(9)e and 21 NCAC 08N .0207, 08N .0211, and 08N .0212.

2. Respondent's failure to return client records immediately upon demand as noted in Counts 1 and 2 are separate violations of NCGS 93-12(9)e and 21 NCAC 08N .0305.

3. Respondent's failures to respond, to respond in a timely manner, and failure to claim certified mail are violations of NCGS 91-12(9)e and 21 NCAC 08N .0206.

BASED ON THE FOREGOING, the Board orders in a vote of 6-0 that:

1. The Certified Public Accountant certificate issued to Respondent, A. Amanda Mixon, is hereby permanently revoked.

2. 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 Respondent claim or attempt to use any practice privileges in any other state based upon her revoked North Carolina certificate.

Randy S. Casstevens, #18291
Winston-Salem, NC 03/24/2010

Due to space constraints, the Attachments referenced in this Order are not printed in the Activity Review. However, the Attachments are available upon request.

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 NCGS 150B-41, the Board and Respondent stipulate the following Findings:

2010 Board Meetings

May 20
June 23*
July 19
August 23
September 20
October 21
November 22
December 20

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

Meetings of the Board are open to the public except, when under State law, some portions may be closed to the public.

The agenda for each meeting is available from the Board's web site, **www.nccpaboard.gov**, approximately five (5) business days before the scheduled meeting.

*Greensboro

1. Respondent was the holder of North Carolina certificate number 18291 as a Certified Public Accountant.

2. In June of 2005, Respondent requested and the Board agreed that his North Carolina CPA certificate be placed on "Inactive" status.

3. In February of 2009, Respondent consented to an Order with the Securities and Exchange Commission regarding his alleged violations of the Securities Act. (Attachment 1)

4. In March of 2009, the Securities and Exchange Commission (SEC) filed a complaint against Respondent in the United States District Court for the Middle District of North Carolina (US District Court) alleging violations of the Securities Act. (Attachment 2)

5. In April of 2009, the US District Court entered a final judgment against Respondent regarding violations of the Securities Act. (Attachment 3)

6. Pursuant to the judgment as well as the SEC's April 21, 2009, Order against Respondent (Attachment 4), Respondent was suspended from the privilege of appearing or practicing before the SEC as an accountant (with the right to apply for reinstatement in two years). The judgment and Order were based upon the SEC's allegations that Respondent had failed to comply with Generally Accepted Accounting Principles and that, as a result, a company had filed materially false and misleading financial information. Respondent denied the allegations of wrongdoing but consented to the SEC Order and the court judgment.

7. At no time during the pendency of the investigation or the subsequent disciplinary action by the SEC did Respondent inform the Board of the investigation or the disciplinary action.

8. 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. 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. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's failure to comply with generally accepted accounting principles resulting in a misstatement of his employer's financial position represents a violation of NCGS 93-12(9)e and 21 NCAC 08N .0209.

3. Respondent's actions which resulted in a discipline by the SEC represent violations of NCGS 93-12(9)e and 21 NCAC 08N .0201, .0202(a) and (b)(8), .0203 (b)(1), and .0204.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Randy S. Casstevens, is hereby revoked for two (2) years from the date this Order is approved by the Board.

2. 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 Respondent claim or attempt to use any practice privileges in any other state based upon his revoked North Carolina certificate.

3. Respondent shall remit, with the signed Order, a one thousand dollar ($1,000.00) civil penalty.

4. Respondent shall reimburse the Board for its administrative costs incurred as a result of its investigation of this matter.

5. After his two (2) year revocation and completion of above requirements #3 and #4, Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:

a. Application form,

b. Payment of the application fee,

c. Three (3) moral character affidavits, and

d. Forty (40) hours of continuing professional education (CPE) in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.

Lisa M. Shumake, #19093
Madison, NC 03/24/2010

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 NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Lisa M. Shumake (hereinafter "Respondent") was the holder of North Carolina certificate number 19093 as a Certified Public Accountant.

2. Based on complaints received by the Board from two (2) clients, Respondent failed to complete work in a timely and competent manner for at least two (2) clients.

3. Based on one (1) client's complaint, Respondent failed to ensure the confidentiality of client records for that client.

4. Respondent offered public accounting services through an unregistered firm.

5. Respondent identified herself to clients using a name other than the name through which she is licensed as a North Carolina CPA.

6. During the pendency of the Board's investigation of the above-referenced cases, Respondent surrendered her North Carolina CPA certificate.

7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss

Shumake
continued on page 4

Shumake *continued from page 3*

this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. 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. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 9312(9)e and 21 NCAC 08N .0201, .0203, .0205, .0207, .0211, and .0212.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. Respondent's North Carolina CPA certificate is suspended for five (5) years from the date this Order is approved by the Board.

2. Respondent must request modification of discipline, pursuant to 21 NCAC 08I .0104, prior to applying for reissuance of Respondent's North Carolina CPA certificate.

Robert W. McEwan, #31872
Charlotte, NC 01/25/2010

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number #31872 as a Certified Public Accountant.

2. Respondent informed the Board on his 2008 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE), had completed the annual ethics CPE course, and had completed at least eight (8) hours of non-self study CPE to meet the 2007 CPE requirement.

3. Based on Respondent's representation, the Board accepted his renewal.

4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2007 CPE requirement.

5. Respondent provided some CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificate or certificates of completion needed to document the completion of eight (8) hours of non-self study CPE that Respondent claimed he earned between January 1, 2007, and June 30, 2008, as was reported on his renewal.

6. Pursuant to a May 18, 2009, Board Order regarding Respondent's failure to timely file his annual firm registration and his failure to respond to a Board inquiry, Respondent 's certificate was suspended for thirty (30) days, but said suspension was stayed and Respondent's certificate was placed on conditional status for one year.

7. 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. 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. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93 12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is deemed insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).

2. Respondent must return his certificate to the Board with this signed Consent Order.

3. Respondent may not apply for the reissuance of his certificate for at least one (1) year from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.

4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:

a. Application form,

b. Payment of the application fee,

c. 3 moral character affidavits, and

d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.

5. Respondent shall pay a one thousand dollar ($1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.

6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

www.nccpaboard.gov

Daniel P. Reilly, #25835
Iron Station, NC 01/25/2010

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 NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Daniel P. Reilly (hereinafter "Respondent") is the holder of North Carolina certificate number 25835 as a Certified Public Accountant.

2. Respondent advertised the offer of public accounting services which included assurance services as a CPA through a non-CPA firm. The non-CPA firm office was in North Carolina and Respondent's principal place of business is in North Carolina.

3. 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. 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. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's action as set out above constitutes violations of NCGS 93-12(9)e and 21 NCAC 08J .0108(a), 08N .0302(a) and (c), and 08N .0306(c) and (d).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's North Carolina CPA certificate is suspended for thirty (30) days from the date this Order is approved by the Board; however, said suspension is stayed.

2. Respondent is censured.

3. Respondent must remove the website for the non-CPA business until such time as Respondent registers a CPA firm with the Board which is in compliance with all firm registration requirements.

Reclassifications

Reinstatement

02/22/10	Charles Benjamin Robert Booth, #15042	Spring Hope, NC
02/22/10	Anne Beal Hare, #19654	Cary, NC
02/22/10	Larry S. Kendrick, #23883	Charlotte, NC
02/22/10	Donna Ruth Miller, #17878	Gold Hill, NC
02/22/10	Swati Keyur Parikh, #21424	Mason, OH
02/22/10	Jennifer Marie Piasky, #26958	Charlotte, NC
02/22/10	Rebecca Short Pruett, #14519	Crawfordville, FL
03/24/10	Christopher McRae Crouch, #23590	Wilmington, NC
03/24/10	Pamela Elizabeth Keth, #27743	Waxhaw, NC
03/24/10	Daniel Patrick McGrath, #20570	Raleigh, NC
03/24/10	Erica Porter, #32875	Cary, NC
03/24/10	Cheryl Lynn Witt, #19570	Charlotte, NC

Reissuance

02/22/10	Mark August DiGirolamo, #26215	Amorel, AR
02/22/10	Zachary Blue Miller, #29376	Leland, NC
02/22/10	Jane Kathleen Sykes, #21284	Mocksville, NC
02/22/10	Thu Tran, #30820	Alexandria, VA
03/24/10	Martin Blaine, #29786	Columbus, OH
03/24/10	Larry Wayne Brumfield, #16836	Myrtle Beach, SC
03/24/10	Edward Stanley Drozd, #13687	Lexington, NC
03/24/10	Elizabeth Ware Morningstar, #24946	Frederick, MD
03/24/10	Linda Frances Register, #15598	Greensboro, NC
03/24/10	Richard Frederick Seibert, #15689	Winston-Salem, NC

Retired

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status. However, retired status does not preclude volunteer services for which the retired CPA receives no direct or indirect compensation so long as the retired CPA does not sign any documents, related to such services, as a CPA [21 NCAC 08A .0301(b)(33)].

03/24/10	Joy Baines Castleton, #14500	Greenville, NC
03/24/10	Andrea Wade DeCuzzi, #12118	Sherrills Ford, NC
03/24/10	Barbara S. Newman, #14968	Nashville, TN
03/24/10	Emily Louise Stafford, #1931	Pittsboro, NC

Notice of Apparent Violation and Demand to Cease and Desist

Carl Juckett, Respondent
Hendersonville, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by NCGS §93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to NCGS §93-1, a "certified public accountant" is defined as "a person who holds a certificate as a certified public accountant issued to him under the provisions of this chapter;" and,

WHEREAS, pursuant to NCGS §93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under §GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to NCGS §93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice;" and,

WHEREAS, although Respondent Carl Juckett (hereinafter "Respondent Juckett") has his principal place of business in North Carolina, his business is not registered as a CPA firm and he is not licensed by the Board as a certified public accountant; and,

WHEREAS, Respondent Juckett allowed his name to appear in online telephone directories as "Carl Juckett, CPA," in connection with accounting services being offered by his business, "King Juckett Tax & Accounting," thereby conveying the impression that he and his business are authorized to engage in the public practice of accountancy using a title other than 'accountant' when, in fact, he and his business are not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such a representation is misleading and contrary to NCGS §93-1, §93-3, and §93-6.

THEREFORE, Respondent Juckett and his business, King Juckett Tax & Accounting, are hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that they immediately cease and desist from use of the title "certified public accountant" or "CPA" and identify himself and itself only as "accountant."

BY:

Robert N. Brooks, Executive Director

North Carolina State Board of Certified Public Accountant Examiners

02 / 12 / 2010

In lieu of civil proceedings authorized by NCGS §93-12(16), the Board will accept Respondent Firm's consent to this Demand.

CONSENTED TO BY:

Carl Juckett

02 / 23 / 2010

Volunteers Needed to Develop Questions on IFRS for Uniform CPA Examination

The AICPA Examinations Team is seeking professionals with solid skills and knowledge in International Financial Reporting Standards (IFRS) to develop questions ("items") on IFRS for the Uniform CPA Examination.

To qualify, volunteers must have a current CPA license or comparable internationally recognized credential, a minimum of three (3) years of experience as a licensed professional, and expertise in the application of IFRS.

Volunteers may not be affiliated with any Uniform CPA Examination review course.

Workshops conducted via Web conference (approximately 90 minutes) will provide instruction on item development.

Volunteers then will submit a few items to AICPA Examinations Team staff for review and feedback, so that they can independently develop a minimum of fifteen (15) items in prescribed areas.

If you are interested in participating, please send a resume or curriculum vitae to **rwarias@aicpa.org**.

Need a Form or an Application?

Do you need a form or an application? The Board has made most of its forms and applications available on its web site, **www.nccpaboard.gov.**

To access the forms, click on the "Forms" link on the left side of the home page. The forms are listed by type (Administrative / Miscellaneous, Complaints, CPE Sponsors, Examinations, Firms, Licensing, and Statutes & Rules).

Most forms are available in two formats: a PDF version that you print, complete, and submit or an interactive PDF that you complete online, print, and submit.

Inactive Status

"Inactive," when used to refer to the status of a person, describes one 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 21 NCAC08A .0308(b) [21 NCAC 08A .0301(b)(21)].

01/04/10	Thomas Frederick Duckwall, #8517	Greensboro, NC
01/04/10	Bjarne W. Howatt, #30018	Huntersville, NC
01/04/10	William Frank Kauder, III, #33064	Greensboro, NC
01/04/10	Thomas Edgar Keeter, III, #13506	Greensboro, NC
01/04/10	Sidney Robertson Knott, Jr., #25913	Clayton, NC
01/04/10	Monica Barbara Magnuson, #33969	Somerville, MA
01/04/10	M. Christopher Wingfield, #26565	Roanoke, VA
01/05/10	Shannan Watkins Ackerman, #27430	Charlotte, NC
01/05/10	Stephanie Casto Gregory, #19482	Wake Forest, NC
01/05/10	Anne Wilder Henderson, #26353	Huntersville, NC
01/05/10	Linda Morse Hinson, #10835	Bluffton, SC
01/05/10	Donna Base Massengill, #18839	Fuquay-Varina, NC
01/05/10	Maureen M. Musci, #22918	Greensboro, NC
01/05/10	Larry Michael Powell, #19074	Lancaster, PA
01/05/10	Toland Isaac Richard, #30318	Charlotte, NC
01/05/10	David Scott Sachs, #16028	Charlotte, NC
01/05/10	Boyd Gene Smith, #6213	Gastonia, NC
01/07/10	Lee Thomas Vernon, #14534	Mebane, NC
01/11/10	Joseph Rockford Gearhart, #16592	Buena Vista, VA
01/11/10	Craig Philip Jackson, #33820	Wake Forest, NC
01/11/10	Jorge Mir, #23267	Laurinburg, NC
01/11/10	William Terry Smith, #17835	Brown Summit, NC
01/11/10	Kimberly Dawn Winstead, #32885	Arlington, VA
01/14/10	Gregory C. Berka, #27950	Charlotte, NC
01/15/10	Michele Yee-Yu Chao, #32550	Raleigh, NC
01/15/10	Domenic Anthony Macioce, III, #22534	Pittsburgh, PA
01/15/10	Marjorie Faye Vesey, #28735	Greensboro, NC
01/25/10	Holly Jean Barr, #31482	Mooresville, NC
01/25/10	Jolena M. Blackburn, #26398	Woodlawn, VA
01/25/10	Siddhartha Maheshwari, #33726	Charlotte, NC
01/28/10	Gary Petrea Sherrill, #1829	Greensboro, NC
02/02/10	Stuart Holmes Bracken, #33470	Atlanta, GA
02/03/10	Carol Beth Lasley, #16921	Greensboro, NC
02/05/10	Jody Brent Campbell, #21722	Lincolnton, NC
02/11/10	Susan Denise Balk, #33334	Charlotte, NC
02/11/10	Erica Porter, #32875	Cary, NC
02/12/10	Roy Wayne Stewart, #12824	Belden, MS
02/22/10	George Stewart Warren, #13269	Charlotte, NC
02/24/10	Richard Lee Burtner, #13041	Broadlands, VA
02/25/10	Cynthia Carol Nicholson, #30198	Greensboro, NC

Certificates Issued

At its March 24, 2010, meeting, the Board approved the following applications for licensure:

Lori Elizabeth Allois
Jerry Bernard Anderson, Jr.
Jennifer Angelique Bettencourt
Pooja B. Bhardwaj
Bonnie Evans Bond
Brandon Derel Brake
Melvin Donnell Brown
Ryan Michael Bubucis
Alfred Gilchrist Dawson, Jr.
Brittany Rose Gordon
Eric Marion Harris
Joshua David Haymond
William Raymond Hosterman, Jr.
Michael Edward Houston
Kevin Andrew Koonts
Merle Eurey Lancaster
Suzanne Erwin Luck
Kent Matthew Miller
Anthony Jacob Mondi
Matthew Evans Morse
Barbara Shene Natella
Ashley Maureen Prendergast
Mandy Lee Rhuebottom
Kevin Robert Rose
Stacey Lynn Rotondo
Jason Corrado Sesta
Michael Robert Siler
Paul Stephen Staley, Jr.
Timothy Michael Steele
Julie Lynne Theberge
Alison Rae Upton
Amy Parrott Walker
Cassmer Harlon Ward
Meredith Paige Whitley

Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on the following date:

Monday, May 31, 2010
Memorial Day

North Carolina State Board of
Certified Public Accountant Examiners
PO Box 12827
Raleigh NC 27605-2827

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23,000 copies of this document were printed for this agency at a cost of $3,196.00 or approximately $.138 per copy in April 2010.

Notice of Address Change

Certificate Holder _____
Last Name Jr./III First Middle

Certificate No. _____ Send Mail to ___ Home ___ Business

New Home Address _____

City _____ State _____ Zip _____

CPA Firm/Business Name _____

New Bus. Address _____

City _____ State _____ Zip _____

Telephone: Bus. ( ) _____ Home ( ) _____

Bus. Fax ( ) _____ E-mail Address _____

Signature _____ Date _____

Mail to: PO Box 12827
Raleigh, NC 27605-2827

Fax to: 919-733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.

Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • No. 05-2010

Have You Completed Your 2010-2011 License Renewal?

Since March, North Carolina CPAs have been completing their 2010-2011 license renewals online through the Board's web site, **www.nccpaboard.gov**.

To renew online, a CPA must have his or her NC CPA certificate number, his or her Social Security number, the number of CPE hours completed to meet the 2009 CPE requirement, and a valid MasterCard or VISA credit card account number (including the security code) with the card expiration date and complete billing address. A debit card may be used for payment if the card has a MasterCard or VISA logo. Each licensee's renewal must be a separate and distinct online transaction.

If a licensee does not have Internet access and needs a renewal form faxed or mailed, please send a written request by fax to (919) 733-4209 or by mail to PO Box 12827, Raleigh, NC 27605.

To access the online renewal, the user must log on to the Board's web site, **www.nccpaboard.gov**, and click on the "online renewal" link located at the bottom of the menu on the left-hand side of the page.

When the renewal page displays, the user will click on the "individual" link to launch the renewal process. On the "Licensee Log-In" page, the user will enter the licensee's Social Security number and NC CPA certificate number and click "submit."

NOTE: If a licensee wishes to keep a copy of the information submitted during the renewal process, he or she must print each page of the online renewal after he or she provides the required information, but before clicking the "submit" button.

If the Social Security number and certificate number entered match the information in the Board's records, the first page of the online renewal, "Pertinent Data on File," will display.

This page of the renewal pertains to the licensee's contact information, concentration area, occupation area, job title, and AICPA and NCACPA membership information.

Each licensee must provide the Board with a complete address (including business name, mailing address, e-mail address, and telephone number) so that the Board will have complete and accurate information.

To update a licensee's address(es), click on the blue highlighted link (such as Mailing Address or Home Address) to change each type of address (mailing address, home address, or business/practice address).

If a complete mailing address is not provided, the user will not be allowed to continue with the renewal process.

If a licensee is using his or her home address or business/practice address as the mailing address, the licensee does not need to list the same address in two categories (such as mailing address and home address or mailing address and business/practice address).

The address selected as the licensee's mailing address is the address that will be displayed in the searchable database on the Board's web site. If a licensee does not want his or her home address to display on the Board's web site, he or she must use the business/practice address as the mailing address.

In the "Certificate and Licensee Information" section, the user must select the proper occupation and concentration category from the pop-up lists, type in the licensee's job title, indicate if the licensee is a member of the AICPA or NCACPA, and click the "continue" button.

CPE compliance information is entered on Page 2 of the renewal. The user should read each item carefully, select the appropriate answer, and click "submit."

NOTE: If the user selects answer "B" because the individual was licensed

Renewal
continued on page 3

www.nccpaboard.gov

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Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Board-issued Consent Orders in response to the findings of the Continuing Professional Education (CPE) audit. The complete text of each Consent Order is available online through the Board's web site, **www.nccpaboard.gov**. To view the full text of a Consent Order, use the licensee search function of the web site to look up the licensee's record, click on the "Details" link, then click on the "View" link under the heading, "Public Documents."

John L. Bogert, #33584
Charlotte, NC 03/24/2010

The North Carolina State Board of CPA Examiners (Board) opened a case against John L. Bogert (Respondent Bogert) for failure to complete sufficient CPE for renewal of his North Carolina CPA certificate and for failure to complete a Board-approved ethics CPE course as required for renewal of his North Carolina CPA certificate.

Respondent Bogert signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a $1,000.00 civil penalty. Respondent Bogert may apply to reinstate his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Bogert's North Carolina CPA license.

Travis M. Fox, #26223
Jacksonville, FL 03/24/2010

The North Carolina State Board of CPA Examiners (Board) opened a case against Travis M. Fox (Respondent Fox) for failure to complete a Board-approved ethics CPE course as required for renewal of his North Carolina CPA certificate.

Respondent Fox signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a $1,000.00 civil penalty. Respondent Fox may apply to reinstate his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Fox's North Carolina CPA license.

Richard W. Goodman, #23521
Richmond, VA 03/24/2010

The North Carolina State Board of CPA Examiners (Board) opened a case against Richard W. Goodman (Respondent Goodman) for failure to complete a Board-approved ethics CPE course as required for renewal of his North Carolina CPA certificate.

Respondent Goodman signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year and ninety days, of his license; and 3) the imposition of a $1,000.00 civil penalty. Respondent Goodman may apply to reinstate his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Goodman's North Carolina CPA license.

Kenneth H. Griffin, #15985
Washington, DC 02/22/2010

The North Carolina State Board of CPA Examiners (Board) opened a case against Kenneth H. Griffin (Respondent Griffin) for failure to complete sufficient CPE for renewal of his North Carolina CPA certificate.

Respondent Griffin signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a $1,000.00 civil penalty. Respondent Griffin may apply to reinstate his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Griffin's North Carolina CPA license.

Alfred L. Liner, #11298
Calabash, NC 03/24/2010

The North Carolina State Board of CPA Examiners (Board) opened a case against Alfred L. Liner (Respondent Liner) for failure to complete a Board-approved ethics CPE course as required for renewal of his North Carolina CPA certificate.

Respondent Liner signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year , of his license; and 3) the imposition of a $1,000.00 civil penalty. Respondent Liner may apply to reinstate his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Liner's North Carolina CPA license.

Kimberly M. Quinn, #30996
Pilot Mountain, NC 03/24/2010

The North Carolina State Board of CPA Examiners (Board) opened a case against Kimberly M. Quinn (Respondent Quinn) for failure to complete a Board-approved ethics CPE course as required for renewal of her North Carolina CPA certificate.

Respondent Quinn signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year , of her license; and 3) the imposition of a $1,000.00 civil penalty. Respondent Quinn may apply to reinstate her North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Quinn's North Carolina CPA license.

Orders
continued on page 4

Renewal *continued from front*

after January 1, 2009, the user will not be able to view Page 3 where licensees who report CPE will enter the CPE hours completed. Instead, the user will be automatically directed to Page 4.

The third page of the renewal is used to calculate the number of hours of CPE carry-forward from 2008, the CPE credit hours earned in 2009, and the CPE hours for carry-forward into 2010.

If the number of carry-forward hours brought forward from 2008 (Block A) does not agree with the licensee's records, please contact Cammie Emery by e-mail at **cemery @nccpaboard.gov. The** licensee's CPE hours will be verified so that the user may complete the renewal process.

The system will automatically add the carry-forward hours earned in 2008 (Block A) to the CPE hours earned in 2009 (Block B), and place the total in the Block C. The hours available for carry-forward will be automatically calculated in Block D (carry-forward hours cannot exceed 20).

NOTE: If the licensee's CPE requirement for 2009 was prorated, he or she may carry forward up to 20 hours in excess of the annual requirement. If an out-of-state licensee complies with the CPE requirement in the state where he or she lives and works and is licensed, he or she reports the number of CPE hours that he or she earned in 2009, but no carry-forward hours are calculated due to the differences in other states' CPE requirements.

After clicking the "submit" button, the user will be taken to Page 4 of the renewal, "Moral Character Data."

On this page, the user must answer each question and type a brief explanation of each affirmative answer in the text box at the bottom of the page and click "submit."

The moral character data for licensees who have not previously filed a certificate renewal is applicable for the period since the filing of their certificate application.

Page 5 is an affirmation which states that the licensee has read the North Carolina Accountancy Statutes and Rules. The statutes and rules are available on the Board's web site, **www.nccpaboard.gov**.

In addition, the user is certifying that the information provided on the renewal form is correct and complete. When the user accepts the statement on Page 5 and clicks the "submit" button, he or she will be directed to the payment page.

The Board's web site uses the most current encryption algorithm, Secure Socket Layer Version 3 (SSL3) and the site is scanned regularly by a third-party vendor to ensure a continuous high level of security compliance.

The Board's web site is certified by Comodo as secure for web-based transactions; all e-commerce transactions are directed through the VeriSign gateway. In addition, the underwriters at BB&T, the Board's financial institution of record, have reviewed and approved the payment transaction portion of the Board's web site.

Account information is not submitted until the "submit" button is clicked; account information is not stored in the Board's records.

After the transaction is complete, the user may print the acknowledgment page to confirm that the renewal was processed and that the payment was processed. The Board does not provide any other kind of payment receipts; the credit card statement also serves as the user's payment receipt.

A licensee who does not wish to submit credit card information using the secure web site but still wishes to pay by credit card may submit a copy of his or her online renewal form by answering all questions on each page of the renewal, printing each page as it is completed (but before clicking "submit"), signing the renewal, and faxing the completed pages, including the completed credit card information page (available on the "Forms" page of the Board's web site), to the Board at (919) 733-4209.

A licensee who wishes to submit the renewal form with a check may do so by answering all questions on each page of the renewal, printing each page as it is completed but before clicking "submit," signing the renewal, and mailing the completed pages, with a check or money order for $50.00 payable to "State Board of CPA Examiners," to PO Box 12827, Raleigh, NC 27605-2827. The Board does not provide payment receipts; the cancelled check serves as the user's receipt.

Online renewals are processed in real time; the Board's database is updated immediately. To check the status of a renewal, use the "Licensee Search" function of the web site to verify that the license expiration date has been changed to June 30, 2011.

Licensees who take advantage of the online renewal will receive a printable renewal confirmation as the last page of the renewal process. Licensees who renew by mail or fax must verify through the "Licensee Search" function of the web site that the license expiration date has been changed to June 30, 2011.

Licensees are encouraged to renew early; as the June 30 renewal deadline draws nearer, users may experience server slowdowns which may delay or prevent renewals from being processed.

Licensees who do not submit a properly completed renewal and the $50.00 fee prior to July 1, 2010, may receive a Letter of Demand from the Board. Failure to submit the renewal form and fee within 30 days of the mailing of the Letter of Demand will result in an automatic forfeiture of the licensee's NC CPA certificate.

Licensees who elect to be placed on retired or inactive status may do so by submitting the proper form to the Board prior to July 1, 2010. Inactive or retired status forms are available from the web site, **www.nccpaboard.gov**, or by calling (919) 733-4222.

If you have questions regarding the renewal process, please contact Buck Winslow, Manager of Licensing, by e-mail at **buckw@nccpaboard.gov** or by telephone at (919) 733-1421.

Orders *continued from page 2*

Daniel F. Scanlon, II, #17865
Moyock, NC 03/24/2010

The North Carolina State Board of CPA Examiners (Board) opened a case against Daniel F. Scanlon, II (Respondent Scanlon) for failure to complete a Board-approved ethics CPE course and failure to complete at least eight hours of non-self study CPE as required for renewal of his North Carolina CPA certificate.

Respondent Scanlon signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a $1,000.00 civil penalty. Respondent Scanlon may apply to reinstate his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Scanlon's North Carolina CPA license.

Scott S. Simmons, #27820
Niagara Falls, NY 03/24/2010

The North Carolina State Board of CPA Examiners (Board) opened a case against Scott S. Simmons (Respondent Simmons) for failure to complete a Board-approved ethics CPE course as required for renewal of his North Carolina CPA certificate.

Respondent Simmons signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a $1,000.00 civil penalty. Respondent Simmons may apply to reinstate his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Simmons's North Carolina CPA license.

Teresa M. Walker, #20636
Roxboro, NC 03/24/2010

The North Carolina State Board of CPA Examiners (Board) opened a case against Teresa M. Walker (Respondent Walker) for failure to complete a Board-approved ethics CPE course as required for renewal of her North Carolina CPA certificate.

Respondent Walker signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a $1,000.00 civil penalty. Respondent Walker may apply to reinstate her North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Walker's North Carolina CPA license.

Amanda T. Strider, #24184
Arlington, VA 04/26/2010

The North Carolina State Board of CPA Examiners (Board) opened a case against Amanda T. Strider(Respondent Strider) for failure to complete a Board-approved ethics CPE course as required for renewal of her North Carolina CPA certificate.

Respondent Strider signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a $1,000.00 civil penalty. Respondent Strider may apply to reinstate her North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Strider's North Carolina CPA license.

Ronald E. Venable, #10737
Salisbury, NC 03/24/2010

The North Carolina State Board of CPA Examiners (Board) opened a case against Ronald E. Venable (Respondent Venable) for failure to complete a Board-approved ethics CPE course and at least eight hours of non-self study CPE as required for renewal of his North Carolina CPA certificate.

Respondent Venable signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least two years, of his license; and 3) the imposition of a $2,000.00 civil penalty. Respondent Venable may apply to reinstate his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Venable's North Carolina CPA license.

Jeremy H. White, #29529
Charlotte, NC 03/24/2010

The North Carolina State Board of CPA Examiners (Board) opened a case against Jeremy H. White (Respondent White) for failure to complete a Board-approved ethics CPE course as required for renewal of his North Carolina CPA certificate.

Respondent White self-reported the deficiency and signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least 90 days, of his license; and 3) the imposition of a $1,000.00 civil penalty. Respondent White may apply to reinstate his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent White's North Carolina CPA license.

Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on the following dates:

May 31, 2010
Memorial Day

July 5, 2010
Independence Day

Annual CPE Requirement

As part of the annual 40-hour CPE requirement, all active CPAs must complete an ethics course and at least eight hours of non-self-study CPE to be eligible for license renewal.

CPAs must complete either a two hour group-study course or a four hour self-study course on professional ethics and conduct [21 NCAC 08G .0410]. Only those ethics courses which have been approved by the Board as acceptable NC ethics courses can be used to fulfill the ethics CPE requirement. A list of acceptable Board-approved ethics courses is available on the Board's web site, **www.nccpaboard.gov**.

A non-resident CPA (a licensee who neither lives nor works in North Carolina) may satisfy the annual ethics requirement by completing the ethics requirements in the jurisdiction in which he or she is licensed and works or resides. If there is not an ethics CPE requirement in the jurisdiction where a non-resident CPA is licensed and resides or works, he or she must complete one of the Board's approved ethics CPE courses.

In addition, all active CPAs, including those individuals licensed within the current year, must complete at least eight hours of non-self-study CPE [21 NCAC 08G .0409(c)]. A CPA is not required to take any self-study CPE, but is required to take at least eight hours of non-self-study CPE.

Non-self-study CPE includes group-study courses, interactive group web casts, completing a college course, instructing a CPE course, authoring a publication, and instructing a college course. Any combination of group-study courses, completing a college course, instructing a CPE course, authoring a publication, or instructing a college course may be used to fulfill the requirement of at least eight hours of non-self-study CPE each year.

For specific information about these CPE requirements, please see the Board's web site, **www.nccpaboard.gov**.

CPE Carryforward

Licensees can verify their CPE carryforward by looking up their information using the "Licensee Search" function of the Board's web site, **www.nccpaboard.gov**.

Send questions regarding the number of carryforward hours to Cammie Emery by e-mail at **cemery@nccpaboard.gov**.

2010 Board Meetings

June 23*

July 19

August 23

September 20

October 21

November 22

December 20

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

Meetings of the Board are open to the public except, when under State law, some portions may be closed to the public.

The agenda for each meeting is available from the Board's web site, **www.nccpaboard.gov**, approximately five (5) business days before the scheduled meeting.

*Greensboro

Reclassifications

Reinstatement

04/26/10	Erin Lane Betts, #23011	Katy, TX
04/26/10	John Thomas Chepul, #22569	Matthews, NC
04/26/10	Laura Simmons Hines Conner, #25328	Humble, TX
04/26/10	Donna Jean Earp, #19135	Greensboro, NC
04/26/10	Jeffrey Dean Gordon, #20040	Browns Summit, NC
04/26/10	Stanley Tyler Treece, #25507	Hendersonville, NC
04/26/10	John Thornton Walsh, #25510	Grapevine, TX
04/26/10	Teresa Gay Walters, #28198	Chapel Hill, NC
04/26/10	Angelica Willeford, #28619	Gaithersburg, MD

Reissuance

04/26/10	Bradley Allen Price, #17270	Huntersville, NC

Retired

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status. However, retired status does not preclude volunteer services for which the retired CPA receives no direct or indirect compensation so long as the retired CPA does not sign any documents, related to such services, as a CPA [21 NCAC 08A .0301(b)(33)].

04/26/10	Ovid Brown Gardner, #7733	Durham, NC

Certificates Issued

At its April 26, 2010, meeting, the Board approved the following applications for licensure:

Charlotte Elaine Addison
Seth Stuart Beauchamp
James Andrew Beavers
Byron DuBose Berry
Marilyn Veronica Bertelsen
Michelle Elizabeth Beyer
Chelsea Lynn Blackburn
Stephanie Perkins Boothe
Scott Howard Brammer
Daniel Paul Bryant
Dartagnon Christopher Budz
Joe Perry Calderwood
Daniel Chun
David Daryl Clinton
Jenna Nicole Cofman
Kevin Glenn Crowley
Renee Marie Crump
Gregory William Demko
Donna Troiano D'Orazio
Sally Ann Doyle
Lynne Cohen Duncan
Andrew Carleton Easton
Alan Steven Ehrlich
Jennifer A. Enholm
Amanda Evans
Ginger Lee Fern
William Eric Fisher
Ethan Russell Gallagher
Edward Joseph Gasparovic
Zineng Guo
Tracy Lynn Hachey
Dustin Tyler Hamilton
Amy Elizabeth Hawkins
Teresa Lynn Helm
S. Scott Hensley
Barry Kent Hirsch
Christopher Matthew Hodges
Laura Vaughan Holland
Shawn Michael Hutchinson
Shilpi Jain
Brittany Ann Suttle Johnson
Paul Earnest Jordan
Ronald John Kapocius
Sharai Moss Lavoie
Linda Jeanne Lejnar
Amanda Elizabeth Leong
Stefan Nicholas Locklair
Robert Cary Loe
Ruben Enrique Lopez
James Alan Massey
Brandon Jared Massie
Erica Caroline Melton
Allison Baker Mills
Timothy Patrick Moran
Justin David Morgan
Justin Thomas Mosca
Tiffany Marie Pace
Lance Abbott Parker
Andrea Patricia Quaranto
Matthew Bradley Rector
David Michael Riggio
Mary Helen Roberts
Karen Ciha Robinson
Peter J. Schlicksup, Jr.
Jin Shi
Shavonne McGuirt Slaughter
Matthew Robert Socha
Cathryn Mary Steffenhagen
Joseph Gabriel Talton
Brittany Michelle Thomas
Hongyan Niu Tsang
Norman Blake Vickers
Christopher Andrew Welch
Whitney Evan Wheeler
Michelle Bitney Williams
Mira Rubin Williams
Cuiqiong Xie
Kevin Matthew Yoder

Developing a Practice Continuation Plan

What would happen to your firm if you were unable to work for an extended period of time? What would happen to your firm if you were permanently disabled and never able to return to work? What would happen to your firm if you died?

A practice continuation plan (PCP) can prove to be invaluable to a CPA firm in ensuring the firm's continued operation in the event of the retirement, disability, or death of key personnel.

For a variety of helpful succession planning resources, visit the AICPA's Private Companies Practice Section (PCPS) web site, **http://pcps.aicpa.org/Resources/Succession+Planning/**.

Need a Form or an Application?

Do you need a form or an application? Many of the Board's forms and applications are available from the Board's web site, **www.nccpaboard.gov.**

To access the forms, click on the "Forms" link on the left side of the home page. The forms are listed by type (Administrative/Miscellaneous, Complaints, CPE Sponsors, Examinations, Firms, Licensing, and Statutes & Rules).

Moved? Changed Jobs?

21 NCAC 08J .0107 requires all licensees and firms to notify the Board *in writing* within 30 days of any change in address (including telephone number or e-mail address) or business location.

Licensees and firms can make address changes using the "Address Update" link on the Board's web site, **www.nccpaboard.gov**.

Exam candidates must submit address changes by fax, e-mail, or US mail.

Inactive Status

"Inactive," when used to refer to the status of a person, describes one 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 21 NCAC 08A .0308(b) [21 NCAC 08A .0301(b)(21)].

03/03/10	Rick W. Rosell, #28935	Seneca, SC
03/05/10	Crystal Conrad Hill, #31635	Charlotte, NC
03/08/10	John Hamilton Haddock, #34334	Westminster, CA
03/08/10	Carl E. Hansen, #21586	Gibsonia, PA
03/15/10	Carol Trillich Bauer, #33241	Avon, NC
03/15/10	Ryan Stewart Willingham, #33307	Atlanta, GA
03/16/10	Lisa Ann Fox, #27035	Oviedo, FL
03/25/10	Lee Nicholas Palles, #13820	Raleigh, NC
03/26/10	Richard Eugene Woollen, #12133	Charlotte, NC
04/05/10	Gerald Wayne Bass, #6802	Charlotte, NC
04/05/10	Laine M. Cocca, #30287	Silver Spring, MD
04/05/10	Keely L. Hedrick, #23937	Coats, NC
04/05/10	Parvinder Singh Parmar, #33938	Arlington, TX
04/05/10	Matthew Scott Perry, #33267	Ellicott City, MD
04/05/10	Carroll Lee Royster, #3604	Greensboro, NC
04/07/10	Robert William Nelson, #10124	Sanford, NC
04/07/10	George David Townsend, #19694	Traverse City, MI
04/13/10	John Lewis Dew, Jr., #10132	Raleigh, NC
04/13/10	Kathleen Gimpel Rosenfeld, #26776	Clovis, CA
04/14/10	Yvonne Darby Frazier, #20122	Seminole, FL
04/20/10	Bruce Baxter Taylor, #20499	Conover, NC
04/21/10	Robert J. Beckwith, #32212	Greenville, SC
04/21/10	Mark Andrew Cancellieri, #25289	Edison, NJ
04/21/10	Lauren Eudy Ponder, #24792	Bowie, MD
04/22/10	George Raymond Aldhizer, III, #31987	Winston-Salem, NC
04/22/10	Steven Robert Pegolo, #24754	Houston, TX
04/26/10	David Kirkland Kibler, #20402	Raleigh, NC
04/27/10	Lindsay Regan Blackburn, #30129	Raleigh, NC
04/28/10	Gerald Earl Bartram, #29154	Yucaipa, CA
04/30/10	Luther Henry Carrington, #4771	Raleigh, NC
04/30/10	Carole Holly Hill, #28261	Salem, SC
04/30/10	John Ellyson Ramsey, Jr., #2997	High Point, NC
04/30/10	Mary Sue Winfrey, #17986	Clinton, NC

Release of Exam Score Notices

With the implementation of the computer-based Uniform CPA Examination in 2004, the process for scoring Exam sections and releasing candidate grades was modified to accommodate the new Exam format.

Under the modified procedure, the American Institute of CPAs (AICPA) grades the Exam on a section-by-section basis; the Board is not notified regarding which Exam section will be graded first.

After grading, the AICPA forwards the scores for each section to the National Candidate Database (NCD), which is managed by the National Association of State Boards of Accountancy (NASBA).

NASBA processes the score notices and sends the score notices to the Board; the Board does not receive advance notice of when NASBA will mail the score notices to the Board.

After receiving the score notices, the Board reviews and processes the score notices, then mails the score notices to candidates. In most cases, the Board mails the score notices to candidates within three business days of receiving the score notices.

It is the Board's policy to post the mailing date for score notices on its web site, **www.nccpaboard.gov**.

Because the Exam is graded on a section-by-section basis and the sections are graded in no particular order, a candidate may receive a score notice for an Exam section taken in the second month of the testing window before receiving a score notice for an Exam section taken in the first month of the testing window.

Likewise, a candidate who took an Exam section after you did may receive his or her score notice before you do. Please note that candidates receive a separate score notice for each Exam section taken in a testing window.

State Board of CPA Examiners

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Notice of Address Change

Certificate Holder _____
Last Name Jr./III First Middle

Certificate No. _____ Send Mail to ___ Home ___ Business

New Home Address _____

City _____ State _____ Zip _____

CPA Firm/Business Name _____

New Bus. Address _____

City _____ State _____ Zip _____

Telephone: Bus. ( ) _____ Home ( ) _____

Bus. Fax ( ) _____ E-mail Address _____

Signature _____ Date _____

Mail to: PO Box 12827
Raleigh, NC 27605-2827

Fax to: 919-733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.

Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • No. 06-2010

Digital Copiers Could Be An Identity Theft Threat

While it's common knowledge that leaving sensitive personal information in trash bins or responding to a spam e-mail raises the risk of identity theft, many consumers are not aware that the innocent looking photocopier in the corner of the office could be a potential wealth of information for identity thieves.

How? Similar to computers, hard drive installations have become routine for mid- to large-size copiers, especially those built since 2005. All images scanned on the machines are stored on the hard drive, including documents with personal data such as medical history, Social Security numbers, and bank account numbers.

The hard drive stores the unencrypted data remains until the hard drive is full. When the hard drive becomes full, the old files are simply overwritten with newer files.

Although this has been a known security risk for some time, a CBS News investigation earlier this year brought the issue to the attention of the public.

In its investigative report, "Copy Machines, a Security Risk?," CBS noted that many copiers contained hard drives filled with images of every document ever copied on the machine. Often, owners don't wipe these hard drives clean before selling the machines.

[*A 2008 survey on copier security commissioned by copier manufacturer Sharp found 60 percent of Americans didn't know that copiers store images on a hard drive.*]

CBS demonstrated how easy it would be for this data, which often includes sensitive information like Social Security numbers and medical records, to fall into the wrong hands.

CBS and the founder of a company that sells software to delete data on copier hard drives purchased four old copiers from a warehouse in New Jersey and found sensitive data stored in the copiers.

Within hours, the hard drives had been removed from the machines and using forensic software available for free on the Internet, tens of thousands of documents had been retrieved.

The documents ranged in scope from lists of sex offenders and domestic violence complaints to copies of building design plans and employee pay stubs.

One batch of documents included personal medical records--results of lab work, prescription refills, and even a patient's cancer diagnosis.

As a result of the CBS report, Congressman Edward Markey has called for the Federal Trade Commission to investigate the "retention of documents on the hard drives of digital copy machines..."

Adding to the insecurity, these photocopiers are often connected to an office network, and businesses may fail to place a strong password in order to gain access.

Digital Copiers
continued on page 5

Certificate Renewal Deadline

June 30, 2010, is the deadline for North Carolina licensees to complete the annual certificate renewal process.

Licensees who do not submit a properly completed renewal and the $50.00 fee prior to July 1, 2010, may receive a Letter of Demand from the Board.

Failure to submit the renewal form and fee within 30 days of the mailing of the Letter of Demand will result in an automatic forfeiture of the licensee's NC CPA certificate.

Licensees are encouraged to renew on-line through the Board's web site, **www.nccpaboard.gov**.

For additional information on the annual certificate renewal process, please see the March 2010 and May 2010 issues of the *Activity Review*.

www.nccpaboard.gov

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Disciplinary Actions

William Avery Neaves, #7117
Elkin, NC 02/22/2010

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on February 22, 2010, that:

FINDINGS OF FACT

1. The parties have been properly identified.

2. The Board has jurisdiction over the Respondent and this Matter.

3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.

4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.

5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.

6. Respondent was not present at the Hearing and was not represented by counsel.

7. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

8. While he was licensed as a certified public accountant, Respondent practiced through a professional corporation firm that was registered with the Board. Respondent was the sole owner of said professional corporation. The firm registration for Respondent's professional corporation was suspended by the Board on January 31, 2007, and with the North Carolina Secretary of State's office on July 2, 2007, for failure to renew the firm registration.

9. On August 13, 2007, Respondent's North Carolina CPA certificate was forfeited for failure to renew. As of the date of this Order, Respondent has failed to return his forfeited CPA certificate. Nevertheless, unless Respondent Neaves' certificate is revoked, Respondent Neaves could otherwise seek reinstatement or reissuance of his CPA certificate pursuant to the Board's Rules.

10. On March 10, 2005, Respondent was appointed as the administrator for an estate.

11. On December 22, 2008, the Surry County Clerk of Superior Court entered an "Order to Remove Administrator" in which the Clerk found that Respondent had commingled estate funds with his personal funds. Based on this finding, the Surry County Clerk of Superior Court removed Respondent as the estate administrator pursuant to NCGS §28A-9-1(a)(3) [removal for violation of fiduciary duty through default or misconduct], and ordered that Respondent repay certain monies to the estate and return to the Surry County Clerk of Superior Court any estate records held by Respondent pursuant to NCGS §28A-23-3(e) [prohibiting payment of commission to administrator found guilty of default or misconduct]. Respondent failed to comply with the order issued by the Clerk in returning assets and reimbursement of funds. Although Respondent appealed the Clerk's Removal Order, Respondent failed to appear at the appeal hearing, and the Resident Superior Court Judge thus entered an Order on March 5, 2009, dismissing the appeal.

12. Respondent has continued to use the CPA title after he had forfeited his certificate. Records filed in connection with the Estate and the Removal Hearing show that (a) on August 31, 2007, Respondent wrote, signed, and cashed an estate check he made out to "Avery Neaves, CPA" for a "final fee;" (b) on September 10, 2007, Respondent signed a final estate account under oath as "W. Avery Neaves, CPA;" and (c) Respondent subsequently endorsed the check as "Avery Neaves, CPA." A party to the Estate proceedings has provided information indicating that Respondent has made other unauthorized uses of the CPA title. As of the date of this Emergency Order, Respondent continues to be listed on various Internet directories as a "CPA" doing business through his suspended CPA firm.

13. After receiving documents filed with the Surry County Clerk of Superior Court which identified Respondent as a CPA, Board staff sent letters to Respondent's last known mailing addresses regarding his use of the CPA title while not licensed. Respondent failed to respond and / or claim these first-class and certified mailings.

14. On September 21, 2009, the Board, based on the above serious allegations and substantial evidence, issued an Emergency Order for Revocation and Notice.

CONCLUSIONS OF LAW

1. Respondent's actions as set out above constitute violations of NCGS 93-3, 93-4, 93-12(9)(d)(e) and 21 NCAC 08J .0101(d), 08N .0201, .0202, .0203, .0204, .0206, .0208, and .0302(a).

2010 Board Meetings

July 19
August 23
September 20
October 21
November 22
December 20

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

Meetings of the Board are open to the public except, when under State law, some portions may be closed to the public.

The agenda for each meeting is available from the Board's web site, **www.nccpaboard.gov**, approximately five (5) business days before the scheduled meeting.

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, William Avery Neaves, is hereby permanently revoked.

2. 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 Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

Walter A. Skorski, # 28658
Budd Lake, NJ 02/22/2010

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on February 22, 2010, that:

FINDINGS OF FACT

1. The parties have been properly identified.

2. The Board has jurisdiction over the Respondent and this Matter.

3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.

4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.

5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.

6. Respondent was not present at the Hearing and was not represented by counsel.

7. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

8. In December of 2000, the NC Board staff wrote to Respondent, who was authorized by the North Carolina State Board of CPA Examiners (NC Board) to practice as a CPA in North Carolina under a temporary permit, regarding his failure to promptly respond to an inquiry and a subpoena from the New Jersey Board of Accountancy (NJ Board). In February of 2001, the NJ Board informed the NC Board staff that the subpoena had been rescinded and Respondent's license was in good standing with the NJ Board. The NC Board thereafter granted a reciprocal certificate to Respondent on February 19, 2001.

9. In August of 2001, Respondent failed to renew his North Carolina CPA certificate because the check he submitted for his renewal fee was returned by the bank for insufficient funds. The NC Board staff thus notified Respondent on August 17, 2001, that his North Carolina certificate was forfeited and demanded that he immediately return the certificate. However, Respondent failed to return his forfeited North Carolina CPA certificate until he applied for reinstatement in October of 2001.

10. On November 19, 2001, the NC Board approved a Consent Order allowing Respondent to reinstate his North Carolina certificate and in which Respondent agreed to pay $100.00 in administrative costs for failing to return his forfeited North Carolina CPA certificate to the Board within fifteen (15) days of receiving his notice of forfeiture.

11. The NC Board staff recently obtained evidence that, in June of 2003, Respondent failed to disclose, in the moral character data section of his 2003-2004 North Carolina certificate renewal, the North Carolina misdemeanor conviction of writing a worthless check. Respondent also failed to notify the Board within thirty (30) days of this criminal conviction as required by the Board's rules.

12. In September of 2004, the NC Board staff advised Respondent that he had failed to complete his 2003 CPE by the appropriate deadline. Pursuant to a Board Order, Respondent was issued a conditional certificate for a year, but the $100.00 civil penalty was waived.

13. In July of 2006, the NC Board issued an Order to Respondent regarding his failure to register his firm by the appropriate deadline. Respondent was issued a conditional certificate for a year and required to pay a $100.00 civil penalty.

14. On November 20, 2006, the Board approved a Consent Order censuring Respondent for his failure to return client records in a timely manner upon demand.

15. The NC Board staff recently obtained evidence that, in June of 2008, Respondent failed to disclose, in the moral character section of his 2008-2009 certificate renewal, the discipline of a $1,000.00 civil penalty imposed by the NJ Board for failing to register his CPA firm in New Jersey.

16. In October of 2008, the NC Board received a complaint from another client alleging that Respondent failed to exercise due professional care in providing personal and business accounting and tax services to the client. The client also alleged that Respondent failed to return client records upon demand.

17. During the NC Board staff's investigation of this complaint, Respondent failed on at least three (3) occasions to timely respond to correspondence from the NC Board staff.

CONCLUSIONS OF LAW

1. Respondent's actions as set out above may be found to constitute violations of NCGS 93-12(9) b and e and 21 NCAC 08N .0201, .0202 (b)3, .0204, .0206, .0208, .0211, .0212, and .0305.

BASED ON THE FOREGOING, the Board orders in a vote of 7-0 that:

1. The Certified Public Accountant certificate issued to Respondent, Walter A. Skorski, is hereby permanently revoked.

2. The practice privilege for Respondent, Walter A. Skorski, and his individual practitioner CPA firm by which Respondent might offer to perform or perform public accounting services to North Carolina clients is permanently revoked.

Notices of Apparent Violation and Demands to Cease and Desist

Jay J. Pereira, Respondent
Sunshine, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by NCGS §93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to NCGS §93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to NCGS §93-3 "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under §GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, Respondent Jay J. Pereira (hereinafter "Respondent Pereira") has his principal place of business in North Carolina, but is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State; and

WHEREAS, Respondent Pereira, while working in North Carolina, allowed himself to be identified as a "CPA" on the ImagineTime, Inc., corporate web site. Respondent Pereira's use of the title "CPA" or "Certified Public Accountant" conveys the false impression that he is authorized to use a title other than 'accountant' when, in fact, he is not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such a representation is misleading and contrary to NCGS §93-1 and §93-3.

THEREFORE, Respondent Pereira is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until Respondent Pereira has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

BY:

Robert N. Brooks, Executive Director
North Carolina State Board of Certified Public Accountant Examiners
11 / 25 / 2009

In lieu of civil proceedings authorized by NCGS §93-12(16), the Board will accept Respondent Firm's consent to this Demand.

CONSENTED TO BY:

Jay J. Pereira
12 / 03 / 2009

Jo-Anne Satterly, Respondent
Sunshine, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by NCGS §93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to NCGS §93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to NCGS §93-3 "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under §GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, Respondent Jo-Anne Satterly (hereinafter "Respondent Satterly") has her principal place of business in North Carolina, but is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state; and

WHEREAS, Respondent Satterly, while working in North Carolina, allowed herself to be identified as a CPA on the ImagineTime, Inc., corporate website. Respondent Satterly's use of the title "CPA" or "Certified Public Accountant" conveys the false impression that she is authorized to use a title other than 'accountant' when, in fact, she is not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such a representation is misleading and contrary to NCGS §93-1 and §93-3.

THEREFORE, Respondent Satterly is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that she immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until Respondent Satterly has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

BY:

Robert N. Brooks, Executive Director
North Carolina State Board of Certified Public Accountant Examiners
11 / 25 / 2009

In lieu of civil proceedings authorized by NCGS §93-12(16), the Board will accept Respondent Firm's consent to this Demand.

CONSENTED TO BY:

Jo-Anne Satterly
12 / 01 / 2009

In Memoriam: Dr. John A. Beegle

Dr. John Alan Beegle, former head of the Western Carolina University Department of Accounting , died May 6, 2010.

A native of Florida, Dr. Beegle received a bachelor's degree and a master's degree in Business Administration from the University of Miami before receiving a doctorate in Business from St. Louis University.

Dr. Beegle was a professor and head of the General Business Department at Georgia Southern University prior to making the move to Western Carolina University in 1972.

Licensed as a North Carolina CPA in 1974, Dr. Beegle's professional interests included small business accounting systems and computer selection, federal and state income taxation, and professional certification for accountants.

Upon his retirement in 2006 from Western Carolina University, the *John A. Beegle Alumni & Friends Scholarship* was established in Dr. Beegle's honor.

For hundreds of Uniform CPA Exam candidates, Dr. Beegle was the voice and face of the pencil-and-paper Exam when it was administered in Winston-Salem. He volunteered his services as a proctor, and later as Chief Proctor, for 59 administrations of the Exam.

Dr. Beegle was a Mason and Past Master of the Ogeechee Lodge in Georgia and obtained York and Scottish Rites and was a Shriner. In addition, he was a member of the McNaughton Scottish Clan and a lifetime member of the McLean Clan.

A retired lifetime member of the Cullowhee Volunteer Fire Department, Dr. Beegle was a member and past elder of the Cullowhee Presbyterian Church and past moderator of the Asheville Presbytery.

Dr. Beegle is survived by his wife Marion W. Beegle, sons John Alan Beegle, Jr., and Michael Litchford; daughters Manda Beegle Franklin and Jan Beegle Shearin; nine grandchildren, and three great-grandchildren.

The family requests that any memorial contributions be made to the WCU Foundation (*Beegle Scholarship Fund*) or to the Cullowhee Fire Department, PO Box 2470, Cullowhee, NC 28723.

Exam Fees Will Decrease August 21, 2010

Effective August 21, 2010, the Uniform CPA Exam fees charged by Prometric Test Centers will decrease. Prometric's per-test hour fee of $24.80 will decrease to $22.05 per test hour. The Board's administrative fees, NASBA's Exam fees, and the AICPA's fees remain unchanged.

Applications postmarked on or before August 20, 2010, will be processed using the current fee schedule. Applications postmarked on or after August 21, 2010, will be processed using the new fee schedule.

Revised Exam applications which reflect the new fees will be available August 21, 2010, from the Board's web site, **www.nccpaboard.gov**.

Exam Fees Effective August 21, 2010

Administrative Fees	
Initial Applicant	$230.00
Re-exam Applicant	$75.00
Exam Section Fees	
Auditing & Attestation (AUDIT)	$218.18
Financial Accounting & Reporting (FAR)	$207.15
Regulation (REG)	$185.10
Business Environments & Concepts (BEC)	$174.08

Digital Copiers *from front page*

Unfortunately, the lack of a password or a weak password can allow web-savvy hackers to gain access to the network and steal stored data.

So what can consumers do to protect themselves? First, before copying sensitive information on your office copier, ask the information technology staff if the copier is one with a hard drive.

According to Rex Davis of the Identity Theft Resource Center, hard drives are usually found only in digital copiers that can handle large copy jobs quickly.

If your employer's copier doesn't have a hard drive, you probably don't need to worry about copying your information.

If your employer does have such a copier, ask if there is a policy in place for scrubbing information off the hard drive or protecting the data, especially when your employer is ready to get rid of the machine.

In recent years, most major copier manufacturers have started publicizing the risk of copier hard drive data breaches and offering security or encryption packages on their products that companies can purchase.

For example, Sharp offers a software package that automatically erases images from the hard drive. The cost? $500.

In addition to "disk scrubbing" software, software to prevent data from being stored at all or to encrypt data can be found online.

If you are unsure if the copier in your office stores images on a hard drive, contact the manufacturer or the company from which you lease (or bought) the copier. If the copier does store images, take the appropriate steps to wipe the hard drive clean--a little extra effort now will prevent big problems later.

NOTE: *Tereck Office Solutions, the company which services the Board's copiers, has provided the Board with documentation confirming that the Board's copiers have built-in data protection features. In addition, Tereck and the Board have internal policies and procedures to further ensure that sensitive information is not compromised.*

Revised Form 941 & Instructions for Claiming New Hire Payroll Tax Exemption

The IRS recently released a new version of Form 941, *Employer's Quarterly Federal Tax Return*, and its instructions for claiming the special payroll tax exemption that applies to new workers hired in 2010.

The Hiring Incentives to Restore Employment Act (HIRE Act) created a payroll tax exemption for employers who hire workers who have been unemployed for at least 60 days and who are not replacement hires. For qualifying new employees hired after February 3, 2010, and before January 1, 2011, an employer can claim an exemption equal to the employer's share of Social Security taxes on wages paid in 2010 after March 19.

On the newly revised Form 941, employers will claim the exemption related to wages paid after March 31 on lines 6a through 6e (or on lines 12c through 12e for the exemption related to wages paid between March 19 and March 31).

These lines ask for the number of qualified employees who were *first* paid exempt wages or tips in the quarter, the number of qualified employees who were paid exempt wages or tips in the quarter, and the amount of the wages and tips paid to qualified employees, which are multiplied by 0.062 (the amount of the employer's share of Social Security tax). This amount is subtracted from the total Social Security and Medicare tax reported on line 5d.

The exemption for the employer's share of Social Security taxes on wages paid to eligible employees between March 19 and March 31 is treated on the second quarter Form 941 as an April 1 tax deposit and does not adjust the amount of tax liability reported on lines 10 and 17.

The instructions say that an employer cannot claim the Social Security tax exemption and the work opportunity credit for the same employee. If an employer does not wish to claim the Social Security tax exemption for an eligible employee, the employer omits that employee and his or her wages from lines 6a through 6d (and lines 12c through 12e, if applicable).

To be a qualified employee for purposes of the payroll tax exemption, the employee must have signed Form W-11, *Hiring Incentives to Restore Employment (HIRE) Act Employee Affidavit*, (or a similar statement) under penalties of perjury.

The employee must not be a replacement hire, unless the worker being replaced separated from service voluntarily or for cause, and the employee cannot be related to the employer or to a 50% owner.

We're on Twitter and Facebook

Consistent with its commitment to provide candidates, applicants, licensees, and the public with up-to-date, useful information about the CPA profession, the Board is now using Twitter and Facebook.

These social media applications will be used in conjunction with the Board's newsletter and web site to keep the Board in contact with interested parties.

Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on the following date:

July 5, 2010
Independence Day

Need a Form or an Application?

Do you need a form or an application? Many of the Board's forms and applications are available from the Board's web site, **www.nccpaboard.gov.**

To access the forms, click on the "Forms" link on the left side of the home page. The forms are listed by type (Administrative / Miscellaneous, Complaints, CPE Sponsors, Examinations, Firms, Licensing, and Statutes & Rules).

CPA Volunteers Needed to Write Questions for the Uniform CPA Exam

The AICPA Exam Team needs volunteers to write multiple-choice questions for the CPA Examination. To qualify, volunteers must have a current CPA license, a minimum of three years of experience as a licensed CPA, and expertise in one or more areas covered by the examination.

Any of the following kinds of experience is highly desirable: supervision of entry-level CPAs, familiarity with the workplace responsibilities of entry-level CPAs, or teaching accounting students. AICPA membership is required. Affiliation with any CPA Exam review course is not permitted.

Volunteers are given question writing training by ACT or PES (AICPA's official vendors for multiple-choice questions). A small honorarium is paid for each question accepted by the AICPA.

To apply, send an e-mail stating your background and expertise to Timothy Habick at **thabick@aicpa.org**.

Moved? Changed Jobs?

21 NCAC 08J .0107 requires all licensees and firms to notify the Board *in writing* within 30 days of any change in address (including telephone number or e-mail address) or business location.

Licensees and firms can make address changes using the "Address Update" link on the Board's web site, **www.nccpaboard.gov**.

Exam candidates must submit address changes by fax, e-mail, or US mail.

Reclassifications

Reinstatement

05/20/10	Cheryl Hilliard Habrat, #26932	Charlotte, NC
05/20/10	LaDonna Fetzer Keener, #25002	Highlands, NC
05/20/10	Steven Daniel LaDew, #26596	Fort Lee, NJ
05/20/10	Edward Reid Matthews #15429	Greenville, SC

Retired

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status. However, retired status does not preclude volunteer services for which the retired CPA receives no direct or indirect compensation so long as the retired CPA does not sign any documents, related to such services, as a CPA [21 NCAC 08A .0301(b)(33)].

05/20/10	Melinda Johnson, #12415	Charlotte, NC

Inactive

"Inactive," when used to refer to the status of a person, describes one 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 21 NCAC 08A .0308(b) [21 NCAC 08A .0301(b)(21)].

05/05/10	Ketie St. Louis, #28312	San Luis, AZ
05/06/10	Elizabeth Miner LaBella, #20211	Jamestown, NC
05/07/10	Sherri Simpson Riddle, #18443	Midlothian, VA
05/07/10	Christopher C. Statham, #32639	Cincinnati, OH
05/10/10	Rebecca L. Brooks, #29521	Raleigh, NC
05/10/10	John Griffith, #15473	Raleigh, NC
05/12/10	John Delano Brown, #6965	Camarillo, CA
05/13/10	David Dean Collins, #12737	Johnson City, TN
05/14/10	Michelle Glace Collins, #25559	Concord, NC
05/17/10	Alicia Helen Rockwell, #34043	Morgantown, WV
05/18/10	Jonathan Arthur Gierich, #32395	Glen Carbon, IL
05/18/10	John Nicholson Harrison, #31995	Columbia, SC
05/18/10	Sarah Melissa Minton, #32758	San Diego, CA
05/18/10	Elizabeth Faulds Parker, #15549	Charlotte, NC
05/19/10	James Allen Hill, Jr., #1701	Raleigh, NC
05/19/10	Carrie Denny Wagner, #16965	Martinez, GA
05/20/10	Nancy Caldwell Butler ,#18426	Charlotte, NC
05/21/10	Kevin Thomas Sheehan, #31745	Kennesaw, GA
05/24/10	Bryan Gregory Bower, #22077	Minnetrista, MN
05/24/10	Bobby L. Davis, #22524	Columbia, SC
05/24/10	Linda Hillard Justice, #28211	Salisbury, NC
05/24/10	John Frederick Peterson, #28061	Columbia, SC

Certificates Issued

At its May 20, 2010, meeting, the Board approved the following applications for licensure:

Michael Wade Apple, II
Thomas Matthew Bland
Adam H. Byrd
Stephanie Christine Carter
Mark Causey, III
Brandon Lee Cross
Amy Jane Crowder
Dharti Mukeshchandra Desai
Joshua Ryan Glienke
David William Gora
Garrett Jay Hansen
Emily Frances Holbrook
Christina Griffin Howard
Matthew Alan Hughes
Claude Mortimer Hunt
Hunter McNair Jackson
Jasmin Jahanshahi
Megan Ann Judy
Brandon Randall Kaczmarski
Jared Dean Lashley
Jon David Lassiter
Joshua Lee Lassiter
Shannon Michelle McAdow
Kevin Timothy McCarty
Scott Douglas Mears
Philip Lee Mescher
Katherine Lauren Morgan
Charles Alexander Morris
Eric Joseph Murphy
Odaro Marvell Omoruyi
William Marsh Palmer
Rupal Adityakumar Patel
James Haywood Plyler, Jr.
John Robert Redding
Alison Christine Scalvini
Megan Jo Speziale
Brian Eugene Stringfellow
Maria E. Virgilio
Christopher Montgomery Vogel
William Gaither Weeks, Jr.
Brent Noel Williams, Sr.
Sarah Elizabeth Work

Have you renewed your license? The deadline is June 30.

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. 393

State Board of CPA Examiners

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Notice of Address Change

Certificate Holder _____
Last Name Jr./III First Middle

Certificate No. _____ Send Mail to ___ Home ___ Business

New Home Address _____

City _____ State _____ Zip _____

CPA Firm/Business Name _____

New Bus. Address _____

City _____ State _____ Zip _____

Telephone: Bus. ( ) _____ Home ( ) _____

Bus. Fax ( ) _____ E-mail Address _____

Signature _____ Date _____

Mail to: PO Box 12827
Raleigh, NC 27605-2827

Fax to: 919-733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.

Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • No. 07-2010

Failure to Renew By Deadline Will Result in Forfeiture

21 NCAC 08J .0101, *Annual Renewal of Certificate, Forfeiture, and Reapplication*, requires that all active CPAs renew their certificates annually by the first day of July. However, online license renewal will remain available on the Board's website, **www.nccpaboard.gov**, through the end of July.

If a CPA fails to renew his or her certificate by July 1, the Board will send a Letter of Demand to the CPA at his or her most recent mailing address.

Failure of an individual to submit the completed renewal within 30 days of the mailing of the Letter of Demand automatically results in forfeiture of the CPA's certificate, as required by NCGS 93-12(15).

Upon forfeiture of a certificate, the individual is no longer a CPA--he or she cannot use the CPA title in any way--and he or she must return his or her CPA certificate to the Board within 15 days of the notice of forfeiture.

A person who has forfeited his or her certificate pursuant to NCGS 93 12-(15) for failure to renew may be eligible to apply for reissuance.

If you have questions about the certificate renewal process, please contact Buck Winslow by e-mail at **buckw@nccpaboard.gov**.

Summary of Uniform CPA Exam Changes Effective January 1, 2011

On January 1, 2011, the CBT-e (Computer-Based Testing-evolution) will launch. As of that date, Exam sections will be reorganized, with the concentration of all written communication tasks in one section. Time allocations will change for two sections and Short Task-Based Simulations (TBS) will replace simulations in three sections. In addition, new scoring weights will go into effect.

New Content and Skill Specification Outlines (CSOs/SSOs)

Candidates planning to test in or after 2011 should review and become familiar with the subject matter that will be eligible to be tested. The new CSOs/SSOs are available at **www.aicpa.org/BecomeACPA/CPAExam**.

Authoritative Literature

A new release of authoritative literature, including FASB Accounting Standards Codification, will be made available for the CPA Exam. To prepare candidates for this release, new tutorial and sample tests will be posted on **www.aicpa.org/BecomeACPA/CPAExam** later this year.

International Standards

International Standards, including International Financial Reporting Standards (IFRS), will become eligible to be tested as of January 1, 2011. Questions on international standards will be gradually integrated into the Exam; questions on US standards will continue to be part of the Exam. The Spring 2010 issue of the *Uniform CPA Examination Alert* discusses the inclusion of IFRS on the Exam.

Research Task Format

A new research task format will be introduced on the CBT-e. To learn how to respond to research tasks, candidates should view the new tutorial and sample tests that will be posted on **www.aicpa.org/BecomeACPA/CPAExam** later this year.

Section Structure

The components of the Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR), and Regulation (REG) sections will be three (3) multiple-choice question (MCQ) testlets and one (1) testlet containing six (6) or

Exam

continued on page 5

www.nccpaboard.gov

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Licensing Activity 6
Inactive Status 7

Disciplinary Actions

Richard Neal Booker, #25091
Fletcher, NC 05/20/2010

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 NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Richard Neal Booker (hereinafter "Respondent") was the holder of North Carolina certificate number 25091 as a Certified Public Accountant.

2. Respondent was employed from July 2007 through December 2008 by a group of five (5) companies as the CPA responsible for the financial operations of these companies.

3. During the period of his employment, Respondent embezzled funds under his control and care from the companies. When confronted by his employer, Respondent admitted, under oath, that he had "mishandled" funds and agreed to pay $75,000.00 in restitution. A subsequent review performed by an independent CPA firm determined that Respondent had fraudulently taken at least $164,019.00.

4. Respondent failed, as part of his job responsibilities, to file and pay the 2008 payroll tax reports 940 and 941 for the companies, resulting in a liability for the companies in an amount which has yet to be determined.

5. Respondent Booker failed to timely respond to Board inquiries concerning this matter.

6. Based on the seriousness of the allegations and Respondent's failure to respond to Board inquiries concerning this matter, on January 25, 2010, the Board issued an Emergency Order for Revocation and Notice.

7. 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. 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. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's misappropriation of client funds and his failure to respond to Board inquiries are violations of NCGS 93-12(9)d and e, and 21 NCAC 08N .0201, .0202, .0203, .0204, .0206, and .0212.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Richard Neal Booker, is hereby permanently revoked.

2. 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 Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

Gerrelene M. Walker, #7714
Tarboro, NC 04/26/2010

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 NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Gerrelene M. Walker (hereinafter "Respondent") is the holder of North Carolina certificate number 7714 as a Certified Public Accountant.

2. During the period from July 1, 2005, through March 23, 2006, Respondent conducted an audit and issued a report on the financial statements of the Edgecombe County Board of Education for the year ended June 30, 2005.

3. An audit working paper review, performed by the North Carolina Office of the State Auditor, and a review of the financial statements and single audit report, performed by the Local Government Commission (LGC), disclosed the following: :

a. The working papers contained deficiencies in audit documentation that indicate the Respondent failed to obtain sufficient evidence to provide a reasonable basis for the conclusion that was expressed in the audit report and failed to comply with Governmental Auditing Standard 3.39, Government Auditing Standard 6.04 a. and b., and Circular A-133 requirements related to the audit of major federal programs.

b. The financial statements, note disclosures, and supplemental schedules, as submitted to the LGC, were not prepared by Respondent in accordance

2010 Board Meetings

August 23
September 20
October 21
November 22
December 20

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

Meetings of the Board are open to the public except, when under State law, some portions may be closed to the public.

The agenda for each meeting is available from the Board's web site, **www.nccpaboard.gov**, approximately five (5) business days before the scheduled meeting.

with Governmental Accounting and Financial Reporting Principles and contained errors and deficiencies.

c. The single audit report and schedules, as submitted to the LGC, were not prepared by Respondent in accordance with Circular A 133 requirements and contained errors and deficiencies.

4. 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. 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. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 08N .0103, .0212, .0403, and .0405.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. Respondent shall obtain pre-issuance reviews of all audits of government units and component units of government units until such time that the Board determines pre-issuance review is no longer necessary. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondent shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report upon its issuance.

2. Respondent shall reimburse the Board for its administrative costs incurred as a result of monitoring compliance with pre-issuance review requirements.

Lawton Douglas Johnson, #14238
Greensboro, NC 05/20/2010

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 NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Lawton Douglas Johnson (hereinafter "Respondent") was the holder of North Carolina certificate number 14238 as a Certified Public Accountant.

2. Respondent's application for modification of discipline was approved in a Consent Order by the Board on November 19, 2009, at a public hearing and consented to by Respondent on December 7, 2009.

3. The Consent Order allowed Respondent to submit an application for the reissuance of his CPA certificate after submission of a behavioral assessment as prescribed in the Consent Order.

4. The Board office received the assessment as prescribed in the Consent Order on January 8, 2010. The Board office received Respondent's application for reissuance of his CPA certificate on February 8, 2010.

5. The Board office received copies of a proposal letter and engagement contract dated December 23, 2009, that Respondent had submitted to a potential client, to provide audit services and tax return preparation. The letterhead, on which the proposal letter and engagement contract was submitted, identified Respondent as a CPA and his firm as a CPA firm.

6. As of the date of the proposed letter and engagement contract, Respondent had not submitted to the Board the assessment as prescribed in the Consent Order or an application for the reissuance of his CPA certificate and CPA firm registration.

7. 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. 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. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-3 and 93-4, 21 NCAC 08N .0201, .0202, .0203, and .0302.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. Respondent shall remit a one thousand ($1,000.00) dollar civil penalty with the signed Consent Order.

2. Respondent shall be placed on probation for a period of two (2) years from the date that his application for reissuance is approved by the Board.

3. Respondent agrees that any violation of NCGS 93 and 21 NCAC Chapter 08 during the term of the probation will be grounds for immediate suspension of his CPA certificate and CPA firm registration for a period of two years.

We're on Twitter and Facebook

Consistent with its commitment to provide candidates, applicants, licensees, and the public with up-to-date, useful information about the CPA profession, the Board is now using Twitter and Facebook.

These social media applications will be used in conjunction with the Board's newsletter and website to keep the Board in contact with interested parties.

Notices of Apparent Violation and Demands to Cease and Desist

Gregory Alan Hart, Huntersville, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by NCGS §93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to NCGS §93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to NCGS §93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under §GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to NCGS §93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term "accountant" and only the term "accountant" in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice.

WHEREAS, although Respondent Gregory Alan Hart (hereinafter "Respondent Hart") has his principal place of business in North Carolina, he is not currently licensed as a certified public accountant in North Carolina; and

WHEREAS, Respondent Hart's North Carolina certificate was forfeited in 2001 for failure to renew; and

WHEREAS, Respondent Hart and his non-CPA firm employer have traded upon the title "CPA" by identifying Respondent Hart on the Scale Finance website as a "CPA (former 1994-2000)," Respondent Hart's reference to the title "CPA" or "Certified Public Accountant" conveys the false impression that he is authorized to use a title other than 'accountant' when, in fact, he is not lawfully authorized to use or trade upon the title "Certified Public Accountant" or "CPA" in this State. Such a representation is misleading and contrary to NCGS §93-1, §93-3, §93-6.

THEREFORE, Respondent Gregory Alan Hart is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until Respondent Hart has had his license as a CPA reinstated by the North Carolina State Board of Certified Public Accountant Examiners.

BY:

Robert N. Brooks, Executive Director

North Carolina State Board of Certified Public Accountant Examiners

11/20/2009

In lieu of civil proceedings authorized by NCGS §93-12(16), the Board will accept Respondent Firm's consent to this Demand.

CONSENTED TO BY:

Gregory Alan Hart

12/03/2009

Kenneth Lee Frie Sanford, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by NCGS §93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to NCGS §93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to NCGS §93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under §GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to NCGS §93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term "accountant" and only the term "accountant" in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice.

WHEREAS, Respondent Kenneth Lee Frie (hereinafter "Respondent Frie")

Frie *continued from page 4*

requested, on September 22, 2006, that his North Carolina CPA license be placed on "Inactive" status and certified "under oath" that he would not identify himself or allow others to identify him as a CPA. Respondent Frie is not currently licensed by the Board as a certified public accountant in North Carolina; and

WHEREAS, Respondent Frie's principal place of business is in North Carolina; and

WHEREAS, Respondent Frie allowed himself to be identified as a North Carolina CPA and as a Texas CPA, by his employer, in a proposal presented to a North Carolina governmental entity, thereby conveying the impression that he is authorized to use a title in North Carolina other than 'accountant' when, in fact, he is not lawfully authorized to use the title "Certified Public Accountant" or "CPA" in this State. Such a representation is misleading and inconsistent with the statements he made under oath when applying for inactive status, and contrary to NCGS §93-1, §93-3, §93-6.

THEREFORE, Respondent Frie is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" and identify himself only as "accountant."

BY:

Robert N. Brooks, Executive Director

North Carolina State Board of Certified Public Accountant Examiners

10/27/2009

In lieu of civil proceedings authorized by NCGS §93-12(16), the Board will accept Respondent Firm's consent to this Demand.

CONSENTED TO BY:

Kenneth Lee Frie

03/04/2010

Exam *continued from front page*

seven (7) short task-based simulations (TBS).

The components of the Business Environment and Concepts (BEC) section will be three (3) multiple-choice question (MCQ) testlets and three (3) written communication tasks on BEC topics.

Section Time Allocations

Testing time for the AUD section will be shortened to four (4) hours. Testing time for the BEC section will be increased to three (3) hours. Testing times for the FAR and REG sections will remain at four (4) and three (3) hours, respectively. The total testing time for all sections of the examination remains unchanged at 14 hours.

Candidates should note that these changes refer to testing time only. Time scheduled at test centers will continue to include an additional half hour for the check-in process and completion of the survey at the end of the session.

Calculator

A new online calculator will be introduced on the CBT-e. Information about the calculator's features will be included in the new tutorial and sample tests which will be available in the coming months.

Spreadsheet

A new spreadsheet will be introduced on the CBT-e. To learn about its functionality, candidates should view the new tutorial and sample tests to be posted on **www.aicpa.org/BecomeACPA/CPAExam** later this year.

Task-Based Simulations (TBS)

Short task-based simulations (TBS) will replace the simulations currently used on the Exam. To learn what the new simulations will look like and how to respond in the new format, candidates should view the new tutorial and sample tests which will be available later this year.

Scoring Weights

In the AUD, FAR, and REG sections, multiple-choice questions (MCQs) will account for 60% and task-based simulations (TBS) for 40% of the total score.

In the BEC section, multiple-choice questions (MCQs) will account for 85% and written communication tasks for 15% of the total score.

Passing Score

The AICPA Board of Examiners (BOE) will make a decision on the passing score in the early months of 2011, after data from the first testing window of the new examination release become available.

Information about the passing score decision will be posted on **www.aicpa.org/BecomeACPA/CPAExam** in the coming months.

Candidate Performance Report

The report providing candidates with information about the strengths and weaknesses of their Exam performance will be revised. A description of the new candidate performance report will be widely distributed and posted on **www.aicpa.org/BecomeACPA/CPAExam** later this year.

Exam Candidate Statistics

According to a report from the National Association of State Boards of Accountancy (NASBA), North Carolina was ranked 16th for the number of candidates taking the Uniform CPA Exam for calendar year 2009.

The report, which was issued in June, shows that 1,826 NC candidates sat for 5,219 events (Exam sections) in 2009.

North Carolina was ranked 16th in 2008 (1,716 candidates and 4,876 events) as well as 2007 (1,556 candidates and 4,464 events).

In 2006, North Carolina was ranked 17th with 1,312 candidates and 3,722 events.

North Carolina was ranked 13th in 2005 (1,302 candidates and 3,698 events) as well as 2004 (872 candidates and 2,312 events.)

Licensing Activity

Certificates Issued

06/23/10 Karen Nacy Goodchild

06/23/10 Collin Lee Sumrall

Retired Status

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status. However, retired status does not preclude volunteer services for which the retired CPA receives no direct or indirect compensation so long as the retired CPA does not sign any documents, related to such services, as a CPA [21 NCAC 08A .0301(b)(33)].

06/23/10	Carolyn Ball Barry, #15033	Shelby, NC
06/23/10	Mary Weigel Blakeslee, #18844	Black Mountain, NC
06/23/10	Anne Pemberton Britt, #12793	Cary, NC
06/23/10	Yingli Chen, #32593	San Mateo, CA
06/23/10	Marvene Pope Creech, #14849	Goldsboro, NC
06/23/10	Catherine Dziubczynski, #27084	Catawba, NC
06/23/10	Xiaorong Hu, #32198	San Mateo, CA
06/23/10	Spencer B. Rhodes, #7096	North Wilkesboro, NC
06/23/10	David R. Smith, #22680	Cary, NC
06/23/10	Billy Fred Warf, #8146	Midlothian, VA

Exam Fees to Decrease August 21, 2010

Effective August 21, 2010, the Uniform CPA Exam fees charged by Prometric Test Centers will decrease. Prometric's per-test hour fee of $24.80 will decrease to $22.05 per test hour. The Board's administrative fees, NASBA's Exam fees, and the AICPA's fees remain unchanged.

Applications postmarked on or before August 20, 2010, will be processed using the current fee schedule. Applications postmarked on or after August 21, 2010, will be processed using the new fee schedule.

Revised Exam applications which reflect the new fees will be available August 21, 2010, from the Board's web site, **www.nccpaboard.gov**, in August.

Exam Fees Effective August 21, 2010

Administrative Fees	
Initial Applicant	$230.00
Re-exam Applicant	$75.00
Exam Section Fees	
Auditing & Attestation (AUDIT)	$218.18
Financial Accounting & Reporting (FAR)	$207.15
Regulation (REG)	$185.10
Business Environments & Concepts (BEC)	$174.08

Board-Approved Ethics CPE Courses

As part of the annual 40-hour CPE requirement, all active CPAs must complete a Board-approved ethics course to be eligible for license renewal.

A list of acceptable Board-approved ethics courses is available on the Board's web site, **www.nccpaboard.gov**.

For more information regarding CPE, please review 21 NCAC 08G.

Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on the following date:

September 6, 2010
Labor Day

Need a Form or an Application?

Do you need a form or an application? Many of the Board's forms and applications are available from the Board's web site, **www.nccpaboard.gov.**

To access the forms, click on the "Forms" link on the left side of the home page. The forms are listed by type (Administrative/Miscellaneous, Complaints, CPE Sponsors, Examinations, Firms, Licensing, and Statutes & Rules).

Moved? Changed Jobs?

21 NCAC 08J .0107 requires all licensees and firms to notify the Board *in writing* within 30 days of any change in address (including telephone number or e-mail address) or business location.

Licensees and firms can make address changes using the "Address Update" link on the Board's web site, **www.nccpaboard.gov**.

Exam candidates must submit address changes by fax, e-mail, or US mail.

Inactive Status

"Inactive," when used to refer to the status of a person, describes one 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 21 NCAC 08A .0308(b) [21 NCAC 08A .0301(b)(21)].

05/25/10

Charles Blackwell Scoggin, III, #9495	Pinehurst, NC

05/26/10

Carolyn Elizabeth Billick, #31669	Stow, OH
William Wesley Burns, IV, #28630	San Antonio, TX
Mary Wiatt Partin, #14941	Birmingham, AL
Sara Spencer Whitney, #12910	Mooresville, NC

05/28/10

Paul Joseph Drogosch, #26759	Los Angeles, CA
Elisabeth C. Fisher, #26308	Houston, TX
Robert Eugene Rhoney, #9726	Hickory, NC
Ron Jay Schwartz, #31608	Atlanta, GA
Jeanne Summers, #30881	Jupiter, FL
Peter Anthony Torrente, Jr., #33792	Darien, CT
Jessica Dianne Walkup, #34636	Parkersburg, WV

06/01/10

Rand McNutt Meyer, #21694	Atlanta, GA
Michael Joseph Reno, #25084	Washington, DC

06/02/10

Thomas G. Carbone, #27671	Suffern, NY
Greg Michael Cooley, #32690	Charlotte, NC
Todd Bradley Crum, #24272	Roxboro, NC
Tiffany Dern Foster, #25041	Wake Forest, NC
David Allen Weinberg, #27871	Milwaukee, WI

06/03/10

Charles Reems Daul, #7394	Matthews, NC
Joshua C. Dykema, #32866	Washington, DC
Cheryl Lynn Kozik, #21009	Tucson, AZ
William E. McLendon, #28354	Atlanta, GA
Gerald M. Popovec, #27092	Belle Vernon, PA
Ray Van der Horst, #32571	Cincinnati, OH
Christina Murray Wright, #32238	Elk Creek, VA

06/04/10

Christopher Brian Hosmer, #33235	Norwalk, CT
Jennifer Nadine Kelly, #32632	Hamilton, OH
Paul Anthony Manos, #23795	Birmingham, AL
Emily Chau Nguyen, #32934	Duluth, GA
Wayne Eugene Rabon, #23001	Lexington, SC
Donald Hugh Taylor, #3713	Macon, GA

06/08/10

William Jerry Blackburn, #8430	Mooresville, NC
Diane M. Frederick, #27718	Charlotte, NC
Gerald Stanley Grisham, #22122	Memphis, TN
James Patrick Liddy, #32113	Garden City, NY
Martha Allison Roblee, #30200	Columbia, SC
Sienna Loy Smith, #30444	Charlotte, NC
Els Teunen, #32062	Raleigh, NC
Kenneth James Trimmer, #16418	Pocatello, ID
William David Wildman, #22417	Memphis, TN
Stephen Charles Wright, #13665	Deep Gap, NC
Michael E. Young, #26184	Lexington, KY

06/09/10

Petrina J. Johnson, #32298	Charlotte, NC
Vance David Simpson, #9887	Hickory, NC

06/10/10

Martin Thomas Blaine, #29786	Columbus, OH
Gregg Draeger, #31524	Owatonna, MN
Trenton David Fast, #27923	Austin, MN
Dennis William Meyer, #31538	St. Louis, MO
Julie Mitchel, #14472	Raleigh, NC
Gregory William Schwartz, #28192	Minneapolis, MN
Scott W. Strothkamp, #31092	St. Louis, MO

06/11/10

Kendall Odelle Fields, III, #15273	Charleston, SC
Jenny Ann Johnson, #29226	Chesnee, SC
William Earl Mims, #34420	Peoria, IL

06/14/10

Brad R. Benton, #28827	Atlanta, GA

06/15/10

Jeffrey Lee Jackson, #19052	Canton, GA
Charles Mitchell, #20448	Cary, NC
Varner Thomas Olmsted, #15590	Raleigh, NC
Kelly J. Sandquist, #30769	Madison, WI
Peter J. Schlicksup, Jr., #35270	Florham Park, NJ

06/16/10

Elizabeth Caroline Digirolamo, #29018	Mooresville, NC
Michael Wayne Hillard, #10834	Salisbury, NC
Lori Braswell Sproule, #28021	Wingate, NC

06/17/10

Richard Timothy Conner, #29612	Roanoke, VA
Van Dexter Isley, #17333	Morrisville, NC
Donald Lee Johnson, #7156	Wake Forest, NC
Terry Joel Schwartz, #33599	Chicago, IL
James Daniel Seibert, #13882	Columbia, SC
Robert Carl Zerbe, #27877	Charlotte, NC

06/18/10

Donald Winfred Carroll, #7136	Raleigh, NC
Valerie J. Goodwill, #32948	Topeka, KS
Christina Hillis McDonald, #27723	Fort Mill, SC
Gary Marshall Sullivan, Jr., #11235	Manakin Sabot, VA
Gbolade O. Tubi, #32384	Chicago, IL

06/21/10

James Christopher Barras, #25232	Greenville, SC
Barbara M. Dennis, #23248	Charlotte, NC
John R. McDade, #21692	Fort Mill, SC
Nancy Elaine Tredaway Stuart, #28465	Huntsville, AL
James L. Wilson, Jr., #26332	Greenville, SC

06/22/10

Steven M. Dauby, #25731	Carmel, IN
Kimberly, Stewart, Hermann, #32379	Atlanta, GA
Midge Hermanns, #32739	North Pole, AK
Denis Lakhturov, #33189	Longview, TX
Shelly Schultz McKee, #30999	Charlotte, NC
Sidney Paul Rattner, #29215	Woodridge, IL
Elena A. Utkina, #33616	Longview, TX

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Notice of Address Change

Certificate Holder _____
Last Name Jr./III First Middle

Certificate No. _____ Send Mail to ___ Home ___ Business

New Home Address _____

City _____ State _____ Zip _____

CPA Firm/Business Name _____

New Bus. Address _____

City _____ State _____ Zip _____

Telephone: Bus. ( ) _____ Home ( ) _____

Bus. Fax ( ) _____ E-mail Address _____

Signature _____ Date _____

Mail to: PO Box 12827
Raleigh, NC 27605-2827

Fax to: 919-733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.

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 • www.nccpaboard.gov • No. 08-2010

Barton W. Baldwin, CPA, Appointed to Board



Barton W. Baldwin, CPA

Governor Beverly Perdue has appointed Barton W. Baldwin, CPA, of Mount Olive, to a three-year term on the Board of CPA Examiners. He succeeds Jeffrey T. Barber, CPA, whose term expired in June. *See Resolution on page 5.*

Baldwin, a partner in the firm Baldwin & Hodge, LLP, previously served on the Board from 1994 through 2000. During that time, he was elected Vice President of the Board and served as a member of the Executive Committee and the Personnel Committee. In addition, he served as Chair of the Professional Standards Committee.

An active member of the NCACPA since 1977, Baldwin has served as President and member of the Board of Directors. In 1998, Baldwin received the NCACPA's "Raymond Rains Award for Outstanding Service to the Profession."

At the national level, Baldwin has been an integral part of the National Association of State Boards of Accountancy (NASBA), serving not only as a member of numerous committees, but also as Middle Atlantic Regional Director, Director-at-Large, Vice Chair, IFAC delegate and most recently, Chair of NASBA. As NASBA Chair, he was instrumental in the negotiation and signing of the contract that introduced the computer-based CPA Examination.

In 2009, NASBA presented Baldwin with the "William H. Van Rensselaer Award." The Van Rensselaer award recognizes individuals who have earned recognition through their contributions in the development of a new program or improvement of a current program for boards of accountancy, or who influenced passage of rules or statutes to improve accountancy regulations and laws.

In addition to his service to NASBA, Baldwin has served the AICPA as a member of the Governing Council, State Legislation Committee, and the Quality Review Executive Committee.

Baldwin has also dedicated his time and talents within the community by serving in various leadership capacities with the Mount Olive Area Chamber of Commerce, Mount Olive Jaycees, Boys and Girls Clubs, the North Carolina Democratic Party, and First United Methodist Church.

Maria M. Lynch, Esq., Reappointed to Board

Governor Perdue has appointed Maria M. Lynch of Raleigh, to the Board of CPA Examiners for a three-year term expiring June 30, 2013. Initially appointed to the Board in 2007, Lynch is serving a second term as Secretary-Treasurer of the Board.

Lynch, a partner in the law firm of Lynch & Eatman, LLP, will serve as one of the Board's two public members.

In addition, she is the current Chair of the Professional Education and Applications Committee and the Personnel Committee. She is a member of Joint Regulations Task Force and past Chair of the Mobility Task Force.

Lynch, who was admitted to the North Carolina State Bar in 1979, was awarded the Sarah H. Davis Excellence Award in 2006 by the North Carolina Bar for her service to the profession.

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Disciplinary Actions

Penny Leigh Dierickx, #28748
Clayton, NC 07/19/2010

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 NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Penny Leigh Dierickx (hereinafter "Respondent") was the holder of North Carolina certificate number 28748 as a Certified Public Accountant.

2. In January of 2007, Respondent was indicted for the first degree murder of her husband.

3. In May of 2008, Respondent requested that her North Carolina CPA certificate be placed on inactive status during the pendency of the criminal charge. Said request was granted in June of 2008.

4. On May 11, 2010, Respondent pled guilty to the second-degree murder of her husband and was sentenced by the court to a minimum term of 94 months with a maximum term of 122 months in the custody of the North Carolina Department of Correction.

5. 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. 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. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9) a. and e., and 21 NCAC 08N .0201 and .0203.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Penny Leigh Dierickx, is hereby permanently revoked.

2. 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 Respondent claim or attempt to use any practice privileges in any other state based upon her permanently revoked North Carolina certificate.

Nathaniel L. Tuboku-Metzger, #24003
Apex, NC 07/19/2010

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 NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Nathaniel L. Tuboku-Metzger (hereinafter "Respondent") is the holder of North Carolina certificate number 24002 as a Certified Public Accountant. At all times relevant, Respondent was the president and principal shareholder of his CPA firm, Nathaniel L. Tuboku-Metzger, CPA, PC.

2. Respondent engaged a firm to perform his CPA firm's peer review.

3. Respondent failed to timely fulfill his obligations as agreed to in the peer review engagement.

4. 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. 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. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's action as set out above constitutes a violations of NCGS 93-12(8c), 93-12(9)e, and 21 NCAC 08N .0203(b)(4).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

Sonja W. Hibbard, #15477
Elizabeth City, NC 07/19/2010

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 NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Sonja W. Hibbard (hereinafter "Respondent") is the holder of North Carolina certificate number 15477 as a Certified Public Accountant.

2. Respondent was engaged by a client to provide tax preparation services to both the client and the client's S-corporation.

3. Respondent failed to calculate, in a timely manner, and to advise the client

of the tax liability for both the client and the client's S-corporation. Respondent's failures resulted in interest and penalties to the client for the unpaid taxes.

4. 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. 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. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's failures to exercise due care and to prepare tax returns in a competent manner constitute violations of NCGS 93-12(9)e and 21 NCAC 08N .0211 and 08N .0212.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

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Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on the following date:

September 6, 2010
Labor Day

Certificates Issued

At its July 19, 2010, meeting, the Board approved the following applicants for licensure:

Charles A. Akpom
Diane Thalheimer Bair
Hannah Leroux Barber
Kelly Ann Barnes
Robert Anthony Bellia
David Paul Boyd
Kevin Joseph Buchser
Melvin Manuel Cartagena
Mao Chen
Allison Marie Currier
Mary Alice Dionne
James M. Dugan
Eric Hadley Faust
Robert Forrest Fowler, III
Brandon Jacob Gallion
Matthew Scott Giedd
Mya Dionne Gonder
Edward Dayne Boki Grofic
Crystal Michelle Hamilton
Jeremiah Tesoro Hamm
Tanya Jane Hoffa
Shaun Michael Howes
Cristen Anne Jones
Jodi Kay Kruse
Courtney Anne Kueser
Jonathan Ross Lambeth
Terrie Eileen Lassandro
James Spencer Levy
Andrew Micheal Machek
Kelly Gloria McAuliffe
Jonathan Alan McSwain
Carey Stewart Mitchell
Sarah Kate Moore
Derek John Mumma
Haley Jenkins Myers
Elizabeth Casey Nenni
David O'Dirling
James Douglas Osgood
Shilpa Girishbhai Patel
Gregory J. Pedersen
Brenda Joyce Peiczarka
Amanda Rene Pyzoha
Lance Robert Ream
Bekgah Luanne Reed
Ian Jeffrey Reifkind
Margaret Elizabeth Scott
Priya Shankar
Deidra Nicole Simmons
Kim M. Spinello
James Edward Swann
Tonya Elise Teague
Meredith Barber Tuttle
John Mark Tyrpak
Stephen Britt Watkins
Kimberly Lynn Wheeler
Robert Lowell Whited
Jennifer Lee Whitney
Catherine Ann Wides
Sara Rebecca Woods
Carolyn Ann Woodson-Clarke
Hussien Yimam Yassin
Nancy Elizabeth Yates

Exam Fees Effective August 21, 2010

Administrative Fees	
Initial Applicant	$230.00
Re-exam Applicant	$75.00
Exam Section Fees	
Auditing & Attestation (AUDIT)	$218.18
Financial Accounting & Reporting (FAR)	$207.15
Regulation (REG)	$185.10
Business Environments & Concepts (BEC)	$174.08

Notices of Apparent Violation and Demands to Cease and Desist

Avril Pinder, Respondent
Wilmington, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by NCGS 93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to NCGS 93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to NCGS 93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under NCGS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, Respondent Avril Pinder (hereinafter "Respondent Pinder") is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State; and

WHEREAS, Respondent Pinder, while working in North Carolina, allowed herself to be identified as a CPA in a newspaper article and on the New Hanover County website, Respondent Pinder's use of the title "CPA" or "Certified Public Accountant" conveys the false impression that she is authorized to use a title other than 'accountant' when, in fact, she is not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such a representation is misleading and contrary to NCGS 93-1 and 93-3.

THEREFORE, Respondent Pinder is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that she immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until Respondent Pinder has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

BY:

Robert N. Brooks, Executive Director

North Carolina State Board of Certified Public Accountant Examiners

05 / 24 / 2010

In lieu of civil proceedings authorized by NCGS 93-12(16), the Board will accept Respondent's consent to this Demand.

CONSENTED TO BY:

Avril Pinder

05 / 27 / 2010

Thaddeus Joseph Shalek, Respondent
Durham, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by NCGS 93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to NCGS 93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to NCGS 93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under NCGS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, Respondent Thaddeus Joseph Shalek (hereinafter "Respondent Shalek") has a principal place of business in North Carolina, but is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State; and

WHEREAS, Respondent Shalek and his non-CPA firm employer have traded upon the title "CPA" by identifying Respondent Shalek on the non-CPA firm's website as a CPA. Respondent Shalek's identification as a CPA conveys the false impression that he is authorized to use a title other than 'accountant' when, in fact, he is not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such a representation is misleading and contrary to NCGS 93-1 and 93-3.

THEREFORE, Respondent Shalek is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until Respondent Shalek has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

BY:

Robert N. Brooks, Executive Director

North Carolina State Board of Certified Public Accountant Examiners

04 / 23 / 2010

In lieu of civil proceedings authorized by NCGS 93-12(16), the Board will accept Respondent's consent to this Demand.

CONSENTED TO BY:

Thaddeus Joseph Shalek

05 / 05 / 2010

North Carolina State Board of Certified Public Accountant Examiners

Resolution

WHEREAS, Jeffrey T. Barber, CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2007;

WHEREAS, during his tenure he served two terms as Vice President of the Board;

WHEREAS, during his tenure he served as a member of the Executive Committee, as a member of the Professional Education and Applications Committee, and as a member and Chair of the Professional Standards Committee;

WHEREAS, during his tenure he served as Chair of the Joint Task Force on Regulations;

WHEREAS, during his tenure he 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 Jeffrey T. Barber, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

This the 19th day of July 2010.

Michael C. Jordan, CPA

Michael C. Jordan, CPA, President

North Carolina State Board of
Certified Public Accountant Examiners

Rules Effective July 1, 2010

In accordance with NCGS 150B-21.5, *Circumstances When Notice and Rule-Making Hearing Not Required*, the Board has made technical changes to a number of rules in 21 NCAC, Subchapter 08, *Board of Certified Public Accountant Examiners*.

According to Robert N. Brooks, Executive Director of the Board, the amendments were necessary to correct typographical and grammatical errors and to correct citations to other rules that had been amended in some way.

In addition, amendments were made to change information, such as addresses and telephone numbers, that are readily available to the public.

"The amendments do not significantly impact the manner in which the Board conducts business--they simply clean up the rules and correct information related to the cost of purchasing copies of standards from certain accounting organizations," said Brooks.

In addition to the amendments, several rules were repealed because they are no longer applicable.

"We repealed the rule on the use of the CPA title (21 NCAC 08H .0105) and we repealed the rule on non-resident notification (21 NCAC 08H .0106) because those rules were no longer necessary because of the mobility legislation that is in effect now," Brooks stated.

"When the Board makes changes to the rules, it is with the intention of making the rules more effective, more clear."

The following rules were amended effective July 1, 2010:

- 21 NCAC 08J .0106;
- 21 NCAC 08K .0104;
- 21 NCAC 08K .0104;
- 21 NCAC 08N .0209;
- 21 NCAC 08N .0211;
- 21 NCAC 08N .0214;
- 21 NCAC 08N .0304;
- 21 NCAC 08N .0308;
- 21 NCAC 08N .0403;
- 21 NCAC 08N .0404;
- 21 NCAC 08N .0405; and
- 21 NCAC 08N .0306.

The following rules were repealed effective July 1, 2010:

- 21 NCAC 08H .0105;
- 21 NCAC 08H .0106; and
- 21 NCAC 08N .0210.

A PDF document showing the text of the rules before and after the changes is available from the Board's website, **www.nccpaboard.gov**, under the heading, "In the Spotlight."

The final text of the affected rules has been incorporated into the rules portion of the website.

If you have questions regarding the amended or repealed rules, please contact Robert Brooks by e-mail at **rbrooks@nccpaboard.gov**.

2010 Board Meetings

September 20

October 21

November 22

December 20

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

Meetings of the Board are open to the public except, when under State law, some portions may be closed to the public.

The agenda for each meeting is available from the Board's web site, **www.nccpaboard.gov**, approximately five (5) business days before the scheduled meeting.

Reclassifications

Reinstatement

07/19/10	Greg Michael Cooley, #32690	Charlotte, NC
07/19/10	Todd Bradley Crum, #24272	Roxboro, NC
07/19/10	Gail Patterson Kuczkowski, #19466	Greensboro, NC
07/19/10	Dexter Thomas Laughlin, #16120	Williamsburg, VA

Reissuance

07/19/10	Charles Brian Bennett, #14838	Mount Airy, NC
07/19/10	Jo Jackson Briggs, #15295	Siler City, NC
07/19/10	Andrea R. Millar, #28184	Raleigh, NC

Retired Status

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status. However, retired status does not preclude volunteer services for which the retired CPA receives no direct or indirect compensation so long as the retired CPA does not sign any documents, related to such services, as a CPA [21 NCAC 08A .0301(b)(33)].

07/19/10	Troy E. Alexander, #1076	Albemarle, NC
07/19/10	Willa Campbell Gold, #3964	Reidsville, NC
07/19/10	Harriette O. Griffin, #13816	Raleigh, NC
07/19/10	Jack L. Harmon, #8929	Hickory, NC
07/19/10	Alison L. Hawk, #32111	Little River, SC
07/19/10	Adriana Mendez, #34338	Charlotte, NC
07/19/10	Larry L. Redmond, #34667	Richfield, NC

Inactive Status

"Inactive," when used to refer to the status of a person, describes one 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 21 NCAC 08A .0308(b) [21 NCAC 08A .0301(b)(21)].

06/23/10

Vincent David Beichler, #29781	Powell, TN
Marsha Snipes Caviness, #25302	Fuquay-Varina, NC
Jason Motley Clarke, #31372	Chicago, IL
Minnetta June Davis, #20179	Ocean Isle Beach, NC
Leigh Ann Fernandez, #24231	Signal Mountain, TN
Joseph J. Schmidt, #24760	Anchorage, AK

06/24/10

Ralph Michael Behringer, #33006	Dallas, TX
Stephen A. Clark, #33243	Scottsdale, AZ
Daniel Earl Godwin, #10955	Blowing Rock, NC
Dexter K. Manning, #29463	Atlanta, GA
Thomas Emil Ostrowski, #16954	Cornelius, NC
Robert Bruce Propst, #14752	Charlotte, NC
Jeffrey Talmadge Willis, #15621	Raleigh, NC

06/25/10

Edward Francis Busch, #23986	McCormick, SC
Jacqueline A. Haskett, #16924	Hertford, NC
William E. McLendon, #28354	Atlanta, GA
Herbert McRoy Skipper, Jr., #29873	Georgetown, SC

06/28/10

Aaron Wayne Bauck, #32717	Birmingham, AL
Neal Owen Carnahan, #21564	Harrisburg, NC
Jonathan Elliott Crane, #32009	New York, NY
Julie A. Enloe, #33395	Fort Wayne, IN
Allyn Eugene Guffey, #16100	Knightdale, NC
Linda Pearson Heaton, #17960	Crestview, FL
Valerie Cathey Lamar, #33872	Harrison, NY
Michael James McMahon, #12136	Raleigh, NC
Gail Lynn Kosier Neuharth, #12373	Naples, FL
Jeana D. Ochsner, #25129	Hollywood, FL
Richard Gordon Redman, #33244	Bethesda, MD
Rance Michael Rhodes, II, #33976	Seattle, WA
James Carlton Roberts, #17831	Mocksville, NC
Sonja Leigh Speck, #31077	Fresno, CA
Steven O. Swyers, #30835	St. Louis, MO
Walter Warren Tuthill, Jr., #2863	Tarzana, CA
Robert Woods Vaughan, #3605	Camden, SC
Jia Wang, #29150	Glenview, IL

06/29/10

Stephen Paul Jackson, Jr., #21853	Greensboro, NC
Steven Allen Krpata, #25869	Pinetown, NC
Janet R. Lashley, #22976	Hattiesburg, MS
Akira Yamamoto, #30038	Novi, MI

06/30/10

Markham Worth Baity, #26395	Greensboro, NC
Wendy Sue Barber, #21660	Denver, CO
Robert Mark Bullen, #32436	Timonium, MD
Greyson Miles Burnett, #34996	Roxboro, NC
Winston Alfred Church, #20542	Bristol, TN
Seth Winslow Davis, #32597	McLean, VA
Tammy Clark Eury, #27245	Banner Elk, NC
Ronald Lee Hagenbaugh, #29755	Charlotte, NC
Brandon Morris Helms, #30178	Charlotte, NC
Kevin Anthony Hine, #16638	Wallace, NC

06/30/10

Stephanie Ketron Honts, #23661	Troutville, VA
Cathleen Barbara Johnson, #29885	East Norriton, PA
Ryan Andrew Johnson, #27985	Chesnee, SC
Timothy A. Keadle, #28054	Atlanta, GA
Hubert Phillip Moore, Jr., #26773	Atlanta, GA
Sean Christopher Pace, #34294	Raleigh, NC
Thomas Joel Rourick, #22019	Kansas City, MO
Roger D. Sharp, #23330	Portland, OR
Elisabeth A. Shepard, #32061	Baltimore, MD
Jerry Neil Smith, #13392	Atlanta, GA
Lori Lyn Snodgrass, #34252	Birmingham, AL
Jeanne Thomas Westbrook, #24100	Charlotte, NC
Dale Roy Whitfield, Jr., #19549	Centreville, VA

07/01/10

William J. Alverson, III, #30711	Charlotte, NC
Keith Gaston Bernard, #18374	Fort Mill, SC
Stephen Paul Bramlage, Jr., #24309	Maumee, OH
Jamie L. Engel, #32265	Pineville, NC
Harold Ernest Jones, Jr., #14544	Raleigh, NC
Jennifer Lynn Lachance, #27546	Lewiston, ME
Chris Maxwell Poplin, #17368	Albemarle, NC
Jeffrey Michael Szyperski, #16037	Irvington, VA

07/02/10

James Eugene Kinkead, #22125	Loganville, GA
Gail Shell Miller, #14501	Asheville, NC

07/06/10

Jarod David Leggett, #34593	Ocean Isle Beach, NC
Brett Allen Paduch, #33013	Johnson City, TN
Edie Hedden Parr, #19878	Marshall, NC
Elizabeth Raver Wagner, #18540	Charlotte, NC

07/07/10

Mary Lee Bradford, #25236	Winston-Salem, NC
Raymond Joseph Brooks, #15789	Indian Trail, NC
Kathleen Marie Gierer, #17328	Ballwin, MO
Christopher J. Grasher, #23593	Dallas, TX
Patrick Louis Hoefling, #30679	Charlotte, NC
Erik Vonn Horstmann, #23290	Greenville, SC
Debra Elaine Johnson, #25424	Mount Olive, NC
Susan S. King, #23044	Lenoir, NC
Terry Richard May, #26172	Greensboro, NC
Frank J. Sambor, #30643	Glastonbury, CT
Dorothy Ellen Whiteman, #19498	Wilmington, DE

07/08/10

Karen Ann Blinkhorn, #25549	Kennesaw, GA
Cindy Abbott Coates, #16627	Hickory, NC
Michael DuBose, #15176	Sparta, NC
Sieglinde Christiane Hefele, #31837	Waxhaw, NC
Brandi Charles Knight, #34669	Rock Hill, SC
Susan Jan Loy, #22394	Little River, SC
Jeffrey M. Luck, #27928	Greenville, SC
Sheryl J. Minnis-Pannell, #24656	Glen Allen, VA
Horace William Palmer, Jr., #13016	Charlotte, NC
Jolene Jean Smith, #31075	Bentonville, AR
Carl Walter Treleaven, #17721	Madeira Beach, FL

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Notice of Address Change

Certificate Holder _____
Last Name Jr./III First Middle

Certificate No. _____ Send Mail to ___ Home ___ Business

New Home Address _____

City _____ State _____ Zip _____

CPA Firm/Business Name _____

New Bus. Address _____

City _____ State _____ Zip _____

Telephone: Bus. ( ) _____ Home ( ) _____

Bus. Fax ( ) _____ E-mail Address _____

Signature _____ Date _____

Mail to: PO Box 12827
Raleigh, NC 27605-2827

Fax to: 919-733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.

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 • www.nccpaboard.gov • No. 09-2010

Rule-Making Hearing Scheduled for October 21, 2010

On October 21, 2010, the Board will conduct a public rule-making hearing to consider amendments to the following rules:

- 21 NCAC 08A .0301 & .0309;
- 21 NCAC 08C .0126;
- 21 NCAC 08F .0101, .0103, .0105, .0302, .0304, .0401, & .0410
- 21 NCAC 08H .0101;
- 21 NCAC 08J .0101, .0105, .0108, .0109, & .0111;
- 21 NCAC 08K .0105;
- 21 NCAC 08M .0105 & .0106; and
- 21 NCAC 08N .0206, .0207, .0215, .0302, .0306, .0307, 0402, & .0409.

The hearing is scheduled to begin at 10:00 a.m. at the Board office located at 1101 Oberlin Road, Raleigh.

Please submit written comments regarding the proposed amendments by mail, fax, or e-mail to:

Robert N. Brooks
NC State Board of CPA Examiners
PO Box 12827
Raleigh, NC 27605-2827
Fax: 919/733-4209
E-Mail: rbrooks@nccpaboard.gov

Written comments must be received by the Board no later than 5:00 p.m. on October 1, 2010, for inclusion in the October Board meeting agenda package.

Written comments received after 5:00 p.m. on October 1, 2010, will be made available at the October 21, 2010, rule-making hearing.

All written comments must reference the specific rule(s) upon which the submitter is commenting.

Individuals who plan to attend the public rule-making hearing on October 21, 2010, must notify Robert N. Brooks by mail, fax, or e-mail no later than 5:00 p.m. on October 1, 2010.

An individual who plans to attend the rule-making hearing to present oral comments on the proposed actions must indicate which proposed rule(s) he or she will address and if he or she is in favor of or opposed to the proposed rule(s).

The text of the proposed rules was published in the August 16, 2010, issue of the *North Carolina Register*, an official publication of the Rules Division of the North Carolina Office of Administrative Hearings (OAH).

The *North Carolina Register* is available from the OAH website, **www.oah.state.nc.us/rules/register/**.

The text of the proposed rules is also available as a PDF document on the Board's website, **www.nccpaboard.gov,** under "In the Spotlight."

Questions regarding the rule-making process should be sent to **rbrooks@nccpaboard.gov**.

Rodriguez Elected Vice President of the Board

On August 23, 2010, the members of the Board elected Jose R. Rodriguez, CPA, Vice President of the Board.

A member of the Board since 2009, Rodriguez is the Chair of the Audit Committee and a Member of the Professional Standards Committee. He is a past member of the Professional Education and Applications Committee.

Rodriguez, a partner with KPMG LLP and a member of the KPMG LLP Board of Directors, is the Professional Practice Partner-Audit for the Carolinas business unit and the South Florida offices, including Puerto Rico.

He is a member of the AICPA, the NCACPA, and the Florida Institute of CPAs.

Rodriguez is a past member and chair of the Florida Board of Accountancy.

In This Issue...

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Disciplinary Action

U. Angelene Melton Dunlap, #25590
U. Angelene Melton, CPA, P.A.
Charlotte, NC 08/23/2010

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 NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. U. Angelene Melton Dunlap (hereinafter "Respondent") is the holder of North Carolina certificate number 25590 as a Certified Public Accountant. Respondent is licensed with the Board under the name of "U. Angelene Melton."

2. U. Angelene Melton, CPA, P.A. (hereinafter "Respondent Firm") is a registered certified public accounting corporation in North Carolina. At all relevant times, Respondent has served as the principal shareholder of Respondent Firm, and has been individually responsible for the conduct of Respondent Firm.

3. Respondent was indicted on thirty-two (32) counts of aiding and abetting in the preparation of false tax returns and one (1) count of obtaining property by false pretense.

4. Respondent pled guilty to one (1) count of aiding and abetting in the preparation of false tax returns (Class F felony) and one (1) count of obtaining property by false pretense (Class H felony).

5. Respondent was sentenced by the Court to a minimum of sixteen (16) months in prison, the prison term was suspended, and Respondent was placed on supervised probation of sixty (60) months. Further, Respondent was required to pay restitution to the North Carolina Department of Revenue in the amount of $90,066.02, fined $25,000.00, required to pay court costs of $1,470.50, agreed to surrender her CPA certificate, and was required to serve thirty (30) days, on weekends, in the custody of the Wake County Jail.

6. Respondents wish to resolve this matter by consent and agree 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. Respondents understand and agree 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. Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondents' actions as set out above constitute violations of NCGS 93-12(9) a, b, d, and e, and 21 NCAC 08N .0201, .0202, .0203, and .0207.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, U. Angelene Melton, (aka U. Angelene Melton Dunlap) is hereby permanently revoked.

2. 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 Respondent claim or attempt to use any practice privileges in any other state based upon her permanently revoked North Carolina certificate.

3. The firm registration for Respondent Firm, U. Angelene Melton, CPA, P.A., is hereby suspended.

Moved or Changed Jobs?

21 NCAC 08J .0107 requires all licensees and firms to notify the Board *in writing* within 30 days of any change in address (including telephone number or e-mail address) or business location.

Licensees and firms may make address changes using the "Address Update" link on the Board's web site, **www.nccpaboard.gov**.

Exam candidates must submit address changes by fax, e-mail, or US mail.

Need a Form or an Application?

Do you need a form or an application? Most of the Board's forms and applications are available from the Board's web site, **www.nccpaboard.gov.**

To access the forms, click on the "Forms" link on the left side of the home page. The forms are listed by type (Administrative / Miscellaneous, Complaints, CPE Sponsors, Examinations, Firms, Licensing, and Statutes & Rules).

2010 Board Meetings

October 21

November 22

December 20

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

Meetings of the Board are open to the public except, when under State law, some portions may be closed to the public.

The agenda for each meeting is available from the Board's web site, **www.nccpaboard.gov**, approximately five (5) business days before the scheduled meeting.

Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Board-issued Consent Orders in response to the findings of the Continuing Professional Education (CPE) audit. The complete text of each Consent Order is available online through the Board's website, **www.nccpaboard.gov**. To view the full text of a Consent Order, use the licensee search function of the website to look up the licensee's record, click on the "Details" link, then click on the "View" link under the heading, "Public Documents."

Nell F. Ban, #24993
Cary, NC 08/23/2010

The Board opened a case against Nell F. Ban (Respondent Ban) for failure to complete sufficient CPE for renewal of her North Carolina CPA license.

Respondent Ban signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a $1,000 civil penalty. Respondent Ban may apply for reissuance of her NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Ban's North Carolina CPA license.

Thomas J. Coughlin, #29207
High Point, NC 08/23/2010

The Board opened a case against Thomas J. Coughlin (Respondent Coughlin) for failure to complete sufficient CPE for renewal of his North Carolina CPA license.

Respondent Coughlin signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a $1,000 civil penalty. Respondent Coughlin may apply for reissuance of his NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Coughlin's North Carolina CPA license.

Glen H. Griffin, #21475
Darien, CT 08/23/2010

The Board opened a case against Glen H. Griffin (Respondent Griffin) for failure to complete a Board-approved ethics CPE course as required for renewal of his North Carolina CPA license.

Respondent Griffin signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a $1,000 civil penalty. Respondent Griffin may apply for reissuance of his NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Griffin's North Carolina CPA license.

Susan M. Groover, #29976
Marietta, GA 08/23/2010

The Board opened a case against Susan M. Groover (Respondent Groover) for failure to complete sufficient CPE for renewal of her North Carolina CPA license and failure to complete at least eight hours of non-self study CPE as required for renewal of her North Carolina CPA license.

Respondent Groover signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a $1,000 civil penalty. Respondent Groover may apply for reissuance of her NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Groover's North Carolina CPA license.

Bo "Jennifer" Jing, #31959
Atlanta, GA 08/23/2010

The Board opened a case against Bo "Jennifer" Jing (Respondent Jing) for failure to complete a Board-approved ethics CPE course as required for renewal of her North Carolina CPA license.

Respondent Jing signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a $1,000 civil penalty. Respondent Jing may apply for reissuance of her NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Jing's North Carolina CPA license.

Gary L. Loflin, #18873
Charlotte, NC 08/23/2010

The Board opened a case against Gary L. Loflin (Respondent Loflin) for failure to complete a Board-approved ethics CPE course as required for renewal of his North Carolina CPA license.

Respondent Loflin signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a $1,000 civil penalty. Respondent Loflin may apply for reissuance of his NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Loflin's North Carolina CPA license.

William T. McLain, Jr., #26674
Kingsport, TN 08/23/2010

The Board opened a case against William T. McLain, Jr., (Respondent McLain) for failure to complete a Board-approved ethics CPE course as required for renewal of his North Carolina CPA license.

Respondent McLain signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of

CPE Audit Consent Orders
continued on page 4

CPE Audit Consent Orders

continued from page 3

his license; and 3) the imposition of a $1,000 civil penalty. Respondent McLain may apply for reissuance of his NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent McLain's North Carolina CPA license.

Beverly W. Meredith, #27053
Liberty, NC 08/23/2010

The Board opened a case against Beverly W. Meredith (Respondent Meredith) for failure to complete a Board-approved ethics CPE course as required for renewal of her North Carolina CPA license.

Respondent Meredith signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a $1,000 civil penalty. Respondent Meredith may apply for reissuance of her NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Meredith's North Carolina CPA license.

Robin H. Poythress, #20326
Charlotte, NC 08/23/2010

The Board opened a case against Robin H. Poythress (Respondent Poythress) for failure to complete a Board-approved ethics CPE course as required for renewal of her North Carolina CPA license.

Respondent Poythress signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a $1,000 civil penalty. Respondent Poythress may apply for reissuance of her NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Poythress's North Carolina CPA license.

Rita D. Price, #27407
Indian Trail, NC 08/23/2010

The Board opened a case against Rita D. Price (Respondent Price) for failure to complete a Board-approved ethics CPE course as required for renewal of her North Carolina CPA license.

Respondent Price signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a $1,000 civil penalty. Respondent Price may apply for reissuance of her NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Price's North Carolina CPA license.

Annette P. Readling, #26737
Charlotte, NC 08/23/2010

The Board opened a case against Annette P. Readling (Respondent Readling) for failure to complete a Board-approved ethics CPE course as required for renewal of her North Carolina CPA license for multiple years.

Respondent Readling signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least two years, of her license; and 3) the imposition of a $2,000 civil penalty. Respondent Readling may apply for reissuance of her NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Readling's North Carolina CPA license.

Thomas C. Shuford, #20791
Lawndale, NC 08/23/2010

The Board opened a case against Thomas C. Shuford (Respondent Shuford) for failure to complete at least eight hours of non-self study CPE as required for renewal of his North Carolina CPA license.

Respondent Shuford signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a $1,000 civil penalty. Respondent Shuford may apply for reissuance of his NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Shuford's North Carolina CPA license.

Richard A. Vera, II, #32620
Suffern, NY 08/23/2010

The Board opened a case against Richard A. Vera, II (Respondent Vera) for failure to complete a Board-approved ethics CPE course as required for renewal of his North Carolina CPA license.

Respondent Vera signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a $1,000 civil penalty. Respondent Vera may apply for reissuance of his NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Vera's North Carolina CPA license.

Gary W. Walters, #19096
Laurel, MS 08/23/2010

The Board opened a case against Gary W. Walters (Respondent Walters) for failure to complete a Board-approved ethics CPE course as required for renewal of his North Carolina CPA license.

Respondent Walters signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a $1,000 civil penalty. Respondent Walters may apply for reissuance of his NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Walters' North Carolina CPA license.

NC Licensees by Residency

(Active Licensees as of 08/31/10)

AK	7
AL	46
AR	6
AZ	16
CA	124
CO	35
CT	37
DC	33
DE	10
FL	316
GA	429
HI	1
IA	3
IL	43
IN	21
KS	15
KY	18
LA	12
MA	42
MD	100
ME	3
MI	20
MN	12
MO	16
MS	10
MT	3
NC	14,912
ND	1
NE	6
NH	12
NJ	96
NM	3
NV	9
NY	118
OH	69
OK	9
OR	9
PA	83
RI	4
SC	617
SD	2
TN	118
TX	144
UT	6
VA	409
VT	5
WA	29
WI	15
WV	20
WY	3
Other	49
TOTAL	**18,127**

Certificates Issued

At its August 23, 2010, meeting, the Board approved the following applicants for licensure:

Benjamin Skonder Abood
Michael Sutherland Allen
Lisa Lee Austin
Rebecca Brooks Babcock
Adam Mark Barth
Linda Marie Baugher
Sarah J. Bisson
Stephanie Anne Bosak
Kathleen Janis Roark Brown
Craig David Bullins
James Delaney Carlton, Jr.
Raymond Ronald Chapman
Kathryn Jargowsky Conrad
Kathryn A. Crane
Jason Bray Creel
Meredith Brooks Custer
Steven Andrew Darnell
Michael Jarrett Davis
Tejbir Singh Dhillon
Siamak Djahanbanooi
Steven Eric Natoli Durant
Tremauri Donte Ebron
Amanda Rosser Elder
Jacklyn Leigh Federico
Rachel Dawn Fessler
William Cody Forness
Sarah Lorena Gass
Jeremy Scott Handlon
Tiffany Anne Hopkins
Jennifer Beth Hughley
Joseph Dean Jarman
Steven Gilbert Johnson
William Kirk Kincer
Christina Kirk
Allison Ellmers Lagstrom
J. Gray Lambe, Jr.
Charmaine Yan-Ting Lau
Christopher Allen Lynch
Alicia Powers Marshall
Zachary Leigh McCorkle
Raymond Allan McKinney
John Allan Meese, Jr.
Jean Kareis Merlino
Mark Anthony Mielke
Brant William Ralph Moeller
Laura Lee Moore
Terence P. Mullane
Matthew Douglas Neilson
Anne Taylor Newberry
Joseph A. Newcomb
Michael Gene Nichols
Michele Lynn Nichols
Kenna Renae Nivens
Lynne Rienstra Noonan
Robert Bradford Oakes
Constance Alyssa Owen
Justin James Pease
David Harrison Perkins
David Edward Puder
Emily Gilbert Ransom
Stephen Francis Rizzo
Gary Schena
Adam Richard Schonour
Laura Ann Schumacher
Ruojing Shan
Hanna Elizabeth Short
Erin Renee Tillinghast
Lauren Masker Toole
Keith Allen Trinkner, Jr.
Allison Victoria Tucker
Bradford Thomas Tyson
John Davis Vann
Leslie Mixon Vigil
Robert Wagner
Paul Kaplan Wapner
Patrick Thomas White
Carrie Irene Whitley
Noelle Faith Whitmore
Christopher Robert Young
Amanda Salerno Ziegler

Release of Exam Score Notices

With the implementation of the computer-based Uniform CPA Examination in 2004, the process for scoring Exam sections and releasing candidate grades was modified to accommodate the new Exam format.

Under the modified procedure, the AICPA grades the Exam on a section-by-section basis; the Board is not notified regarding which Exam section will be graded first.

After grading, the AICPA forwards the scores for each section to the National Candidate Database (NCD), which is managed by NASBA. The score notices are processed and sent to the Board.

After receiving the score notices, the Board reviews and processes the score notices, then mails the score notices to candidates. In most cases, the Board mails the score notices to candidates within three business days of receiving the score notices.

It is the Board's policy to post the mailing date for score notices on its web site, **www.nccpaboard.gov**.

Because the Exam is graded on a section-by-section basis and the sections are graded in no particular order, a candidate may receive a score notice for an Exam section taken in the second month of the testing window before receiving a score notice for an Exam section taken in the first month of the testing window.

Likewise, a candidate who took an Exam section after you did may receive his or her score notice before you do. Please note that candidates receive a separate score notice for each Exam section taken in a testing window.

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Exam Fees Effective August 21, 2010

Administrative Fees

Initial Applicant	$230.00
Re-exam Applicant	$75.00

Exam Section Fees

Auditing & Attestation (AUDIT)	$218.18
Financial Accounting & Reporting (FAR)	$207.15
Regulation (REG)	$185.10
Business Environments & Concepts (BEC)	$174.08

Reclassifications

Reinstatement

08/23/10 Lisa Millett Biondi, #20905	Denver, NC
08/23/10 Starla Richardson Bowling, #30541	Albemarle, NC
08/23/10 John Donald Brader, II, #31405	Charlotte, NC
08/23/10 Mary Elizabeth Larsen Cardello, #21689	Chapel Hill, NC
08/23/10 Laura Jean Daigle, #16952	New Milford, CT
08/23/10 John Robert Dimier, Jr., #21396	Charlotte, NC
08/23/10 Roberta Taylor LaSure, #17809	Wilmington, NC
08/23/10 Timothy F. Liston, #13293	Coral Springs, FL
08/23/10 Dawn Freyler Parris, #15496	Chadbourn, NC
08/23/10 Elizabeth Maher Plowman, #22397	Apex, NC
08/23/10 Paul Christopher Schmidt, #27748	Matthews, NC
08/23/10 Jeanne Summers, #30881	Jupiter, FL
08/23/10 Robert Michael Wallace, #12829	Panama City Beach, FL
08/23/10 Robert Erwin Willis, #5196	Chattanooga, TN
08/23/10 James Douglas Yarbrough, #29032	Wilmington, NC

Reissuance

08/23/10 Lawton Douglas Johnson #14238	Greensboro, NC
08/23/10 George Matthew Knab #28756	Charlotte, NC
08/23/10 Ernest Preston Rhyne, III, #12021	Hickory, NC
08/23/10 Xiaojun Song, #31471	Wake Forest, NC

Retired Status

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status. However, retired status does not preclude volunteer services for which the retired CPA receives no direct or indirect compensation so long as the retired CPA does not sign any documents, related to such services, as a CPA [21 NCAC 08A .0301(b)(33)].

08/23/10 Sandra B. Ferguson, #15270	Charlotte, NC
08/23/10 Penny Carriker Owens, #27803	Richfield, NC
08/23/10 Ossie Taylor Shackelford, #4130	Kinston, NC

Inactive Status

"Inactive," when used to refer to the status of a person, describes one 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 21 NCAC 08A .0308(b) [21 NCAC 08A .0301(b)(21)].

07/09/10

Steven F. Astren, #33063	Kiawah Island, SC
Joyce Bartlett Baffi, #13470	Raleigh, NC
Peter A. Bergman, #33315	Chicago, IL
Jason Garrett Carlson, #33216	Ellenton, FL
Todd P. Courtney, #34466	Germantown, WI
Kathy Lyn Luke, #31176	Fishers, IN
Erica Lynn Mezi, #31539	Washington, DC
Chun Wai Jeffrey Wong, #30415	Charlotte, NC

07/12/10

Scott Edward Arnold, #24587	Lawrenceville, GA
Melissa Ann Biersbach, #29100	Derby, NY
Ted Blendermann, #21757	Bridgeville, PA
Paul Christian Brown, #31269	Morrisville, NC
Arthur Benton Dana, #27586	Savannah, GA
Maura Anne Halkiotis, #20123	Yarmouth, ME
Colleen Nicole Hendrix, #33035	Charlotte, NC
Robert Johnston Hogg, #21332	Portland, OR
Terry L. Horne, #29758	Lebanon, TN
Brenda W. Kolls, #15380	Davidson, NC
Pietro Vincent Milano, #34460	The Woodlands, TX
Sheila Dawn Molino, #25397	Matthews, NC
Luther Harold Penny, Jr., #10374	Leesburg, VA
Jeffery Scott Powell, #22921	Mt. Pleasant, SC
Norman Flint Schutte, Jr., #12137	Gardner, KS
Ying Song, #29736	Greensboro, NC
Daniel Christopher Stephenson, #33066	Waynesboro, PA
Ralph Quentin Summerford, #328981	Birmingham, AL
Todd Allen Taylor, #26290	Naperville, IL
Carla Liske Vaughn, #20213	Bristol, TN
Weihua Wang, #33083	Issaquah, WA
Kenneth Paul Wood, #22546	Savannah, GA

07/13/10

Ted Blendermann, #21757	Bridgeville, PA
Stella Nora Holleman, #30680	Cary, NC
Ronald Wayne Routh, #34325	Indialantic, FL

07/15/10

Alan G. Arrington, #30138	Ridgeland, MS
Steven L. Blake, #23277	Gaffney, SC
Timothy Scott Blake, #23242	Gaffney, SC
Jeffrey R. Boyle, #29449	Philadelphia, PA
Gary Robert Correll, #10998	Potomac, MD
Katrina Marie Esposito, #24145	Canton, GA
Mark Gallagher, #20343	Atlanta, GA
Tyler H. Granger, #21901	Gramling, SC
Terry Grayson-Caprio, #21902	Greenville, SC
Byron Malcolm Hudson, #7217	Gastonia, NC
Ben D. Kochenower, #23258	Gaffney, SC
Fredrick Kuntzman, #31422	Charlotte, NC
Bonnie Anne Layman, #22821	Hillsborough, NC
John Robert McCallum, #30069	Ridgeland, MS
Jan Jackson Morgan, #22915	Nags Head, NC
Frances McLean Patterson, #13319	Taylors, SC
John Michael Shuster, #10934	Rancho Cucamonga, CA
Debby S. Stanley, #25165	Charlotte, NC
Ray Van der Horst, #32571	Cincinnati, OH
Samantha M. Zigmont, #35018	Charlotte, NC

07/16/10

Carrie Bloomer, #34657	Grandy, NC
Lisa M. Boomsma, #28479	Huron, SD
Leigh Ann Merwin, #27088	Cordova, TN
B. Bishop Norris, #32456	Cordova, TN
Gregory Jon Turkovich, #32859	Williamsville, NY
Robert T. Vawter, #26561	Cordova, TN

07/19/10

Greg Michael Cooley, #32690	Charlotte, NC
Dexter Thomas Laughlin, #316120	Williamsburg, VA

07/20/10

Nancy Young Caudel, #16998	Greer, SC
Kenneth Hugh Holcomb, #29212	Greenville, SC
Christopher Ryan Holmes, #32656	Peachtree City, GA
Christi T. Martin, #331065	Elizabeth City, NC
Phillip John Murray, #34773	Austin, TX
Ronald J. Smith, Jr., #19006	Cary, NC
Eric P. Wallace, #29620	New Castle, PA
Jay Abram Zack, #34399	Naples, FL

07/21/10

Reginald Dean Oakley, #28000	Durham, NC
Nicole M. Uvino, #28029	Raleigh, NC

07/22/10

John Clay, #25807	Marietta, GA
Kenneth Roger Dillard, Jr., #35087	Greenville, SC
Kerina Marie Graves, #25812	Loveland, OH
Aubrey Lee Highfill, #13703	Lewisville, NC
Hope Y. Hinkel, #33182	Yarmouth, ME
Earl Carlo McKoy, #13445	Charlotte, NC
Timothy John Ribadeneyra, #22398	Rockland, MA
Eric V. Schmid, #24214	Greenville, SC
Paula Elisabeth Smith, #29956	Boston, MA
Gary Lentz Williams, #18092	LaGrange, KY
Kristin Kiessling Zettlemoyer, #29170	Greenville, SC

07/23/10

Thomas Mitchel Burr, #13484	Concord, NC
Garry Allen Rank, #29214	Greenville, SC
William Guy Thoms, #33069	Yuba City, CA

07/27/10

John Macon Cornick, #14497	Raleigh, NC
Bruce F. Lefenfeld, #33248	Beverly, MA
Matthew Paul Mrosek, #32495	Charlotte, NC
Amanda Lorraine Needham, #34661	Basehor, KS
Shawn Anita Pack, #34150	Mooresville, NC

07/28/10

Daniel Roberto Almazan, #28216	Salisbury, NC
Allison Simes Meadows, #16630	Winston-Salem, NC
Thomas Brent Quick, #28305	Greensboro, NC
Willie J. Rountree, #23272	Norfolk, VA

07/30/10

Peter Gimbal, #32442	Wilmington, NC
Jeff Swartzbeck, #33012	Knightdale, NC

07/31/10

Elbert Vinson, #26876	Fayetteville, NC

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Notice of Address Change

Certificate Holder _____
Last Name Jr./III First Middle

Certificate No. _____ Send Mail to ___ Home ___ Business

New Home Address _____

City _____ State _____ Zip _____

CPA Firm/Business Name _____

New Bus. Address _____

City _____ State _____ Zip _____

Telephone: Bus. ( ) _____ Home ( ) _____

Bus. Fax ( ) _____ E-mail Address _____

Signature _____ Date _____

Mail to: PO Box 12827
Raleigh, NC 27605-2827

Fax to: 919-733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.

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 • www.nccpaboard.gov • No. 10-2010

Review of Annual CPE Requirements

The December 31, 2010, deadline for completing the annual CPE requirements for license renewal is quickly approaching. Do you know what the requirements are?

21 NCAC 08G .0401(e) states that active CPAs must complete 40 CPE hours, computed in accordance with 21 NCAC 08G .0409, by December 31 of each year.

However, individuals whose certificate applications are approved by the Board in April, May, or June must complete 30 CPE hours during the same calendar year; individuals whose certificate applications are approved by the Board in July, August, or September must complete 20 CPE hours during the same calendar year; and individuals whose certificate applications are approved by the Board in October, November, or December must complete 10 CPE hours during the same calendar year.

For a CPA to claim credit for a CPE course, the CPA must complete the course; the course must meet the requirements set forth in 21 NCAC 08G .0404; and the course must increase the professional competency of the CPA.

Because of differences in the education and experience of CPAs, a course may contribute to the professional competence of one CPA, but may not contribute to the professional competence of another CPA.

Therefore, each CPA must exercise his or her professional judgment in selecting courses for which CPE credit is claimed and should choose only those courses that contribute to his or her professional competence.

Although the Board registers CPE sponsors, it does not approve individual CPE courses (except ethics courses); a list of Board-registered CPE sponsors is available on the Board's website, **www.nccpaboard.gov,** through the database (click on the "Licensee Search" link). These sponsors have agreed to conduct programs in accordance with the standards set forth in 21 NCAC 08G .0404.

CPE sponsors in good standing on NASBA's National Registry of CPE Sponsors are considered to be registered CPE sponsors by the Board.

21 NCAC 08G .0410, *Professional Ethics and Conduct CPE,* requires that as part of the annual CPE requirement, all active CPAs complete either a two-hour group-study course or a four-hour self-study course on professional ethics and conduct as set forth in 21 NCAC 08N.

Only those ethics courses which have been approved by the Board as acceptable NC ethics courses can be used to fulfill the ethics CPE requirement. A list of acceptable Board-approved ethics courses is available on the Board's web site, **www.nccpaboard.gov**.

A non-resident CPA (a licensee who neither lives nor works in North Carolina) may satisfy the annual ethics CPE requirement by completing the ethics requirements in the jurisdiction in which he or she is licensed and works or resides.

If there is no ethics CPE requirement in the jurisdiction where a non-resident CPA is licensed and resides or works, he or she must complete one of the Board's approved ethics CPE courses.

Again, only those ethics courses which have been approved by the Board can be used to fulfill the ethics CPE requirement.

21 NCAC 08G .0409(c) requires that all active CPAs, including those individuals licensed within the current year, complete at least eight hours of non-self-study CPE each year as part of the annual 40-hour CPE requirement.

A CPA is not required to take any self-study CPE, but is required to take at least eight hours of non-self-study CPE.

CPE Requirements
continued on page 4

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Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Board-issued Consent Orders in response to the findings of the Continuing Professional Education (CPE) audit. The complete text of each Consent Order is available online through the Board's website, **www.nccpaboard.gov**. To view the full text of a Consent Order, use the licensee search function of the website to look up the licensee's record, click on the "Details" link, then click on the "View" link under the heading, "Public Documents."

Buddy J. Barlow, #26397
Lenoir, NC 09/20/2010

The Board opened a case against Buddy J. Barlow (Respondent Barlow) for failure to complete a Board-approved ethics course as required for renewal of his North Carolina CPA license and for failure to complete at least eight hours of non-self study CPE as required for renewal of his North Carolina CPA license.

Respondent Barlow signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a $1,000 civil penalty.

Respondent Barlow may apply for reissuance of his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Barlow's North Carolina CPA license.

Regina L. Gunnet, #24805
Albany, GA 09/20/2010

The Board opened a case against Regina L. Gunnet (Respondent Gunnet) for failure to complete a Board-approved ethics course as required for renewal of her North Carolina CPA license and for failure to complete sufficient hours of CPE as required for renewal of her North Carolina CPA license.

Respondent Gunnet signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a $1,000 civil penalty.

Respondent Gunnet may apply for reissuance of her North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Gunnet's North Carolina CPA license.

Andy Hudson, #26813
Charlotte, NC 09/20/2010

The Board opened a case against Andy Hudson (Respondent Hudson) for failure to complete a Board-approved ethics course as required for renewal of his North Carolina CPA license.

Respondent Hudson signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a $1,000 civil penalty.

Respondent Hudson may apply for reissuance of his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Hudson's North Carolina CPA license.

AICPA Launches New Website for College Students and Uniform CPA Exam Candidates

The AICPA has launched a new website, **ThisWaytoCPA.com**, to educate college students and Uniform CPA Exam candidates about the path to becoming a CPA and the multiple career opportunities in the profession. **ThisWaytoCPA.com** is a companion to **StartHereGoPlaces.com** which educates high school students about accounting careers.

Key features of **ThisWaytoCPA.com** are:

- Journals by individuals who recently passed the Uniform CPA Exam explaining what they did to prepare for the Uniform CPA Exam;
- Mock job interviews and resume tips;
- "Find your Fit," a set of questions that will help users determine which areas of accounting are of the greatest interest;
- A Uniform CPA Exam timeline that maps out the process of taking the Uniform CPA Exam;
- State-by-state CPA licensure requirements, such as the education prerequisites to take the Uniform CPA Exam, with links to state boards of accountancy and state CPA societies;
- A list of more than 100 scholarships available to accounting and business students;
- Information about career paths and jobs;
- A forum where students and Uniform CPA Exam candidates can post questions and interact with peers;
- CPA profiles that detail the day-to-day activities of real life CPAs; and
- Information on specialized credentials available to CPAs.

ThisWaytoCPA.com also features the new AICPA book *The Inside Track to Careers in Accounting* by Stan Ross and James Carberry, which is a compendium of job descriptions, salary ranges and interviews with 50 CPAs from all sectors of the profession.

Notices of Apparent Violation and Demands to Cease and Desist

Stephan T. Anderson, Respondent
Newell, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by NCGS 93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to NCGS 93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to NCGS 93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under NCGS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to NCGS 93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, Respondent Stephan T. Anderson (hereinafter "Respondent Anderson") has his principal place of business in this State but is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State; and

WHEREAS, Respondent Anderson distributed business cards or allowed business cards to be distributed which incorrectly identify him as a "Licensed CPA," thereby conveying the false impression that he is authorized to use the CPA title in North Carolina or to engage in the public practice of accountancy using a title other than 'accountant' when, in fact, he is not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such a representation is misleading and contrary to NCGS 93-1, 93-3, and 93-6.

THEREFORE, Respondent Anderson is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until Respondent Anderson has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

BY:
Robert N. Brooks, Executive Director
North Carolina State Board of Certified Public Accountant Examiners
03/09/2010

In lieu of civil proceedings authorized by NCGS 93-12(16), the Board will accept Respondent's consent to this Demand.

CONSENTED TO BY:
Stephan T. Anderson
04/14/2010

Richard F. Kamman, Respondent
Greenville, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by NCGS 93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to NCGS 93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to NCGS 93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under NCGS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to NCGS 93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

Kamman
continued on page 5

Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on the following dates:

November 11, 2010
Veterans' Day

November 25-26, 2010
Thanksgiving

December 24 & 27, 2010
Christmas

December 31, 2010
New Years Day

CPE Requirements

continued from front page

Non-self-study CPE includes group study courses, interactive group web casts, completing a college course, instructing a CPE course, authoring a publication, and instructing a college course. *[Please see 21 NCAC 08G .0409 for the specific requirements regarding completing a college course, instructing a CPE course, authoring a publication, or instructing a college course.]*

Any combination of group study courses, completing a college course, instructing a CPE course, authoring a publication, or instructing a college course may be used to fulfill the requirement of at least eight hours of non-self-study CPE each year.

Because the non-self-study requirement is an annual requirement, a CPA cannot use carryforward CPE hours to satisfy the requirement—when CPE hours are used as carryforward, they lose their self-study/non-self-study properties.

CPAs taking self-study courses to fulfill the Board's 40-hour CPE requirement should note that a self-study course is not considered complete until the CPE sponsor issues a Certificate of Completion. The date the Board will accept for CPE credit is the Certificate of Completion date, not the date the course was completed or the date the completed course was mailed to or received by the sponsor.

Individuals who complete self-study courses late in the year sometimes cannot claim CPE credit for that calendar year because the CPE sponsor issues the Certificate of Completion in the next calendar year.

It is strongly suggested that CPAs who plan to use self-study courses to fulfill the CPE requirement complete the courses and submit them to the sponsor(s) as soon as possible. It is also suggested that the CPA advise the sponsor(s) to date the Certificate(s) of Completion for 2010.

CPAs cannot claim reading accounting journals, periodicals, reference guides, or related materials and taking a test designed to assess reading comprehension as credit for CPE. No CPE credit is allowed for examinations alone; CPE credit is only allowed for examinations that test a CPA's knowledge of a particular set of study materials as prepared in a formal CPE program.

If a CPA fails to complete the CPE requirements prior to the end of the previous calendar year, but completes the requirements by June 30, the Board will issue a letter of warning for the first such failure within a five calendar year period.

For the second such failure within a five calendar year period, the Board will deny the renewal of the CPA's certificate for a period of not less than 30 days and until the CPA meets the reinstatement requirements set forth in 21 NCAC 08J .0106 .

If you have questions about CPE, please contact Cammie Emery by telephone at (919) 733-1423 or by e-mail at **cemery@nccpaboard.gov**.

Generic Ethics Courses

As a reminder, generic ethics courses cannot be used to satisfy the requirement of 21 NCAC 08G. 0410, *Professional Ethics and Conduct CPE.*

For example, a tax update course which includes one hour of generic ethics instruction does not meet the requirements of 21 NCAC 08G. 0410.

Courses used to meet the requirements of 21 NCAC 08G .0410 must be approved by the Board pursuant to 21 NCAC 08G .0400 and must be offered by a CPE sponsor registered with the Board pursuant to 21 NCAC 08G .0403(a) or (b).

A list of Board-approved ethics courses is available on the Board's web site, **www.nccpaboard.gov**.

If you have questions regarding the ethics CPE requirement, please contact Cammie Emery by e-mail at **cemery@nccpaboard.gov** or by telephone at (919) 733-1423.

Check Your CPE Carryforward Online

Licensees can verify their CPE carryforward through the Board's web site, **www.nccpaboard.gov**.

To verify your hours, use the "Licensee Search" function of the web site to search for yourself using your name, certificate number, or Social Security number.

After your record is displayed, click on the "details" link. The number of CPE carryforward hours will be displayed below your address and telephone number.

If there is a discrepancy in the number of carryforward hours, please contact Cammie Emery by e-mail at **cemery@nccpaboard.gov** or by phone at (919) 733-1423.

Have a Comment or Question?

Do you have a comment or question about information published in the *Activity Review*? Do you have a suggestion for an article?

We welcome your comments and suggestions; drop us a line by e-mail at **lisahearne@nccpaboard.gov** or **rbrooks@nccpaboard.gov**.

2010 Board Meetings

November 22

December 20

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

Meetings of the Board are open to the public except, when under State law, some portions may be closed to the public.

The agenda for each meeting is available from the Board's web site, **www.nccpaboard.gov**, approximately five (5) business days before the scheduled meeting.

Kamman *continued from page 3*

WHEREAS, Respondent Richard F. Kamman (hereinafter "Respondent Kamman") is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State; and

WHEREAS, Respondent Kamman, while working in North Carolina, allowed himself to be identified on business cards as a CPA. Respondent Kamman's use of the title "CPA" or "Certified Public Accountant" conveys the false impression that he is authorized to use a title other than 'accountant' when, in fact, he is not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such a representation is misleading and contrary to NCGS 93-1, 93-3, and 93-6.

THEREFORE, Respondent Kamman is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until Respondent Kamman has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

BY:

Robert N. Brooks, Executive Director

North Carolina State Board of Certified Public Accountant Examiners

04/17/2010

In lieu of civil proceedings authorized by NCGS 93-12(16), the Board will accept Respondent's consent to this Demand.

CONSENTED TO BY:

Richard F. Kamman

04/15/2010

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facebook.com/NCCPABoard

Did You Know?

- Between April 1, 2009, and March 31, 2010, the Board approved 3,190 applicants to take the Uniform CPA Exam, and 5,764 sections of the Examination were actually taken.
- Between April 1, 2009, and March 31, 2010, the Board issued 564 original CPA licenses and 232 reciprocal CPA licenses.
- Between April 1, 2009, and March 31, 2010, the Board received 236 complaints on licensees and non-CPAs.

Certificates Issued

At its September 20, 2010, meeting, the Board approved the following applicants for licensure:

Donna Maria Alston
Michelle E. Aremia
Brian Craig Bailey
Christopher Charles Barber
Terry Joseph Bass
James A. Berenson
Brett Allen Bernhardt
Gary Michael Bialobrzeski
Jennipher Lynn Branch
Justin Simon Bregman
John Marshall Bruschi
Tamia Jennings Buckingham
Adam Drury Bunch
Laura Sprinkle Byerly
Kevin John Connor
Krystina Lynn Cox
William Robert Dillon
Joshua Alan Donde
Donald Wayne Earls, Jr.
Julia Kazantseva Eskander
Mark Gregory Furlong
Sunny Melissa Gentry
Joshua Bradley Gilreath
Olivia Leah Grieser
Duane Edward Hall
John Lyle Heffernan
Stephen Reese Helms
John Rogers Hillhouse
Tiffany Langdon Holland
Rebecca Leigh Horn
Justin Cheng Hsu
Ryan Douglas Jennings
Jan Rehm Johnson
Jolene Mae Jurss
Jeffrey Preston Kite
Shilpa Kranti
Eric Joel Lance
Kate Elizabeth Langelier
Jonathan Wade Layne
David Wayne Long
Jeffery Waldron Mason
Reneé Elaine McNutt
Leslie Erin Mills
Brandon T. Moorefield
Jason Reid Myers
Hollie Key Nelson
Kimberly Ann Neuschafer
Joshua D. Northcutt
Justin Howard Parks
Ashley Stewart Parsons
Jill Marie Peloquin
Stacia Ferree Peterson
Alina Mariana Popescu
Holly Kirk Reavis
Kayla Louise Samstag
Bowen Shi
Elizabeth A. Smith
Joseph Barton Stone
Monica Lynne Thomas
Marcus Wayne Turnage
Taranda S. Vann
Samantha Elizabeth Wilson
Wei Zhou
Jody Ann Zieverink

How Does the Board Investigate and Resolve Third-Party Complaints?

As North Carolina CPAs, most licensees are familiar with the Board's duties of administering the Uniform CPA Examination and issuing CPA licenses to those individuals who meet the legal requirements. However, relatively few licensees or CPA firms have experience with the Board as an investigative and judicial body.

As an independent State agency responsible for protecting the public interest by monitoring the behavior and performance of CPAs and CPA firms, the Board reviews and investigates all alleged violations of the North Carolina General Statutes (NCGS) or the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct, when those violations are alleged in a complaint from a third party (an individual or entity separate from the Board).

All complaints must be submitted to the Board as notarized statements before the Board will open an investigative case file.

Upon receipt of a notarized complaint, Board staff opens a case file on the licensee or CPA firm ("respondent") and contacts the respondent to obtain a response to the alleged violations.

When the respondent is written, Board staff will also request that the respondent sign a "Consent to *Ex Parte*."

The Consent to *Ex Parte* allows Board staff and Legal Counsel to engage in *ex parte* communications with the Professional Standards Committee (three members of the Board) regarding any evidentiary documentation related to the matter.

The signed Consent to *Ex Parte* guarantees the respondent's right to see all information and documents gathered by the Board in the case prior to the presentation of the case to the Professional Standards Committee.

Licensees should not panic when they receive correspondence from Board staff regarding a complaint. One of the most common mistakes licensees and firms make when they are contacted by Board staff is failing to respond to the request for information.

If you are contacted by the Board, it is important that you respond promptly to the complaint allegations even if you disagree with those allegations.

Pursuant to 21 NCAC 08N .0206, "a CPA shall fully cooperate with the Board in connection with any inquiry it shall make. Full cooperation includes fully responding in a timely manner to all inquiries of the Board or representatives of the Board and claiming Board correspondence from the US Postal Service."

A respondent should not assume that "if I ignore it, it will go away." Failing to cooperate with the Board only creates more problems.

At any time during the complaint process, the respondent may choose to be represented by legal counsel. If the respondent chooses to be represented by counsel, the Board's staff can no longer communicate, orally or in writing, with the respondent or the respondent's legal counsel.

All communication regarding the matter must be handled by the respondent's legal counsel and the Board's legal counsel.

Upon receipt of the respondent's reply to the complaint, Board staff will forward that reply to the third-party complainant for a response. This phase of the investigation may require that the respondent and the complainant correspond with the Board several times.

After Board staff and Legal Counsel gather information that is relevant to the complaint and ensure that copies of all information have been provided to the respondent (in accordance with the Consent to *Ex Parte*), the case is referred to the Professional Standards Committee for guidance on the disposition of the case.

The Professional Standards Committee does not determine guilt or innocence; it simply reviews the information to determine whether the allegations, supported by competent evidence, would warrant further action.

If the Professional Standards Committee determines that there is insufficient evidence to substantiate the allegations made in the complaint, the Professional Standards Committee may recommend to the full Board that the case be closed with or without prejudice.

"With prejudice" means that the matter is being formally closed. "Without prejudice" means that the Board may pursue the case if additional, credible evidence becomes available.

If the Professional Standards Committee instructs Board staff to gather additional information, the evidence-gathering phase of the case will continue.

Board staff will continue to gather information until the Professional Standards Committee is satisfied that sufficient information has been received so that the Professional Standards Committee can determine the disposition of the matter.

After reviewing all information received regarding the case, the Professional Standards Committee may instruct Board staff and Legal Counsel to offer the respondent a proposed Consent Order to settle the case.

The majority of cases are resolved through Consent Orders because a Consent Order allows the respondent to have more input into the discipline and gives the Board more latitude in achieving a balanced resolution.

If a settlement cannot be reached, or upon instruction by the Professional Standards Committee, the matter will be scheduled for a Public Hearing. At the Public Hearing, any parties involved in the matter may be asked to appear and testify, under oath, to the Board.

Based on the testimony and evidence presented during the Public Hearing, the Board will issue an Order that will become public record information and may be published in the *Activity Review* and on the Board's web site, www.nccpaboard.gov.

NCGS 93-12(9) limits the Board to the following actions in resolution of a Public Hearing:

- Revocation of the respondent's certificate either permanently or for a specified period of time; or
- Censure of the respondent's certificate and/or
- Assessment of a civil penalty not to exceed one thousand dollars ($1,000.00) per violation; and/or
- Determination that the respondent did not violate any statute or rule.

If the respondent disagrees with that Order, the respondent may then appeal the matter to Superior Court.

If you have questions regarding the investigative process of the Board, please contact the Board's Executive Director, Robert N. Brooks, by e-mail at **rbrooks@nccpaboard.gov**.

Need a Form or an Application?

Do you need a form or an application? Most of the Board's forms and applications are available from the Board's web site, **www.nccpaboard.gov.**

To access the forms, click on the "Forms" link on the left side of the home page. The forms are listed by type (Administrative/Miscellaneous, Complaints, CPE Sponsors, Examinations, Firms, Licensing, and Statutes & Rules).

Moved? Changed Jobs?

21 NCAC 08J .0107 requires all licensees and firms to notify the Board *in writing* within 30 days of any change in address (including telephone number or e-mail address) or business location.

Licensees and firms may make address changes using the "Address Update" link on the Board's web site, **www.nccpaboard.gov**.

Exam candidates must submit address changes by fax, e-mail, or US mail.

Reclassifications

Reinstatement

09/20/10	Glennie Rowland Ainsworth, #15526	Raleigh, NC
09/20/10	Karla Jernigan Bennett, #27015	Wilmington, NC
09/20/10	Mary Lee Bradford, #25236	Winston-Salem, NC
09/20/10	Amy Crary Erwin, #31630	Charlotte NC
09/20/10	Beth Archer Farrington, #20881	Emerald Isle, NC
09/20/10	Christine A. White, #27848	Fuquay-Varina, NC

Reissuance

09/20/10	Jeanne Lou Penny, #26488	Clayton, NC
09/20/10	Andrew Edward Spaulding #26975	Bangor, ME
09/20/10	Darin Keith Stafford, #25222	Madison, NC
09/20/10	Susan Josephine Syta, #24724	Hickory, NC
09/20/10	David Ian Johnston, #19330	Pompano Beach, FL

Inactive

"Inactive," when used to refer to the status of a person, describes one 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 21 NCAC 08A .0308(b) [21 NCAC 08A .0301(b)(21)].

08/02/10	William David Charnock, #27118	Charlotte, NC
08/02/10	Vickie Ann Doggett, #20848	Rutherfordton, NC
08/02/10	Charles Bruce Gordon, #17163	Swannanoa, NC
08/02/10	William R. Griffin, #25751	Floyd, VA
08/02/10	John Gregory Hincker, #34861	Greensboro, NC
08/02/10	Shanna Louise Osborn, #17822	Surfside Beach, SC
08/02/10	W. Bradford Pippinger, #10379	Asheville, NC
08/02/10	Judith Louise Ruhlig, #15892	Geneva, IL
08/02/10	Barbara A. Strazzeri, #28608	Hollywood, FL
08/03/10	Paul Michael Kinney, #27046	Charlotte, NC
08/03/10	Betsy Elaine Smith, #30128	Portland, CT
08/03/10	Cherie L. Turner, #30250	Salisbury, NC
08/04/10	Lynda Ervin, #16438	Rock Hill, SC
08/04/10	Jerry Lee Tejchma, Jr., #34777	Walled Lake, MI
08/06/10	Claire Edna Hackbarth, #24800	Burlington, NC
08/09/10	David Andrew McClelland, #18430	Owensboro, KY
08/11/10	Elbert Vinson, #26876	Fayetteville, NC
08/24/10	Michael David Vaughn, #20814	Cookeville, TN
08/25/10	Keith M. Gehl, #21581	Concord, NC
09/07/10	Carolyn Elaine Festa, #23171	Sherrills Ford, NC
09/14/10	Rebecca Dawn Wagner, #30448	Clover, SC
09/21/10	Michael Parker Lawrence, Jr., #21123	Greensboro, NC

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Notice of Address Change

Certificate Holder _____
Last Name Jr./III First Middle

Certificate No. _____ Send Mail to ___Home ___Business

New Home Address _____

City _____ State _____ Zip _____

CPA Firm/Business Name _____

New Bus. Address _____

City _____ State _____ Zip _____

Telephone: Bus. ( ) _____ Home ( ) _____

Bus. Fax ( ) _____ E-mail Address _____

Signature _____ Date _____

Mail to: PO Box 12827
Raleigh, NC 27605-2827

Fax to: 919-733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.

Activity Review

North Carolina State Board of Certified Public Accountant Examiners

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Firm Renewal/Peer Review Compliance Available Online

North Carolina CPA firms are again renewing their firm registrations and providing peer review compliance information to the Board through the Board's website, www.nccpaboard.gov.

The Board notified firms of the availability of the online process in a letter mailed in early November. The letter included key information, such as the firm's ID number, that must be used to renew the firm registration and to report peer review information.

Access to the online renewal function is available through the "online renewal" link located at the bottom of the menu on the left side of the Board's home page, www.nccpaboard.gov.

NOTE: To keep a copy of the information submitted during the renewal process, print each screen (using the "print" command of the Internet browser) of the online renewal after entering the required information, but before clicking the "submit" button. Firms that do not follow this procedure and later request a copy of the renewal must pay copying fees.

After clicking on the "online renewal" link, the user will select the link for the firm type: individual practitioners (IP); partnerships (PRs) and registered limited liability partnerships (LLPs); or professional corporations (PCs) and professional limited liability companies (PLLCs).

After selecting the link for the firm type, a log-in screen will display. The online renewal system will not accept the log-in if the user has selected a renewal link that does not match the firm type. For example, the system will not allow an IP to use the PC/PLLC renewal link to renew an IP registration.

To log in to the renewal process, enter the firm's ID number (provided in the letter from the Board) and the certificate number of the firm's supervising CPA.

After logging in, individual practitioners may renew or cancel their firm's registration. Other firm types cannot cancel their firm registration online because those firm types must also cancel their registration with the Secretary of State's office before being cancelled in the Board's records. If you are no longer offering to provide or providing services through your firm and fail to cancel the firm registration by the deadline, such action may result in suspension of each CPA firm member's CPA certificate and a civil penalty.

When an individual practitioner cancels that firm's registration, the system cancels the firm registration immediately and a cancellation receipt is displayed. Please print and save this receipt as proof of cancellation of the firm's registration.

Page 1 (page 2 for individual practitioners) of the renewal allows the user to add or delete CPA employees who work for the firm.

To remove a CPA who no longer works for the firm, click the "remove" button in front of the person's name. To add a CPA employee, type in the employee's CPA certificate number (available from the Licensee Search page of the Board's website) in the appropriate box and click the "Add Employee" button.

Partnerships, registered limited liability partnerships, professional corporations, and professional limited liability companies may add additional CPA owners by typing in the owner's CPA certificate number in the appropriate box and clicking the "Add Owner" button. If the firm has non-CPA owners, this information must be submitted to the Board as outlined in the renewal instructions.

Firm Renewal
continued on page 3

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Uniform CPA Exam Offered in Five International Locations in 2011

On October 17, 2010, the AICPA, NASBA, and Prometric announced that in 2011, the Uniform CPA Examination will be offered outside the 55 US jurisdictions.

Starting next year, the Exam will be offered in Japan, Bahrain, Kuwait, Lebanon, and the United Arab Emirates.

The international Exam will be the same as the one offered in the 55 US jurisdictions using the same computerized format and administered in English.

As in the US, the purpose of taking the Exam will be to qualify for licensure as a CPA through a state board of accountancy.

"Candidates for licensure as US CPAs reside all over the world, but at present, they must travel to the US to take the CPA Exam," said Barry Melancon, AICPA president and CEO.

"International administrations are being offered as a service to them and to other international candidates who wish to seek CPA licensure--the mark of highly-qualified professionals in accounting."

The Uniform CPA Examination is one of the "Three Es–Education, Examination, and Experience" that are required for licensure as a CPA in the US.

The CPA Examination consists of four sections: Auditing and Attestation (AUD); Financial Accounting and Reporting (FAR); Regulation (REG); and Business Environment and Concepts (BEC). The combined testing time for the four sections is 14 hours.

"NASBA and its member boards are pleased to play a significant role in advancing the Uniform CPA Examination delivery in international locations," said NASBA President and CEO David Costello.

"We are proud of our licensing examination, developed by the AICPA with significant input and assistance by NASBA and state boards, and its well-earned reputation for overall quality and preeminence as a high stakes examination. Since a growing number of CPA candidates reside in other countries, the time has come to manage the overall process of international candidates in a more effective manner."

The Exam employs a combination of question formats. It includes the traditional multiple-choice questions and essays, as well as the highly innovative simulations--questions that replicate workplace situations and require the application of knowledge and skills to arrive at solutions.

"This new effort expands on the already successful partnership of the AICPA, NASBA, and Prometric," said Michael Brannick, president and CEO of Prometric.

"The Uniform CPA Examination is already administered routinely to foreign nationals who take the test in the US, US Virgin Islands, Puerto Rico, and Guam. Making the examination available in additional locations around the world will enhance accessibility for individuals in the accounting profession who desire a world class accounting credential and are excited about obtaining it."

In its nearly 100-year history, the Uniform CPA Examination has undergone many changes. Until the end of 2003, it was a paper-and-pencil examination administered twice each year.

In April 2004, the computer-based CPA Examination was launched and the paper-and-pencil examination was discontinued. The computer-based CPA Examination achieved its millionth administration in 2009.

Currently, the CPA exam is undergoing its largest overhaul since moving from paper and pencil to computers. January 1, 2011, will mark the launch of CBT-e (Computer-Based Testing evolution).

New Content and Skill Specification Outlines (CSOs/SSOs) will take effect, and the exam will introduce new question formats and a new release of authoritative literature—the FASB Accounting Standards Codification.

Other changes include a new section structure, section time allocations and weighted value of each component. Scoring will place more emphasis on skills, and a new calculator and improved spreadsheets are being developed.

International Financial Reporting Standards (IFRS) will make its way onto the Exam for the first time in 2011. This addition was based on research that found an increasing number of entry-level CPAs need to be familiar with IFRS for a variety of reasons, including preparing financial reports for companies in the US that are owned by foreign entities; working for US companies that own foreign entities reporting in IFRS and needing to convert IFRS financials into US GAAP; and auditing companies or subsidiaries that report in IFRS.

For additional information on the Exam, please visit **www.aicpa.org/cpa-exam**.

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Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on the following dates:

December 24 & 27, 2010
Christmas

December 31, 2010
New Years Day

January 17, 2011
Martin Luther King, Jr. Day

Firm Renewal *continued from front*

Page 2 (page 3 for individual practitioners) allows the user to change the supervising CPA in the office being renewed, as well as indicating if this office is the administrative office for the entire firm. To change the supervising CPA, click the "Update Supervising CPA" button and enter the new supervising CPA's certificate number and click on the "Click to Complete Supervising CPA Update" button.

The firm's mailing and physical addresses may be changed on this page by clicking on the blue link for each address. A complete mailing address, e-mail address, and phone number are required to continue the renewal process. If that data is not on file, the renewal is stopped until the address, e-mail address, and phone number fields are complete.

Page 3 (page 4 for individual practitioners) contains questions about attest and assurance services that the firm may provide and covers the period since the last firm renewal. Users must answer each question with a "yes" or "no" response before being allowed to proceed with the renewal.

If the firm's peer review has been completed but is not indicated on the screen, please e-mail the appropriate documentation to Cammie Emery at **cemery@nccpaboard.gov**. The Board cannot change the peer review due date without a current acceptance letter.

For a pass report, fax or e-mail the acceptance letter. For a pass with deficiencies report that is preceded by a modified report on any previous peer review, fax or e-mail the peer review report, findings for further consideration, letter of response, and final acceptance letter. For a fail report, fax or e-mail the peer review report, findings for further consideration, letter of response, and final acceptance letter. The firm's peer review records will be updated after the Board receives the required documents.

Moral character data is reported on page 4 (page 5 for individual practitioners); the questions cover the time period since the last firm renewal. All questions must be answered and any affirmative answers must be explained in the text box provided. In addition, copies of any applicable court documents must be sent to the Board. Users must answer each question with a "yes" or "no" response before being allowed to proceed with the renewal.

For partnerships and registered limited liability partnerships, page 5 calculates the fee schedule for renewal. Partnerships and registered limited liability partnerships pay a fee only if they have offices outside of North Carolina. All fees paid online must be paid by MasterCard or Visa. The renewal fee will be paid with the firm's administrative office renewal.

Professional corporations and professional limited liability companies must pay a $25 fee as indicated on page 5. The renewal fee will be paid with the firm's administrative office renewal only.

Page 6 of the renewal provides the user with an opportunity to review the information provided on the previous pages and make any necessary changes or print each page of the completed renewal. The user may also continue to page 7.

On page 7, the user affirms that the information provided is correct. After accepting the statement on Page 7, individual practitioners and those partnerships, registered limited liability partnerships, professional corporations, and professional limited liability companies that do not owe a fee are provided with a receipt which states that the firm renewal has been processed. Please print this receipt for the firm's records; this receipt serves as confirmation of renewal until the firm's Board registration certificate is received.

For the administrative offices of partnerships, limited liability companies, professional corporations, and professional limited liability companies which must pay any applicable renewal fees, payment information is entered on page 8. All fees paid online must be paid by MasterCard or Visa.

After paying the fee, the user is provided with a receipt which states that the firm renewal has been processed. Please print this receipt for the firm's records; this receipt serves as confirmation of renewal until the firm's Board registration certificate is received.

A firm that does not want to submit credit card information using the secure website, but still wishes to pay by credit card, may submit a copy of the online renewal form by answering all questions on each page of the renewal, printing each screen (using the "print" command of the Internet browser) as it is completed, but before clicking "submit," signing the renewal, and faxing the completed pages, including the completed credit card information page, to the Board at (919) 733-4209 or by mailing the completed pages, including the completed credit card information page, to State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605.

A firm which prefers to submit the renewal form with a check or money order may do so by answering all questions on each page of the renewal, printing each screen (using the "print" command of the Internet browser) as it is completed, but before clicking "submit," signing the renewal, and mailing the completed pages, plus a check payable to "State Board of CPA Examiners" for the appropriate amount to PO Box 12827, Raleigh, NC 27605.

If a CPA firm fails to comply with any part of 21 NCAC 08J, *Renewals and Registrations* or 21 NCAC 08M, *Peer Review Program*, the Board may take disciplinary action against the CPA firm's members as specified in 21 NCAC 08J .0111 and 21 NCAC 08M .0106. Such action may include a civil penalty and suspension of each CPA firm member's CPA certificate.

If you have questions about the online firm renewal or peer review compliance process, please contact Cammie Emery by phone at (919) 733-1423 or by e-mail at **cemery@nccpaboard.gov**. You may also contact Buck Winslow by phone at (919) 733-1421 or by e-mail at **buckw@nccpaboard.gov**.

Disciplinary Action Resulting from CPE Audit

The following matter is excerpted from a Board-issued Consent Order in response to the findings of the Continuing Professional Education (CPE) audit. To view the full text of the Consent Order, use the licensee search function on the website (www.nccpaboard.gov) to look up the licensee's record, click on the "Details" link, then click on the "View" link under the heading, "Public Documents."

David H. Harris, #20924
Winterville, NC 10/21/2010

The Board opened a case against David H. Harris (Respondent Harris) for failure to complete at least eight (8) hours of non-self-study CPE as required for renewal of his North Carolina CPA license.

Respondent Harris signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a $1,000 civil penalty.

Respondent Harris may apply for reissuance of his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Harris's North Carolina CPA license.

Annual CPE Requirement

Pursuant to 21 NCAC 08G, all active North Carolina CPAs must complete at least 40 CPE hours annually to be eligible for license renewal. [*If a licensee was certified as a North Carolina CPA in the second, third or fourth quarters of the year, his or her CPE requirement is prorated.*]

As part of the CPE requirement, each CPA must complete either a two-hour group-study course or a four-hour self-study course on professional ethics and conduct [21 NCAC 08G .0410].

Only those ethics courses which have been approved by the Board as acceptable NC ethics courses can be used to fulfill the ethics CPE requirement. A list of acceptable Board-approved ethics courses is available on the Board's web site, **www.nccpaboard.gov**.

A non-resident North Carolina CPA (a licensee who neither works nor lives in North Carolina) may satisfy the annual ethics requirement by completing the ethics requirement(s) in the jurisdiction in which he or she is licensed and works or lives.

If there is not an ethics CPE requirement in the jurisdiction where a non-resident CPA is licensed and works and lives, he or she must complete one of the Board's approved ethics CPE courses.

In addition, all active CPAs, including individuals licensed within the current year, must complete at least eight hours of non-self-study CPE, excluding any carryforward hours used to meet the minimum requirement [21 NCAC 08G .0409(c)]. A CPA is not required to take any self-study CPE, but is required to take at least eight hours of non-self-study CPE.

Non-self-study CPE includes group-study courses, interactive group web casts, completing a college course, instructing a CPE course, authoring a publication, and instructing a college course.

Not all self-study materials meet the Board's requirement for appropriate instructional design.

For example, a "course" that consists of an exam on periodicals, guides, magazines, subscription services, books, reference manuals and supplements (e.g., *Journal of Accountancy, CPE Direct,* tax services and handbooks, audit guides, etc.) does not meet the requirement because the material studied is not designed primarily for CPE purposes.

Any combination of group-study courses, the completion of a college course, instruction of a CPE course, authoring a publication, or instruction of a college course may be used to fulfill the requirement of at least eight hours of non-self-study CPE each year.

For specific information regarding the CPE requirement, please review the CPE rules on the Board's website, **www.nccpaboard.gov**.

Check Your CPE Carryforward Online

Need to know how many carryforward CPE hours you have? You can find out with a quick visit to the Board's web site, **www.nccpaboard.gov**.

To verify your hours, use the "Licensee Search" function of the web site to search for yourself using your name, certificate number, or Social Security number.

After your record is displayed, click on the "details" link. The number of CPE carryforward hours will be displayed below your address and telephone number.

If there is a discrepancy in the number of carryforward hours, please contact Cammie Emery by e-mail at **cemery@nccpaboard.gov** or by phone at (919) 733-1423.

Generic Ethics Courses

As a reminder, generic ethics courses cannot be used to satisfy the requirement of 21 NCAC 08G. 0410, *Professional Ethics and Conduct CPE.*

For example, a tax update course which includes one hour of generic ethics instruction does not meet the requirements of 21 NCAC 08G .0410.

Courses used to meet the requirements of 21 NCAC 08G .0410 must be approved by the Board pursuant to 21 NCAC 08G .0400 and must be offered by a CPE sponsor registered with the Board pursuant to 21 NCAC 08G .0403(a) or (b).

A list of Board-approved ethics courses is available on the Board's web site, **www.nccpaboard.gov**.

If you have questions regarding the ethics CPE requirement, please contact Cammie Emery by e-mail at **cemery@nccpaboard.gov** or by telephone at (919) 733-1423.

Volunteers Needed to Develop IFRS Questions for the Uniform CPA Examination

The AICPA Examinations Team is seeking professionals with solid skills and knowledge in International Financial Reporting Standards (IFRS) to develop questions ("items") on IFRS for the Uniform CPA Examination.

To qualify, volunteers must have a current CPA license or comparable internationally recognized credential, a minimum of three years of experience as a licensed professional, and expertise in the application of IFRS.

Volunteers may not be affiliated with any Uniform CPA Examination review course. Workshops conducted via Web conference (about 60 minutes) will provide instruction on item development. Volunteers then will submit a few items to AICPA Examinations Team staff for review and feedback, so that they can independently develop a minimum of 15 items in prescribed areas.

If interested, send a résumé or *curriculum vitae* to **rwarias@aicpa.org**.

Certificates Issued

At its October 21, 2010, meeting, the Board approved the following applicants for licensure:

Sarah D. Barron
Adam Joel Barrow
John Richard Beasley, Jr.
Koreen Herald Billman
David Scott Black
Judith Dorotea Boyce
Brett Olivia Boyd
Beth Eileen Breneman
Jude Troy Broussard
Rachel Allen Brown
Ana Cristina Brugh
Cory Vincent Bunger
Tiffany L. Bussard
Gisele Odette Caisse
Meredith Carsel Carithers
Jacqueline Roy Causey
Jennifer Huggins Celentano
Eddie Lee Clifton
Tara Rachael Clontz
Scott Randolph Cohen
Tara Lee Colpitts
Dustin Corie Cotterman
Ryan J. Cotterman
Thomas R. Crawford, Jr.
Jason Emory Creel
Kimberly Michele Crouch
Lisa Michelle Davis
Michelle Callan Davis
Kent Joseph De Hart
Jin Deng
Daniel Gordon Doss
Scott DuBois
Candace Dawn Engles
Wanda Sharon Evans
Lindsey Michelle Ferguson
Emmett Ferri
Cynthia Smith Fisher
Samiel M. Fuller
Dexter Alexander Garner
Jonathan Farrell Geis
William Francis Gerber
Gary Joseph Gerhards
Candace Anneke Gibson
Nathan Chad Goldman
Sharilyn Reese Gomilla
Whitney Elizabeth Goodson
Tracy Waterman Green
Timothy Alan Grow
Ute Claudia Haeussermann
Lucy Marie Hagan
Elizabeth M. Hamilton
Victoria Leigh Heafner
Anna Nicole Henson
Janis Marie Herrmann
Mary Jon Hinz
Patrick Hill Holland
Candace Anne Hutton
Seonjin Hwang
Xiaohui Jiang
Amy Newsome Johnson
Lauren Diane Kitson
Kara Renee Lane
Charles Robert Leins
Justin Ryan Lewis
Stephen Christopher Mangan
Kristin Alaine Mangum
Yuying Mao
Jennifer Marie Martin
Brandon Michael Massey
Lindsay Christine Matheus
Ashley Adaire Matthews
Edward Joseph McGowan, Jr.
Gerri Houston McLendon
Dianna Leigh Melvin
Damon Karl Miklowcic
Lisa Johnson Morgan
Christopher James Morse
Courtney Hammock Murphy
David M. O'Connor
Paul Timothy O'Donohue
Robert Carswell Parsley
Esha Patel
William Clayton Pellisero, II
Olga Pinzari
Thomas Lee Presley
Jenna Hoover Pritchard
Herlin Herawati Pruitt
Charles Nicholas Pry
Deborah Sue Rod
Matthew Robert Schanz
Adam Albert Schuett
Bijal Dipak Shah
Michael John Smith
William Ward Snell
Veronica Snodgrass
Mark Christopher Stone
Alexander Fuentes Tiset
Todd Anthony Topolka
Nathan Scott Walsh
John Richard Ward, Jr.
Craig Alan Warren
Barbara Suzanne Wing
Michelle Britten Woodbury

Consequences of Federal and State Tax Code Violations

Despite the requirement that all licensees of the Board comply with North Carolina General Statute (NCGS) 93 and North Carolina Administrative Code (NCAC) Title 21, Chapter 08, the Board has experienced a significant increase in the number of cases resulting from violations of the federal and state tax codes by North Carolina CPAs.

These violations, which are primarily the failure to withhold or pay employment taxes on the Employer's Quarterly Federal tax return (Form 941) and the failure to file or pay personal income tax returns and the failure to supply tax information to the appropriate authorities, may result in a felony or misdemeanor conviction if prosecuted by the Internal Revenue Service (IRS) or the NC Department of Revenue (NCDOR).

Besides criminal prosecution, employers who willfully fail to pay employment taxes may be subject to civil sanctions. Employees suffer because they may not qualify for Social Security, Medicare, or unemployment benefits when an employer does not report or pay employment taxes.

According to Thomas L. Dixon, CPA, Director of the Criminal Investigation Division of the NCDOR, "The Department of Revenue's Criminal Investigation Division takes the willful violation of the state's tax statutes very seriously and has successfully prosecuted a number of CPAs in the past few years."

Even if the licensee is not disciplined or prosecuted and convicted by a federal or state authority for the aforementioned tax code violations, failure to comply with the federal and state tax codes is a violation of NCGS 93-12(9), 21 NCAC 08N .0201, *Integrity*, .0203, *Discreditable Conduct Prohibited*, .0204, *Discipline by Federal and State Authorities*, and .0207, *Violation of Tax Laws*, making the licensee subject to discipline by the Board.

When the Board learns of a tax code violation by a North Carolina CPA (usually in the form of a referral by the IRS or NCDOR), the Board opens a case against the licensee and begins an investigation.

The discipline imposed by the Board against a licensee for failure to pay 941 funds and conviction of willfully failing to file personal tax returns can result in permanent revocation of the licensee's North Carolina CPA certificate.

If you have questions regarding this article, please contact Robert N. Brooks, the Board's Executive Director, by e-mail at **rbrooks@nccpaboard.gov**.

Changes in Exam Section Testing Times, Fees

On January 1, 2011, testing times for the Auditing and Attestation (AUD) and Business Environment and Concepts (BEC) sections of the Uniform CPA Examination will change.

Testing time for the AUD section will be shortened by a half hour to four hours and testing time for the BEC section will be increased by a half hour to three hours. Testing times for the Financial Accounting and Reporting (FAR) and Regulation (REG) sections will remain the same as before at four and three hours, respectively. The total testing time for all sections of the Exam remains unchanged at 14 hours.

To reflect the changes in testing time, the per-section fee for the AUD section and the BEC section will change effective December 1, 2010. Applications postmarked prior to December 1, 2010, will be processed using the old fee schedule; applications postmarked December 1, 2010, and after will be processed using the new fee schedule.

The chart below shows the revised fee schedule:

Administrative Fees	
Initial Applicant	$230.00 (no change)
Re-exam Applicant	$75.00 (no change)
Exam Section Fees	
Auditing & Attestation (AUDIT)	$207.15 (decrease)
Financial Accounting & Reporting (FAR)	$207.15 (no change)
Regulation (REG)	$185.10 (no change)
Business Environments & Concepts (BEC)	$185.10 (increase)

Address Change?

21 NCAC 08J .0107 requires all licensees and firms to notify the Board *in writing* within 30 days of any change in address (including telephone number or e-mail address) or business location.

Licensees and firms may make address changes using the "Address Update" link on the Board's web site, **www.nccpaboard.gov**.

Exam candidates must submit address changes by fax, e-mail, or US mail.

December Board Meeting

The December 20, 2010, Board meeting will be held at the Board office at 1101 Oberlin Road, Raleigh, and will begin at 10:00 a.m.

The agenda for this meeting will be available from the Board's web site, **www.nccpaboard.gov**, approximately five (5) business days before the scheduled meeting.

All meetings of the Board are open to the public except, when under State law, some portions may be closed to the public.

Rule-Making Hearing

The Board conducted a rule-making hearing on October 21, 2010, to discuss proposed amendments to the North Carolina Adminstrative Code (*aka* "rules").

The text of the proposed rules was published in the August 16, 2010, issue of the *North Carolina Register*, which is available from the Office of Administrative Hearings (OAH) website, **www.oah.state.nc.us/rules/register/**.

The Board heard testimony from Debbie Lambert, CPA, NCACPA President; and Suzanne Jolicoeur, AICPA State Regulatory Outreach Manager.

Based on the testimony from the AICPA, the Board removed the reference to the "AICPA Center for Public Company Audit Firms," in 21 NCAC 08M .0105(d).

The rules will now be presented to the Rules Review Commission (a division of the Office of Administrative Hearings) for review and approval.

NC Exam Candidate Qualifies for Sells Award

The State Board of CPA Examiners is pleased to announce that Abigail Lindsay Richards has qualified for one of the 2009 Elijah Watt Sells awards on the basis of her excellent Uniform CPA Examination.

Under the sponsorship of the AICPA, the Elijah Watt Sells awards program was established in 1923 to recognize outstanding candidate performace on the Uniform CPA Exam. Current criteria require that Sells awards be granted annually to the ten (10) candidates who pass all four sections of the Exam on their first attempt and earn the highest cumulative scores.

Richards, who graduated from the University of Notre Dame in 2005 with a Bachelor in Business Administration, received a Master of Accounting from the University of North Carolina at Chapel Hill (UNC-CH) in 2009.

Reclassifications

Reinstatement

10/21/10	Alfred Michael Cerretti, #20910	Cary, NC
10/21/10	Charles Edward Dameron, IV, #19312	High Point, NC
10/21/10	Joseph Thomas Jordan, Jr., #4148	Raleigh, NC
10/21/10	Scott Allen Middleton, #19165	Hilton Head Island, SC
10/21/10	Robert William Naylor, #16464	Chapel Hill, NC
10/21/10	Lorine Steinbrunner Nemes, #23802	Wake Forest, NC
10/21/10	Jeane Dianne Ochsner, #25129	Hollywood, FL
10/21/10	Dawn Leonard Robertson, #18950	Raleigh, NC
10/21/10	Nicholas William Schiffli ,Jr., #14275	Charlotte, NC
10/21/10	Patricia L. Smith, #24567	Rocky Mount, NC
10/21/10	Donald Hugh Taylor, #3713	Macon, GA
10/21/10	Kevin Eugene Tucker ,#27827	Statesville, NC

Reissuance

10/21/10	Jackie Lynn Fryt, #34433	Goldsboro, NC
10/21/10	Dennis Matthew Giff, #17876	Winston-Salem, NC
10/21/10	William Michael Grady, #7716	Florence, SC
10/21/10	Gregory Alan Hart, #24066	Huntersville, NC
10/21/10	Scott Ronald Hawig, #27252	Gainesville, FL
10/21/10	Amy Mills Lehr, #28289	Raleigh, NC
10/21/10	Garry Michael Mlot ,#13378	Raleigh, NC
10/21/10	Franklin J. Moore, #31135	Cary, NC
10/21/10	Matthew James Oborne, #30314	Cornelius, NC
10/21/10	Joseph F. Trepanier, III, #32726	Raleigh, NC
10/21/10	Heather Marie Williams #31085	Sarasota, FL

Inactive

"Inactive," when used to refer to the status of a person, describes one 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 21 NCAC 08A .0308(b) [21 NCAC 08A .0301(b)(21)].

09/21/10	Michael Parker Lawrence, Jr., #21123	Greensboro, NC
09/23/10	Norman Gary Bartlett, #13672	Lakeland, FL
09/28/10	John Caldwell W. Caron, #15741	Charlotte, NC
09/28/10	Stephen R. Lillie, #30021	Sunbury, OH
09/28/10	Sandra Gulledge Shumpert, #24565	Monroe, NC
09/29/10	Christopher E. Hayden, #24238	Jacksonville, NC
09/29/10	Ann Johnson Travis, #25226	Waxhaw, NC
10/06/10	Cathy Cole Griffin, #24343	Southern Pines, NC
10/11/10	Tony Calvin Goldman, #18112	Raleigh, NC
10/11/10	Vernon Knight Jr., #13566	Charlotte, NC
10/14/10	George Emanuel Rickles, III, #11857	Waxhaw, NC
10/20/10	John Edward Cheek, #12460	Raleigh, NC
10/20/10	Wesley Randall Elingburg, #12473	Greensboro, NC

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Notice of Address Change

Certificate Holder _____
Last Name Jr./III First Middle

Certificate No. _____ Send Mail to ___Home ___Business

New Home Address _____

City _____ State _____ Zip _____

CPA Firm/Business Name _____

New Bus. Address _____

City _____ State _____ Zip _____

Telephone: Bus. ( ) _____ Home ( ) _____

Bus. Fax ( ) _____ E-mail Address _____

Signature _____ Date _____

Mail to: PO Box 12827
Raleigh, NC 27605-2827

Fax to: 919-733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.

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 • www.nccpaboard.gov • No. 12-2010

Important December Deadlines

December 31, 2010, is the deadline for submitting 2011 CPA firm renewal and peer review compliance information to the Board.

In November, the Board notified all registered CPA firms that each firm must renew its registration and provide peer review compliance information (if applicable) online through the Board's web site, **www.nccpaboard.gov**.

For additional information regarding the online firm renewal/peer review compliance process, please see the November issue of the *Activity Review*.

If a CPA firm fails to comply with any part of 21 NCAC 08J, *Renewals and Registrations,* or 21 NCAC 08M, *Peer Review Program*, the Board may take disciplinary action against the CPA firm's members as specified in 21 NCAC 08J. 0111 and 21 NCAC 08M .0106.

Such action may include a conditional license, civil penalty, and suspension of each CPA firm member's CPA certificate.

December 31 is also the date by which active CPAs must complete the annual CPE requirement to be eligible for certificate renewal for the 2011-2012 license period.

As part of the annual CPE requirement, active licensees must complete at least eight (8) hours of non-self-study CPE each year.

All active licensees must also complete a Board-approved two-hour group-study ethics course or a Board-approved four-hour self-study ethics course.

A non-resident licensee may satisfy the ethics CPE requirement by completing the ethics requirement in the jurisdiction in which he or she is licensed *and* works or resides.

If there is no ethics CPE requirement in the jurisdiction in which the individual is licensed *and* resides or works, he or she must complete one of the Board's approved ethics CPE courses.

A list of Board-approved ethics CPE courses is available on the Board's website, **www.nccpaboard.gov**.

If a CPA fails to complete the CPE requirement on or before December 31, 2010, but completes the required CPE by June 30, 2011, the Board may issue a Letter of Warning to the licensee for the first such failure within a five (5) calendar year period.

For the second such failure within a five (5) calendar year period, the Board may deny the renewal of the CPA's certificate for a period of not less than 30 days and until the CPA meets the reinstatement requirements set forth in 21 NCAC 08J .0106 .

If you have questions about firm renewal, peer review compliance, or the CPE requirement, please contact Cammie Emery by e-mail at **cemery@nccpaboard.gov** or by phone at (919) 733-1423. You may also contact Buck Winslow by e-mail at **buckw@nccpaboard.gov** or by phone at (919) 733-1421.

Check Your CPE Carryforward Online

Need to know how many carryforward CPE hours you have?

To verify your CPE hours, use the "Licensee Search" function of the website (**www.nccpaboard.gov**) to search for yourself using your name, certificate number, or Social Security number.

After your record is displayed, click on the "details" link. The number of CPE carryforward hours will be displayed below your address and telephone number.

If there is a discrepancy in the number of carryforward hours, please contact Cammie Emery by e-mail at **cemery@nccpaboard.gov** or by phone at (919) 733-1423.

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Disciplinary Actions

Nathan D. Benn, #34311
Matthews, NC 11/22/2010

THIS CAUSE coming before the Board on November 22, 2010, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

Findings of Facts

1. Nathan D. Benn (hereinafter "Mr. Benn") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Mr. Benn failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

3. Mr. Benn subsequently completed his firm registration, which was received by the Board on April 29, 2010, in excess of 60 days, but not more than 120 days, from the annual firm registration date.

Conclusions of Law

1. Mr. Benn's failure to timely file the annual firm registration or inform the Board as to the status of his firm's registration prior to the prescribed filing date is a violation of NCGS 93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Benn shall pay a one hundred dollar ($100.00) civil penalty.

Kimberly O. Branch, #31551
Winterville, NC 11/22/2010

THIS CAUSE coming before the Board on November 22, 2010, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

Findings of Fact

1. Kimberly O. Branch (hereinafter "Ms. Branch") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Ms. Branch failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 08J .0108(b) and (g) and 08N .0213.

3. Ms. Branch subsequently cancelled her firm registration, which was received by the Board on April 13, 2010, in excess of 60 days, but not more than 120 days, from the annual firm registration date.

CONCLUSIONS OF LAW

1. Ms. Branch's failure to timely file the annual firm registration or inform the Board as to the status of her firm's registration prior to the prescribed filing date is a violation of NCGS 93-12(7b) and 21 NCAC 08J .0108(b) and (g) and 08N .0213.

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Branch shall pay a one hundred dollar ($100.00) civil penalty.

W. Douglas Karriker, #27626
Harrisburg, NC 11/22/2010

THIS CAUSE coming before the Board on November 22, 2010, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

Findings of Fact

1. W. Douglas Karriker (hereinafter "Mr. Karriker") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Mr. Karriker failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

3. Mr. Karriker subsequently completed his firm registration, which was received by the Board on May 14, 2010, in excess of 60 days, but not more than 120 days, from the annual firm registration date

Conclusions of Law

1. Mr. Karriker's failure to timely file the annual firm registration or inform the Board as to the status of his firm's registration prior to the prescribed filing date is a violation of NCGS 93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Karriker shall pay a one hundred dollar ($100.00) civil penalty.

Timothy K. McDaniel, #14589
Gastonia, NC 11/22/2010

THIS CAUSE coming before the Board on November 22, 2010, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

Findings of Fact

1. Timothy K. McDaniel (hereinafter "Mr. McDaniel") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21,

Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Mr. McDaniel failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

3. Mr. McDaniel subsequently cancelled his firm registration, which was received by the Board on April 30, 2010, in excess of 60 days but not more than 120 days from the annual firm registration date.

Conclusions of Law

1. Mr. McDaniel's failure to timely file the annual firm registration or inform the Board as to the status of his firm's registration prior to the prescribed filing date is a violation of NCGS 93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

BASED ON THE FOREGOING, the Board orders that:

1. Mr. McDaniel shall pay a one hundred dollar ($100.00) civil penalty.

David L. Willis, #34147
Orlando, FL 11/22/2010

THIS CAUSE coming before the Board on November 22, 2010, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

Findings of Fact

1. David L. Willis (hereinafter "Mr. Willis") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Mr. Willis failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 08J .0108(b) and (g) and 08N .0213.

3. Mr. Willis subsequently provided the dissolution document of his Professional Corporation filed with the Office of the Secretary of State, which was received by the Board on April 15, 2010, in excess of 60 days, but not more than 120 days, from the annual firm registration date.

Conclusions of Law

1. Mr. Willis' failure to timely file the annual firm registration or inform the Board as to the status of his firm's registration prior to the prescribed filing date is a violation of NCGS 93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Willis shall pay a one hundred dollar ($100.00) civil penalty.

Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on the following dates:

December 24 & 27, 2010
Christmas

December 31, 2010
New Years Day

January 17, 2011
Martin Luther King, Jr. Day

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Reclassifications

Reinstatement

11/22/10	Kimberley Clegg Beecher, #34449	Charlotte, NC
11/22/10	Robert Gaines Conner, Jr., #24986	Stanley, NC
11/22/10	Sherri Hagar, #26762	Arlington, TX
11/22/10	Anna Good Orr, #16198	Dunwoody, GA
11/22/10	Julie Riden Petersen, #26323	Advance, NC
11/22/10	Renée Phillips, #28591	Owings Mills, MD
11/22/10	Alexander Todd Schwarz, #19953	Greensboro, NC
11/22/10	Marion Holloway Simmons, #29652	Tampa, FL
11/22/10	Gary L. Williams, #18092	LaGrange, KY

Reissuance

11/22/10	Denise Frigon Linehan, #23885	Cedar Grove, NC
11/22/10	Michael Howard Lippman, #13596	Potomac, MD
11/22/10	Jason Michael Meggs, #28435	Marietta, GA

Retired Status

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status. However, retired status does not preclude volunteer services for which the retired CPA receives no direct or indirect compensation so long as the retired CPA does not sign any documents, related to such services, as a CPA [21 NCAC 08A .0301(b)(33)].

11/22/10	Robert Joseph Capettini, #12135	San Diego, CA
11/22/10	William R. Gooden, #4330	Mooresville, NC
11/22/10	Joseph Karl Grimm, #11269	Durham, NC
11/22/10	Margaret McGuire, #16051	Mount Airy, NC

Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Consent Orders issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. To view the full text of the Consent Order, use the licensee search on the website (www.nccpaboard.gov) to look up the licensee's record, click on the "Details" link, then click on the "View" link under the heading, "Public Documents."

Glenn M. Fisher, #16633
Hickory, NC 11/22/2010

The Board opened a case against Glenn M. Fisher (Respondent Fisher) for failure to complete at least eight (8) hours of non-self-study CPE as required for renewal of his North Carolina CPA license.

Respondent Fisher signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a $1,000 civil penalty.

Respondent Fisher may apply for reissuance of his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Fisher's North Carolina CPA license.

Geoffrey N. Kirby, #16205
Wilmington, NC 11/22/2010

The Board opened a case against Geoffrey N. Kirby (Respondent Kirby) for failure to complete a Board-approved ethics CPE course as required for renewal of his North Carolina CPA license.

Respondent Kirby signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least 90 days, of his license; and 3) the imposition of a $1,000 civil penalty.

Respondent Kirby may apply for reissuance of his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Kirby's North Carolina CPA license.

Michelle M. Loncar, #20750
Charlotte, NC 11/22/2010

The Board opened a case against Michelle M. Loncar (Respondent Loncar) for failure to complete sufficient CPE, including a Board-approved ethics CPE course and at least eight (8) hours of non-self-study CPE, as required for renewal of her North Carolina CPA license.

Respondent Loncar signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least two (2) years, of her license; and 3) the imposition of a $2,000 civil penalty.

Respondent Loncar may apply for reissuance of her North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Loncar's North Carolina CPA license.

Changes in Exam Section Testing Times, Fees

On January 1, 2011, testing times for the Auditing and Attestation (AUD) and Business Environment and Concepts (BEC) sections of the Uniform CPA Examination will change.

Testing time for the AUD section will be shortened by a half hour to four hours and testing time for the BEC section will be increased by a half hour to three hours. Testing times for the Financial Accounting and Reporting (FAR) and Regulation (REG) sections will remain the same as before at four and three hours, respectively. The total testing time for all sections of the Exam remains unchanged at 14 hours.

The chart below shows the revised fee schedule:

Administrative Fees	
Initial Applicant	$230.00 (no change)
Re-exam Applicant	$75.00 (no change)
Exam Section Fees	
Auditing & Attestation (AUDIT)	$207.15 (decrease)
Financial Accounting & Reporting (FAR)	$207.15 (no change)
Regulation (REG)	$185.10 (no change)
Business Environments & Concepts (BEC)	$185.10 (increase)

Moved or Changed Jobs? Let Us Know!

21 NCAC 08J .0107 requires all licensees and firms to notify the Board *in writing* within 30 days of any change in address (including telephone number or e-mail address) or business location.

Licensees and firms may make address changes using the "Address Update" link on the Board's web site, **www.nccpaboard.gov**, or may submit address changes by fax, e-mail, or US mail.

Exam candidates must submit address changes by fax, e-mail, or US mail.

E-mail your address change to **addresschange@nccpaboard.gov**; fax your address change to (919) 733-4209; or mail your address change to PO Box 12827, Raleigh, NC 27605.

Board Milestone: Phyllis Elliott Celebrates 25 Years with the Board

When Phyllis Elliott joined the Board staff in December 1985, the Uniform CPA Exam was a pencil-and-paper exam administered each May and November.

Twenty-five years later, the Exam is a computer-based test offered year-round. With significant changes coming to the Exam in January, you might think that the Board's Exam Specialist would be stressed out by all the changes and the questions candidates have about those changes, but she's not.

"I don't get stressed out about work. I know I have a job to do and I do it," she said.

Her calm, cool, and collected demeanor enables the Apex, NC, native to handle all aspects of processing Exam applications and score notice distribution without missing a beat.

That laid-back attitude comes in handy outside of the office, too--in addition to keeping up with her six grandchildren, Phyllis is an accomplished bowler who travels across the country for tournaments.

Phyllis has the awesome task of making all the travel arrangements not only for herself and her husband, Jerome, but also for all the members of her bowling teams.

"It takes up a lot of time making all the travel plans, but I enjoy doing it," explains Phyllis. "My calendar is always full!"

When she is not at work, bowling, or spending time with her family and friends, Phyllis enjoys volunteering with the Senior Games of North Carolina, reading, and traveling.

"The office would not be the same without Phyllis, "said Bob Brooks, the Board's Executive Director. "She is an important part of the staff. Plus, no one makes deviled eggs like Phyllis."

Thanks for all you do, Phyllis, and congratulations on 25 years of service with the Board.

Certificates Issued

At its November 22, 2010, meeting, the Board approved the following applicants for licensure:

Thomas James Aherne
Scott Andrew Anstrom
Maurice Wayne Atkinson, II
Allan Robert Autry
Nicholas Grant Baker
Cecil Ainsworth Baldwin, III
Sharon L. Ballard
Awaaz Baksh
Andrew Wayne Barker
Edward Elliott Barker, Jr.
Maryia Philippovna Barros
Megan Lee Beatty
Jordan Diane Bloodworth
Marcus Faulcon Bowen
Cecil Yarbrough Bradley, III
Matthew Wayne Braswell
Amy Louise Broderick
Andrew Michael Brothers
Derick Michael Brumley
Emily Pressley Byerly
Alison Nicole Cannon
Lauren Marie Caratura
Christian Yngve Cederholm
Kelly Jean Ciffin
Dana Marie Cipollini
Wendy Marie Clarke
Rick Francis Cohan
Megan Caroline Copple
Robert Dempsey Corbett
Emily Amanda Cox
Jonathan Lee Cozzens
Laura Beth Craver
Ian O. Davies
Ashutosh V. Deshmukh
Brandon William DiStefano
Leah Parrott Englebright
Rachel Louise Farmer
Catherine Crosby FitzGerald
Megan Marley Fleiner
David Morris Furr
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Do You Have Your PTIN?

New regulations require all paid tax return preparers (including attorneys, CPAs, and enrolled agents) to apply for a Preparer Tax Identification Number (PTIN)—even if you already have one—before preparing any federal tax returns in 2011.

You can apply online for your PTIN in four easy steps:

1. Create a new PTIN account using the online PTIN sign-up system (**https://rpr.irs.gov**). This account is different from e-Services.

2. Complete the online PTIN application. You will need to provide some personal information, including information about your previous year's tax return and professional credentials. Be sure to review the IRS checklist of what you need before you get started.

3. Pay the $64.25 user fee via credit card or direct debit.

4. Get your PTIN. Review the welcome letter you receive to understand your future obligations. Keep your PTIN and account information in a safe place for future reference.

According to the IRS, it only takes about 15 minutes to sign up online and receive your PTIN. If you opt to use the paper application, Form W-12, *IRS Paid Preparer Tax Identification Number (PTIN) Application*, it will take 4-6 weeks to process.

Have a Comment or Question?

Do you have a comment or question about information published in the *Activity Review*? Do you have a suggestion for an article?

We welcome your comments and suggestions; drop us a line by e-mail at **lhearne@nccpaboard.gov** or **rbrooks@nccpaboard.gov**.

Frequently Asked Questions about the New PTIN Requirement

Information courtesy of the Internal Revenue Service, **www.irs.gov**.

1. Who needs a Preparer Tax Identification Number (PTIN)? All tax return preparers who are compensated for preparing, or assisting in the preparation of, all or substantially all of a US federal tax return or claim for refund must obtain a PTIN.

2. I already have a PTIN. Do I need to take any action this year? Yes. All federal tax return preparers, even those who already have a PTIN, will need to register in the new system now available. All preparers will need to be registered on the new system and have a PTIN prior to filing any return after Dec. 31, 2010. As long as the IRS can validate the ownership of the existing PTIN, the same number will be reassigned once the appropriate information is provided and the user fee is paid.

3. Can multiple individuals or one office share one PTIN? No, a PTIN is an individual preparer's number. Each preparer must obtain his or her own PTIN.

4. Can one individual obtain multiple PTINs? No, an individual may only obtain one PTIN.

5. If I don't obtain (or renew) a PTIN by January 1, 2011, can I still prepare returns? Yes, but only after you sign up through the new online registration system, pay the fee, and obtain (or renew) a PTIN.

6. I am a tax return preparer, and I have a PTIN. My firm employs a bookkeeper. She gathers client receipts and invoices, and organizes and records all information for me. Although I use the information that our bookkeeper has compiled, I prepare my clients' tax returns and make all substantive determinations that go into computing the tax liability. Does my bookkeeper need to have a PTIN? No, she is not a tax return preparer, and is not required to have a PTIN.

7. I am a tax return preparer, and I have a PTIN. Every tax filing season I hire two paid interns from the accounting program at a local college to help me during the busy season. The interns perform data entry from the tax organizer that my clients fill out, and assemble the documentation that the clients have submitted. Where clients have submitted incomplete information, or more information is needed, the interns may call clients to gather information missing from the tax organizer, but they are not allowed to provide advice or answer tax law questions. I prepare and sign all my clients' returns. Do my interns need to have a PTIN? No, the interns are not tax return preparers, and are not required to have a PTIN.

8. I am a tax return preparer, and I have a PTIN. I have an administrative assistant in the office who also performs data entry during tax filing season. At times, clients call and provide him with information, which he records in the system. Using the data he has entered, I meet with my clients and provide advice as needed. I then prepare and sign their returns. Is my administrative assistant required to have a PTIN? No, the administrative assistant is not a tax return preparer, and is not required to have a PTIN.

9. I run a small tax return preparation business that is heavily software-based. I employ four associates who sit with taxpayers and walk through a step-by-step software program that uses an "interview" process that results in a draft tax return. I check and sign the returns, and I have a PTIN. Do my four associates need to have a PTIN? You will need to perform additional analysis to determine whether your four associates must have a PTIN. The answer depends on the specific circumstances of your firm. In general, if individuals prepare all or substantially all of a tax return, including making determinations that affect tax liability, they must have a PTIN.

For more information about the PTIN requirements as well as information about the e-file mandate, visit the IRS website, **www.irs.gov**, and click on the "Tax Professionals" link.

2011 Board Calendar

(dates and locations subject to change)

January 17	–	Office Closed - Dr. Martin Luther King, Jr., Day
January 24	–	Board Meeting - Raleigh
January 31	–	Final Deadline for Firm Renewal & Peer Review Compliance Info
February 21	–	Board Meeting - Raleigh
March	–	Online Certificate Renewal Available
March 23	–	Board Meeting - Raleigh
April 22	–	Office Closed - Good Friday
April 26	–	Board Meeting - Raleigh
May 26	–	Board Meeting - Raleigh
May 30	–	Office Closed - Memorial Day
June 22	–	Board Meeting - Greensboro
June 30	–	Certificate Renewal Deadline
July 4	–	Office Closed - Independence Day
July 25	–	Board Meeting - Raleigh
July 30	–	Final Certificate Renewal Deadline
August 22	–	Board Meeting - Raleigh
September 5	–	Office Closed - Labor Day
September 19	–	Board Meeting - Raleigh
October 20	–	Board Meeting - Raleigh
November	-	Online Firm Renewal/Peer Review Compliance Available
November 11	–	Office Closed - Veterans' Day
November 21	–	Board Meeting - Raleigh
November 24-25	–	Office Closed - Thanksgiving
December 19	–	Board Meeting - Raleigh
December 26 & 27	–	Office Closed - Christmas
December 31	–	Firm Renewal/Peer Review Compliance Info Due

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Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.