Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • nccpaboard.gov • No. 01-2015

Ann J. Hinkle, Manager of Professional Standards, Retires from Board

Ann J. Hinkle, the manager of the Board's Professional Standards section, has retired after nearly 28 years with the Board.

First hired as the Board's receptionist in 1987, Hinkle's degree in political science, her interest in legal matters, and her understanding of the Board's responsibility to protect the public interest by regulating CPAs, made her an obvious choice to take on the role of Coordinator of Professional Standards in 1990. [*Her job title was later changed to Manager of Professional Standards.*]

As Manager of the Professional Standards section, Hinkle worked closely with the Board's Staff Attorney, Executive Staff, and three other Professional Standards employees on all aspects of the Board's enforcement activities.

Her intimate knowledge of the accountancy statutes and Board rules were invaluable when responding to the numerous phone calls she received from licensees.

Many of the calls she received started out with a licensee saying, "This may be a dumb question, but. . . .."

Hinkle's response to this feeling of misgiving was simple. "To me, the only dumb question is the one that is not asked."

"So many licensees fear they will appear incompetent when they call to ask a question. Yes, maybe that question is one that I've heard before, but for that person, at that moment, answering that particular question needed to be the most important thing I did all day," she explained.

Hinkle recently said, "I've become friends with many CPAs over the years; we may have never met, but we've talked on the phone so many times that we formed a friendship."

At the Board's December 15, 2014, meeting, the Board's President, Bucky Glover, CPA, presented Hinkle with a resolution thanking her for her years of service to the Board, the CPA profession, and the public.

Said Glover, "It has been a real pleasure working with Ann over the years. Her work with the Professional Standards Committee has been exceptional."

Upon accepting a framed copy of the resolution, Hinkle said, "I really appreciate this. I appreciate the acknowledgment. Thank you."

"I have enjoyed my time here. I have enjoyed being a part of this organization. "

She continued, "It has been a challenge, but as I have told every person I have ever hired here, the best part of this job is that no two days are the same. "

The Board's Executive Director, Robert N. Brooks, commented, "Over the years, Ann has proven her worth time and again."

"Her knowledge of the statutes and rules, her ability to connect with the licensees and the public, her knack for recalling case history, will all be missed, but we wish her well in her retirement."

David Nance, CPA, the Board's Deputy Director, said, "Ann has been a dedicated employee of the Board and we will surely miss her professionalism and work in the Professional Standards section. I am sure that she will enjoy the many things that retirement brings her way."

Although Hinkle doesn't have a set plan for what she will do in her retirement, she knows she will be able to spend more time with her husband, Bob, who retired several years ago.

She also looks forward to visiting her children and grandchildren who live out-of-state. "I just have to decide if I will drive north to Virginia or south to Georgia, "she laughed.

On behalf of the Board, its staff, and the many CPAs and members of the public you have helped over the years, thank you for your hard work and dedication, Ann J. Hinkle. Enjoy your retirement!

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Disciplinary Actions

Alexander H. Mackintosh, #11848
Hong Kong 11/17/2014

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

1. Respondent is the holder of North Carolina certificate number 11848 as a Certified Public Accountant.

2. Respondent informed the Board on his 2013-2014 individual certificate Renewal ("Renewal") that between January 1, 2012, and June 30, 2013, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2012 CPE requirements.

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 2012 and 2013 requirements.

5. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was only able to provide documentation for thirty-nine (39) hours of continuing professional education ("CPE") taken to meet the 2012 CPE requirements.

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.

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 and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.

2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. §93-12(15).

2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.

3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order and if Respondent's certificate and the civil penalty required in number five (5) of this Order have been timely received by the Board.

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-one (41) 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 prior to submitting a reissuance application.

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 certificate.

Stephen L. Walker, #16058
Charlotte, NC 11/17/2014

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on November 17, 2014, that:

Findings of Fact

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

2. The Board has jurisdiction over Respondent and the subject matter of this action.

3. Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service,

2015 Board Meetings

February 23
March 18*
April 21
May 21
June 22
July 20
August 24
September 21
October 22
November 16
December 14

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

*1 pm

certified mail, or other method of delivery authorized by N.C. Gen. Stat. §150B-38(c).

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

5. Respondent did not object to any Board Member's participation in the Hearing of this matter.

6. Respondent was present at the Hearing and was represented by counsel.

7. Respondent was, at all relevant times, the supervising CPA for Walker & Associates, CPA, PA (the "Firm"), and had ultimate responsibility for the Firm's filing and remittance of taxes withheld from the Firm employees' paychecks ("941 taxes").

8. The Firm failed to timely file a return for its 941 taxes for the quarters ending September 2011 and December 2011.

9. The Firm failed to timely remit payment for its 941 taxes for the quarters ending September 2011, December 2011, March 2012, December 2012, March 2013, June 2013, and December 2013.

10. As of the date of the Hearing, the Firm has not remitted full payment for the quarters ending December 2011, December 2012, March 2013, June 2013, and December 2013.

Conclusions of Law

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.

2. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate and to impose civil monetary penalties.

3. Respondent was responsible for the Firm's deficiencies per 21 NCAC 08N .0103.

4. Respondent's failures to ensure the timely filing and payment of 941 taxes constitute violations of 21 NCAC 08N .0203(a), and .0207.

BASED ON THE FOREGOING, the Board orders in a vote of six (6) to zero (0) that:

1. The Certified Public Accountant certificate issued to Respondent, Stephen L. Walker, 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.

Juliana Chiu Smith, #33485
Garner, NC 12/15/2014

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

1. Respondent is the holder of North Carolina certificate number 33485 as a Certified Public Accountant.

2. Respondent informed the Board on her 2013-2014 individual certificate Renewal ("Renewal") that between January 1, 2012, and June 30, 2013, she had obtained the requisite 40 hours of continuing professional education ("CPE") to meet the 2012 CPE requirements.

3. Based on Respondent's representation, the Board accepted her Renewal.

4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2012 requirements.

4. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was only able to provide documentation for thirty-three (33) hours of continuing professional education ("CPE") taken to meet the 2012 CPE requirements.

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 and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.

2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. §93-12(15).

2. Respondent must return her certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.

3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order and if Respondent's certificate and the civil penalty required in number five (5) of this Order have been timely received by the Board.

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

a. Application form,

Smith
continued on page 4

Smith *continued from page 3*

b. Payment of the application fee,

c. Three (3) moral character affidavits, and

5. Forty-seven (47) 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.

6. Respondent shall pay a one thousand dollar ($1,000.00) civil penalty, to be remitted to the Board prior to submitting a reissuance application.

7. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

Certificates Issued

At its December 15, 2014, meeting, the Board approved the following applicants for certification as North Carolina CPAs:

Craig J. Adams

Catherine Taylor Blackmon

Lisa Jane Cunningham

Thomas Lee Fiepke

Jon A. Manning

Reshma Naresh Mulchandani

Peggy Pei-Chi Wang

Check the Status of Your Application

Exam and license applicants can check the status of their applications through the Board's website, **www.nccpaboard.gov**.

To check the status of an application, an applicant will enter his or her last name, date of birth, and the last four (4) digits of his or her Social Security number.

A screen showing the applicant's information, the pending items (required documents, payments, etc.), and the status of the pending items will display.

Reclassifications

Reinstatment

12/15/14	James Winston Harrison, #10369	Winston-Salem, NC
12/15/14	Virginia Newton Long, #14816	Charlotte, NC

Reissuance

12/05/14	Torrell Maurice Armstrong, #32980	Durham, NC

Inactive Status

"Inactive," when used to refer to the status of a person, describes a person who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant," and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section [21 NCAC 08A .0301(b)(20)].

10/31/14	Andrea Harris Albertson, #30337	Elon, NC
11/03/14	Nancy Hall Johnson, #27984	Raleigh, NC
11/03/14	Donald Patrick Schraeder, #11283	Jamestown, NC
11/04/14	Paul H. Albritton, Jr., #3524	Wilmington, NC
11/06/14	Daniel R. Chappell, #19229	Fuquay-Varina, NC
11/06/14	Alvis Brent Snelgrove, #12138	Canton, GA
11/06/14	Jimmy Craig Stout, #3985	Burlington, NC
11/12/14	Suzan Elizabeth Bly, #20894	Greensboro, NC
11/12/14	Steven H. Kight, #24075	Florence, SC
11/12/14	Michael Raymond Nash, #24027	Mooresville, NC
11/12/14	David Eugene Parrish, #7411	Charlotte, NC
11/12/14	Eve Mayer Peterson, #18028	Hilton Head, SC
11/12/14	Brandy Nicole Satterfield, #34371	Raleigh, NC
11/13/14	James Allen Hill, Jr., #1701	Raleigh, NC
11/17/14	Paul Richard Lawler, #14300	Wilmington, NC
11/19/14	Natalie Nichols Corrigan, #18526	Charlotte, NC
11/20/14	Stephanie Leigh Hall, #36559	Charlotte, NC
11/20/14	Robert Russell Nelson, Jr., #12285	Charlotte, NC
11/20/14	Patrick Hunter Oglesby, #38299	High Point, NC
11/21/14	Mark Causey,III, #35290	Cary, NC
11/24/14	Karen Thompson Hall, #26763	Apex, NC
11/24/14	Julie Schweig Hutton, #28952	Winston-Salem, NC
11/25/14	James Lester Gillespie, #15182	Weaverville, NC
11/25/14	Samuel Thomas Hensley, IV, #24117	Wilmington, NC
11/25/14	Byron Kent Southern, #20800	Harrisburg, NC
11/26/14	Robert Chad Kapfhamer, #13649	Atlanta, GA
11/26/14	Brenda Nations Oocumma, #19950	Cherokee, NC
11/26/14	Margaret Ann Wilson, #1147	Summerfield, NC
11/26/14	James M. Wood, II, #31851	Lehigh Acres, FL
12/02/14	Jason John Golonka, #36964	Cary, NC
12/02/14	Patricia Jean Price, #14518	Greensboro, NC
12/02/14	Raymond Alan Lichten, #12324	Raleigh, NC
12/03/14	Michael Maffett Hayes, #24743	Greenville, NC
12/03/14	Jared Lee Spencer, #31817	Wake Forest, NC

Notice of Apparent Violation and Agreement to Cease and Desist

T. Scott Brumley
Charlotte, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N.C.G.S. §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 N. C. Gen. Stat. §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 T. Scott Brumley (hereinafter "Respondent") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state, but his principal place of business is in North Carolina.

WHEREAS, in December of 2013, Respondent's certificate was forfeited by Consent Order.

WHEREAS, Respondent, while on forfeited status, identified himself as a CPA on office signage and on his firm's website.

WHEREAS, the aforementioned facts constitute apparent violations of N.C. Gen. Stat. §§93-3 and 93-6.

THEREFORE, Respondent and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent shall immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until his forfeited certificate is reactivated by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks, Executive Director

Date: 07/07/2014

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

Consented to By: T. Scott Brumley

Date: 08/28/2014

Daniel J. Brady
Wilmington, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. §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 N. C. Gen. Stat. § 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 N. C. Gen. Stat. §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 N.C.G.S. §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 N. C. Gen. Stat. §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 Daniel J. Brady (hereinafter "Respondent Brady") is not now, nor has he ever been, licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state, but his principal place of business is in North Carolina; and

WHEREAS, Respondent Brady, while working in North Carolina, signed an Independent Auditor's Report as a CPA. Respondent Brady'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 N. C. Gen. Stat. §§93-1, 93-3, and 93-6.

Brady
continued on page 6

Brady *continued from page 5*

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

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks, Executive Director

Date: 05/29/2014

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

Consented to By: Daniel J. Brady

Date: 06/04/2014

Bryson David Kiser
Newton, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N.C. Gen. Stat. §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 N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N.C.G.S. §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 N. C. Gen. Stat. § 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 Bryson David Kiser (hereinafter "Respondent") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state, but his principal place of business is in North Carolina.

WHEREAS, Respondent, in May of 2011, applied for, and was granted, "retired" status for his North Carolina CPA license. As part of that application, Respondent agreed that he would not receive any earned compensation in any job or sign any documents as a CPA.

WHEREAS, Respondent, while on retired status, identified himself as a "CPA" to the IRS in order to obtain and/or maintain a PTIN registration. Respondent also identified himself on his Twitter account as a CPA.

WHEREAS, Respondent has utilized the PTIN to provide tax services to clients while having a principal place of business in the State of North Carolina.

WHEREAS, the aforementioned facts constitute apparent violations of N.C. Gen. Stat. §§ 93-3 and 93-6.

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

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks, Executive Director

Date: 11/13/2014

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

Consented to By: Bryson David Kiser

Date: 11/21/2014

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:

January 19, 2015
Martin Luther King, Jr., Day

Firm Renewal Deadline

January 31, 2015, is the final deadline for North Carolina CPA firms to renew their firm registrations and provide peer review compliance information to the Board.

Key information such as the firm's ID number that must be used to renew the firm registration and to report peer review information was mailed to firms in early November.

Access to the online renewal function is available by clicking on the "Renew My Firm Registration" link in the "How Do I" section of the Board's homepage, **nccpaboard.gov**.

If you have questions about firm renewal or peer review compliance reporting, please contact Cammie Emery by email at **cemery@nccpaboard.gov.**

www.nccpaboard.gov

Contacting the Board

Executive Staff

(rule-making matters, declaratory rulings, Board operations, personnel matters)

Robert N. Brooks, Executive Director	919/733-1425	rbrooks@nccpaboard.gov
David R. Nance, CPA, Deputy Director	919/733-4215	dnance@nccpaboard.gov

Administrative Services

(general accounting, accounts receivable/payable, vendor relations)

Felecia Ashe, Accounting Specialist	919/733-4223	feleciaa@nccpaboard.gov

(switchboard, address changes, general Board info)

Vanessia Willet, Customer Service Rep	919/733-4222	vanessiaw@nccpaboard.gov

Communications

(website, newsletter, press releases, public record information, social media)

Lisa R. Hearne, Manager	919/733-4208	lhearne@nccpaboard.gov

Examinations

(Initial and re-Exam applications, applicant eligibility, score release)

Phyllis Elliott, Specialist	919/733-4224	phyllise@nccpaboard.gov

Licensing

Buck Winslow, Manager	919/733-1421	buckw@nccpaboard.gov

(individual licensure & renewal, inactive status)

Alice Grigsby, Specialist	919/733-1422	aliceg@nccpaboard.gov

(firm registration & renewal, peer review, CPE, CPE audit)

Cammie Emery, Assistant	919/733-1423	cemery@nccpaboard.gov

Professional Standards

(complaints against CPAs & firms, unauthorized use of title, professional ethics & conduct)

Frank X. Trainor, III, Staff Attorney	919/715-9185	ftrainor@nccpaboard.gov
Mary Beth Britt, Specialist	919/715-2455	mbbritt@nccpaboard.gov
Jean Marie Small, Specialist	919/733-1424	jsmall@nccpaboard.gov
Kayla White, Assistant	919/715-8412	kaylawhite@nccpaboard.gov

Fax	919/733-4209
Website	www.nccpaboard.gov
Social Media	
Facebook	www. facebook.com/NCCPABoard
Twitter	@NCCPABoard
Postal Address	PO Box 12827, Raleigh, NC 27605-2827
Street Address/Delivery Address (UPS, FedEx, etc.)	1101 Oberlin Road, Suite 104, Raleigh, NC 27605-1169
Hours of Operation:	Monday-Friday, 8:00 a.m. - 5:00 p.m. (*closed on State holidays)*

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

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State Board of CPA Examiners

Board Members

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President, Monroe

Michael H. Womble, CPA
Vice President, Eastover

Wm. Hunter Cook, CPA
Secretary-Treasurer, Charlotte

Tawannah G. Allen, Ed.D
Member, Morrisville

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

George W. Rohe, CPA
Member, Charlotte

Jeffrey J. Truitt, Esq.
Member, Raleigh

Staff

Executive Director
Robert N. Brooks

Deputy Director
David R. Nance, CPA

Staff Attorney
Frank X. Trainor, III, Esq.

Legal Counsel
Noel L. Allen, Esq.

Administrative Services
Felecia F. Ashe
Vanessia L. Willett

Communications
Lisa R. Hearne, Manager

Examinations
Phyllis W. Elliott

Licensing
Buck Winslow, Manager
Alice Grigsby
Cammie Emery

Professional Standards
Mary Beth Britt
Jean Marie Small
Kayla White

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Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: ☐ Home ☐ Business

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

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

Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • nccpaboard.gov • No. 02-2015

SSARS 21: What Is the Impact for North Carolina CPAs?

The AICPA Accounting and Review Services Committee recently issued Statement on Standards for Accounting and Review Services (SSARS) No. 21 that revises the standards for reviews, compilations, and engagements to prepare financial statements.

So what are the important takeaways from the new standard? The new standard provides increased clarity as to whether a CPA is simply preparing financial statements--a nonattest, nonassurance service--or is performing services such as a compilation or review.

SSARS 21 separates the preparation of financial statements from the reporting on those financial statements. The decision to report on the financial statements, by way of either a compilation or review report, is based solely on what type of service the CPA has been engaged to perform.

SSARS 21 consists of four (4) sections: 60, 70, 80, and 90.

Section 60 provides general principles for professional responsibilities related to engagements performed in accordance with the SSARSs.

It is foundational for the other three sections related to the preparation, compilation, and review of financial statements and provides guidance related to ethical requirements, professional judgment, and engagement level quality control.

Section 70 applies whenever a CPA is engaged to prepare financial statements, but is not engaged to perform a compilation, review, or audit on those financial statements.

The CPA will need to apply professional judgment in making the determination as to whether the CPA has been engaged to prepare financial statements or to simply assist in preparing financial statements (bookkeeping services not subject to SSARSs).

As the engagement to prepare financial statements is a nonattest service, the CPA is not required to be independent. Also, a CPA can omit disclosures if the client does not need them.

A report is not required, even if the financial statements may be used by a third party. The CPA should include a legend on each page of the financial statements stating "no assurance is being provided." Alternative procedures are provided should management not allow the use of the legend.

Section 80 applies whenever a CPA is engaged to perform compilation services. The old language referring to the submission of financial statements to a third party has been eliminated.

The new compilation report language has been simplified to distinguish it from assurance reports for audit and review services.

The section can be applied to financial statements with or without disclosures and provides that CPAs add additional paragraphs for explanatory purposes.

Section 90 applies whenever a CPA is engaged to perform review services. The accountant's review report has been updated, as SSARS 21 requires the use of headings in the report and requires that the CPA name the city and state of the issuing office (accomplished through CPA letterhead).

SSARS 21 also brings in the use of emphasis-of-matter or other-matter explanatory paragraphs that were not previously required.

Other Items of Importance

- CPAs are required to use SSARS 21 for financial statements with periods ending December 15, 2015, and for periods thereafter; however, SSARS 21 can be used now as the standard allows for early implementation.
- A signed engagement letter is required for all SSARSs engagements. The agreed-upon terms of the engagement should be stated – engaged to prepare, compile, or review. The letter should be signed by both the CPA and management or those charged with governance.
- CPAs should continue to follow the Code of Conduct which prohibits a CPA from being associated with misleading financial statements – even if only performing a preparation service

SSARS 21

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Disciplinary Actions

Paul Lawrence Erickson
Asheville, NC 01/26/2015

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on January 26, 2015, that:

FINDINGS OF FACT

1. Applicant was the holder of a certificate as a Certified Public Accountant in North Carolina.

2. The Board has jurisdiction over Applicant and the subject matter of this action.

3. Applicant received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notification of Public Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. §150B-38(c).

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

5. Applicant did not object to any Board Member's participation in the Hearing of this matter.

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

7. This matter is before the Board upon application by Applicant for Modification of Discipline pursuant to 21 NCAC 08I .0104.

8. The disciplinary action which the Applicant seeks to modify was a Board Order permanently revoking his certificate ("Board Order"). The effective date of the Board Order was April 21, 2009.

CONCLUSIONS OF LAW

1. The Hearing was duly noticed pursuant to N. C. Gen. Stat. §150B-38(b)(c) and NCAC 08C .0103 and conducted with a quorum of Board members and all necessary parties present.

2. Because the discipline in this case imposed by a Board Order was permanent revocation, pursuant to 21 NCAC 08I .0104, the burden of establishing a justification for modifying the earlier discipline is upon the applicant.

3. The Applicant, during the Hearing, was not able to demonstrate good cause for the relief sought, including evidence that he is rehabilitated with respect to the conduct that was the basis of the Board Order.

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

1. Paul Lawrence Erickson's Application for Modification of Discipline is not approved.

Beverly Schain, #16741
Flat Rock, NC 12/15/2014

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

1. Respondent is the holder of North Carolina certificate number 16741 as a Certified Public Accountant.

2. Respondent informed the Board on her 2013-2014 individual certificate Renewal ("Renewal") that between January 1, 2012, and June 30, 2013, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2012 CPE requirements.

3. Based on Respondent's representation, the Board accepted her Renewal.

4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2012 and 2013 requirements.

5. Respondent could not provide the CPE certificates of completion to the Board as requested. Respondent was unable to provide any documentation for forty (40) hours of continuing professional education ("CPE") taken to meet the 2012 and 2013 CPE requirements.

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.

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 and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.

2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

2015 Board Meetings

March 18*
April 21
May 21
June 22
July 20
August 24
September 21
October 22
November 16
December 14

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

*1 pm

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. §93-12(15).

2. Respondent must return her certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.

3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order and if Respondent's certificate and the civil penalty required in number five (5) of this Order have been timely received by the Board.

4. Respondent may apply to return her 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. Eighty (80) 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 prior to submitting a reissuance application.

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 her certificate.

Steven Stanford, #22333
Rockwall, TX 01/26/2015

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

1. Respondent is the holder of North Carolina certificate number 22333 as a Certified Public Accountant.

2. Respondent informed the Board on his 2013-2014 individual certificate Renewal ("Renewal") that between January 1, 2012, and June 30, 2013, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2012 CPE requirements.

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 2012 and 2013 requirements.

5. Respondent could not provide the CPE certificates of completion to the Board as requested because that information was held by his previous employer. After leaving employment, Respondent was unable to retrieve his CPE documentation.

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.

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 and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.

2. Respondent's actions as set out above constitute violations of 21 NCAC

Stanford
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Rule-Making Hearing Scheduled for March 18, 2015

On March 18, 2015, the Board will conduct a public rule-making hearing to consider amending 21 NCAC 08G .0409, *Computation of CPE Credits*.

The Hearing will begin at 1:00 p.m. at the Board office at 1101 Oberlin Road, Suite 104, Raleigh, NC 27605.

The full text of the proposed rule is available on the Board's website, **www.nccpaboard.gov**.

No fiscal note is required regarding this proposed rule as there is no fiscal impact on any local, state, state budget, or federal funds.

No federal certification of this proposed rule change is required as this rule is not mandated by any federal statutes or rules.

Written comments on the proposed amendment will be accepted through 5:00 p.m. on April 17, 2015; written comments to be included in the March 18, 2015, Board meeting package must be received by the Board by 5:00 p.m. on March 11, 2015.

Please submit written comments regarding the proposed amendment by mail, fax, or email to:

Robert N. Brooks
State Board of CPA Examiners
PO Box 12827
Raleigh, NC 27605
Fax: 919-733-4209
Email: rbrooks@nccpaboard.gov

Individuals who plan to attend the rule-making hearing must contact Mr. Brooks by mail, fax, or email by 5:00 p.m. on March 11, 2015, to ensure adequate seating is available.

Any individual who plans to attend the hearing to present oral testimony on the proposed amendment must indicate if he or she is in favor or opposed to the amendment.

Stanford *continued from page 3*

08N .0202(a), .0202(b)(3), and .0202(b)(4).

3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. §93-12(15).

2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.

3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order and if Respondent's certificate and the civil penalty required in number five (5) of this Order have been timely received by the Board.

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. Eighty (80) 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 prior to submitting a reissuance application.

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 certificate.

Matthew J. Dressman, #27031
Durham, NC 01/26/2015

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

1. Respondent is the holder of North Carolina certificate number 27031 as a Certified Public Accountant.

2. Respondent informed the Board on his 2013-2014 individual certificate Renewal ("Renewal") that between January 1, 2012, and June 30, 2013, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2012 CPE requirements.

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 2012 requirements.

5. Respondent could not provide the CPE certificates of completion to the Board as requested. Respondent was unable to provide any documentation for forty (40) hours of continuing professional education ("CPE") taken to meet the 2012 CPE requirements.

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.

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 and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.

2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. §93-12(15).

2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.

3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order and if Respondent's certificate and the civil penalty required in number five (5) of this Order have been timely received by the Board.

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. Eighty (80) 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 prior to submitting a reissuance application.

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 certificate.

Reclassifications

Reissuance

01/26/15	Mark Alan Konyndyk, #31322	Kirkland, WA

Reinstatement

01/26/15	Diann Barbacci, #16697	Kernersville, NC
01/26/15	Christine Carol Hildebrand, #23529	Cary, NC
01/26/15	Terri Nicole Knotts, #30027	Greensboro, NC
01/26/15	James Rider Landacre, #7404	Greensboro, NC
01/26/15	Madison S. Locklear, #25121	Charlotte, NC
01/26/15	Jay Fredrick Lookabill, #34691	Florham Park, NJ
01/26/15	Harold A. Paullin, #10396	Savannah, GA
01/26/15	Christopher James Potter, #26825	Cary, NC
01/26/15	William Eldon Russ, #11669	Louisville, KY
01/26/15	Harold Dean Sellers, #13627	Charlotte, NC
01/26/15	Suzanne Sneed Thornburg, #20429	Lincolnton, NC
01/26/15	Summer Lowe Webbink, #30626	Durham, NC

Inactive

"Inactive," when used to refer to the status of a person, describes a person who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant," and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section [21 NCAC 08A .0301(b)(20)].

12/04/14	Douglas Randolph Jones, #22861	Hendersonville, NC
12/08/14	Sharon Sue Lochaby, #9949	Belmont, NC
12/08/14	Ann Parkin Rowell, #11747	Charlotte, NC
12/09/14	William Muir Bucher, Jr., #24312	Salisbury, NC
12/09/14	Laurie Beezer Madesian, #21557	Cary, NC
12/09/14	Michael Stuart McLamb, #10961	Dunn, NC
12/09/14	Karsten G. Randolph, #26495	ShawneeMission, KS
12/09/14	Candice Sexton Whitehurst, #29661,	Raleigh, NC
12/10/14	Allen Herman Stephens, #9711	Raleigh, NC
12/15/14	Jane Elizabeth Floyd, #18217	Hillsborough, NC
12/15/14	Jennifer Leigh Mixon, #32811	Charlotte, NC
12/15/14	Mary Katherine Myatt, #21620	Raleigh, NC
12/15/14	Tania Patricia Peon, #33562	Apex, NC
12/15/14	Carol Smith, #14873	Burlington, NC
12/15/14	James Wade Weeks, #23395	Tampa, FL
12/16/14	Raymond John Baker, #16694	Sneads Ferry, NC
12/16/14	Michael Thomas Barrow, #33095	Raleigh, NC
12/16/14	Thomas Henry Galligan, #19143	Southport, NC
12/16/14	Carolyn L. Olivarez, #31923	Kenansville, NC
12/16/14	Kathy Kesler Thomas, #21548	Winston-Salem, NC
12/17/14	Joe Frank Ogburn, #2921	Shelby, NC
12/18/14	Pamela Foust Heye, #14934	Raleigh, NC
12/19/14	Kenneth Michael Freeland, #15983	Wilkesboro, NC
12/19/14	Paul Hanna Livingston, Jr., #6108	Greensboro, NC

SSARS 21 *continued from front*

- SSARS 21 removed the requirements and language regarding "management use only" financial statements.
- The Board's current rules provide that a CPA or CPA firm providing audits; reviews of financial statements; compilations of financial statements; or agreed-upon procedures or engagements to be performed in accordance with the Statements on Standards for Attestation Engagements shall participate in a peer review program. SSARS 21 preparation services do not fall within any of the above categories .

All CPAs should be aware of the changes now in place due to the issuance of SSARS 21. These changes impact CPA's practice management and quality control.

The Board has seen where the failure of CPAs to familiarize themselves with changes in the Standards and to obtain appropriate CPE is reflected in peer review results down the line.

The above information is a simplified summary; the Board encourages all CPAs to seek out other helpful information and resources to ensure a thorough understanding of SSARS 21 and its changes.

If you have questions about SSARS 21, please contact the Board's Deputy Director, David R. Nance, CPA, by email at **dnance@nccpaboard.gov**.

Check the Status of Your Application

Exam and license applicants can check the status of their applications through the Board's website, **www.nccpaboard.gov**.

To check the status of an application, an applicant will enter his or her last name, date of birth, and the last four (4) digits of his or her Social Security number.

A screen showing the applicant's information, the pending items (required documents, payments, etc.), and the status of the pending items will display.

Notice of Apparent Violation and Agreement to Cease and Desist

Kelly-Jean Kwiatkowski
Waxhaw, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N.C.G.S. §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 N. C. Gen. Stat. §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 Kelly-Jean Kwiatkowski (hereinafter "Respondent Kwiatkowski") is not now nor has she ever been licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State but her principal place of business is in North Carolina; and

WHEREAS, Respondent Kwiatkowski, while working in North Carolina identified herself as a CPA to the IRS in order to obtain or maintain a Preparer Tax Identification Number (PTIN) registration.

WHEREAS, Respondent Kwiatkowski, has utilized the PTIN to provide tax services to clients while having a principal place of business in the State of North Carolina.

WHEREAS, Respondent Kwiatkowski, utilized an email address that implied she was a CPA.

WHEREAS, Respondent Kwiatkowski, identified herself as a CPA on her LinkedIn website profile.

WHEREAS, Respondent Kwiatkowski'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 N. C. Gen. Stat. §93-1, §93-3, and §93-6.

THEREFORE, Respondent Kwiatkowski and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent shall immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks, Executive Director

Date: 10/27/2014

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

Consented to By: Kelly-Jean Kwiatkowski

Date: 11/24/2014

NC CPAs by Residency

(Active licensees as of 01/30/2015)

AK	7
AL	35
AR	8
AZ	21
CA	132
CO	49
CT	37
DC	44
DE	16
FL	320
GA	433
HI	1
IA	9
ID	3
IL	61
IN	28
KS	13
KY	21
LA	17
MA	47
MD	109
ME	4
MI	36
MN	8
MO	12
MS	15
MT	7
NC	16,554
ND	3
NE	6
NH	10
NJ	98
NM	6
NV	11
NY	145
OH	63
OK	10
OR	13
PA	115
RI	4
SC	703
SD	1
TN	131
TX	196
UT	8
VA	420
VT	5
WA	24
WI	20
WV	24
WY	3
Other	56
TOTAL	**20,122**

Certificates Issued

At its December 15, 2014, meeting, the Board approved the following applicants for certification as North Carolina CPAs:

Ana Maria Alvarez
Jay Allen Anderson
Taylor Bond Anderson
Natalie Elisabeth Angell
Meghan Scott Ayscue
Ferrazanah Tsarina Azeez
Catherine JoAnn Baker
Caroline Ruth-Marie Ballance
Sarah Machel Bazzle
David Alan Berk
Bryce Staliper Blair
Susan Marie Blake
Michelle Ashley Boudreau
Kenneth Thomas Boyle
Austin Wright Bradshaw
Kevin Demetrius Brodie
Brandon Garrison Brooks
Gwyn Carmichael Broome
Shannon Darnell Browne
John Martin Buckley
Joy Bumpus
James Christopher Burns, Sr.
John George Cargill, IV
Jessica Kathleen Cavett
Alexander Michael Chaprak
Ray Changhao Chen
Zhen Chen
Brian Christopher Clark
Philip Raymond Clark
Tracy Ellis Clayton
Tonya Lynn Coates
Arthur Eugene Cone
David Bradford Cooper
Garrett Alexander Copeland
Forest Donovan Corwin
Amanda Kirlin Creech
Kimberlee Payne Crewey
Anna Mazurek Cuff
Sarah Stevenson Danford
Michael Scott Doggett
Troy Edward Dolan
Grady Norton Elliott, II
Marisa Lane Evans
Hisham Sherif Fahim
Natalie Ann Flannery
Lawrence Hull Freeburg
Emily Allison Garcia
Amy Sachiko Gilbert
Jill Marie Goossen
Aaron David Greiner
David Michael Grim
Gary Michael Guido, Jr.
Erica Ann Habina
Charles Austin Hall
Bethany Carole Harris
Kendell Latre Harris
Loren Grey Hawley
Craig Allan Higgins
Kyle Lindsay Hooks
Gregory Mark Hookstra
Rachel Fargis Humphries
Lucinda Barker Hunt
Robert Paul Hureau
Kevin Matthew Kaval
Ezekiel Oladapo Kayode
James William Keel
Richard Scott Kellner
Guru Kirin Kaur Khalsa
Suji Kim
Adam Charles King
Rajan Laljee Kotecha
Jamie Ann Lackey
Adam Shelton Lanier
David E. Lasky
Caroline Elizabeth Lawing
Molly Vien Le
Hsiao-Chien Lee
William Blake Lehmans
David Carl Lewis
Robert Evans Mallard
Samuel Reed Mason
James Shawn McGrath
Lauren Alyse Meinel
Amber P. Messmer
Todd Alexander Michalske
Marissa Dotson Milewski
Alexander Duncan Miller
Yue Min
Joshua Paige Minor
Linda Jo Montz
Amanda Kearney Moore
Jaclyn Michelle Moore
Edgar Gabriel Moreno
Courtney Greer Naismith
Sarah Kristen Neaves
Hilary Lynn Nelson
Andrew Kirkpatrick Parsons
Jason Micah Pate
Manoj Ashok Pathak
Laura Anne Pearson
Jared Matthew Peck
Melinda Miller Perry
Erik Lloyd Peterson
Ljubica Pilipovic
Marisa Sofia Pinero
Peter Popo
Kun Qian
Udaya Shantha Rajapaksha
Sandeep Rao
Patrick Lee Reintgen
Jenna Lynn Rheuark
Anthony Carmelo Riccio
Roberto Adrian Rodriguez
Robert Francis Rowe
Jessica Cole Rubinski
Jordan LeRoy Savage
Teresa Angela Schmidt Langbo
Andrew Edward Schwarz
Staci Ruth Scott
Suzanne Marie Scott
Paul Curtis Scruggs, Jr.
Erin Grey Setzer
Megan Naugle Seymore
Eric Michael Shanks
Livingston Spencer Sheats
Malav Rajesh Sheth
Adetoikunbo Oluyemi Shuler
Caitlin Michele Smith
Jeffrey Michael Speanburg
Marchella Veron Stroud
Laura Jean Sylvester
Steve Tao
Jonathan Paul Thompson
Andrew Lee Topping
Stephen Michael Turner
Thomas Vernon, Jr.
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Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: ☐ Home ☐ Business

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

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

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. 03-2015

2015-2016 Individual CPA License Renewal Information

By the last week in March, individual CPA license renewal for the 2015-2016 license year will be available on the Board's website, **www.nccpaboard.gov**. The 2015-2016 certificate renewal fee is $60.00.

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 2014 requirement; and a valid MasterCard or VISA account number (including the security code) with the card expiration date and billing address.

Internet Explorer, Mozilla Firefox, Google Chrome, or Apple Safari may be used to complete the online renewal.

To access the online renewal, the licensee will navigate to **www.nccpaboard.gov** and click on the renewal link in the "How Do I" box on the right side of the home page.

If a licensee does not see that link when he or she navigates to that page, he or she should click on the small brown box at the bottom of the "How Do I" box; this will allow the user to view all links in the "How Do I" section.

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, email address, and telephone number so that the Board will have accurate contact information for each of its licensees.

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

To update an address, the licensee must click on the blue highlighted "edit" link to change each type of address (mailing address, home address, or business/practice address).

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 name, address, and telephone number entered in the "Mailing Address" section of the renewal will be publicly available on the Board's website in the "Licensee Search."

If a licensee does not want his or her home address and phone number to display on the Board's website, 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 should read each item carefully, select the appropriate answer, and click "submit."

NOTE: If the licensee selects answer "B" because he or she was licensed after January 1, 2015, 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 2013, the CPE

Renewal
continued on page 2

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Renewal *continued from front*

credit hours earned in 2014, and the CPE hours for carry-forward into 2015.

If the number of carry-forward hours brought forward from 2013 (Block A) does not agree with the licensee's records, the licensee must contact Cammie Emery 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 2013 (Block A) to the CPE hours earned in 2014 (Block B), and place the total in 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 2014 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; upload applicable court documents as a PDF (no larger than 20 mb); and click "upload."

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 previously filed a certificate renewal is applicable for the period since the filing of their last renewal.

Page 5 is an affirmation which states that the licensee understands that he or she is responsible for knowing and understanding the North Carolina Accountancy Statutes and Rules. The statutes and rules are available on the Board's website, **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 website is certified by Comodo (**www.comodogroup.com**) as secure for web-based transactions; all e-commerce transactions are directed through the VeriSign gateway (**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 website as part of the bank's "Trustkeeper" program.

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 complete all fields properly, the transaction will fail and the licensee will be prompted to correct the information entered.

Account information is not processed 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 accepted; the acknowledgment page serves as the licensee's payment receipt. A licensee may also check his or her personal record in the "Licensee Search" section of the Board's website, **www.nccpaboard.gov**, to confirm an updated expiration date for his or her certificate and print a payment receipt.

A licensee who does not wish to submit credit card information using the secure website, 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 or firm who wishes to submit the renewal form(s) 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 $60.00 check or money order payable to State Board of CPA Examiners, to PO Box 12827, Raleigh, NC 27605-2827.

Online renewals are processed in real time; therefore, the Board's database is updated in real time. A licensee may check the status of his or her renewal by using the "Licensee Search" function of the Board's website to confirm that the license expiration date has been changed to June 30, 2016.

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 $60.00 fee prior to July 1, 2015, 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 inactive status may do so by submitting the proper form to the Board prior to July 1, 2015. Forms for inactive status are available on the website, **www.nccpaboard.gov** or by sending an email to **vanessiaw@nccpaboard.gov**.

Please contact Buck Winslow, Manager of Licensing, by email at **buckw@nccpaboard.gov** with questions about the renewal process.

2015 Board Meetings

April 21
May 21
June 22
July 20
August 24
September 21
October 22
November 16
December 14

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

2015-2016 North Carolina Online Certificate Renewal Instructions

The Board staff encourages licensees to renew early. If there is a problem with a licensee's renewal at the beginning of the renewal period, the licensee may have time to correct it. A licensee who renews close to the June 30, 2015, deadline may encounter server slowdowns and may miss the opportunity to correct problems. A licensee who fails to renew by the deadline will forfeit his or her CPA certificate.

A licensee should print the final renewal acknowledgement page as proof that his or her renewal was processed; a credit card statement also serves as a receipt. A licensee may also check his or her personal record in the "Licensee Search" section of the Board's website, **www.nccpaboard.gov**, to confirm an updated expiration date for his or her certificate and print a payment receipt. The website is updated in real time. A licensee who wishes to keep a copy of the information submitted must print each page of the online renewal after he or she has completed the information required, but before clicking the "submit" button.

If a licensee encounters errors during the renewal, he or she should clear his or her browser cache and restart his or her computer; this procedure fixes the majority of problems that occur with the online renewal.

A licensee needs 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 2014 requirement; and 4) a valid MasterCard or VISA number (including security code) and valid expiration date. The Board's website is certified as secure by Comodo for web-based transactions. A licensee may use Internet Explorer, Mozilla Firefox, Google Chrome, or the Apple Safari browser to complete the online renewal.

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, email 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 and an email address. The name, address, and telephone number entered in the "Mailing Address" section of the renewal will be publicly available on the Board's website in the "Licensee Search." If a licensee uses 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. A licensee should 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. A licensee who completed the 40-hour requirement, including at least two (2) hours of ethics CPE (regulatory or behavioral) offered by a CPE Sponsor registered with National Association of State Boards of Accountancy (NASBA) on its National CPE Sponsor Registry (**www.learningmarket.org**), in calendar year 2014, will check Box A. A licensee certified in North Carolina during the second, third, or fourth quarters of 2014 has a prorated CPE requirement for that year--30 hours, 20 hours, and 10 hours respectively. Hours earned in excess of the minimum requirement may be carried forward into 2015 (maximum carry-forward is 20 hours).

B. A licensee who was certified in North Carolina after January 1, 2015, will check Box B because persons certified after that date may not report any CPE earned in 2014 or any carry-forward from prior years. The licensee will not be able to view Page 3 where licensees who report CPE enter the hours taken, but will be automatically redirected to Page 4.

C. A licensee who took some of his or her 2014 CPE after the December 31, 2014, deadline, but before June 30, 2015, and needs to use those courses to meet the 2014 requirement will 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, 2015, he or she does not qualify for renewal.

Renewal Instructions *continued on page 4*

Renewal Instructions *continued from page 3*

D. A licensee who took some of the 2014 CPE after the December 31, 2014, deadline, but before June 30, 2015, and the Board granted him or her an extension, will check Box D. Note that an extension must have been formally approved by the Board, and the licensee received written confirmation that the extension was granted.

E. A licensee who is not a resident of North Carolina may comply with the CPE requirements in the jurisdiction where he or she is licensed as a CPA and works or resides [21 NCAC 08G .0410]. A licensee who claims compliance with out-of-state CPE requirements will check Box E. If a licensee checks Box E, North Carolina will no longer track carry-forward hours for the licensee. Note that if a licensee shows a North Carolina address, he or she will not be allowed to select Box E.

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 2013 (20 maximum). If this number does not agree with the licensee's records, he or she should contact Cammie Emery by email 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. A licensee will enter the total number of CPE hours earned in 2014. If a licensee completed courses between January 1 and June 30, 2015, he or she may renew by combining the 2014 and 2015 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 2013 (Block A) to the CPE hours earned in 2014 (Block B), and put the total in the Total Hours Reported block (Block C). Forty hours is the minimum total unless the 2014 CPE requirement was prorated or the licensee is claiming compliance with another jurisdiction's CPE requirement [21 NCAC 08G .0401(i)].

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 2014 was prorated, the licensee may carry forward up to 20 hours in excess of the requirement.

IV. Moral character data is requested on Page 4. A licensee will 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 his or her certificate application. Applicable court documents should be uploaded as a PDF document no larger than 20 mb.

V. Page 5 is an affirmation which states that the licensee is responsible for knowing and understanding the North Carolina Accountancy Statutes and Rules. The most current statutes and rules are available on the Board's website, **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 renewal fee is $60. 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. A licensee who wishes to mail the completed form with a check or money order 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 inactive status by submitting the proper form to the Board by June 30. CPAs on inactive status are not required to renew their certificates, report CPE, or pay a renewal fee. A licensee may obtain the form for inactive status from the Board's website, **www.nccpaboard .gov**, by calling the Board office at (919) 733-4222, or sending a request to **vanessiaw@nccpaboard.gov**. A licensee may request inactive status by submitting the proper form to the Board. A CPA on inactive status may keep his or her CPA certificate, but must affirm that he or she will not use the CPA title in any way while on inactive status. Retired status is no longer available.

Essential Continuing Professional Education(CPE) 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 website, **www.nccpaboard.gov**, for the current CPE rules.

Self-Study Courses – 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. A licensee may earn all of his or her CPE by self-study. Non-self-study coursework is no longer required.

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,* 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 two (2) hours of ethics CPE. Only those ethics CPE courses (regulatory or behavioral) offered by a CPE sponsor registered with the NASBA National CPE Sponsor Registry will be accepted for compliance with the Board's annual ethics CPE course requirement. Submit questions regarding the ethics CPE requirement to Cammie Emery by email at **cemery@nccpaboard.gov**.

Registered Sponsors – The Board does not register CPE sponsors. However, NASBA does register CPE providers 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 (5) 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. A licensee may verify if a sponsor is NASBA-registered by visiting the Learning Market website, **www.learningmarket.org**. Because of the large number of licensees and the volume of courses offered, the Board staff will not 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 may 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; however, a licensee is required to keep the documentation in his or her files for five years pursuant to 21 NCAC 08G .0401(h). 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, sponsor's name and address, 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;

CPE Information *continued on page 6*

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; and

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. Individuals receiving a Letter of Warning may also be audited.

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. A licensee who does not maintain 20 hours of carry-forward 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. Note that a whole course must be claimed in the calendar year it is completed; it cannot be split into two calendar years to satisfy the ethics requirement or for any other purpose.

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

Rule-Making Hearing Held March 18, 2015

On March 18, 2015, the Board conducted a public rule-making hearing to consider amending 21 NCAC 08G .0409, *Computation of CPE Credits*.

The full text of the proposed rule is available on the Board's website, **www.nccpaboard.gov**.

No fiscal note is required regarding this proposed rule as there is no fiscal impact on any local, state, state budget, or federal funds.

No federal certification of this proposed rule change is required as this rule is not mandated by any federal statutes or rules.

Written comments on the proposed amendment will be accepted through 5:00 p.m. on April 17, 2015.

Please submit written comments regarding the proposed amendment by mail, fax, or email to:

Robert N. Brooks
State Board of CPA Examiners
PO Box 12827
Raleigh, NC 27605
Fax: 919-733-4209
Email: rbrooks@nccpaboard.gov

Check the Status of Your Application

Exam and license applicants can check the status of their applications through the Board's website, **www.nccpaboard.gov**.

To check the status of an application, an applicant will enter his or her last name, date of birth, and the last four (4) digits of his or her Social Security number.

A screen showing the applicant's information, the pending items (required documents, payments, etc.), and the status of the pending items will display.

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Certificates Issued

At its February 23, 2015, meeting, the Board approved the following applicants for certification as North Carolina CPAs:

Cassie Hedgepeth Allman
Caroline Cox Andrews
Steven Nelson Baker
Jana Nicole Ballard
Joshua Adam Brown
Christina Morgan Burnett
Melissa Colleen Castrey
Huan Chen
Rachael Parnell Constable
Charlene Cook Controne
Koren Sickles Cranford
Evan Andrew Crim
Sarah Simpson Diebold
Abdirisak Farah Dirie
Ian Alexander Frank Edmonds
Brittany Jo Eronson
Amir Albir Eskarous
DeAnna Lynn Ford
Chelsea Rebecca France
George Duncan Fraser, Jr.
Rachel Ann Gable
Adam Daniel Gattoni
Jessica Lena Gregory
Robert James Hager
Kimberlee Sue Harmon
Corey Daniel Hawley
Benfield Gordon Hicks
Farabee Hussain
Michael Robert Jacobs
Patricia Joanne Jordan
Ryan Robert Koppe
Kayla Beth Kreigsman
Joseph Bart Labenson
Alexander Nichols Lamm
Seth Elliot Larson
Dandan Laubacker
Matthew Robert Lyons
Amy Rebecca Marquit
Christopher Hugh Massey
Erik Michael Mate
Jeffrey Scott McDonald
Matthew Stephenson McLean
Joshua Andrew Morgan
Marc Anthony Morris
Carver Anne Morrow
Jeremy Wilkes Musgrave
Megan Leigh Naylor
Michael Bryan Neve
Renee Gail Neyman
Daniel Gregory Oliver
Anna Keener Olson
Joslin Rene Owens
Michael Byrd Parisi
Carla Brooke Parker
Wendy Lynn Pendergraph
Oscar Arnulfo Perla
Amanda Pindar
Amanda Arianne Polasik
Kaitlin Ashley Postle
Robert Clay Prim, V
Bryan Noelting Quisenberry
Lyndsay Hoch Renaud
Phyllis Louise Reynolds
Carson Gray Sasser
William Walker Scotten
Rebecca Lynn Seifel
Jinal B. Shah
Richard Dean Siler
Garry Tyler Spence
Kristin Payne Stroud
Steven Hatfield Stull
Hilary Jordan Taylor
Caitlin Lucy Townsend
John Wesley Umstead, V
Meredith Blaine Vogt
William James Volker
Alesia Nicole Walker
John Talmadge Willis
Herbert Smith Wilmer, Jr.
James Allen Young, Jr.

Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed Friday, April 3, 2015, for Good Friday.

State Board of CPA Examiners

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President, Monroe

Michael H. Womble, CPA
Vice President, Eastover

Wm. Hunter Cook, CPA
Secretary-Treasurer, Charlotte

Tawannah G. Allen, Ed.D
Member, Morrisville

Murchison B. (Bo) Biggs, CPA
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Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: ☐ Home ☐ Business

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

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

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. 04-2015

Four NC Candidates Receive Elijah Watt Sells Award

The Board is pleased to announce that four North Carolina Uniform CPA Exam candidates were named 2014 Elijah Watt Sells Award winners by the AICPA.

Sarah Watkins Carver, a graduate of North Carolina State University with a BS in Accounting and a Master of Accounting, is employed with Thomas, Judy & Tucker, PA, in Raleigh, NC.

Ashlyn Lane Congdon, a graduate of the University of North Carolina at Chapel Hill with a Bachelor of Business Administration and a Master of Accounting, is employed with Grant Thornton, LLP, in Raleigh, NC.

John Norcio, a graduate of Wake Forest University with a BS in Finance and a Master in Accountancy, is employed with Ernst & Young, LLP, in McLean, VA.

Jooyoung Park a graduate of the University of Virginia with a BS in Commerce and a BA in Economics, is employed with Deloitte & Touche, LLP, in Raleigh.

The Elijah Watt Sells Award is presented to candidates who have obtained a cumulative average score above 95.50 across all four sections of the Exam, completed testing during the 2014 calendar year, and passed all four sections of the Exam on their first attempt.

May 1, 2015, Is "Check Your CPE Day"

The Board has designated May 1, 2015, as the first annual "Check Your CPE Day" for North Carolina CPAs.

"Each year, far too many North Carolina CPA licenses are forfeited because people haven't met the annual CPE requirement; we want that to change," said Robert N. Brooks, Executive Director of the Board.

"We ask that all North Carolina CPAs take 30 minutes on May 1 to review their records to make sure they have completed the necessary hours of CPE, usually 40, including at least two hours of ethics CPE, needed for the 2015-2016 license renewal."

When a CPA has completed more than the required number of CPE hours in a calendar year, the extra hours, not to exceed 20 hours, may be carried forward and treated as hours earned in the following year.

Carry-forward hours cannot be used to satisfy the ethics CPE requirement, and ethics courses may not be carried forward.

A licensee may check his or her carry-forward CPE hours by looking up his or her own record using the "Licensee Search" function of the Board's website, **www.nccpaboard.gov**.

"Licensees also need to make sure they have the certificates of completion for each course completed. Without those certificates of completion, they have no real proof of having completed those courses and that is a problem, especially if they are selected for the CPE audit we conduct every year," explained Brooks.

If selected for the CPE audit, a licensee must respond to the Board within the specified time frame and must provide certificates of completion for each CPE course claimed for credit.

It is the CPA's responsibility to maintain records substantiating the CPE credits claimed for the current year and for each of the four calendar years prior to the current year.

If it appears that a licensee is not in compliance with the CPE requirement, the matter is referred to the Board's Professional Education and Applications Committee for review.

If the Committee determines that a licensee is not in compliance, the matter is referred to the Professional Standards Committee for possible disciplinary action for violation of Board rules.

Additional information about the annual CPE requirement is available online at **www.nccpaboard.gov/cpe/** or by contacting Cammie Emery at (919) 733-1423 or **cemery@nccpaboard.gov**.

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Disciplinary Actions

Walter Greene Church, Jr., #16076
Morganton, NC 03/18/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Walter Greene Church, Jr., (hereinafter "Respondent") is the holder of North Carolina certificate number 16076 as a Certified Public Accountant.

2. Respondent, at all relevant times, was the owner and operator of CFG Associates, Inc. ("CFG"). As a benefit, Respondent offered his employees participation in the CFG Associates, Inc., 401(k) Profit Sharing Plan ("Plan").

3. Respondent was the Plan Trustee and, therefore, a fiduciary of the Plan.

4. The United States Department of Labor ("DOL") initiated an audit of the Plan that lasted from approximately February 2012 until its conclusion in August 2013.

5. On May 23, 2013, the DOL sent a letter to the Plan, and to Respondent as the Plan's fiduciary, outlining potential Employee Retirement Income Security Act ("ERISA") violations on the part of the Plan and Respondent.

6. Notably, the DOL determined that Respondent participated in prohibited transactions between 2008 and 2011. It also determined that the Plan was not properly bonded per ERISA's specifications.

7. On August 26, 2013, the DOL closed its file after noting that Respondent had made all corrective actions including the return of all Plan assets plus lost earnings.

8. In June 2012 and June 2013, Respondent renewed his CPA certificate on-line. In each of the renewals, the following question was asked:

> Have you been investigated, charged, or disciplined since filing your last renewal; or are you currently under investigation by a governing or licensing board or professional organization or by a state or federal agency?

Respondent answered that question in the negative.

9. 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 and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. By engaging in prohibited transactions and other ERISA violations, Respondent violated 21 NCAC 08N .0203 and .0204.

3. Respondent's misrepresentations on his annual renewals constitute violations of 21 NCAC 08N .0202.

4. Per N.C. Gen. Stat. §93-12(9), and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. The Certified Public Accountant certificate issued to Respondent, Walter Greene Church, Jr., is hereby suspended for a period of four (4) years.

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 during the period of suspension.

3. At the end of the suspension period, Respondent may have his certificate reissued per 21 NCAC 08J .0106 (2015), but only after the Board has determined that good cause exists that it be reissued per the standards set forth in 21 NCAC 08I .0104(c) and (d) (2015).

James Edward O'Connor, #13240
Greenville, NC 02/23/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. James Edward O'Connor (hereinafter "Respondent") is the holder of North Carolina certificate number 13240 as a Certified Public Accountant.

2. Respondent completed a tax services engagement for a client. The client failed to pay for those services. At the time the services were rendered, Respondent provided the client with a copy of his returns, including a depreciation schedule.

3. After the engagement was concluded, the client requested an additional copy of the depreciation schedule prepared by Respondent, along with other information. Respondent provided some of

2015 Board Meetings

May 21
June 22
July 20
August 24
September 21
October 22
November 16
December 14

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

the information requested but did not, at that time, provide the depreciation schedule, which the client asserted had never been received from Respondent. At this time, Respondent requested payment which had not been received from the client for services rendered.

4. Respondent did not hear from the client for a period of time until receiving a telephone call demanding that he produce the depreciation schedule within 48 hours, or the client would report Respondent to this Board. During that call, Respondent did not have the opportunity to request payment from the client for the sole purpose of providing the requested document. Respondent did not immediately provide the depreciation schedule, and the client filed a complaint with the Board. Respondent ultimately provided a copy of the depreciation schedule to the client.

5. Per 21 NCAC 08N .0305(a), "A CPA must return client records in his or her possession to the client after a demand is made for their return."

6. Per 21 NCAC 08N .0305(d), "A CPA shall not retain a client's records in order to force payment of any kind."

7. Per 21 NCAC 08N .0305(g), a CPA can require payment of a reasonable copy fee prior to providing a second copy of a record to a client.

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 and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's failure to promptly provide the client with a copy of the client's depreciation schedule is a violation of 21 NCAC .0305.

3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. Respondent is censured.

2. Respondent shall remit, with this signed Order, a one thousand dollar ($1,000) civil monetary penalty.

Kim M. Ward, #29681
Fuquay-Varina, NC 02/23/2015

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

1. Respondent is the holder of North Carolina certificate number 29681 as a Certified Public Accountant.

2. Respondent informed the Board on her 2013-2014 individual certificate Renewal ("Renewal") that between January 1, 2012, and June 30, 2013, she had obtained the requisite 40 hours of continuing professional education ("CPE") to meet the 2012 CPE requirements.

3. Based on Respondent's representation, the Board accepted her Renewal.

4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2012 and 2013 requirements.

5. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was only able to provide documentation for thirty-five and one-half (35.5) hours of continuing professional education ("CPE") taken to meet the 2012 CPE requirement.

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.

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 and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.

2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. §93-12(15).

2. Respondent must return her certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.

3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves

Disciplinary Actions
continued on page 4

Disciplinary Actions

continued from page 3

this Consent Order and if Respondent's certificate and the civil penalty required in number five (5) of this Order have been timely received by the Board.

4. Respondent may apply to return her 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-four and one-half (44.5) 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 prior to submitting a reissuance application.

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 her certificate.

Bonadio & Co., LLP
Pittsford, NY 03/18/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Bonadio & Co., LLP (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.

2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina, as well as two (2) balance sheet audits of a North Carolina entity ("Audits").

3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards.

4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the Audits.

5. Respondent Firm subsequently provided a Notice to the Board.

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

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

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

2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.

3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.

4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a two thousand dollar ($2,000.00) civil penalty.

2. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500.00) payment for administrative costs.

Officers Elected

21 NCAC 08A .0201, *Election of Officers*, states that the Board shall annually, prior to March 31 of each year, elect a President, Vice President, and Secretary-Treasurer.

In accordance with that rule, the Board elected officers at its March 18, 2015, meeting

Miley ("Bucky") Glover, CPA, of Monroe, was re-elected President; Michael H. Womble, CPA, of Eastover was re-elected Vice President; and Wm. Hunter Cook, CPA, of Charlotte, was re-elected Secretary-Treasurer.

Exam Item Writers and Reviewers Needed

The AICPA is recruiting item writers and reviewers of multiple choice questions (MCQs) and task-based simulations (TBSs) for the Uniform CPA Examination.

Writers and reviewers will be selected based on their areas of expertise in the *Content Specification Outline (CSO) of the CPA Examination*. A full list of content areas covered can be found at **http://bit.ly/1FJdnK6**.

Interested people may request to be considered for participation in the development of both MCQs and TBSs.

For more information and to apply, contact Carie Chester, Manager of Examination Products and Services, at **cchester@aicpa.org**.

Board Office Closed

In accordance with the State of North Carolina holiday schedule the Board office will be closed Monday, May 25, 2015, for Memorial Day.

Notices of Apparent Violation and Agreement to Cease and Desist

William Daniel Turner, Jr.
Respondent
Wilmington, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N. C. Gen. Stat. § 3-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under N.C.G.S. §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 N. C. Gen. Stat. §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 William Daniel Turner, Jr. (hereinafter "Respondent"), is not now, nor has he ever been, licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but his principal place of business is in North Carolina.

WHEREAS, Respondent, in July of 2010, signed a Notice of Apparent Violation and Demand to Cease and Desist agreeing not to use the title "CPA" and to identify himself only as an "accountant" in North Carolina.

WHEREAS, Respondent identified himself as a "CPA" to the Internal Revenue Service (IRS) in order to obtain or maintain a Preparer Tax Identification Number (PTIN) registration.

WHEREAS, Respondent has utilized the PTIN to provide tax services to clients while having a principal place of business in the State of North Carolina.

WHEREAS, the aforementioned facts constitute apparent violations of N.C. Gen. Stat. §§93-3 and 93-6 and Respondent has been notified of the same.

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

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks, Executive Director

Date: 10/24/2014

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

Consented to By:
William Daniel Turner, Jr.

Date: 11/17/2014

Edward Andrew Karpus
Respondent
Raleigh, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N. C. Gen. Stat. §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."

Karpus
continued on page 6

Karpus *continued from page 5*

WHEREAS, Respondent Edward Andrew Karpus (hereinafter "Respondent Karpus") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but his principal place of business is in North Carolina; and

WHEREAS, Respondent Karpus, in June of 2011, was granted "inactive" status for his North Carolina CPA license. Per that application, he agreed "I certify under oath that I will not identify myself as a CPA to any person in any manner … as long as I remain on inactive status."

WHEREAS, Respondent Karpus, while on inactive status, identified himself as a CPA in the State of North Carolina in his Preparer Tax Identification Number (PTIN) registration with the Internal Revenue Service (IRS), thereby representing that he prepared tax returns as a CPA in the State of North Carolina. Such a representation is misleading and contrary to N. C. Gen. Stat. §93-3 and §93-6.

THEREFORE, Respondent Karpus and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Karpus shall immediately cease and desist from using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks, Executive Director

Date: 11/14/2014

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

Consented to By:
Edward Andrew Karpus

Date: 12/16/2014

Terri Nicole Knotts, Respondent
Greensboro, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N. C. Gen. Stat. §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

Certificates Issued

At its March 18, 2015, meeting, the Board approved the following applicants for certification as North Carolina CPAs:

Edmundo Javier Aja
Darren Michael Allen
Stephanie Elizabeth Boglioli
Stephen Bruce Carico
Megan Elizabeth Carson
James Alex Childers, Jr.
Janet Sabatasso Cochrane
Kelsey Marie Conner
John Walker Copley, IV
Chad Everett Crayton
Emily Anne Dean
Emily Frances Dean
Vivian Christine Denoyer
Edward Raymond Dornsmith
Taylor David Duran
Benjamin Delfs Geyer
Nicole Christine Girard
Chalice Marie Golden
Bryan Robert Hall
John David Hance
Paul Henry Hardin, Jr.
Jessica Glenna Hubard
Daniel Joseph Hudson, II
Roberta Ann Jennings
Christopher Robert Jones
James Anderson Jones, Jr.
Jessica Suzanne Jones
Ralph Griffin Kennedy
Westley Trotter King
Jill Chapman Kravitz
Inge Lynette McCrory
Kaelyn Amanda Mulvey
Austin Holt Newlin
Matthew Peter Parsells
Jaymee Dipak Patel
Shavonn R. Pittman
Stephanie Johnson Prewitt
Alejandro Karlo Pulido
Travis Alexander Reed
Jamie Ray Reynolds
Justin Afton Rice
Kyle Matthew Salmon
Justin Daniel Sandlin
Nicholas John Joseph Savarino
Michal Seligson
Ali Marguerite Springer
Kevin Ryan Thornewell
Kelsey Briana Thrasher
Katherine Amanda Wester
Donald C. Weymer, Jr.
Ryan Winkler
Karneisha Tiye Wolfe

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 Terri Nicole Knotts (hereinafter "Respondent Knotts") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but her principal place of business is in North Carolina.

WHEREAS, Respondent Knotts, in June of 2011, applied for and was later granted, "inactive" status of her North Carolina CPA. Per that application, she agreed not "to identify myself as being licensed as a CPA."

WHEREAS, Respondent Knotts, while on inactive status, identified herself as a CPA in the State of North Carolina in her Preparer Tax Identification Number (PTIN) registration with the Internal Revenue Service (IRS), thereby representing herself as a CPA in the State of North Carolina. Such a representation is misleading and contrary to N. C. Gen. Stat. §93-3 and §93-6.

THEREFORE, Respondent Knotts and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Knotts shall immediately cease and desist from using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks, Executive Director

Date: 11/18/2014

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

Consented to By:

Terri Nicole Knotts

Date: 12/01/2014

Donald Dean Suttles
Respondent
Rutherfordton, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. § 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 N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 Donald Dean Suttles (hereinafter "Respondent Suttles") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but his principal place of business is in North Carolina; and

WHEREAS, Respondent Suttles, in May of 2000, was granted "inactive" status for his North Carolina CPA license. Per that application, he agreed "I certify under oath that I will not identify myself as a CPA to any person in any manner … as long as I remain on inactive status."

WHEREAS, Respondent Suttles, while on inactive status, identified himself to be a CPA in the State of North Carolina in his Preparer Tax Identification Number (PTIN) registration with the Internal Revenue Service (IRS), thereby indicating that he prepared tax returns as a CPA in the state of North Carolina in contravention of N. C. Gen. Stat. §93-3 and §93-6.

THEREFORE, Respondent Suttles and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Suttles shall immediately cease and desist from using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks, Executive Director

Date: 12/15/2014

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

Consented to By:

Donald Dean Suttles

Date: 01/05/2015

Cease & Desist Agreements
continued on page 8

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Cease and Desist Agreements

continued from page 7

Renee Lynch Teasdale, Respondent Apex, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 Renee Lynch Teasdale (hereinafter "Respondent Teasdale") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but her principal place of business is in North Carolina; and

WHEREAS, Respondent Teasdale, in June of 2012, was granted "inactive" status for her North Carolina CPA license. Per that application, she agreed "I certify under oath that I will not identify myself as a CPA to any person in any manner … as long as I remain on inactive status."

WHEREAS, Respondent Teasdale, while on inactive status, identified herself to be a CPA in the State of North Carolina in her Preparer Tax Identification Number (PTIN) registration with the Internal Revenue Service (IRS), thereby indicating that she prepared tax returns as a CPA in the State of North Carolina in contravention of N. C. Gen. Stat. §93-3 and §93-6.

WHEREAS, Respondent Teasdale, while on inactive status, identified herself through her email address to be a CPA, in contravention of N. C. Gen. Stat. §93-3 and § 93-6.

THEREFORE, Respondent Teasdale and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Teasdale shall immediately cease and desist from using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks, Executive Director

Date: 11/18/2014

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

Consented to By:

Renee Lynch Teasdale

Date: 11/29/2014

Renew Your CPA License Online
www.nccpaboard.gov

Reclassifications

Reissuance

02/23/15	Joseph Herndon Clarke, III, #33214	Swannanoa, NC
02/23/15	Robert Frederick Weidaw, #31149	Charlotte, NC
03/18/15	Larry Lee Crawford, #22659	Raleigh, NC
03/18/15	Roy Michael Witt, #16361	Charlotte, NC

Reinstatement

02/23/15	James Christopher Brewington, #24774	Carolina Beach, NC
02/23/15	Marilyn Mitchell Friddle, #16591	Charlotte, NC
02/23/15	Naseem K. Garcia, #32074	Raleigh, NC
02/23/15	Erin Elizabeth May Hartman, #26934	New Bern, NC
02/23/15	Angela M. Hudson, #25908	Raleigh, NC
02/23/15	Christine Millaway, #25772	Cherry Hill, NJ
02/23/15	Jennifer Kerr Stevens, #20184	Greensboro, NC
02/23/15	Katherine Meisky Turner, #29844	West Simsbury, CT
02/23/15	Amy Rydzy West, #33374	Charlotte, NC
03/18/15	Steven Robert Bower, #21364	Charlotte, NC
03/18/15	John Henry Davis, #12013	Springdale, ND
03/18/15	Danny Joe McClary, #14878	Seacrest, FL

Joey L. Kirkman, Respondent
Greensboro, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N.C.G.S. §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 N. C. Gen. Stat. §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 Joey L. Kirkman (hereinafter "Respondent Kirkman") is not now nor has he ever been 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, JLK Tax Service is not now nor has it ever been registered as a certified public accountant firm in North Carolina or otherwise authorized by the Board to use the CPA title in this State,

WHEREAS, Respondent Kirkman, while working in North Carolina made reference to the CPA title on the websites for JLK Tax Service and on other Internet sites; utilized the term "CPA" in the title to those websites; and referred to JLK Tax Service as a CPA firm. Respondent Kirkman's use of the title "CPA" or "Certified Public Accountant" conveys the false impression that he holds a CPA certificate issued by the Board 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 N. C. Gen. Stat. §§93-1, 93-3, and 93-6.

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

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks, Executive Director

Date: 10/08/2014

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

Consented to By: Joey L. Kirkman

Date: 01/26/2015

James Rider Landacre, Respondent
Greensboro, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 James Rider Landacre (hereinafter "Respondent Landacre") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but his principal place of business is in North Carolina; and

WHEREAS, Respondent Landacre, in July of 2005, was granted "inactive" status for his North Carolina CPA license. Per that application, he agreed "I certify under oath that I will not identify myself as a CPA to any person in any manner … as long as I remain on inactive status."

Landacre
continued on page 10

Landacre *continued from page 9*

WHEREAS, Respondent Landacre, while on inactive status, identified himself to a CPA in the State of North Carolina in his Preparer Tax Identification Number (PTIN) registration with the Internal Revenue Service (IRS), thereby indicating that he prepared tax returns as a CPA in the state of North Carolina in contravention of N. C. Gen. Stat. §93-3 and §93-6.

THEREFORE, Respondent Landacre and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Landacre shall immediately cease and desist from using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks, Executive Director

Date: 11/18/2014

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

Consented to By:

James Rider Landacre

Date: 01/18/2015

Margaret Boose Norris, Respondent Charlotte, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 Margaret Boose Norris (hereinafter "Respondent Norris") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but her principal place of business is in North Carolina; and

WHEREAS, Respondent Norris, in June of 1993, voluntarily surrendered her CPA certificate and was granted "inactive" status.

WHEREAS, Respondent Norris, while on inactive status, identified herself to be a CPA in the State of North Carolina on the CommunityOne Bank, N.A., website and other publications, thereby indicating that she is licensed as a CPA in the state of North Carolina in contravention of N. C. Gen. Stat. §93-3 and §93-6.

THEREFORE, Respondent Norris and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Norris shall immediately cease and desist from using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks, Executive Director

Date: 01/27/2015

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

Consented to By: Margaret Boose Norris

Date: 02/13/2015

NASBA Examination Stats Books Available

The NASBA *2014 Uniform CPA Examination School Performance Book*, covering the 2014 testing windows, is now available in both soft cover and eBook versions.

Compiled to meet the needs of educational institutions, the *Book* is intended to serve as a companion publication to NASBA's *2014 Uniform CPA Examination: Candidate Performance Book*, which was released in late January.

The *School Performance Book* can help track variables such as changes to the curriculum and admission criteria. It also shows a school's comparative performance by region and program size.

Schools that seek custom reporting beyond what is found in publication can contact **CPB@nasba.org** for additional information.

The soft cover *2014 Uniform CPA Examination Candidate Performance Book* is $150 and the eBook version is $100.

The softcover *2014 Uniform CPA Examination School Performance Book* is $250 and the eBook version is $200.

Orders may be placed through **www.nasbareport.com**.

Inactive Status

"Inactive," when used to refer to the status of a person, describes a person who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant," and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section [21 NCAC 08A .0301(b)(20)].

01/05/2015

Stephen Wade Adkins, #19457, McGaheysville, VA
David Allen Banks, #29686, Sophia, NC
Holly Holland Barker, #25034, Wilton, CT
Darci L. Bly, #30479, Matthews, NC
David Alan Bridges, #33763, St. Louis, MO
Margaret Hudgins Burke, #31119, Indian Land, SC
Charles Raymond Duval, #1135, Shelby, NC
Carolyn Worcester Elfland, #15338, Pittsboro, NC
William Steve Ezzell, #10964, Leland, NC
Timothy Joel Gribble, #32596, Kennesaw, GA
Lynn Dolza Grigni, #14804, Greensboro, NC
Louise Spain Gurganus, #22446, Raleigh, NC
Alice Bynum Helms, #33695, Matthews, NC
Linda J. Hollifield-Rogozinski, #18016, Monroe, NC
Thomas Kevin Howell, #19051, Charlotte, NC
Eric Nelson Hoyle, #8837, Winston-Salem, NC
Robert Larry Hukkanen, #27844, Muskego, WI
Sharon Vernon Janesick, #17514, Oak Ridge, NC
Raymond Eugene Johnson, #14925, Siler City, NC
Jim Allen King, #11682, Topsail Beach, NC
Tyler Earl Baxter Largey, #23666, Moorestown, NJ
Megan Turlington McCormack, #36921, Holly Springs, NC
Colleen Kelly Paulsen, #34589, Charlotte, NC
Christopher Gray Reid, #17828, Morrisville, NC
Mary Alison Reitano, #20876, Charlotte, NC
Cynthia Mitchell Roberts, #15661, New Hill, NC
Betty Chisholm Rouse, #19687, Newport News, VA
Teresa Lynn Shaw, #22678, Marietta, PA
Dennis Keith Stanfield, #21996, Winston-Salem, NC
Elsa Teotia, #28688, Wilmette, IL
Charles Hayden Wanzer, #10979, Blowing Rock, NC
Richard Charles Wilson, #9311, King, NC

01/06/2015

Bruce Talmage Benton, #4307, Murrells Inlet, SC
Ian Arthur Bradley, #33850, Simpsonville, SC
Amy Louise Broderick, #35668, Manlius, NY

01/07/2015

Stephen W. Nuckolls, #20766, New Bern, NC

01/08/2015

David Reade Taylor, #13373, Greensboro, NC

01/12/2015

Andrew John Nelson, #36534, Durham, NC
Cynthia Crystal Royal, #29728, Cary, NC

01/14/2015

Geri A. Usher, #27574, Big Horn, WY

01/20/2015

Joyce Minton Woods, #14469, Jonesboro, AR

01/21/2015

John Holmes Berngartt, #19366, Raleigh, NC

01/23/2015

Al Marty Conyers, #11014, Raleigh, NC

01/26/2015

Jesse Rae Atkinson, #31379, Harrisburg, NC

01/28/2015

Floyd Reeves Willis, Jr., #14912, Gastonia, NC

01/29/2015

Terry A. Liles, #32841, Weaverville, NC

01/30/2015

Mary-Beth S. Rigg, #23002, Phoenix, AZ

02/02/2015

Barbara Hichew Imboden, #18843, Durham, NC

02/03/2015

Jenny Ann Duey, #31335, Tega Cay, SC

02/05/2015

John Michael Barham, #19389, Fuquay-Varina, NC
Megan Stainback Boswell, #33926, Burlington, NC
Stacey Barber Hollings, #34825, Charleston, SC
Allison Victoria Tucker, #35408, Charlotte, NC

02/06/2015

Joseph Edward O'Malley, #21223, Bermuda Run, NC

02/10/2015

Gail Ann McGary Murchison, #9872, Charlotte, NC

02/13/2015

Brandon Russell Benson, #34323, Charlotte, NC

02/18/2015

Loni Jayne Williams, #31197, Denver, CO

02/19/2015

Tommy Levi Thomas, #4354, North Wilkesboro, NC

02/27/2015

Jack Thomas Crush, #25745, Raleigh, NC
Lorraine Ming Hayleck, #38527, Topsail Beach, NC

03/02/2015

Laura Beth Craver, #35684, Chicago, IL

03/04/2015

Jonathan Michael LeFave, #33904, Redwood City, CA

03/09/2015

Shirley Davis Crowley, #27477, Greensboro, NC

North Carolina State Board of
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Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: ☐ Home ☐ Business

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

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

Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • nccpaboard.gov • No. 05-2015

CPA License Renewal Deadline Is June 30

North Carolina CPAs have about six weeks left to renew their CPA licenses online through the Board's website, **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 toward the annual CPE requirement; and a valid MasterCard or VISA account number (with security code and expiration date).

Licensees who do not complete the renewal or request inactive status before July 1, 2015, may receive a Letter of Demand from the Board.

Failure to submit the renewal or a request for inactive status within 30 days of the mailing of the Letter of Demand will result in an automatic forfeiture of the licensee's NC CPA certificate.

Detailed information on the online renewal process was published in the March issue of the *Activity Review* and can be accessed at **nccpaboard.gov/welcome/activity-review/**.

Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed Monday, May 25, 2015, in observance of Memorial Day.

IRS Scams Continue; CPAs Encouraged to Warn Clients

Aggressive, threatening phone calls from criminals impersonating Internal Revenue Service (IRS) agents continue to top the "Dirty Dozen" scam list issued by the IRS.

In this scam, criminals alter caller ID numbers to make it look like the IRS is calling. They use fake names and bogus IRS badge numbers and demand money from unsuspecting taxpayers.

The callers also try to trick taxpayers into revealing personal information by telling the taxpayers that they have a refund due, but additional information (like a bank account number) is needed to process the refund.

The scam artists often leave "urgent" callback requests which threaten the taxpayer with arrest, deportation, license revocation, lawsuits, and other punitive actions if the caller's instructions are not followed immediately.

"These criminals try to scare and shock you into providing personal financial information on the spot while you are off guard," said IRS Commissioner John Koskinen. "Don't be taken in and don't engage these people over the phone."

Although the criminals often prey on the most vulnerable people, such as the elderly, newly arrived immigrants, and those whose first language is not English, other taxpayers are also contacted.

For example, Robert N. Brooks, the Board's Executive Director, and David Nance, CPA, the Board's Deputy Director, each received calls from scammers last month.

"Although David and I knew the calls we received were not legitimate and we believe that the CPAs would know such calls are a scam, we are concerned that many taxpayers may not realize that these calls are fake," stated Brooks.

"We are asking all CPAs to make their clients aware of this scam and other IRS-related scams and to provide them with information that will help prevent them from becoming victims of these criminals."

To help get the word out, page 7 of this issue of the *Activity Review* is a tip sheet that identifies easy ways to spot suspicious calls and emails which are the most common IRS scams.

CPAs can include a copy of this tip sheet in billing statements, client newsletters, or other client communication.

For additional information from the IRS about tax-related scams, go to **www.irs.gov** and type "scam" in the search box.

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Disciplinary Actions

Michael J. Bongiovanni, #26527
Plantation, FL 03/18/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Michael J. Bongiovanni (hereinafter "Respondent") was the holder of North Carolina reciprocal certificate number 26527 as a Certified Public Accountant.

2. In a "Bill of Information" filed on October 18, 2013, an Assistant United States Attorney alleged that Respondent "…filed a false U.S. Individual Income Tax Return, Form 1040 which omitted the $750,000 income he earned from A-Z Consulting."

3. On November 19, 2013, a United States Magistrate Judge accepted Respondent's signed "Entry and Acceptance of Guilty Plea."

4. On July 28, 2014, a United States District Judge signed a Judgment accepting Respondent's guilty plea to one (1) count of "Conspiracy to defraud the U.S."

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 and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0201, .0203, and .0207.

3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. The Certified Public Accountant certificate issued to Respondent, Michael J. Bongiovanni, 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.

Abrams, Foster, Nole & Williams, P.A.
Baltimore, MD 03/18/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Abrams, Foster, Nole & Williams, P.A. (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.

2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").

3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards.

4. Respondent Firm did not provide the Board with a Notification of Intent to Practice prior to performing the ERISA audits.

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

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

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

2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.

3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above

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2015 Board Meetings

June 22
July 20
August 24
September 21
October 22
November 16
December 14

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

constitutes a violation of 21 NCAC 08N .0213.

4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall provide the Board with a Notification of Intent to Practice prior to performing any additional engagements listed in N.C. Gen. Stat. §93-10(c)(3).

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

3. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500.00) payment for administrative costs.

Alexander Thompson Arnold PLLC
Nashville, TN 03/18/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Alexander Thompson Arnold PLLC (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.

2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").

3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards.

4. Respondent Firm did not provide the Board with a Notification of Intent to Practice prior to performing the ERISA audits.

5. Respondent Firm did not provide a copy of its last two peer review reports, letters of comment, letters of response, letters of acceptance, and other information requested by the Board.

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

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

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

2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.

3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.

4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall provide the Board with a Notification of Intent to Practice prior to performing any additional engagements listed in N.C. Gen. Stat. §93-10(c)(3).

2. Respondent Firm shall provide the Board with copies of its last two peer review reports and related letters of comment, letters of response, and letters of acceptance prior to performing any additional engagements listed in N. C. Gen. Stat. § 93-10(c)(3).

3. Respondent Firm shall remit, with this signed Order, a four thousand dollar ($4,000.00) civil penalty.

4. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500.00) payment for administrative costs.

Aronson LLC
Rockville, MD 03/18/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Aronson LLC (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.

2. Respondent Firm performed multiple audits of two (2) retirement plans sponsored in North Carolina ("ERISA audits").

3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards.

4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.

5. Respondent Firm subsequently provided a Notice to the Board.

6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board

Aronson
continued on page 4

Reclassifications

Reissuance

04/21/15	C. Bryan McNeese, #20258	Swannanoa, NC

Reinstatement

04/21/15	David Trent Atkins, #30478	Raleigh, NC
04/21/15	Boyd Odell Baker, #27285	Greenville, SC
04/21/15	Maribeth Elias Christensen, #20691	Raleigh, NC
04/21/15	Teresa Bullard East, #18706	Thomasville, NC
04/21/15	Ocie Kyle Hogan, III, #14675	Beaufort, NC
04/21/15	Beverly Lynn Hulmes, #23287	Houston, TX
04/21/15	James Roy King, #7758	Hendersonville, NC
04/21/15	John Dashiell Nelson, #35114	Washington, DC
04/21/15	Ashley Mason Raymer, #23449	Cornelius, NC
04/21/15	Kristina Jean Reid, #31006	Charlotte, NC
04/21/15	Michael Simmons Steele, #33894	Charlotte, NC

Inactive

"Inactive," when used to refer to the status of a person, describes a person who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant," and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section [21 NCAC 08A .0301(b)(20)].

03/10/15	Diane Stubbs Gray, #19209, Dunn, NC
03/10/15	Danielle Nicole Griffith, #36266, Federalsburg, MD
03/10/15	Allison Buchanan Hicks, #33473, Thomasville, NC
03/11/15	Rachel Irene Page, #17341, Savannah, GA
03/11/15	Kari E. Patton-Motluck, #36807, Raleigh, NC
03/12/15	Boyd Worth Davis, #15057, Charlotte, NC
03/12/15	Erica Tennille Fulcher, #38486, Raleigh, NC
03/16/15	Sara Foster Williamson, #17576, Athens, GA
03/20/15	John James Little, #38831, Greensboro, NC
03/23/15	Laura Brooke Farren, #35141, Port Royal, SC
03/30/15	David Lloyd Thomas, #3953, Wilkesboro, NC
03/31/15	David William Fisher, #32014, Greensboro, NC
03/31/15	Jean Carrick Griffith, #11703, Greenville, SC
03/31/15	Randall Wright Robinson, #11858, Hope Mills, NC
03/31/15	Patricia Jolicoeur Stanley, #12716, Durham, NC
04/02/15	Felicia Amanda Jones, #36461, Mooresville, NC
04/02/15	Edward Douglas Pinder, #17853, Granbury, TX
04/02/15	Charlene S. White, #32451, Raleigh, NC
04/06/15	Cynthia Floyd Brock, #14690, High Point, NC
04/07/15	Susan Stilwell Barham, #13401, Culpeper, VA
04/07/15	Eugene George Purcell, IV, #34006, Greensboro, NC
04/09/15	John Carey Cunningham, #25896, Cherry Hill, NJ
04/13/15	Burnice Carl Dooley, #21773, Henrico, VA
04/13/15	Arthur Beamguard McCarter, #11668, Conover, NC

Aronson *continued from page 3*

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

2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.

3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.

4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a two thousand dollar ($2,000.00) civil penalty.

2. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500.00) payment for administrative costs.

www.nccpaboard.gov

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Barone, Howard & Co., CPAs
New Hartford, NY 03/18/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Barone, Howard & Co., CPAs (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.

2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").

3. The North Carolina Accountancy Act, at N.C. Gen. Stat. § 93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards.

4. Respondent Firm did not provide the Board with a Notification of Intent to Practice prior to performing the ERISA audits.

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

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

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

2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.

3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.

4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall provide the Board with a Notification of Intent to Practice prior to performing any additional engagements listed in N.C. Gen. Stat. §93-10(c)(3).

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

3. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500.00) payment for administrative costs.

Donald Hanson Long, #23388
Charlotte, NC 04/21/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Donald Hanson Long (hereinafter "Respondent") is the holder of North Carolina certificate number 23388 as a Certified Public Accountant.

2. The Mississippi State Board of Public Accountancy ("Mississippi Board") provided information to the Board that Long & Long, LLP ("Firm"), had been unresponsive to their attempts to contact them regarding the Mississippi Board's investigation into whether the firm had provided an audit in their state without being registered.

3. On his subsequent Firm renewal, the Respondent failed to answer the following question in the affirmative:

> Have you been investigated, charged, or disciplined since your last renewal or are you currently under investigation by a governing or licensing board or professional organization or by a state or federal agency?

4. In his response to this Board, the Respondent cited personal issues for his failure to respond to the Mississippi Board's inquiry. The Respondent provided proof that he had not violated any rules or statutes in Mississippi.

5. The Mississippi Board subsequently closed its case.

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

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

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

2. The Respondent's failure to disclose the Mississippi Board's investigation on his annual firm renewal constitutes a violation of 21 NCAC 08N .0201, .0202, and .0203.

3. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent is censured.

2. The Respondent shall remit with this Order a $1,000 civil monetary penalty.

Certificates Issued

At its April 21, 2015, meeting, the Board approved the following applicants for certification as North Carolina CPAs:

Evan Russell Addison
Akosi Seemanu Agbila-Dogbe
Jonathan David Allen
Rebecca Roxanna Ammann
Katie Ledford Anthony
Denny Franklin Ard
Kathleen Garrison Austin
Suruchi Baheti
David Kenneth Barkhau
Matthew Ryan Barnhill
Jacob Zanders Battle
Kimberly Patrice Bereznak
Charles Rankin Bliss, Jr.
Kevin Michael Branch
Douglas Allen Brown
John Paul Buchanan
Doreen Carter
Amy Merricks Chandler
Ryan Michael Christians
Eric Matthew Conklin
Ryan Christopher Cote
Ryan Matthew Cottrell
Eloise Hervey Covalt
Jynelle Shauntae Crutch
Victor Napoleon D'Alesio
Tayler Leigh Dalpe
Joseph Dennis Danile
Shannon Marie Dennison
Samuel LaMar DuBose, IV
Stephanie Michelle Duknoski
Deborah Louise Epperson
Grant David Essenmacher
Glenn Evans, Jr.
Jennifer Lynn Fagan
Corey Michael Ficke
Adam Arthur Fisher
Michael Samuel Galub
Carolyn Anne Gile
Shirley Virginia Gomes
Laurelle Amy Gonzalez
Daniel Thomas Gougherty
Jamisen Patrick Hamilton
Alton Ray Harris, Jr.
Dorine Jai Harris
David Keith Hatten
Brandon Ray Hedrick
Amber Dawn Pope Heintz
Sheila Rae Hessler
Elizabeth Michelle Hickey
Susan Marie Hood
Irene Hymanson
Nabil Bahaa Jizi
Joan E. Jones
Lori Ellen Kenney
Ashley Sarchet Koewing
Thomas Casimir Koziara
Jaclyn Susanne Lee
Kenneth Robert Lenz
Edward Lee Lich, Jr.
Russell Seth Liston
Tiffany Rose Marino
Joseph Michael Marks
Katherine Elizabeth Marshall
Brian Kudzanai Masunda
Carson Hugh McLean
Timothy Ryan Miller
Addison Gregory Moore
Carleigh Michelle Moore
Jennifer Elizabeth Morrow
Maria Lauritano Murphy
Michael Philip Owsiak
Anna Liza Leyva Palmiery
William Winship Parks, III
Dustin Lee Pease
Sandhya Rani Haritha Penmatcha
Steven Meehan Plotz
Jennifer Kristen Primrose
Joseph Benjamin Rudolph
Sarah Moore Rupp
Ronald David Sass
Daniel Philip Snyder
Amanda Taylor Spivey
Brett Russel Sprehe
Dominique Dearre Stevenson
Craig Andrew Terrell
Rebecca LeeAnn Testin
Jevon Pierre Thomas
Joan Carol Thomas
Christopher Edward Thompson
Christy Ann Todd
Judy Lynn Toppas
Brandy Marie Tunningley
Karen Margaret Tyler
Ralph Emerson Ussack
Bradley Jay Veltkamp
Yue Wang
Carol Ann Ward
Catherine Godfrey Ware
Christina Kent Wareham
Robert Allan Watling
Tyler Mitchel Webb
Mark Alan Williams
Wazym Brent Williams
Stacey L. Winkelspecht
Tyler Paul Woitkowski
Juanjuan Yan
Julia Anne Yochum
Yan Zhou

Succession Planning Resource Center

According to the AICPA's 2012 Private Companies Practice Section (PCPS) Succession Survey, only 46% of multi-owner firms and 6% of sole practitioners have a written succession plan.

The AICPA's Succession Planning Resource Center provides the resources firms need to make their firms succession-ready and is available at no cost to PCPS member firms.

It incorporates a variety of succession scenarios that practitioners can work through, including: selling the firm, merging the firm, developing new leadership, and transitioning with retiring partners.

In addition, the AICPA publication, "Practice Continuation Agreements: A Practice Survival Kit," by John A. Eads, provides a step-by-step guide to planning, preparing, and implementing a practice continuation plan for your CPA firm.

Protect Yourself from IRS-Related Scams

Since October 2013, the Treasury Inspector General for Tax Administration (TIGTA) has received reports of roughly 290,000 calls from IRS impersonators and has become aware of nearly 3,000 victims who have collectively paid over $14 million as a result of a phone scam in which individuals make unsolicited calls to taxpayers fraudulently claiming to be IRS officials and demanding that they send them cash via prepaid debit cards.

To protect yourself from becoming a victim of an IRS-related phone scam, keep in mind that the IRS will never:

- Call to demand immediate payment, nor will the IRS call about taxes owed without first having mailed you a bill;
- Demand that you pay taxes without giving you the opportunity to question or appeal the amount they say you owe;
- Require you to use a specific payment method for your taxes, such as a prepaid debit card;
- Ask for credit or debit card numbers over the phone;
- Threaten to bring in local police or other law-enforcement groups to have you arrested for not paying.

If you get a phone call from someone claiming to be from the IRS and asking for money, here's what you should do:

- If you know you owe taxes or think you might owe taxes, ask for a call back number and an employee badge number, then call the IRS at 800-829-1040. IRS employees can help you with a payment issue.
- If you know you don't owe taxes or have no reason to believe that you do, report the incident to the TIGTA at 1-800-366-4484 or at **www.tigta.gov**.
- If you've been targeted by this scam, also contact the Federal Trade Commission and use its "FTC Complaint Assistant" at **FTC.gov**. Please add "IRS Telephone Scam" to the comments of your complaint.

Remember, too, that the IRS does not use email, text messages, or any social media to discuss your personal tax issue involving bills or refunds. If you get a 'phishing' email, the IRS offers this advice:

- Don't reply to the message;
- Don't give out your personal or financial information;
- Forward the email "as-is" to **phishing@irs.gov**, then delete the email; and
- Don't open any attachments or click on any links--they may have malicious code that will infect your computer.

*For more information on IRS-related tax scams, go to **www.irs.gov** and type "scam" in the search box.*

State Board of CPA Examiners

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Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: ☐ Home ☐ Business

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

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

Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • nccpaboard.gov • No. 06-2015

CPA License Renewal Deadline Is June 30

The deadline for renewing a North Carolina CPA license is just days away--June 30, 2015. Have you renewed your CPA license or requested inactive status?

Licensees who do not complete the renewal or request inactive status before July 1, 2015, may receive a Letter of Demand from the Board.

Failure to submit the renewal or a request for inactive status within 30 days of the mailing of the Letter of Demand will result in an automatic forfeiture of the licensee's NC CPA certificate.

Detailed information on the online renewal process was published in the March issue of the *Activity Review* and can be accessed at **http://bit.ly/18HcWms**.

For specific questions about CPA license renewal, please contact Buck Winslow, Manager of Licensing, at **buckw@nccpaboard.gov** or (919) 733-1421.

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:

Friday, July 3, 2015
Independence Day

Monday, September 7, 2015
Labor Day

Are You Prepared for the Future?

CPAs are known for competently handling confidential financial data and performing core services such as tax preparation, audits, and general accounting services to their clients.

Many of those same CPAs serve as business advisors to those clients who own businesses and at some point, the topic of succession planning will (or should) come up during a client meeting.

No one likes to think about it, but illness, disability, family obligations, or death can be devastating for the business, its customers, employees, and the family or heirs of the owner.

As a CPA, are you guilty of "Do as I say not as I do" when it comes to succession planning for your firm?

CPAs who have not yet taken the time to develop a practice continuation plan (PCP) may be inviting future legal issues for themselves or their estates and leaving their spouses, families, and heirs with the daunting task of trying to figure out what to do in the event of a disability or death.

A 2012 survey conducted by the Private Companies Practice Section (PCPS) of the AICPA showed that just 6% of 428 sole proprietors had a practice continuation agreement (PCA) with another CPA practice.

For many CPAs, the first hurdle in preparing a practice continuation agreement is procrastination--finding the time to make a plan--or even knowing how to develop a plan.

To assist CPAs with the process, the NCACPA has developed a sample PCA with supporting implementation checklists.

The information is available on the NCACPA website in the Professional Resources section of the "CPA Profession" tab (**http://bit.ly/1Qc5DHZ**).

The AICPA's Succession Planning Resource Center **(http://bit.ly/1KA8CX0)** provides a number of resources firms need to make their firms succession-ready and is available at no cost to PCPS member firms.

The Resource Center incorporates a variety of succession scenarios that practitioners can work through, including selling the firm, merging the firm, developing new leadership, and transitioning with retiring partners.

The Board has added several articles and guides about succession planning and practice continuation agreements to its website, **nccpaboard.gov**, under the "Resources" tab. Look for the "Info You Can Use" page and then scroll to the "Succession Planning" section.

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Disciplinary Actions

Becher, Della Torre, Gitto & Company
Ridgewood, NJ 03/18/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Becher, Della Torre, Gitto & Company (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.

2. Respondent Firm performed multiple audits of six (6) retirement plans sponsored in North Carolina ("ERISA audits").

3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards.

4. Respondent Firm did not provide the Board with a Notification of Intent to Practice prior to performing the ERISA audits.

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

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

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

2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.

3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.

4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall provide the Board with a Notification of Intent to Practice prior to performing any additional engagements listed in N.C. Gen. Stat. §93-10(c)(3).

2. Respondent Firm shall remit, with this signed Order, a six thousand dollar ($6,000.00) civil penalty.

3. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500.00) payment for administrative costs.

Blankenship CPA Group, PLLC
Brentwood, TN 03/18/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Blankenship CPA Group, PLLC (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.

2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").

3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.

4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.

5. Respondent Firm subsequently provided a Notice to the Board.

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

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

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including

2015 Board Meetings

July 20

August 24

September 21

October 22

November 16

December 14

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

the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.

3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.

4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

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

2. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500.00) payment for administrative costs.

Bollus Lynch, LLP
Worcester, MA 03/18/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Bollus Lynch, LLP (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.

2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").

3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards.

4. Respondent Firm did not provide the Board with a Notification of Intent to Practice prior to performing the ERISA audits.

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

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

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

2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.

3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.

4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall provide the Board with a Notification of Intent to Practice prior to performing any additional engagements listed in N.C. Gen. Stat. §93-10(c)(3).

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

3. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500.00) payment for administrative costs.

Baden Gage & Schroeder LLC
Fort Wayne, IN 04/21/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Baden Gage & Schroeder LLC (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.

2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").

3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards.

4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.

5. Respondent Firm subsequently provided a Notice to the Board.

6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte,* whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board

Order

continued on page 4

Order *continued from page 3*

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

2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.

3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.

4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

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

2. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500.00) payment for administrative costs.

Missing an Issue of the *Activity Review*?

If you have misplaced an issue of the *Activity Review* or need to refer to an article, you can access back issues (2008-present) on the Board's website, **nccpaboard.gov**. Just click on the "newsletter" link on the right-hand side of the homepage and select the issue to download.

Notices of Apparent Violation and Agreement to Cease and Desist

Richard E. Crandall
Boone, NC 04/21/2015

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N.C.G.S. §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 N. C. Gen. Stat. §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 Richard E. Crandall (hereinafter "Respondent Crandall") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but his principal place of business is in North Carolina; and

WHEREAS, Respondent Crandall, while working in North Carolina, was identified as a CPA on the Appalachian State University website.

THEREFORE, Respondent Crandall and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Crandall shall immediately cease and desist from using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks,
Executive Director

Date: 02/21/2015

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

Consented to By:
Richard E. Crandall

Date: 03/02/2015

Christopher Kevin Eller
Boone, NC 04/21/2015

To the Above-Named Respondent

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N.C.G.S. §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 N. C. Gen. Stat. §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 Christopher Kevin Eller (hereinafter "Respondent") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but his principal place of business is in North Carolina; and

WHEREAS, Respondent, in June of 2011, applied for, and was granted, "inactive" status for his North Carolina CPA license. As part of that application, Respondent agreed that "I certify under oath that I will not identify myself as a CPA to any person in any manner … as long as I remain on inactive status...."

WHEREAS, subsequent to choosing inactive status, Respondent identified himself as a "CPA, inactive status" while engaged in accounting education in the State of North Carolina.

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

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks,
Executive Director

Date: 02/25/2015

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

Consented to By:
Christopher Kevin Eller

Date: 02/272015

Tamara Kowalczyk
Boone, NC 04/21/2015

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N.C.G.S. §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 N. C. Gen. Stat. §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 Tamara Kowalczyk (hereinafter "Respondent Kowalczyk") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but her principal place of business is in North Carolina; and

WHEREAS, Respondent Kowalczyk, while working in North Carolina, was identified as a CPA on the Appalachian State University website.

THEREFORE, Respondent Kowalczyk and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Kowalczyk shall immediately cease and desist from using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks,
Executive Director

Date: 02/25/2015

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

Consented to By:
Tamara Kowalczyk

Date: 03/18/2015

Tracy N. Reed
Boone, NC 04/21/2015

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. §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,

Reed
continued on page 6

Reed *continued from page 3*

WHEREAS, pursuant to N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N.C.G.S. §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 N. C. Gen. Stat. §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 Tracy N. Reed (hereinafter "Respondent Reed") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but her principal place of business is in North Carolina; and

WHEREAS, Respondent Reed, while working in North Carolina, was identified as a CPA on the Appalachian State University website.

THEREFORE, Respondent Reed and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Reed shall immediately cease and desist from using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks,
Executive Director

Date: 02/25/2015

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

Consented to By:
Tracy Reed

Date: 04/16/2015

Reclassifications

On May 21, 2015, the Board approved the following applicants for reclassification:

Reissuance

Christina Kotos Griffith, #30438
Greensboro, NC

Melissa H. Israel, #29125
Dallas, TX

Lauren Carse Reid, #34848
Knoxville, TN

Reinstatement

Lee F. Fritts, #29418
Atlanta, GA

Robert Dale Hudson, #15479
Greensboro,NC

Certificates Issued

At its May 21, 2015, meeting, the Board approved the following applicants for certification as North Carolina CPAs:

Ahmad Basil Al-Taher
Michael William Badger
Philip Tyler Barr
Somer Lynette Batres
Stephen James Blair
Paul Arnold Burks
Daniel Davis Carter
Stacy Ann Cowan
Matthew James Cronmiller
Roy E. Davis, Jr.
Michael Andrew Dempsey
Frank Howard Driscoll
Antoinyce Evangeline Eaton
Tiffany Nicole Eldreth
Matilda Parnie Fahnbulleh
Michael Scott Fillmer
Sarah Katherine Forman
Lisa Gaetano
Margaret Shea Helton
John Kenneth Hodge
Alex James Jandrisevits
Kristin Ann Kakidas
James Paul Kelly
Kate Elizabeth Klinger
Katherine Ann Lash
Jessica Yarboro Lea
Hailey Katherine Majors
Ranu Uday Manik
Allen Lee Mauldin
Brian Michael McGrath
Robert Bryson McPherson, III
Andrew Scott Mense
Kati L. Mossbrook
Lawrence Anderson Moye, III
Daniel Clifford Myers
Chrysanthos Vasilios Nikopoulos
Stephen Michael Parker
Dane Jaynitsa Paul
Joseph Richard Pavone
Leah Marie Puening
Tracy Dawn Rumfelt
Kathryn Renee Schafer
Jared Anson Sink
Avril Ruth Tanner
Zachary John Thurmes
Gina Lee Tong
Kalgi Hardik Trivedi
Kelsey Michael Vaughn
Colin Eugene Wach
Tiffany Danielle Wright
Joseph Harand Young

Inactive Status

"Inactive," when used to refer to the status of a person, describes a person who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant," and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section [21 NCAC 08A .0301(b)(20)].

04/14/15
Kim Patrick Redmond, #21348, Summerfield, NC
William Connor Sandelm, Jr., #24720, Gloucester, VA
Melanie DeMotts Taosuwan, #31864, Switzerland

4/15/15
Sara King Gosnell, #14940, Cary, NC
Joshua Brian Macy, #35953, Hillsborough, NC

04/17/15
Diane B. Griffin, #28696, Charlotte, NC
Jeffrey John Haas, #34455, Huntersville, NC
Thomas Milton Riley, #22399, Thomasville, NC
Mary M. Speth, #32430, Pinehurst, NC
Cynthia Chen Tang, #28196, Chapel Hill, NC

04/24/15
Mae Grove Andrews, #10734, Greensboro, NC
Michael Burris Hicks, #10988, Charlotte, NC
Edmund Michael Lewandowski, #27451, Manakin Sabot, VA

04/28/15
Louise Sabo Brodie, #22425, Mt. Pleasant, SC
Debra Lynn Center, #30274, Franklin, TN

04/29/15
Anita Michele Silver-Barnwell, #29567, Asheville, NC

04/30/15
Lindsay Cannady Harris, #36538, Charlotte, NC
Samuel S. Hayes, #29532, Mooresville, NC
Meridith Carson Peele, #35151, Ventura, CA
Steve Lewis Toler, #19091, Washington, NC

05/1/15
Mark Edward Burling, #19127, Lakewood Ranch, FL
William U. Henderson, #23324, Charlottesville, VA

05/4/15
Jennifer J. Dusic, #38830, Asheville, NC
Larry Ross Henderson, #9877, Powell Butte, OR
Jennifer Marie Woods, #33418, Chapel Hill, NC

05/5/15
Mary Shandra Auger, #32685, El Paso, TX
Robert Alan Bearden, #13114, Burlington, NC
Fred C. Houston, #23491, Crossville, TN
Nikki Speck Howard, #13707, Wilmington, NC
Keri Leigh James, #33497, Big Canoe, GA
Charles Nicholas Pry, #35615, Pinehurst, NC

05/6/15
John Warren Sitton, II, #12999, Arlington, VA
Arthur Rexford Willis, III, #13552, New Bern, NC

05/7/15
Paul Christian Brown, #31269, Raleigh, NC
Victor Robert Clark, #20911, Mooresville, NC
Karen Mounce Pardue, #27806, Denver, NC
John A. Purdie, Jr., #7565, Matthews, NC
Stephen Louis Stephano, #11792, Raleigh, NC

05/8/15
Gary Austin, #7548, High Point, NC
Kelly Bryon Barringer, #16988, Denver, NC
Mark Stephen Everhart, #14728, Monroe, NC
Patricia Fritts Hartley, #10178, Lexington, NC
Michael Edwin Huskins, #7818, Gastonia, NC
Andrew Cory Reagan, #37211, Raleigh, NC

5/11/15
Kenith Earl Barrett, #9221, Charlotte, NC
Patsy Philbeck Guffey, #18223, Shelby, NC
Francis Gene Marchese, #21805, Batavia, NY
Megan DeHority Miller, #37975, Chapel Hill, NC
David Richard Nelson, #12695, Charlotte, NC

05/12/15
Mary B. Carlin, #28236, Whitefish, MT
Robert Marshall High, #9878, Raleigh, NC
Sarah Barron Stuber, #35567, Minot, ND

05/13/15
Jennifer Louise Collins, #22616, Chapel Hill, NC
Joan H. Henderson, #19756, Solvang, CA
Ayden Rose Lee, Jr., #10181, Four Oaks, NC

05/14/15
Andrew Tuttle Meeks, #10393, Stoneville, NC
Brian Joseph O'Leary, #23064, Chattanooga, TN

05/15/15
Janice Judy Bourne, #33764, New Bern, NC
Ginger Elkins Doherty, #33951, Charlotte, NC
Benjamin Wilson Murdock, #33440, Seattle, WA

05/18/15
Wanda Brown Brandon, #20537, Yadkinville, NC
Boyd George Combs, #13046, Atlanta, GA
Barbra Ann Howard, #20623, Swansboro, NC
Daniel Marcantonio, #27453, Hillsborough, NC
Elizabeth Faulds Parker, #15549, Charlotte, NC
Anthony Tyler Saxton, #37530, Durham, NC

05/19/15
Jay M. Bissell, #26300, Moon Township, PA
Hans Timothy Blake, #32578, Greer, SC
Kristia Lex Andree Palma Cedeno, #36692, Durham, NC
Frank Robert Cooper, #30483, Sylva, NC
Sally Ann Doyle, #35242, Erwin, NC
Sean Michael Doyle, #30419, Cumming, GA
Wallace Stephen Edge, #7549, Charlotte, NC
Alfred Earl Gardner, #16934, Winston-Salem, NC
Martha Lynch Newton, #34815, Greensboro, NC
Addie Cathleen Rufty, #9405, Charlotte, NC
Georganna Grogan Simpson, #22978, Sanford, NC
Sean Donald Wilbur, #34107, Mooresville, NC
Tracy Coker Winkler, #29543, Charlotte, NC

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Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
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Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: ☐ Home ☐ Business

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

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

Activity Review

North Carolina State Board of Certified Public Accountant Examiners

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21 NCAC 08G .0409, *Computation of CPE Credits*, Amended Effective July 1, 2015

The North Carolina State Board of CPA Examiners has amended 21 NCAC 08G .0409, Computation of CPE Credits, to allow 25 minutes of CPE to be counted as one-half CPE credit. The amended rule is effective for CPE that is completed on or after July 1, 2015. The text of the amended rule is shown below; language that was removed is indicated by a strike-through (~~example~~) and new language is underlined (example).

21 NCAC 08G .0409 COMPUTATION OF CPE CREDITS

(a) Group Courses: Non-College. CPE credit for a group course that is not part of a college curriculum shall be given based on contact hours. A contact hour shall be 50 minutes of ~~instruction. One-half credit~~ instruction and one-half contact hour shall be equal to 25 minutes of instruction. ~~after the first credit hour has been earned in a formal learning activity.~~ For example, a group course lasting 100 minutes shall be two contact hours equaling two CPE credits. A group course lasting 75 minutes shall be one and one-half contact hours equaling one and one-half CPE credits. A group course lasting 25 minutes shall be one-half contact hour and equal to one-half CPE credit. When individual segments of a group course are less than 50 minutes, the sum of the individual segments shall be added to determine the number of contact hours. For example, five 30-minute presentations shall be 150 minutes, which shall be three contact hours and three CPE credits. No credit shall be allowed for a segment unless the participant completes the entire segment. Internet based programs shall employ a monitoring mechanism to verify that participants are participating during the duration of the course. No credit shall be allowed for a group course having fewer than 25 minutes of course instruction.

(b) Completing a College Course. CPE credit for completing a college course in the college curriculum shall be granted based on the number of credit hours the college gives the CPA for completing the course. One semester hour of college credit shall be 15 CPE credits; one quarter hour of college credit shall be 10 CPE credits; and one continuing education unit shall be 10 CPE credits. No CPE credit shall be given to a CPA who audits a college course.

(c) Self Study. CPE credit for a self-study course shall be given based on the average number of contact hours needed to complete the course. The average completion time shall be allowed for CPE credit. A sponsor ~~must~~ shall determine on the basis of pretests or NASBA word count formula the average number of contact hours of course material it takes to com-

Amended Rule

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Letters of Demand Sent to CPAs Who Did Not Renew by July 1

The Board has sent a Letter of Demand to each North Carolina CPA who failed to renew his or her license or request inactive status by July 1, 2015.

Failure of an individual to submit the completed renewal or request inactive status 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 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.

The online license renewal link will remain available on the Board's website, **www.nccpaboard.gov**, through the end of July; the form to request inactive status is on the Forms and Applications page of the website.

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Disciplinary Actions

DEBRA HILL BEDFORD, #30362
Goldsboro, NC 05/21/2015

THIS CAUSE, coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on May 21, 2015, that:

FINDINGS OF FACT

1. Respondent, Debra Hill Bedford, is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over Respondent and the subject matter of this action.
3. Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing via process server.
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent did not object 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. Respondent's failure to attend the hearing or otherwise respond to the Notice of Hearing is an aggravating factor.
7. Respondent had a registered CPA firm, Debra Hill Bedford, CPA, P.A. She failed to timely renew that firm's registration for the 2013 calendar year. Respondent Bedford was responsible for her firm's renewals.
8. Despite several attempts by the Board's staff, Respondent, for a period in excess of 120 days, failed to renew her firm's registration, cancel her firm's registration, or otherwise communicate with the Board staff. All attempts to communicate with Respondent were via mail and email addresses that were provided to the Board by the Respondent.
9. Based upon Respondent's failure to comply with the firm registration requirements and her failure to communicate with the Board staff, the staff initiated a disciplinary investigation against her.
10. A second disciplinary investigation was initiated following a complaint filed by one of Respondent's clients alleging that Respondent had failed to return client records. Respondent never provided evidence that she had provided those records to the client, either before or after the complaint was initiated.
11. During the course of both investigations, Respondent was repeatedly untimely with her responses or non-responsive to the Board's inquiries.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate and to impose civil monetary penalties.
3. Respondent's failure, for a period in excess of 120 days, to communicate with the Board staff in order to comply with the Board's firm registration requirements constitutes a willful violation of the Board's firm registration requirements at 21 NCAC 08J .0108 and is a violation of 21 NCAC 08N .0213.
4. Respondent's failure to provide client records in her possession to a client following a demand for their return is a violation of 21 NCAC 08N .0305.
5. Respondent's repeated failure to respond to Board correspondence within 21 days, if at all, constitutes a violation of 21 NCAC 08N .0206.

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

1. The Certified Public Accountant certificate issued to Respondent, Debra Hill Bedford, is hereby permanently revoked.
2. Respondent Debra Hill Bedford 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.

AMY G. BROWN, #21055
AMY G. BROWN, CPA, P.C.
Newland, NC 06/22/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and the Respondent stipulate to the following:

1. Amy G. Brown (hereinafter "Respondent") is the holder of North Carolina certificate number 21055 as a Certified Public Accountant.
2. Amy G. Brown, CPA, P.C. (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.

3. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. The Respondent Firm had received a peer review for the year ended September 30, 2012. However, it was later discovered that the Respondent Firm had conducted an audit of an employee benefit plan. That audit had not been identified by the Respondents to the peer reviewer.
5. Per the peer review rules, if a firm performs an audit of an employee benefit plan during the relevant time period, at least one such plan must be subjected to peer review.
6. At the beginning of the peer review process, firms must complete a questionnaire. The questionnaire specifically requires the firm to review a list of audit engagements, including employee benefit plan audits, and identify whether the firm has performed any of those engagements.
7. As a result of the failure to identify its employee benefit plan audit engagement(s), the Respondent firm's peer review was recalled. The Respondent firm received a "fail" on its ensuing system peer review report.
8. The peer review report cited a deficiency in the Respondent firm's quality control policies and procedures that led to the failure to initially disclose its employee benefit plan audit to the peer reviewer. It also indicated that the personnel at the Respondent firm had inadequate training or experience to provide the specialized services related to an employee benefit plan audit.
9. The Respondents have indicated that they do not desire to continue performing audits of employee benefit plans.
10. The peer review report also noted that the professional personnel in the Respondent firm had not taken CPE necessary to stay current on recent changes in accounting and review services, which led to compilations that did not meet all professional standards.
11. The 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. The 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. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent should have known that the Respondent firm conducted an employee benefit plan audit during the relevant peer review period and further, should have known that the audit was required to be disclosed to the peer reviewer. The failure to disclose the employee benefit plan audit to the peer reviewer constitutes a violation of 21 NCAC 08N .0202(a).
3. The Respondent firm's failure to perform an employee benefit plan audit in accordance with standards constitutes a violation of the Statements on Auditing Standards in violation of 21 NCAC 08N .0403 and .0212.
4. The Respondent firm's failure to perform a compilation in accordance with standards constitutes a violation of the Statement on Standards for Accounting and Review Services in violation of 21 NCAC .0404 and .0212.
5. Per N.C. Gen. Stat. §93-12(9) and also by virtue of the Respondent's consent to this order, the Respondents are subject to the discipline set forth below.

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

1. Based upon the failure to initially disclose an employee benefit plan audit to the peer reviewer:
   a. The Respondent's CPA certificate shall be revoked for one (1) year. However, the revocation is stayed if all requirements of this Consent Order are met and the Respondent is not found to have violated the peer review rules during that period.
   b. The Respondent firm's registration shall be canceled for one (1) year. However, the cancellation is stayed if all requirements of this Consent Order are met and the Respondent firm is not found to have violated the peer review rules during that period.
   c. The Respondent firm shall pay a one thousand dollar ($1,000.00) civil penalty to be remitted with this signed Consent Order.
   d. The Respondent firm shall pay a five hundred dollar ($500.00) administrative cost to be remitted with this signed Consent Order.
   e. Prior to the Respondent firm's next peer review, the Respon-

dent must take four (4) hours of group-study CPE, specifically covering the peer review process and/or getting ready for peer review.

2. Based upon the failure to perform services in accordance with standards:
   a. The Respondent firm is censured.
   b. The Respondent firm shall provide a written statement to the Board that it will no longer participate in, perform, or review ERISA audits.
   c. Prior to the Respondent firm's next peer review, each staff member participating in engagements subject to peer review must take four (4) hours of group-study CPE on SSARS annually until the firm receives a pass on a system review or a pass or pass with deficiencies on an engagement review.
   d. Prior to the Respondent firm participating in, performing, or reviewing any future ERISA audits subject to peer review, the Respondent firm must first:
      i. Require that each staff member participating in engagements subject to peer review take eight (8) hours of group-study CPE on ERISA audits prior to beginning the engagement.
      ii. Be subject to pre-issuance review by a reviewer approved by the Board until the Board determines that pre-issuance review is no longer necessary.
3. Any CPE completed in conformance with this Consent Order may be counted towards the individual's annual CPE requirement.
4. The Respondents agree that failure to comply with any terms of this agreement shall be deemed sufficient grounds to lift the stays set forth above.

KATHY R. HARDY, #22299
KATHY ROSE HARDY, CPA
Marshville, NC 06/22/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and the Respondent stipulate to the following:

1. Kathy R. Hardy (hereinafter "Respondent") is the holder of North Carolina certificate number 22299 as a Certified Public Accountant.
2. Kathy Rose Hardy, CPA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.
3. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. The Respondent firm had received a peer review for the year ended December 31, 2010. However, it was later discovered that the Respondent firm had conducted an audit of an employee benefit plan. That audit had not been identified by the Respondents to the peer reviewer.
5. Per the peer review rules, if a firm performs an audit of an employee benefit plan during the relevant time period, at least one such plan must be subjected to peer review.
6. At the beginning of the peer review process, firms must complete a questionnaire. The questionnaire specifically requires the firm to review a list of audit engagements, including employee benefit plan audits, and identify whether the firm has performed any of those engagements.
7. As a result of the failure to identify its employee benefit plan audit engagement(s), the Respondent firm's peer review was recalled. The Respondent firm received a "pass with deficiencies" on its ensuing system peer review report.
8. The peer review report cited a deficiency in the Respondent firm's quality control policies and procedures that led to the failure to initially disclose its employee benefit plan audit to the peer reviewer.
9. The 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. The 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. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent should have known that the Respondent Firm conducted an employee benefit plan audit during the relevant peer review period, and further should have known that the audit was required to be disclosed to the peer reviewer. The failure to disclose the employee benefit plan audit to the peer reviewer constitutes a violation of

21 NCAC 08N .0202(a).

3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

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

1. The Respondent's CPA certificate shall be revoked for one (1) year. However, the revocation is stayed if all requirements of this Consent Order are met and the Respondent is not found to have violated the peer review rules during that period.
2. The Respondent Firm's registration shall be canceled for one (1) year. However, the cancellation is stayed if all requirements of this Consent Order are met and the Respondent Firm is not found to have violated the peer review rules during that period.
3. The Respondent Firm shall pay a one thousand dollar ($1,000.00) civil penalty to be remitted with this signed Consent Order.
4. The Respondent Firm shall pay a five hundred dollar ($500.00) administrative cost to be remitted with this signed Consent Order.
5. Prior to the Respondent Firm's next peer review, the Respondent must take four (4) hours of group-study CPE, specifically covering the peer review process and/or getting ready for peer review.
6. The Respondents agree that failure to comply with any terms of this agreement shall be deemed sufficient grounds to lift the stays set forth above.

JAMES MICHAEL TEAL
Rockingham, NC 05/21/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. James Michael Teal (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.
2. Respondent Firm received a "fail" on its most recent system peer review, with an acceptance letter date of August 26, 2014.
3. The peer review report noted a material departure from Generally Accepted Auditing Standards ("GAAS") by Respondent Firm, including a failure to locate some of the required audit documentation.
4. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent Firm's failure to perform attest and assurance services in accordance to standards constitutes a violation of the Statements on Auditing Standards in violation of 21 NCAC 08N .0403 and .0212.
3. By virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm is censured.
2. Respondent Firm shall provide a written statement to the Board that it will no longer be participating in, performing, or reviewing any audit engagements.
3. Prior to Respondent Firm participating in, performing, or reviewing any audits, Respondent Firm shall be required to complete the following:
   a. Respondent Firm shall provide notification to the Board of Respondent Firm's intention to enter into audit engagements;
   b. Each of Respondent Firm's professional staff participating in engagements subject to peer review shall complete eight (8) hours of group-study CPE coursework related to Audit Documentation as part of their annual CPE requirements until such time as Respondent Firm receives a pass on a system peer review; and
   c. Pre-issuance reviews, to be performed by a pre-issuance reviewer approved by the Board, for all audit engagements until a determination is made by the Board that pre-issuance review is no longer necessary.

BRUNSON, WILKERSON, BOWDEN & ASSOCIATES, P.C.
Enterprise, AL 06/22/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh,

Disciplinary Actions

Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Brunson, Wilkerson, Bowden & Associates, P.C. (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar ($1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500) payment for administrative costs.

BURR PILGER MAYER, INC.

San Franciso, CA 06/22/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Burr Pilger Mayer, Inc. (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North

Disciplinary Actions

Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

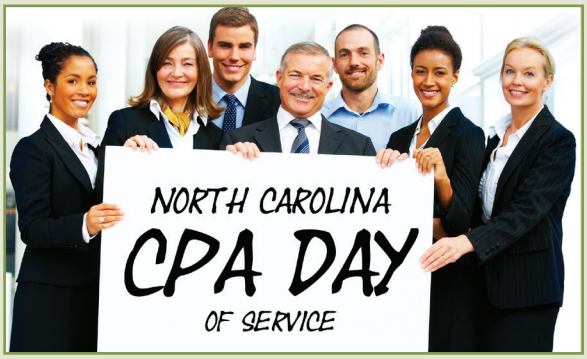
BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent Firm agree to the following Order:

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar ($1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500) payment for administrative costs.

2015 Day of Service

It's official! North Carolina Governor Pat McCrory signed the proclamation document officially proclaiming September 18, 2015, as "CPA Day of Service in North Carolina." That means it's time for you to go out into your community and serve!

Register today at **www.ncacpa.org/service** and be a part of the volunteer event that brings thousands of CPAs and other financial professionals together in service across the State.



Notice of Apparent Violation and Agreement to Cease and Desist

Philip Roy Witmer
Boone, NC 04/21/2015

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N.C.G.S. §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 N. C. Gen. Stat. §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 Philip Roy Witmer (hereinafter "Respondent") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but his principal place of business is in North Carolina; and

WHEREAS, Respondent, in March of 2007, applied for, and was granted, "inactive" status for his North Carolina CPA license. As part of that application, Respondent agreed that "I certify under oath that I will not identify myself as a CPA to any person in any manner … as long as I remain on inactive status…."

WHEREAS, subsequent to choosing inactive status, Respondent identified himself as a "Certified Public Accountant in the state of Pennsylvania (currently inactive)" while engaged in accounting education in the State of North Carolina.

Notice of Apparent Violation and Agreement to Cease and Desist

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

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks,

Executive Director

Date: 02/25/2015

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

Consented to By:

Philip Roy Witmer

Date: 03/11/2015

MICHAEL JAMES SCHIERBEEK

Moncure, NC 05/21/2015

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 Michael James Schierbeek (hereinafter "Respondent Schierbeek") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but his principal place of business is in North Carolina; and

WHEREAS, Respondent Schierbeek, in April of 2013, was granted "inactive" status for his North Carolina CPA license. Per that application, he agreed, "I certify under oath that I will not identify myself as a CPA to any person in any manner … as long as I remain on inactive status."

WHEREAS, Respondent Schierbeek, while on inactive status, identified himself to be a CPA in the State of North Carolina in his Preparer Tax Identification Number registration with the Internal Revenue Service ("IRS"), thereby indicating that he prepared tax returns as a CPA in the State of North Carolina in contravention of N. C. Gen. Stat. §93-3 and §93-6.

THEREFORE, Respondent Schierbeek and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Schierbeek shall immediately cease and desist from using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks,

Executive Director

Date: 02/25/2015

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

Consented to By:

Michael James Schierbeek

Date: 03/13/2015

Comment or Suggestion about the *Activity Review*?

The Board welcomes your comments and suggestions about information published in the *Activity Review*.

Please send your comments and suggestions about the newsletter to **communications @nccpaboard.gov**.

Board Meetings

August 24

September 21

October 22

November 16

December 14

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

21 NCAC 08G .0409, *Computation of CPE Credits*, Amended Effective July 1, 2015

Continued from Page 1

plete a course. A contact hour shall be 50 minutes and one-half contact hour shall be 25 minutes of course material. No self-study course may contain less than 25 minutes of course material.

(d) Instructing a CPE Course. CPE credit for teaching or presenting a CPE course for CPAs shall be given based on the number of contact hours spent in preparing and presenting the course. No more than 50 percent of the CPE credits required for a year shall be credits for preparing for and presenting CPE courses. CPE credit for preparing or presenting a course shall be allowed only once a year for a course presented more than once in the same year by the same CPA.

(e) Authoring a Publication. CPE credit for published articles and books shall be given based on the number of contact hours the CPA spent writing the article or book. No more than 25 percent of a CPA's required CPE credits for a year shall be credits for published articles or books. An article written for a CPA's client or business newsletter shall not receive CPE credit.

(f) Instructing a Graduate Level College Course. CPE credit for instructing a graduate level college course shall be given based on the number of credit hours the college gives a student for ~~successfully~~ completing the course, using the calculation set forth in Paragraph (b) of this Rule. Credit shall not be given for instructing a course in which there is credit given towards an undergraduate degree.

(g) No more than 50 percent of the CPE credits required for a year shall be credits claimed under Paragraph (d) and (f) of this Rule.

*If you have questions regarding the amended rule, please contact the Board's Executive Director by email at r**brooks@nccpaboard.gov** or the Board's Deputy Director by email at **dnance@nccpboard.gov**.*

Am I Required to Purchase an Annual Privilege License?

North Carolina General Statute 105-41(c) states, "every person engaged in the public practice of accounting as a principal, or as a manager of the business of public accountant, shall pay for such license fifty dollars ($50.00), and in addition shall pay a license tax of twelve dollars and fifty cents ($12.50) for each person employed who is engaged in the capacity of supervising or handling the work of auditing, devising or installing systems of accounts."

Therefore, if you are an owner, principal, or manager in a CPA firm or business providing accounting services to third parties, you are required to purchase the $50.00 annual privilege license from the North Carolina Department of Revenue (NCDOR).

As an owner, principal, or manager, you also are required to pay a $12.50 fee for an annual privilege license for any other employees of the CPA firm or business, CPA or non-CPA, providing accounting services.

Accounting services include, but are not limited to, audits, reviews, compilations, financial statements, agreed-upon procedures, bookkeeping, tax return preparation, tax reports, professional services or assistance relating to accounting procedure and systems, tax consulting, and management advisory services.

CPAs employed in business, industry, government, or education are not required to purchase an annual privilege license from the NCDOR.

However, a CPA engaged in the public practice of accounting who provides any of the above-noted services outside his or her government, business and industry, or education employment (such as a seasonal tax preparation firm) is required to purchase an annual $50.00 privilege license.

According to the NCDOR, a non-resident CPA engaged in the public practice of accountancy by providing any of the services noted above through mobility is required to purchase an annual $50.00 privilege license.

A privilege license is issued on an annual basis as a personal privilege license; the license is issued in the name of the individual with the individual's social security number. A privilege license is not issued in the name of a firm or corporation.

The privilege license must be obtained from the NCDOR prior to engaging in business. It is unlawful to engage in business without obtaining a required privilege license.

For additional information regarding the privilege license requirement or to obtain Form B-202A, "Application for State Privilege License," contact the Taxpayer Assistance Division of the NCDOR by telephone at 1-877-308-9103 or visit the NCDOR website, **www.dornc.com/taxes/license**.

Certificates Issued

On June 22, 2015, the Board approved the following applicants for licensure as North Carolina CPAs:

Kelly-Jean Kwiatkowski

Richard Earl Shepherd

Phyboone Boutdy Srinukool

J. Peter Stratos

Inactive Status

"Inactive," when used to refer to the status of a person, describes a person who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant," and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section [21 NCAC 08A .0301(b)(20)].

05/21/2015
Gerald Lee Stanley, #9320, Bratislava, Slovakia
Hongyan Niu Tsang, #35255, Cary, NC

05/26/2015
Sandra Hinson Brown, #19025, Wilmington, NC
Roger Alan Harbeson, #29517, New Albany, IN
Emily Jo Throndson, #37889, Sorghof, Germany
Joel Jeffrey Eugene Young, #21874, Morristown, TN

05/27/2015
Gregory Allen Cockerel, #29515, New Albany, IN
Jason Cole Crawford, #35856, Lewis Center, OH
John Robert Hattle, #31586, Tobaccoville, NC
James Wiley Jones, #8957, Evans, GA
William Edward Ridenour, #8797, Greensboro, NC

05/28/2015
Therese Reynolds Burkhart, #38846, Fuquay-Varina, NC
Allan R. Goheen, #18698, Cornelius, NC
Andrew Michael Tilley, #37700, Atlanta, GA

06/02/2015
Ali Riad Ajami, #36838, Seattle, WA
John Roland Farley, #1321, Greenville, NC
Patrick Ryan Kinley, #33749, Fly Creek, NY
Deborah Summersett Larke, #14866, Charlotte, NC
Ronald Coleman Smith, #22331, Burlington, NC
John W. Stewart, #29476, Manakin Sabot, VA
Dianne Cox Tanner, #22888, Asheboro, NC

06/03/2015
Jill Katherine Crook, #34743, Raleigh, NC
Brian Lloyd Derksen, #11949, Dallas, TX
Teresa F. Poindexter, #22067, Maiden, NC

06/04/2015
Jack Daniel London, Jr. , #6794, Chattanooga, TN

06/05/2015
Lynn Edward Johnson, #7401, Hendersonville, NC
Joseph Thomas Jordan, Jr., #4148, Raleigh, NC
Daniel Woo Lim, #32529, Daly City, CA
Larry Earl Milan, Jr., #13389, Myrtle Beach, SC
Charles J. Shearer, #31034, Fuquay-Varina, NC
Robert Hampton Wiggins, Jr., #15237, Charlotte, NC

06/08/2015
Madeline Daubert, #15336, Flat Rock, NC

06/09/2015
Laura Brown Bearden, #34697, Nashville,TN
Robert Michael Davidson, #38274, Ocoee, FL
Thomas Chester Edgley Sovereign, #37284, Indianapolis, IN
Bradley Guy Hauss, #34560, Charleston, SC
Laura Adack Huntley, #33551, Glen Mills, PA
Doris Faye Monroe, #7170, Red Oak, TX
Carolyn Devine Saint, #34155, Troutman, NC
Donarene Behymer Steele, #20944, Atlanta, GA
Evelyn Womack White, #17703, Mebane, NC

06/10/2015
Flora Belle Getz, #15247, Marietta, GA

06/11/2015
Latrice Catherine Smith Collins, #31676, Dallas, TX
Sheryl L. France, #36865, Greensboro, NC
Kimberly Atwood Jackson, #27894, Oak Ridge, NC

06/11/2015
Pamela Higgins Mayo, #21013, Hillsboro, OR
David Anthony Orr, #34634, Cornelius, NC
Gary Lynn Smith, #14480, Summerfield, NC

06/15/2015
Daniel Morris Barbour, #15330, Greensboro, NC
David G. Bullock, #24515, Charlotte, NC
Holly Dannegger Crumpler, #19662, Raleigh, NC
Colleen Joy Hacker, #28542, Matthews, NC
Laurie Allen Johnson, #32831, Portland, ME
Thomas Eugene Medlin, #19064, Morrisville, NC
David A. Melton #27692, Yadkinville, NC
Timothy David Nelson, #37184, Winston-Salem, NC
Eddie Ray Nickoles, #12542, Birmingham, AL
John Douglas Royster, #10823, Bermuda Run, NC
Sandra Edwards Shirley, #20652, San Antonio, TX
Linwood Donnie Stancil, Jr., #19893, Kinston, NC
Susan Kathleen Stell, #19896, Davidson, NC

06/16/2015
Karen May Bowling, #38433, Knoxville, TN
Charles Leder, #3312, Miami, FL
Laura McGrath, #13667, New York, NY
Susan McBride Richardson, #19686, Mobile, AL
Kimberly Gale Shabosky, #33163, Concord, NC

06/17/2015
Rebecca Jane Beilstein, #28200, Cornelius, NC
John Chalmers Eagle, Jr., #1960, Kings Mountain, NC
David Nelson, #15206, Troutman, NC
Richard Alan Whitener, #14066, Greenville, NC

06/19/2015
Joanne A. Rausch, #33360, Holly Springs, NC

06/22/2015
Elizabeth Burgess Beasley, #24407, Charlotte, NC
Daniel Franklin Fuller, #8789, Humble, TX

06/23/2015
James Richard Burnett, #5187, Clarksville, VA
Richard Scott Hoffman, #13784, Cordova, TN
John Vincent Klosek, #14812, Charlotte, NC
Charles Edgar McNealy, #18271, Fort Mill, SC
Rebecca Jean Slaughter, #15515, Raleigh, NC
Ann Marie White, #16907, Charlotte, NC

06/24/2015
Lindsey Kay Angus, #34143, Howell, MI
Michael Anthony Federico, #34842, Parkland, FL
John Edel Gerke, #12007, Winston-Salem, NC
Rachel Preusz Gulledge, #20826, Canton, MI
Suzan Rayfield Maddox #28906, Holly Springs, NC
Sylvester Anthony Marino, #22824, Tarrytown, NY
Russell Jeffrey Petty, #24255, Henrico, VA
Jordan Paul Utley, #35883, Richmond, VA

Contacting the Board

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individual licensure & renewal, inactive status

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Kayla White, Assistant	919/715-8412	kaylawhite@nccpaboard.gov

complaints against CPAs & firms, unauthorized use of title, professional ethics & conduct

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Social Media	
Facebook	www. facebook.com/NCCPABoard
Twitter	@NCCPABoard
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Hours of Operation (closed on State holidays)	Monday-Friday, 8:00 a.m. - 5:00 p.m.

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CPA Examiners

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Check the Status of Your Application

Exam and license applicants can check the status of their applications through the Board's website, **www.nccpaboard.gov**.

To check the status of an application, an applicant will enter his or her last name, date of birth, and the last four (4) digits of his or her Social Security number.

A screen showing the applicant's information, the pending items (required documents, payments, etc.), and the status of the pending items will display.



Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: ☐ Home ☐ Business

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

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

Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • nccpaboard.gov • No. 08-2015

Governor McCrory Appoints Three Members to Board



Cynthia B. Brown, CPA



Justin C. Burgess



Michael H. Womble, CPA

On June 23, 2015, Governor Pat McCrory announced the appointments of Cynthia B. Brown, CPA; Justin C. Burgess; and Michael H. Womble, CPA, to the North Carolina State Board of CPA Examiners.

McCrory made the announcement during his keynote presentation at the CPA Inauguration hosted by the North Carolina Association of CPAs (NCACPA).

Brown, who was licensed as a North Carolina CPA in 1992, replaces Miley Glover, CPA, (see *Resolution* on page 5), She is self-employed as an employee benefit consultant at Cynthia B. Brown, CPA, CEBS.

Brown is the Immediate Past Chair of the NCACPA; she also served as Treasurer and Director of the NCACPA. In addition, she is a member of the American Institute of CPAs (AICPA) and serves as a member of the AICPA Council.

Burgess is an Investment Advisor with Copley Investment Management in Wilmington and has completed the Series 7 - General Securities Representative Exam Certification and the Series 66 - Uniform Combined State Law Examination.

He replaces Dr. Tawannah G. Allen (see *Resolution* on page 4) as a public member of the Board.

Womble, the managing partner of the CPA firm Williams Overman Pierce, LLP, has been a member of the Board since his appointment in 2012 by Governor Perdue.

During his first term on the Board, Womble served as Vice President of the Board and as a member of the Executive Committee and the Professional Standards Committee.

Licensed as a North Carolina CPA in 1987, Womble holds the designations of ABV; CVA; MAFF; CFF; ASA; and CGMA. He is a member of the NCACPA and the AICPA.

Brown, Burgess, and Womble will serve until June 30, 2018, or until their successors are appointed by the Governor.

The Board consists of seven members--five of whom must hold valid, unrevoked NC CPA certificates and two members who are not CPAs.

In This Issue

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Disciplinary Actions

CAROL LEE KING, #18710
Asheville, NC 06/21/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and the Respondent stipulate to the following:

1. Carol Lee King (hereinafter "Respondent") is the holder of North Carolina certificate number 18710 as a Certified Public Accountant.
2. The Respondent self-reported on her 2014 renewal that a civil suit had been filed against her. The civil suit was subsequently settled.
3. Some of the allegations of the suit alleged that the Respondent had a familial relationship with a member of the staff of her corporate client, and further, that the Respondent had provided accounting services to that corporate client.
4. The Respondent was also engaged, on one occasion, to report on compiled financial statements for the client in accordance with the Statement on Standards for Accounting and Review Services ("SSARS").
5. The Respondent's familial relationship with the client's employee and her non-attest services for the client both compromised the Respondent's independence.
6. The Respondent did not disclose her lack of independence on the compilation report issued to the client.
7. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0402 and .0404.
3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent is censured.
2. The Respondent shall remit with this signed Order a one thousand dollar ($1,000) civil penalty.

GREGORY T. REDMAN, #18041
GREGORY T. REDMAN, CERTIFIED PUBLIC ACCOUNTANT
Tarboro, NC 06/21/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and the Respondent stipulate to the following:

1. Gregory T. Redman (hereinafter "Respondent") is the holder of North Carolina certificate number 18041 as a Certified Public Accountant.
2. Gregory T. Redman, Certified Public Accountant (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.
3. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. The Respondent Firm had received a peer review for the year ended May 31, 2011. However, it was later discovered that the Respondent Firm had conducted an audit of an employee benefit plan. That audit had not been identified by the Respondents to the peer reviewer.
5. Per the peer review rules, if a firm performs an audit of an employee benefit plan during the relevant time period, at least one such plan must be subjected to peer review.
6. At the beginning of the peer review process, firms must complete a questionnaire. The questionnaire specifically requires the firm to review a list of audit engagements, including employee benefit plan audits, and identify whether the firm has performed any of those engagements.

Disciplinary Actions

7. As a result of the failure to identify its employee benefit plan audit engagement(s), the Respondent Firm's peer review was recalled. The Respondent Firm received a "pass with deficiencies" on its ensuing system peer review report.
8. The peer review report cited a deficiency in the Respondent Firm's quality control policies and procedures that led to the failure to initially disclose its employee benefit plan audit to the peer reviewer.
9. The 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. The 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. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent should have known that the Respondent Firm conducted an employee benefit plan audit during the relevant peer review period, and further should have known that the audit was required to be disclosed to the peer reviewer. The failure to disclose the employee benefit plan audit to the peer reviewer constitutes a violation of 21 NCAC 08N .0202(a).
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of the Respondent's consent to this order, the Respondents are subject to the discipline set forth below.

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

1. The Respondent's CPA certificate shall be revoked for one (1) year. However, the revocation is stayed if all requirements of this Consent Order are met and the Respondent is not found to have violated the peer review rules during that period.
2. The Respondent Firm's registration shall be canceled for one (1) year. However, the cancellation is stayed if all requirements of this Consent Order are met and the Respondent Firm is not found to have violated the peer review rules during that period.
3. The Respondent Firm shall pay a one thousand dollar ($1,000.00) civil penalty to be remitted with this signed Consent Order.
4. The Respondent Firm shall pay a five hundred dollar ($500.00) administrative cost to be remitted with this signed Consent Order.
5. Prior to the Respondent Firm's next peer review, the Respondent must take four (4) hours of group-study CPE, specifically covering the peer review process and/or getting ready for peer review.
6. The Respondents agree that failure to comply with any terms of this agreement shall be deemed sufficient grounds to lift the stays set forth above.

NCACPA Offers 25-Minute CPE Courses

Effective July 1, 2015, the Board amended 21 NCAC 08G .0409, *Computation of CPE Credits*, to allow CPAs to claim 25 minutes of CPE as one-half CPE credit.

In response to this change, the NCACPA has created on-demand CPE that allows CPAs to take advantage of this amended rule.

CPAs are not required to be a member of the NCACPA to take any CPE course offered by the NCACPA. However, non-members are charged a premium on courses.

For more information about all CPE courses offered by the NCACPA, visit **www.ncacpa.org** and click on "CPE and Events."



Board Meetings

September 21

October 22

November 16

December 14

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

North Carolina State Board of Certified Public Accountant Examiners

Resolution

WHEREAS, Tawannah G. Allen, Ed.D., has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2012;

WHEREAS, during her tenure she served as Chair of the Professional Education and Applications Committee;

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

BE IT THEREFORE RESOLVED that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Tawannah G. Allen, Ed.D., for her dedicated service, her personal sacrifice to serve the public interest, and her leadership to the Board.

This the 20th day of July 2015.

Miley W. Glover, CPA

Miley W. Glover, CPA, President

North Carolina State Board of
Certified Public Accountant Examiners

North Carolina State Board of Certified Public Accountant Examiners

Resolution

WHEREAS, Miley W. Glover, CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2009;

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

WHEREAS, during his tenure he served on the Executive Committee; the Personnel Committee; and the Communications Committee;

WHEREAS, during his tenure he served on the Professional Education and Applications Committee;

WHEREAS, during his tenure he served as Chair of the Professional Standards Committee;

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

BE IT THEREFORE RESOLVED that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Miley W. Glover, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

This the 20th day of July 2015.

Michael H. Womble, CPA

Michael H. Womble, CPA, Vice President

North Carolina State Board of
Certified Public Accountant Examiners

Notice of Apparent Violation and Agreement to Cease and Desist

RONALD ERRICO MARDEN
Boone, NC 03/18/2015

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N. C. Gen. Stat. §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 N.C.G.S. §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 N. C. Gen. Stat. §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 Ronald Errico Marden (hereinafter "Respondent") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but his principal place of business is in North Carolina; and

WHEREAS, Respondent, in February of 2009, applied for, and was granted, "inactive" status for his North Carolina CPA license. As part of that application, Respondent agreed that "I certify under oath that I will not identify myself as a CPA to any person in any manner … as long as I remain on inactive status...."

WHEREAS, subsequent to choosing inactive status, Respondent identified himself as a "Certified Public Accountant (Currently Inactive)" while engaged in accounting education in the State of North Carolina.

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

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks,
Executive Director

Date: 02/25/2015

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

Consented to By:

Ronald Errico Marden
Date: 02/27/2015

New Exam Fees Effective October 17, 2015

Effective October 17, 2015, the Uniform CPA Exam fees charged by Prometric will increase. Prometric's per-test hour fee of $19.52 will increase to $19.85 per test hour. Prometric's per-section fee will increase from $5.95 per section to $6.05 per section. The Board's administrative fees, NASBA's Exam fees, and the AICPA's Exam fees remain unchanged.

Applications postmarked on or before October 16, 2015, will be processed using the current fee schedule. Applications postmarked on or after October 17, 2015, will be processed using the new fee schedule. Revised Exam applications that reflect the new fees will be available October 17, 2015, on the Board's website, **www.nccpaboard.gov.**

Administrative Fees

Initial Exam Application	$230.00
Re-Exam Applications	$75.00

Section Fees

Auditing (AUD)	$193.45
Financial Accounting & Reporting (FAR)	$193.45
Regulation (REG)	$173.60
Business Environment & Concepts (BEC)	$173.60

Certificates Issued

At its July 20, 2015, meeting, the Board approved the following applicants for certification as North Carolina CPAs:

Christopher Nicholas Alvarez
Beren Grey Armstrong
Jordan MacKay Askew
Eriks Schuyler Augenbergs
Michael Thomas Avara
Robin Sherry Baakel
Liane Marie Barber
Wesley Harrison Basinger
Avery Amanda Bebout
Brandon Martin Becker
Robert Edward Bertucelli
Stefanie Dyan Bingaman
Aspen Elizabeth Blackmon
Philip Blake Boozer
Alexander James Bouknight
Sally Sater Brame
Joon Hwan Byun
Sharron Ashley Caci
Michael Stefan Carnicelli
Karyn Meleta Carter-Spillers
Tyler Louis Cima
William Dean Clamons
Katelyn Ann Clark
Natashia Lindsay Cooke
Anne Marie T. Cormier
Laura Janelle Creech
Taylor Daniel Abalos Creedon
Eder Enrique Dadul, Jr.
Stephen Matthew Davidson
Irene Hongjie Deng
Anh P. Dien
Mary Josephine DiRosa
Andrew Phifer Dixon
Elena Cox Dusenbury
Marcus Edward Dyer
Micah Joseph Eberle
Jennifer Jill Eiklor
Jared Scott Eliseo
Michael Taylor Estrada
Austin Gabriel Eubanks
Andrew David Evans
Lauren Elyse Frank
Kimberly Christine Gast
Cathleen Marie Gauch
Melanie Lynne Green Crossen
Kevin Donte Guice
Victoria Jane Hansen
John Travis Hardee
Kesley Rae Heit
Emily Katherine Henson
Daniel Wade Hoehn
Jonathan Ross Hogg
Daniel Robert Hoppestad
Gary Lee Hunneyman
Lawrence Matthew Iwanski
Gregory Bradley Johnson
Matthew Jay Kennedy
Kelli Elizabeth Kiger
Wendy Lynn Kim
James Joseph Kmetz
Andrew Robert Krafft
Joseph Rudolph Kurtz, III
Todd Robert Major
Austin Trent Mansfield
Larry Adam Martin
Thomas Joseph McConnell
James Ryan McIntire
Ashley Shavonne Middleton
Martha Fedora Moreno
Lindsay Ann Nalley
Casey James Noble
Patrick Layman O'Donnell
Tyler Gregory Owens
Jooyoung Park
Ashvin Patel
Jessica Louise Pearson
Edmund John Placzkowski, III
Alan Louis Polivick
Ginger Anne Quick
Leata Elizabeth Riggs
Mary Tucker Rockecharlie
Grant Dean Rust
Molly Susan Ryan
Christopher Warren Sartin
William Howard Schieffer
Vernon John Sharrow
Cheterra Lenae Sheff
Shelly Ann Shores
Gregory Raymond Sickles
Robert Henry Silvers
Theunis Gerhardus Smit
Brittany Rose Smith
Derek Ross Smith
Thomas Maywood Snyder
Yukari Sreca
Janice Matthews Stewart
Mollie McCarson Swann-Deyoung
Ryan David Szwejbka
Marissa Renee Testori
Mariana Picchioni Thielen
Michelle Anne Thomas
Sara Faye Thorndike
Nicolien Ellen Venter
Laura Waldroup Verla
Charles Robert Vignos
John Michael Voves
Britta Ashley Wakefield
Erin Lee Wallen
Katelyn Beth Wiese
Krystine D. Wilson
Gregory Alan Winkler
Bonnie Bowen Zades
Terrence Anthony Zielinski
Carolyn Sue Zimmerman

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Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: ☐ Home ☐ Business

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

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

Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • nccpaboard.gov • No. 09-2015

Board Elects 2015-2016 Officers

On July 24, 2015, the members of the Board elected officers for 2015-2016.

The mid-term election was necessary because of changes in the Board's membership.

Unanimously elected to office were Michael H. Womble, CPA, President; Wm. Hunter Cook, CPA, Vice President; and Jeffrey J. Truitt, Esq., Secretary-Treasurer.

Womble, the managing partner of the CPA firm Williams Overman Pierce, LLP, has been a member of the Board since 2012.

He previously served the Board as Vice President and as a member of the Executive Committee and the Professional Standards Committee. He is a member of the NCACPA and the AICPA.

Cook, who served on the Board 2009-2012 and was re-appointed in 2013, has served as Vice President and Secretary-Treasurer of the Board.

He has been a member of the Executive Committee, Professional Standards Committee, Audit Committee, Personnel Committee, Professional Education & Applications Committee, and Communications Committee.

Cook is a partner with Dixon Hughes Goodman, LLP, and is a member of the NCACPA and AICPA.

Truitt, one of two public members of the Board, has been a member of the Board since 2014 and has served as a member of the Professional Education & Applications Committee.

He is a partner with Smith, Anderson, Blount, Dorsett, Mitchell & Jernigan, L.L.P. (Smith Anderson).

Exam Fees Effective October 17, 2015

Effective October 17, 2015, the Uniform CPA Exam fees charged by Prometric will increase. Prometric's per-test hour fee of $19.52 will increase to $19.85 per test hour. Prometric's per-section fee will increase from $5.95 per section to $6.05 per section. The Board's administrative fees, NASBA's Exam fees, and the AICPA's Exam fees remain unchanged.

Applications postmarked on or before October 16, 2015, will be processed using the current fee schedule. Applications postmarked on or after October 17, 2015, will be processed using the new fee schedule. Revised Exam applications that reflect the new fees will be available October 17, 2015, on the Board's website, **www.nccpaboard.gov.**

Administrative Fees	
Initial Exam Application	$230.00
Re-Exam Applications	$75.00
Section Fees	
Auditing (AUD)	$193.45
Financial Accounting & Reporting (FAR)	$193.45
Regulation (REG)	$173.60
Business Environment & Concepts (BEC)	$173.60

Does the Board Have Your Correct Email Address?

21 NCAC 08J .0107 requires licensees to notify the Board in writing within 30 days of any change in contact information, including email address.

The Board uses your email address to send you renewal reminders, CPE audit information, and the *Activity Review.* **NOTE:** The Board does not sell, rent, or share licensee email addresses.

About 400 licensees have not provided the Board with a valid email address. To update your email address, use the "Address Change" link on the Board's website.

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Disciplinary Actions

Pursuant to NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund ("Fund") in accordance with NCGS 115C-457.2. NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."

David Ross McCoy, #11300
Salisbury, NC 08/24/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. David Ross McCoy (hereinafter "Respondent") is the holder of North Carolina certificate number 11300 as a Certified Public Accountant.
2. The Respondent was, at all relevant times, the supervising CPA for his firm and had ultimate responsibility for the filing and remittances of taxes withheld from the firm's employees' paychecks.
3. The Respondent failed to timely pay corporate taxes for the period ending December 31, 2011, and failed to timely pay 941 and 940 taxes on behalf of the firm which resulted in tax liens against the firm due to extenuating circumstances.
4. The Respondent was unable to timely pay his personal income taxes for a number of years.
5. The Respondent has paid all outstanding taxes and resolved all liens.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0201, .0203 and .0207.
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent voluntarily surrenders his North Carolina Certified Public Accountant certificate permanently.
2. The firm registration for McCoy Hillard CPAs, P.A. is hereby cancelled.
3. The Respondent may not avail himself of the provisions of 21 NCAC 08I .0104.
4. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this State either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

Mary T. Long, CPA #26598
Mary T. Long, CPA, P.A.
Wilson, NC 08/24/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Mary T. Long, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 26598 as a Certified Public Accountant.
2. The Respondent was, at all relevant times, the supervising CPA for her firm, Mary T. Long, CPA, P.A. ("firm") and had ultimate responsibility for the filing and remittances of taxes withheld from the firm's employees' paychecks.
3. The Internal Revenue Service ("IRS") issued tax liens, against the Respondent's firm, for failure to timely file and/or pay 941 taxes. Liens were filed by the IRS for at least ten quarters beginning in the second quarter of 2005 to the present.
4. Liens were also filed due to the Respondent's firm's failure to pay corporate taxes, the firm's 940 taxes and a 6721 penalty for failure to file W-2's.
5. Subsequent to the initiation of the Board's complaint, the Respondent, in 2015, was able to obtain a discharge of all IRS liens.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent

Disciplinary Actions

understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0201, .0203 and .0207.
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent voluntarily surrenders her North Carolina CPA certificate permanently.
2. The firm registration for Mary T. Long CPA, P.A., is hereby cancelled.
3. The Respondent may not avail herself of the provisions of 21 NCAC 08I .0104.
4. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this State either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon her permanently surrendered North Carolina certificate.

Snyder, McDonald & Co, LLP

Greensboro, NC 06/22/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and the Respondent stipulate to the following:

1. Snyder, McDonald & Co, LLP (hereinafter "Respondent Firm"), is a registered certified public accounting corporation in North Carolina.
2. Respondent Firm received a "fail" on its most recent engagement peer review, with an acceptance letter date of February 24, 2014.
3. Per 21 NCAC 08M .0106, for all failed and second passed with deficiencies reports, Respondent Firm was required to submit to the Board a package to include the Peer Review Report, Letter of Response, and Final Letter of Acceptance.
4. Respondent Firm provided only a Final Letter of Acceptance to the Board.
5. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent Firm's failure to submit to the Board copies of its Peer Review Report and Letter of Response constitutes a violation of 21 NCAC 08M .0106(a)(4).
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm is censured.
2. Respondent Firm shall pay a one thousand dollar ($1,000.00) civil penalty to be remitted with this signed Consent Order.
3. Each of the Respondent Firm's professional staff members participating in engagements subject to peer review must take four (4) hours of SSARS group-study CPE annually until the firm receives a pass on a system review or a pass or pass with deficiencies on an engagement review.

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Certificates Issued

At its August 24, 2015, meeting, the Board approved the following applicants for certification as North Carolina CPAs:

Paige Holland Albright
Octavia Marie Allen
Nicholas Roy Baldelli
Brian Francis Bara
Ashley Herring Barrett
Jonathan Dale Beal
Seth Timothy Bishop
Brent William Blake
Nicholas Timothy Boardman
Jesse Lee Boyd
Stacey Marie Bragg
Rebecca Jane Brooks
Eric David Brown
Lucas Wesley Brown
James Maxel Caldwell
Emily Jo Capps
Dean Morrow Carpenter
Ronald Clifton Carter, Jr.
Sarah Watkins Carver
Stephen Bradley Cash
Sydnee Lynn Chavis
Francesca Ray Clyburn
Dion M. Coleman
Gregory Henry Colner
Raven Nicole Cross
Dana Jill Denton
Hanna Scott Dunn
Anthony Taylor Dworak
Sheldon Keith Early, Jr.
Sarah Kamal Eljabaly
Laura A. English
Heather Anne Ferrell
Dale Robbins Folwell
Melissa Ann Fuls
Michael James Gannon
James Evan Goodman
Anthony Steven Greco
Matthew Robert Green
Rebekah Catherine Greer-Carney
Matthew Warn Haberman
Warren Pendleton Harvey
Lauren Leigh Hatch
Chandler Jefferson Henry
Matt Owen Hockenberry
Lindsay Anne Hoffman
Gregory Harrison Howard
Lauren Elizabeth Hoyt
Justin Lee Humphrey
Patrick David Illig
Jana Koiro Inman
Philip Harrison James
Audrey Renee Jones
Lloyd Harold Jordan, III
David Michael Kaplan
Jamie Beth Kennedy
Euna Kim
Anna Katherine Kinast
Geary William Knapp
Chester Estioco Knief
John Tyler Augustus Knox
Erin Precythe Laws
Cecelia Wai Man Li
Andrew Vance Linville
Jennifer Susan Ludmir
Joseph Mark Lunsford
Michael Anthony Lupo
Michael Geoffrey MacDermott
Colleen Faith Maier
Christopher Michael Martinez
James Brandon Kimo Mason
Taylor John Matthews
Linda Jean McAninch
Jennifer Aysha McKithen
Chelsea Michela McLaughlin
Chad Eric McManus
Corey James Meche
Susan Richelle Menke-Fleischer
Matthew Tyler Milbourn
Terrymore Garcia Miller
Rubin Claude Moise
Preston Aaron Moore
Julanne Adenah Moses
Kevin Patrick Neyland, Jr.
John Everett Nichols
Bethany Shay Noblin
Patrick William O'Rourke
Thomas Alan Pash
Carter Bradley Pipkin
Alexander Nicholas Pirro
Sallie King Piscitello
Sterling James-Charles Price
Brian Michael Rajakovich
Ann Katherine Reinking
Ricky Lynn Ruffin
Joseph Robert Sabatelli
Christopher Ernest Saunders
Sharon Linthicum Sharpe
Shawn Allen Siegfried
John Lawrence Sittig, II
Richard Wesley Slate, Jr.
Amanda Hayes Smith
Hannah Marie Smith
Jennifer Kahrau Smith
Neil Mark Smith
David William Stagg
Danielle Oleta Stanley
Sarah Rebecca Stanley
Kerri Hancock Stevenson
Ryan Phillip Stewart
Jeremiah A.H. Tate
Brittany Kathryn Tetlow
Elizabeth Ann Underwood
Landon Joseph Vick
Goran Vukicevic
Gregory Thomas Walter
Zao Wang
Joseph Anton Warman
Joshua K. Whitmore
Jason Cannon Wray
Jeffrey Alan Yahn
Najla A. Zeitawi



Board Meetings

October 22

November 16*

December 14

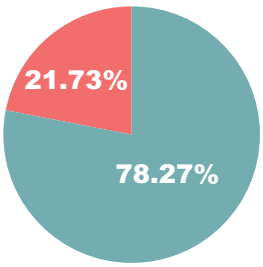
Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

*The November meeting will be held at the Grandover Conference Center in Greensboro and will begin at 3:00 p.m.

North Carolina Licensee Statistics for 2015

*As of August 17, 2015

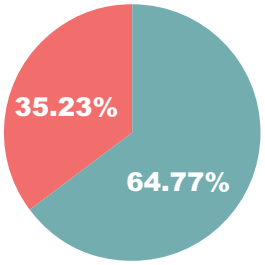
Licensees by License Type



Reciprocal
Original

Original	15,741
Reciprocal	4,370
Total	20,111

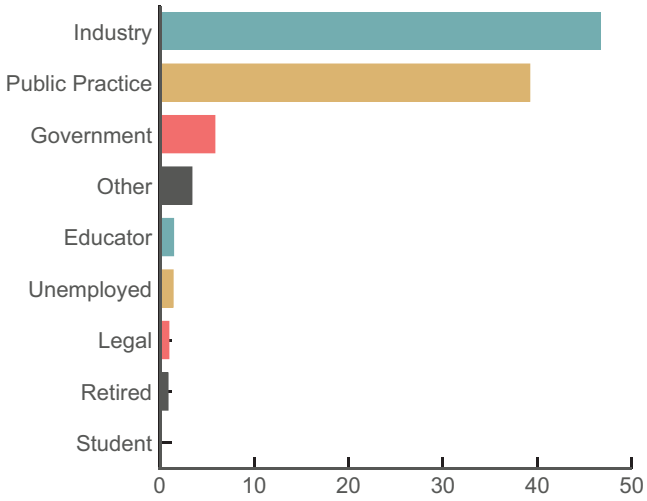
Licensees by Residency



Out of State
North Carolina

North Carolina	15,741
Out of State	7,085
Total	20,111

Licensees by Occupation

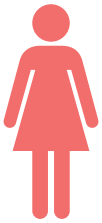


Industry	
Non-Accounting	1,425
Accounting	7,970
Public Practice	
CPA Firm Staff	3,801
Individual Practitioner	1,503
CPA Firm Partner	1,301
CPA Firm PC Shareholder	877
CPA Firm PLLC Member	398
Government	
Non-Accounting	94
Accounting	1,078
Other	684
Educator	293
Unemployed	285
Legal	193
Retired	174
Student	35

Licensees by Gender

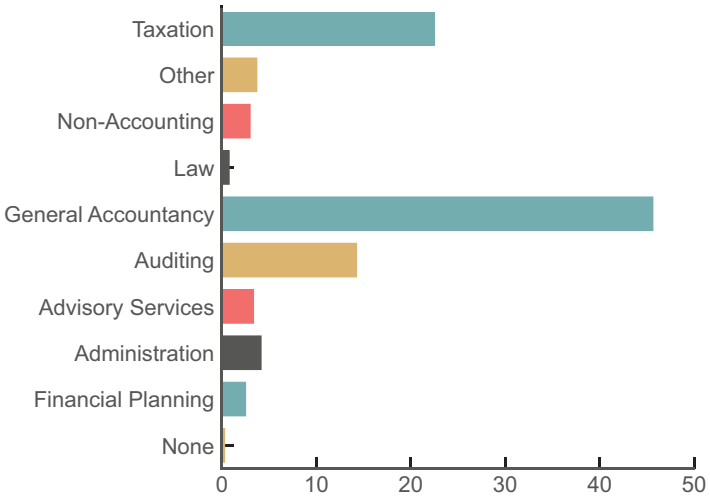


Male Licensees
10,822
53.81%



Female Licensees
9,289
46.19%

Licensees by Concentration



Taxation	4,529
Other	740
Non-Accounting	598
Law	151
General Accountancy	9,175
Auditing	2,864
Advisory Services	669
Administration	830
Financial Planning	501
None	54

Disciplinary Actions

Erickson Demel & Co., PLLC
Austin, TX 06/22/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Erickson Demel & Co., PLLC (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed an audit of a retirement plan sponsored in North Carolina ("ERISA audit").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audit.
5. Respondent Firm subsequently provided a Notice to the Board.
6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar ($1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500) payment for administrative costs.

Reclassifications

The Board has approved the following applications for reclassification:

Reinstatement

07/20/15	Francis Martin Cancro, #25556	Huntersville, NC
07/20/15	Wei Chen, #34799	Charlotte, NC
07/20/15	Mary Carolyn Hall Titus, #17740	Marvin, NC
07/20/15	Felicia Amanda Jones, #36461	Mooresville, NC
07/20/15	Ginger Lynn Marquis, #24430	Charlotte, NC
07/20/15	Melissa Ann Morauer, #31601	Cary, NC
07/20/15	Svetlana Yarmak Wolfe, #32960	Jamestown, NC
08/24/15	Steven Paul Cook, #28894	Charlotte, NC
08/24/15	Sarah MacLeod Dyson, #34300	Beulaville, NC
08/24/15	Keith Michael Gehl, #21581	Concord, NC
08/24/15	Paul David Johnson, #35815	San Francisco, CA
08/24/15	Paul Wesley Mashburn, #30389	Asheville, NC
08/24/15	Kathy McKeown Niven, #15587	Grapevine, TX
08/24/15	Douglas Roy Thornton, #13169	Rock Hill, SC
08/24/15	Kimberly Kocan Viscount, #19911	Smithtown, NY

Reissuance

07/20/15	Elizabeth Woodruff McMellon, #30710	Raleigh, NC
07/20/15	David Elliott Tepper, #27573	Wilmington, NC
08/24/15	Thomas Scott Brumley, #14637	Charlotte, NC
08/24/15	J. Kevin Cobb, #16857	Charlotte, NC
08/24/15	Rander H. Harris, #24802	Greenville, NC
08/24/15	Seungwon Andrew Hong, #35719	Greensboro, NC
08/24/15	Alyson McKenzie Miller, #27754	Hillsborough, NC
08/24/15	Andrew Jason Prentice, #25368	Montclair, NJ
08/24/15	Gerrelene McDowell Walker, #7714	Tarboro, NC

Inactive Status

During the period June 25, 2015, through July 23, 2015, the individuals listed below were approved for inactive status by the Board. “Inactive,” when used to refer to the status of a person, describes a person who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant,” and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section [21 NCAC 08A .0301(b)(20)].

Taynia Aarnink, #33732, Wilmington, NC
Emily Taylor Acton, #34786, Durham, NC
Nneka Atinuke Amuta, #35791, Stone Mountain, GA
Alan Ashcraft, #13475, Stanford, KY
Robert Alan Bate, #36605, Albuquerque, NM
Donna S. Beasley, #28077, Jacksonville, FL
Donald Joseph Blodgett, #13281, Alamo, CA
Kurt Daniel Blohm, #34622, Castle Rock, CO
Larry Dean Boykin, #19226, Cary, NC
Scott Howard Brammer, #35205, Raleigh, NC
Kenji Christopher Brantley, #34363, Chapel Hill, NC
Charles Phillip Brown, #12561, Matthews, NC
Jean Kareis Brown, #35415, Park City, UT
Eva D. Buckley, #28229, Trumbull, CT
John Charles Callaghan, #7105, Graceville, FL
James Fletcher Cantrell, Jr., #18924, Greensboro, NC
Wayne S. Carney, #21565, North Potomac, MD
Tong Chen, #35761, Plano, TX
Daniel Chun, #35215, Vienna, VA
Sherry Ann Conner, #28390, Cheyenne, WY
George Lee Corbin, Jr., #4325, Camden, SC
David A. Crooke #27332, Cary, NC
Brenda K. Currie #29633, Greensboro, NC
Charles Edward Dameron, IV, #19312, Brussels, Belgium
Clinton Wayne Dobson, #36614, Summerfield, NC
Brian George Donovan, #17792, Fairport, NY
Donna M. Duffy, #24467, Huntersville, NC
Joy Michelle Eure, #29940, Fredericksburg, VA
Richard W. Fedorowich, Jr., #27341, Manchester By The Sea, MA
Sarah Lackey Finley, #23825, Burlington, NC
Thomas Franklin Foster, #11716, High Point, NC
Richard Allen Glover, #33203, Tallahassee, FL
Ryan Curt Godfrey, #33037, Huntersville, NC
Teresa Ann Green, #37113, Alexandria, VA
Robin Elisabeth Greene Tower, #12441, Pfafftown, NC
Claire Edna Hackbarth, #24800, Burlington, NC
Andrea Diehnelt Hall, #22810, Charlotte, NC
Corbin Elizabeth Hankins, #35762, Bedford, IN
Milton Rhodes Hardison, #2730, Wilmington, NC
John Briggs Hart, #14864, Portland, OR
Jeffrey Thomas Hendrickson, #28260, Raleigh, NC
Denver Floyd Hicks, Jr., #3330, Virginia Beach, VA
Roger B. Himmell, #22124, Dayton, OH
B. W. Hollingsworth, #17880, Cherryville, NC
Danielle Marie Holman, #26459, Charlotte, NC
Chunbo Huang, #35839, Jericho, NY
Gabriel Christian Hutson, #29368, Raleigh, NC
John Francis Izzo, #34160, Wilmington, NC
Matthew Gareth Keene, #22959, Raleigh, NC
Mary Ann Kirchner, #23355, Charlotte, NC
Robert Warren Knapp, #33623, Rockport, ME
Keira A. Kraft, #33606, Durham, NC
Samuel Krieger, 7089, Charlotte, NC
Kelly Elizabeth Kuykendall, #31793, Atlanta, GA
Edward J. Lang, #11688, Kill Devil Hills, NC
Oren Mitchell Lang-Furr, #28128, Seattle, WA
Wilbur Darrell Latham, Jr., #11985, Chattanooga, TN
Steve Ray Layell, #12474, Powhatan, VA
Joseph Brenton Lewis, #33654, Huntersville, NC
Barbara Beggs Littell, #20856, Waxhaw, NC
John McLeod Luddy, #16255, Belmont, NC
Jean Gregory Lunsford, #22967, Union Grove, NC
Kevin Andrew McClure, #33524, Charlotte, NC
Dale Harmon McMahan, #24200, Denver, NC
Carroll E. Miller, #31735, Southport, NC
Travis Kyle Miller, #38296, Wake Forest, NC
Janelle Faye Moffett, #15584, Huntersville, NC
John William Monaco, #11583, Virginia Beach, VA
Robert Howard Moore, #20149, Missoula, MT
William Goldston Moore, #11851, Greensboro, NC
Brieanna Sue Myers, #34083, Raleigh, NC
Zachary John Noling, #34802, North Muskegon, MI
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John Joseph Rooney, #38826, Charlotte, NC
Shemaine Latoya Rose, #37983, Chesapeake, VA
Forrest Clyde Russell, #3108, Cary, NC
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Theresa Sheehan Starkey, #14898, Raleigh, NC
Douglas Alan Steare, #23370, Stamford, CT
William Dennis Stolle, #23006, Clyde, NC
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Robert Eric Teague, #23776, Raleigh, NC
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Patricia Ann Thomas, #29299, Raleigh, NC
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Douglas Roy Thornton, #13169, Rock Hill, SC
Linda Birkin Tigges, #19090, Raleigh, NC
Robert Charles Tucker, #3333, West Palm Beach, FL
Mai Tram Thi Vu, #36630, Atlanta, GA
Albert Jonathan Walston, #2094, Wilson, NC
Gary Winford Walters, #19096, Laurel, MS
Haley Gwen Watson, #36016, Oak Harbor, WA
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Dale Andrew Whetstone, #32873, Charlotte, NC
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Notice of Address Change

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Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: ☐ Home ☐ Business

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

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

Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • nccpaboard.gov • No. 10-2015

The Annual CPE Requirement: Are You in Compliance?

The December 31 deadline for completing CPE for the 2015 compliance year is quickly approaching; are you on track to be in compliance with the annual CPE requirement?

21 NCAC 08G .0401(d) 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 competency of one CPA, but may not contribute to the professional competency 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 competency.

The Board no longer registers CPE sponsors and does not approve specific CPE courses for an individual to take for compliance with the annual CPE requirement.

21 NCAC 08G .0410, Professional Ethics and Conduct CPE, requires that as part of the annual CPE requirement, all active CPAs complete a two-hour group-study course or self-study course on professional ethics and conduct as set forth in 21 NCAC 08N.

The two-hour course may be any course on behavioral or regulatory ethics offered by a CPE sponsor registered with the NASBA Registry of CPE Sponsors.

Because the ethics requirement is an annual requirement, carry-forward CPE hours cannot be used to satisfy the requirement.

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 a two-hour group-study or self-study course on behavioral or regulatory ethics offered by a CPE sponsor registered with the NASBA Registry of CPE Sponsors.

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.

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Disciplinary Actions

Pursuant to NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund ("Fund") in accordance with NCGS 115C-457.2. NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."

Green & Miller, P.C.
Denton, TX 06/22/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Green & Miller, P.C. (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar ($1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500) payment for administrative costs.

Greg C. Kimsey, CPA
Fort Mill, SC 06/22/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Greg C. Kimsey, CPA (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in ac-

Board Meetings

3 p.m., November 16
Grandover Conference Center
Greensboro

10 a.m., December 14
Board Office
Raleigh

cordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.

4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte,* whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar ($1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500) payment for administrative costs.

2015 Day of Service

CPAs from across North Carolina took to their communities on Friday, September 18, 2015, for the fourth annual CPA Day of Service.

More than 2,100 individuals, representing over 268 of North Carolina's businesses, participated via serving approximately 150 charitable organizations across the State.

Final event details, including photo and social media contest winners is available on the NCACPA website, **www.ncacpa.org**.



Notice of Rule-Making

Notice is hereby given that the North Carolina State Board of Certified Public Accountant Examiners intends to

- adopt the rules cited as 21 NCAC 08N .0301 and .0410;
- readopt with substantive changes the rules cited as 21 NCAC 08A .0301; 08F .0103; 08M .0106; 08N .0208, .0209, .0211, .0214, .0215, .0302, .0304, .0307, .0308, .0401, .0403-.0406, .0409; and
- readopt without substantive changes the rules cited as 21 NCAC 08A.0307-.0309; 08B.0508; 08F.0105, .0111, .0302, .0401, .0410, .0502; 08G .0401 .0403 .0404, .0406, .0410; 08I .0104; 08J .0101, .0105, .0107, .0111; 08M .0105; 08N .0101-.0103, .0201-.0207, .0212, .0213, .0301, .0303, .0305, .0306, .0402, and .0408.

The text of the rules for adoption and readoption with substative changes is published on the Board's website, **www.nccpaboard.gov**. The text of the rules proposed for readoption without substantive changes is not required to be published.

Written comments on the above-cited rules must be received by 5:00 p.m. on November 30, 2015. Submit written comments regarding the proposed actions by mail, fax, or email to:

Robert N. Brooks, Executive Director
PO Box 12827
Raleigh, NC 27605
Fax: 919-733-4209
Email: rbrooks@nccpaboard.gov

Disciplinary Actions

Jeffrey D. Cole, #23611
Jeffrey D. Cole, CPA, P. C.
Robbinsville, NC 07/20/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and the Respondent stipulate to the following:

1. Jeffrey D. Cole, (hereinafter "Respondent") is the holder of North Carolina certificate number 23611 as a Certified Public Accountant.
2. Jeffrey D. Cole, CPA, P. C. (hereinafter "Respondent Firm"), was a certified public accounting firm in North Carolina. Respondent cancelled the firm registration effective December 29, 2014.
3. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. The Respondent Firm had received a peer review for the year ended May 31, 2012. However, it was later discovered that the Respondent Firm had conducted an audit of an employee benefit plan. That audit had not been identified by the Respondents to the peer reviewer.
5. Per the peer review rules, if a firm performs an audit of an employee benefit plan during the relevant time period, at least one such plan must be subjected to peer review.
6. At the beginning of the peer review process, firms must complete a questionnaire. The questionnaire specifically requires the firm to review a list of audit engagements, including employee benefit plan audits, and identify whether the firm has performed any of those engagements.
7. As a result of the failure to identify its employee benefit plan audit engagement(s), the Respondent Firm's peer review was recalled. The Respondent Firm received a "fail" on its ensuing system peer review report.
8. The peer review report cited a deficiency in the Respondent Firm's quality control policies and procedures that led to the failure to initially disclose its employee benefit plan audit to the peer reviewer.
9. The peer review report also noted that the Respondent Firm's personnel did not have the CPE or experience necessary to accept an engagement in a specific high-risk industry, such as an employee benefit plan. There were also deficiencies detected in the audit of the employee benefit plan.
10. The Respondent indicated that he sold his firm and did not intend to engage in the public practice of accounting in the State of North Carolina.
11. The 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. The 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. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent should have known that the Respondent Firm conducted an employee benefit plan audit during the relevant peer review period and further, should have known that the audit was required to be disclosed to the peer reviewer. The failure to disclose the employee benefit plan audit to the peer reviewer constitutes a violation of 21 NCAC 08N .0202(a).
3. The Respondent Firm's failure to perform an employee benefit plan audit in accordance with standards constitutes a violation of the Statements on Auditing Standards in violation of 21 NCAC 08N .0403 and .0212.
4. Per N. C. Gen. Stat. §93-12(9) and also by virtue of the Respondent's consent to this order, the Respondents are subject to the discipline set forth below.

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

1. Based upon the failure to initially disclose an employee benefit plan audit to the peer reviewer:

a. The Respondent's CPA certificate shall be revoked for one (1) year. However, the revocation is stayed if all requirements of this Consent Order are met and the

Respondent is not found to have violated the peer review rules during that period.

b. The Respondent Firm's registration shall remain cancelled for one (1) year. However, the Respondent may re-establish the Respondent Firm or another firm as long as all requirements of this Consent Order are met and the Respondent is not found to have violated the peer review rules.

c. The Respondent Firm shall pay a one thousand dollar ($1,000.00) civil penalty to be remitted with this signed Consent Order.

d. The Respondent Firm shall pay a five hundred dollar ($500.00) administrative cost to be remitted with this signed Consent Order.

e. Prior to the Respondent Firm's next peer review, the Respondent must take four (4) hours of group-study CPE, specifically covering the peer review process and/or getting ready for peer review.

2. Based upon the failure to perform services in accordance with standards:

a. The Respondent Firm is censured.

b. The Respondent firm shall provide a written statement to the Board that it will no longer participate in, perform, or review ERISA audits.

c. Should the Respondent re-establish a firm in North Carolina, prior to the Respondent firm participating in, performing, or reviewing any future ERISA audits subject to peer review, the Respondent firm must first:

i. Require that each staff member participating in engagements subject to peer review take eight (8) hours of group-study CPE on ERISA audits prior to beginning the engagement.

ii. Be subject to pre-issuance review by a reviewer approved by the Board until the Board determines that pre-issuance review is no longer necessary.

3. Any CPE completed in conformance with this Consent Order may be counted towards the individual's annual CPE requirement.

4. The Respondents agree that failure to comply with any terms of this agreement shall be deemed sufficient grounds to lift the stays set forth above.

T. Nelson Price, #3106
Nelson Price & Associates, P.A.
Lumberton, NC 07/20/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and the Respondent stipulate to the following:

1. T. Nelson Price (hereinafter "Respondent") is the holder of North Carolina certificate number 3106 as a Certified Public Accountant.

2. Nelson Price & Associates, P.A. (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.

3. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.

4. The Respondent Firm had received a peer review for the year ended April 30, 2011. However, it was later discovered that the Respondent Firm had conducted an audit of an employee benefit plan. That audit had not been identified by the Respondents to the peer reviewer.

5. Per the peer review rules, if a firm performs an audit of an employee benefit plan during the relevant time period, at least one such plan must be subjected to peer review.

6. At the beginning of the peer review process, firms must complete a questionnaire. The questionnaire specifically requires the firm to review a list of audit engagements, including employee benefit plan audits, and identify whether the firm has performed any of those engagements.

7. As a result of the failure to identify its employee benefit plan audit engagement(s), the Respondent Firm's peer review was recalled. The Respondent Firm received a "fail" on its ensuing system peer review report.

8. The peer review report indicated that the personnel at the Respondent Firm had inadequate CPE or supervision necessary to conduct the employee benefit plan engagement.

9. The peer review report also cited numerous deficiencies in the Respondent Firm's performance of other audit engagements.

10. The peer review report also noted that the professional personnel in the Respondent Firm had not taken CPE necessary to stay current on recent changes in accounting and review services, which led to compilations that did not meet all professional standards.

11. The 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. The

T. Nelson Price
Nelson Price & Associates, P.A.
continued on page 6

T. Nelson Price
Nelson Price & Associates, P.A.
continued from page 5

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.

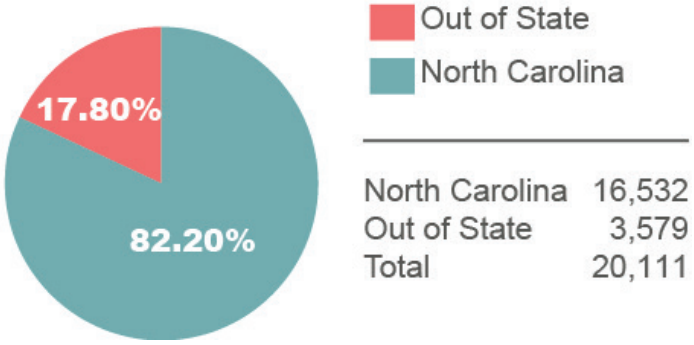
BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent should have known that the Respondent Firm conducted an employee benefit plan audit during the relevant peer review period and further, should have known that the audit was required to be disclosed to the peer reviewer. The failure to disclose the employee benefit plan audit to the peer reviewer constitutes a violation of 21 NCAC 08N .0202(a).
3. The Respondent Firm's failure to perform audits in accordance with standards constitutes a violation of the Statements on Auditing Standards in violation of 21 NCAC 08N .0403 and .0212.
4. Per N.C. Gen. Stat. §93-12(9) and also by virtue of the Respondent's consent to this order, the Respondents are subject to the discipline set forth below.

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

1. Based upon the failure to initially disclose an employee benefit plan audit to the peer reviewer:
   a. The Respondent's CPA certificate shall be revoked for one (1) year. However, the revocation is stayed if all requirements of this Consent Order are met and the Respondent is not found to have violated the peer review rules during that period.
   b. The Respondent Firm's registration shall be cancelled for one (1) year. However, the cancellation is stayed if all requirements of this Consent Order are met and the Respondent Firm is not found to have violated the peer review rules during that period.
   c. The Respondent Firm shall pay a one thousand dollar ($1,000.00) civil penalty to be remitted with this signed Consent Order.
   d. The Respondent Firm shall pay a five hundred dollar ($500.00) administrative cost to be remitted with this signed Consent Order.
   e. Prior to the Respondent Firm's next peer review, all CPAs in the Respondent Firm must take four (4) hours of group-study CPE, specifically covering the peer review process and/or getting ready for peer review.
2. Based upon the failure to perform services in accordance with audit standards:
   a. The Respondent Firm is censured.
   b. Each staff member of the Respondent Firm participating in engagements subject to peer review must take eight (8) hours of group-study CPE on Audit Documentation and eight (8) hours of group-study CPE on Single Audit annually until the firm receives a pass on a system review or a pass or pass with deficiencies on an engagement review.
   c. Prior to the Respondent Firm participating in, performing, or reviewing any future audits, the Respondent Firm must first submit the audit for pre-issuance review by a reviewer approved by the Board until the Board determines that pre-issuance review is no longer necessary.
3. The Respondent Firm had a system peer review scheduled for October 2014. Upon completion of that peer review, the Respondent Firm shall provide to the Board copies of the peer review report, firm response, any correspondence with the Peer Review Committee, and any Matters for Further Consideration (MFCs) or Findings for Further Consideration (FFCs).
4. Any CPE completed in conformance with this Consent Order may be counted toward the individual's annual CPE requirement.
5. The Respondents agree that failure to comply with any terms of this agreement shall be deemed sufficient grounds to lift the stays set forth above.

Correction: Licensees by Residency



North Carolina	16,532
Out of State	3,579
Total	20,111

Disciplinary Actions

Laura Ann Curry, CPA, #18851
Curry, Ireland & Co, LLP
Greensboro, NC 08/24/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and the Respondent stipulate to the following:

1. Laura Ann Curry, CPA, (hereinafter "Respondent"), is the holder of North Carolina certificate number 18851 as a Certified Public Accountant.
2. Curry, Ireland & Co, LLP (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.
3. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. The Respondent Firm had received a peer review for the year ended February 28, 2013. However, it was later discovered that the Respondent Firm had conducted an audit of an employee benefit plan. That audit had not been identified by the Respondents to the peer reviewer.
5. Per the peer review rules, if a firm performs an audit of an employee benefit plan during the relevant time period, at least one such plan must be subjected to peer review.
6. At the beginning of the peer review process, firms must complete a questionnaire. The questionnaire specifically requires the firm to review a list of audit engagements, including employee benefit plan audits, and identify whether the firm has performed any of those engagements.
7. As a result of the failure to identify its employee benefit plan audit engagement(s), the Respondent Firm's peer review was recalled. The Respondent Firm received a "pass with deficiencies" on its ensuing system peer review report.
8. The peer review report cited a deficiency in the Respondent Firm's quality control policies and procedures that led to the failure to initially disclose its employee benefit plan audit to the peer reviewer. In addition, the Respondent Firm did not properly utilize its practice aids, resulting in presentation errors for a non-profit engagement.
9. The 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. The 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. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent should have known that the Respondent Firm conducted an employee benefit plan audit during the relevant peer review period, and further should have known that the audit was required to be disclosed to the peer reviewer. The failure to disclose the employee benefit plan audit to the peer reviewer constitutes a violation of 21 NCAC 08N .0202(a).
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of the Respondent's consent to this order, the Respondents are subject to the discipline set forth below.

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

1. The Respondent's CPA certificate shall be revoked for one (1) year. However, the revocation is stayed if all requirements of this Consent Order are met and the Respondent is not found to have violated the peer review rules during that period.
2. The Respondent Firm's registration shall be cancelled for one (1) year. However, the cancellation is stayed if all requirements of this Consent Order are met and the Respondent Firm is not found to have violated the peer review rules during that period.
3. The Respondent Firm shall pay a one thousand dollar ($1,000.00) civil penalty to be remitted with this signed Consent Order.
4. The Respondent Firm shall pay a five hundred dollar ($500.00) administrative cost to be remitted with this signed Consent Order.
5. Prior to the Respondent Firm's next peer review, the Respondent must take four (4) hours of group-study CPE, specifically covering the peer review process and/or getting ready for peer review.
6. The Respondents agree that failure to comply with any terms of this agreement shall be deemed sufficient grounds to lift the stays set forth above.

Exam Fees Effective October 17, 2015

Effective October 17, 2015, the Uniform CPA Exam fees charged by Prometric increased. Prometric's per-test hour fee increased from $19.52 per test hour hour to $19.85 per test hour. Prometric's per-section fee increased from $5.95 per section to $6.05 per section. The Board's administrative fees, NASBA's Exam fees, and the AICPA's Exam fees did not change.

Applications postmarked after October 17, 2015, will be processed using the new fee schedule. Revised Exam applications that reflect the new fees are available on the Board's website, **www.nccpaboard.gov.**

Administrative Fees	
Initial Exam Application	$230.00
Re-Exam Applications	$75.00
Section Fees	
Auditing (AUD)	$193.45
Financial Accounting & Reporting (FAR)	$193.45
Regulation (REG)	$173.60
Business Environment & Concepts (BEC)	$173.60

Certificates Issued

On September 21, 2015, the Board approved the following applicants for certification as North Carolina CPAs:

Israel David Abitbol
Linden Ryu Arakawa
Leigh Elle Barie
David Edward Batkiewicz
Kimberly P. Belcher
Sarah Catherine Blythe
David Wade Broome
Kaitlyn Marie Byrd
Elizabeth Ann Colner
Bryce Joseph Abalos Creedon
Anthony Eric Dent
Carmen Lee Galloni
Denise Lynn Gauthier
Laura Elizabeth Gennings
Michael Paul Gerica, II
Brittain Taylor Redcay Haney
Neville Thomas Hayes
Jonathan Patrick Holder
Amber Dawn Huffman
Peter Daniel Irvin
Tyler C. Jaynes
Jeffrey Andrew Johnson
Jaskamal Kaur
Ryan Heath Kildoo
Roger Kessel Kurtz
Matthew Everett Lee
Rebecca Gail Leighty
Naomi Marshall Lemmond
Alla Lopez
Weixuan Luo
Erin Rosaleen Lyon
Melonie Kali McCurry
Andrew Thomas McMillan
Sarah Gail McMillan
Victoria May McMillen
Brandon Robert Mercado
Tara Nicole Moser
Michael Joseph Palazzo, III
Fangzhou Qin
Hanisha Prem Shah
Steven Matthew Shinall
Allison Evette Simmons
Mary Elizabeth Stonecypher
Ziyi Sun
Alysse Michelle Swink
Emily Watkins Weeks
Gregory Thomas Wintermeier
Phaedra Xanthos
Alla Zakharova

Annual CPE Requirement

continued from front

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.

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 (5) calendar year period.

For the second such failure within a five (5) 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 the Board's Licensing Assistant, Cammie Emery, by phone at (919) 733-1423 or by email at **cemery@nccpaboard.gov.**

Disciplinary Actions

Brooks, McGinnis & Company LLC
Atlanta, GA 07/20/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Brooks, McGinnis & Company LLC (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar ($1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500) payment for administrative costs.

Robert C. Alario, Certified Public Accountant, P.C.
Leominster, MA 07/20/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Robert C. Alario, Certified Public Accountant, P.C. (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the

Robert C. Alario, Certified Public Accountant, P.C.
continued on page 10

Robert C. Alario, Certified Public Accountant, P.C.

continued from page 9

Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar ($1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500) payment for administrative costs.

Cenko, Vendittelli & Haynes, PLC

Troy, MI 07/20/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Cenko, Vendittelli & Haynes, PLC (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar ($1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500) payment for administrative costs.



Check the Status of Your Application

Exam and license applicants can check the status of their applications through the Board's website, **www.nccpaboard.gov**.

To check the status of an application, an applicant will enter his or her last name, date of birth, and the last four (4) digits of his or her Social Security number.

A screen showing the applicant's information, the pending items (required documents, payments, etc.), and the status of the pending items will display.

Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed as follows:

Veteran's Day
Wednesday, November 11

Thanksgiving
Thursday, November 26
Friday, November 27

Christmas
Wednesday, December 23
Thursday, December 24
Friday, December 25



Reclassifications

Reinstatement

On September 21, 2015, the Board approved the reinstatement applications of the following individuals:

Barbara Gail Hein, #18413	Arden, NC
Mai Tram Vu Kim, #36630	Buford, NC
Robert Edwards King, #2725	Black Mountain, NC

Inactive Status

From July 27, 2015 through September 21, 2015, the individuals listed below were approved for inactive status by the Board. "Inactive," when used to refer to the status of a person, describes a person who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant," and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section [21 NCAC 08A .0301(b)(20)].

Desmond Akinola Reginald Ellis, #36939	Silver Spring, MD
Krista Lynn Newton, #37312	Charleston, WV
Joshua Allen Slagle, #34733	Charlotte, NC
Trilby Carriker, #15396	Charlotte, NC
Brian Keith Branson, #19124	Morrisville, NC
Elizabeth Endeshaw, #36380	Pleasanton, CA
Julian Mark LeRoy, #20053	Charlotte, NC
Michael Edward Phillips, #26491	Greensboro, NC
Wilton Ray Smith, #2540	Greensboro, NC
Bryan Elliott Beal, #16491	Maiden, NC
Antonia Marie Berbrick, #38964	Hendersonville, NC
Amanda Lee Cuthbertson, #35933	Charlotte, NC
Sean Patrick Enright, #37426	Chamblee, GA
Kilbourne Adams Henry, Jr., #10150	Matthews, NC
Myles Nelligan, #30188	Raleigh, NC
Chad Wesley Swanson, #34963	Coral Gables, FL
Lin Wang, #37879	Dunwoody, GA
Arthur Emerson Davis, III, #12816	Vienna, VA
Thomas Jordan Divinnie, #37460	Nashville, TN
April L. Francois, #26625	Mint Hill, NC
Ronnie Lee Johnson, #21905	Penhook, VA
John Travis McMinnville, #31326	Frisco, TX
Mark Russell Strawn, #36899	Salt Lake City, UT
Helen Eugenia Floyd Winter, #18654	Raleigh, NC
Charles Alexander Morris, #35281	Oak Island, NC
Simon Ho-On Wu, #38079	Houston, TX
Vicie Lynette Moran, #34637	Harrisburg, NC
Russell Edward White, #22930	Belmont, NC
Robert Bennett Shepard, #11605	Swannanoa, NC
Brandon Lee Holloway, #36523	Davidson, NC
Sharon Legg Sawyer #12524	Raleigh, NC
Annie L. Brown, #27320	Greensboro, NC
James Luther Ott, #24752	Cornelius, NC
Janice Campbell Warren, #33971	Wilmington, NC
Barbara Demarest Shoemaker, #14526	High Point, NC

North Carolina State Board of
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Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: ☐ Home ☐ Business

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

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

Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • nccpaboard.gov • No. 11-2015

Firm Registration Renewal and Peer Review Compliance Reporting Due December 31

It is time for North Carolina CPA firms to renew their firm registrations and provide peer review compliance information to the Board.

Access to the firm renewal function is available by clicking on the "Renew my Firm Registration" link in the "How Do I" section of the Board's homepage, **nccpaboard.gov**.

NOTE: Only firm registrations are being renewed at this time; individual CPA certificates will be renewed next spring.

The Board mailed firm ID numbers and step-by-step instructions to the administrative offices of firms earlier this month. Because the letter contains key information needed to complete the firm renewal and report peer review compliance, please keep the letter for reference while completing the online renewal.

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, including civil penalties, against the CPA firm's members as specified in 21 NCAC 08J .0111 and 21 NCAC 08M .0106.

Submit questions about firm renewal or peer review compliance to Cammie Emery at **cemery@nccpaboard.gov** or to Buck Winslow at **buckw@nccpaboard.gov**.

Comments on Proposed Rules

On October 22, 2015, the Board conducted a public Rule-Making Hearing on proposed changes to the Board rules (*Activity Review* 09-2015). The text of the rules for adoption and readoption with substantive changes is published on the Board's website, **www.nccpaboard.gov**.

Written comments on the proposed changes to the rules must be received by **5:00 p.m. on November 30, 2015**. Submit written comments regarding the proposed actions by mail, fax, or email to: **Robert N. Brooks, Executive Director, PO Box 12827, Raleigh, NC 27605, Fax: 919-733-4209, Email: rbrooks@nccpaboard.gov.**





CPE Reminder

December 31, 2015, is the deadline for active North Carolina CPAs to complete the CPE requirement to be eligible for 2016-2017 license renewal.

As part of the annual requirement, active CPAs must complete a two-hour regulatory or behavioral ethics course offered by a sponsor listed on the National Registry of CPE Sponsors (**learningmarket.org**) that is maintained by NASBA.

For specific information on the CPE requirement, please review 21 NCAC 08G, *Continuing Professional Education*, including the amendments that were effective July 1, 2015.

If you have questions about the CPE requirement, please contact Cammie Emery at **cemery@nccpaboard.gov** or (919) 733-1423.

Board Meeting

The Board's December 16, 2015, meeting will be held at the Board office and will begin at 10:00 a.m.

In This Issue

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Disciplinary Actions

Pursuant to NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund ("Fund") in accordance with NCGS 115C-457.2. NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."

John M. Luddy, #16255
John McLeod Luddy
Belmont, NC 09/21/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and the Respondent stipulate to the following:

1. John M. Luddy, (hereinafter "Respondent") was the holder of North Carolina certificate number 16255 as a Certified Public Accountant. At the Respondent's request, he was placed on inactive status as of June 30, 2015.
2. John McLeod Luddy, CPA (hereinafter "Respondent Firm"), was a certified public accounting firm in North Carolina prior to June 30, 2015.
3. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. The Respondent Firm had received a peer review for the year ended September 30, 2011. However, it was later discovered that the Respondent Firm had conducted an audit of an employee benefit plan. That audit had not been identified by the Respondents to the peer reviewer.
5. Per the peer review rules, if a firm performs an audit of an employee benefit plan during the relevant time period, at least one such plan must be subjected to peer review.
6. At the beginning of the peer review process, firms must complete a questionnaire. The questionnaire specifically requires the firm to review a list of audit engagements, including employee benefit plan audits, and identify whether the firm has performed any of those engagements.
7. The Respondent Firm failed to identify an employee benefit plan audit that it had performed during the relevant peer review period. Due to the failure to identify any audits, the peer reviewer conducted an engagement peer review rather than the full system review.
8. After the failure to identify its employee benefit plan audit engagement was identified, the Respondent Firm's peer review was recalled, and the Peer Review Committee requested that the Respondent Firm provide appropriate explanation to the matter.
9. The Respondent subsequently stated that he had decided to close his practice and that he had turned over his clients to another accountant.
10. Due in part to the closure of his practice, the Respondent has opted not to participate in the process that recalled his peer review. On June 24, 2014, the NCACPA Peer Review Committee terminated the firm from the NCACPA Peer Review Program.
11. As the process for recalling the peer review was never completed, the Respondent Firm never underwent a system peer review as required by Board rules.
12. The 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. The 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. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent should have known that the Respondent Firm conducted an employee benefit plan audit during the relevant peer review period and further, should have known that the audit was required to be disclosed to the peer reviewer. The failure to disclose the employee benefit plan audit to the peer reviewer constitutes a violation of 21 NCAC 08N .0202(a).
3. The Respondent Firm's failure to undergo a system peer review constitutes a violation of the Statements on Auditing Standards, in violation of 21 NCAC 08N .0401.
4. Per N.C. Gen. Stat. §93-12(9) and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

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

1. The Certified Public Accountant certificate issued to the Respondent, John M. Luddy, is hereby permanently revoked.
2. The Respondent Firm's registration for John McLeod Luddy, CPA, shall remain cancelled.
3. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this State either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon his revoked North Carolina certificate.

Crystal K. Hamrick, #23120
Forest City, NC 08/24/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Crystal K. Hamrick (hereinafter "Respondent") is the holder of North Carolina certificate number 23120 as a Certified Public Accountant.
2. The Board received a complaint from one of the Respondent's clients regarding the Respondent's failure to provide client records upon request.
3. For a period of time, the Respondent indicated to the client and the client's agents that she would not provide records to the client because the client had an outstanding balance.
4. The Respondent subsequently agreed to provide the client's records.
5. Per Board Rule 21 NCAC 08N .0305(d) a CPA may not withhold client records in order to force payment of outstanding invoices.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute a violation of 21 NCAC 08N .0305.
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent is censured.
2. The Respondent shall remit with this signed Order a one thousand dollar ($1,000) civil penalty.

Deborah Lynn Luker Richardson
Fort Worth, TX 08/24/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Deborah Lynn Luker Richardson (hereinafter "Respondent") is the holder of a valid and unrevoked certificate as a certified public accountant issued by the State of Texas. The Respondent has a principal place of business outside of the State of North Carolina, but has, as set forth below, exercised a practice privilege to perform services for at least one client in this State. As such, the Respondent is subject to the laws, rules, jurisdiction, and disciplinary authority of this Board, per N.C. Gen. Stat. §93-10(b).
2. In February of 2015, the Respondent signed, as a CPA, an audit report issued to a North Carolina entity.
3. The Respondent did not provide the Board with the Notification of Intent to Practice as required by N.C. Gen. Stat. §93-10(c) of the Accountancy Act. Further, the Respondent did not perform the audit through a registered CPA firm that had been subject to peer review.
4. The audit was prepared by the Respondent as a personal favor to a friend. However, the report prepared by the Respondent was not in conformance with current Generally Accepted Auditing Standards.
5. The Respondent has indicated that the services performed were merely as a favor to a friend, and

Richardson
continued on page 4

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Richardson

continued from page 3

that she did not intend, and does not intend in the future, to engage in any further services for North Carolina clients.

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

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

1. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(a), the Respondent has consented to comply with the laws and rules of this State and be subject to the jurisdiction and disciplinary authority of this Board.
2. As such, the Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
3. The Respondent's failure to provide the audit through a registered CPA firm that had been subject to peer review constitutes violations of 21 NCAC 08N .0302(a) and .0401.
4. The Respondent's failure to perform an audit in conformance with Generally Accepted Auditing Standards constitutes a violation of 21 NCAC 08N .0403.
5. Per N.C. Gen. Stat. §93-12(9) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent's practice privilege in the State of North Carolina is permanently revoked.

W. Ronald O'Brien, CPA
Fayetteville, NC 08/24/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and the Respondent stipulate to the following:

1. W. Ronald O'Brien, CPA (hereinafter "Respondent Firm"), is a registered certified public accounting corporation in North Carolina.
2. Respondent Firm received a "fail" on its most recent engagement peer review, with an acceptance letter date of June 23, 2014.
3. Per 21 NCAC 08M .0106, for all failed and second passed with deficiencies reports, the Respondent Firm was required to submit to the Board a package to include the Peer Review Report, Letter of Response, and Final Letter of Acceptance.
4. Respondent Firm failed to provide any of the required documents within the time period required by 21 NCAC 08M .0106.
5. Per 21 NCAC 08N .0212, and .0404, Respondent Firm was required to perform attest and assurance services in accordance with standards of generally accepted accounting principles.
6. The peer review report noted a failure to use the proper report language as required by professional standards, including the failure to identify a known material departure from generally accepted accounting principles.
7. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent Firm's failure to submit to the Board copies of its Peer Review Report and Letter of Response constitutes a violation of 21 NCAC 08M .0106(a)(4), resulting in disciplinary action per 21 NCAC 08N .0213.
3. Respondent Firm's failure to perform attest and assurance services in accordance to standards constitutes a violation of the Statements on Standards for Accounting and Review Services in violation of 21 NCAC 08N .0404 and .0212.
4. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm is censured.
2. Respondent Firm shall pay a one thousand dollar ($1,000.00) civil

penalty to be remitted with this signed Consent Order.

3. Respondent Firm shall provide a written statement to the Board that it will no longer be participating in, performing, or reviewing any engagements subject to peer review.
4. Prior to Respondent Firm participating in, performing, or reviewing any engagements subject to peer review, Respondent Firm shall be required to complete the following:

   Respondent Firm shall provide notification to the Board of Respondent Firm's intention to enter into engagements subject to peer review;

a. Each staff member participating in engagements subject to peer review must take four (4) hours each of group-study CPE annually specifically covering SSARS until Respondent Firm receives a pass on a system review or a pass or pass with deficiencies on an engagement review.

Yusador S. Gaye, #18903
Monrovia, Liberia 07/20/2015

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Yusador S. Gaye (hereinafter "Ms. Gaye") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Gaye failed to timely renew or cancel the annual firm registration for Yusador S. Gaye, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(3), because Ms. Gaye's infraction was for a period of more than 120 days, the appropriate penalty is $500.00.
4. Ms. Gaye has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Gaye's payment as full resolution of the aforementioned rules violation.

W. Douglas Karriker, #27626
Harrisburg, NC 09/21/2015

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. W. Douglas Karriker (hereinafter "Mr. Karriker") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Karriker failed to timely renew or cancel the annual firm registration for W. Douglas Karriker, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(3), because Mr. Karriker's infraction was for a period of more than 120 days, the appropriate penalty is $500.00.
4. Mr. Karriker has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Karriker's payment as full resolution of the aforementioned rules violation.

Andrew Bennett Keasler, #34404
Raleigh, NC 09/21/2015

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Re-

Disciplinary Actions
continued on page 6



Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed December 23-25, 2015, for Christmas. The office will also be closed January 1, 2016, for New Year's Day.

Reclassifications

Reinstatement

On October 22, 2015, the Board approved the reinstatement applications of the following individuals:

Sharon LaPrade Bailey, #18711	Kannapolis, NC
Vincent Sean Cusack, #18393	Henrico, VA
Judie Young Davidson, #14227	Gainesville, FL
Jonathan Rhett Esser, #10709	Selma, NC
Vicie Lynette Moran, #34637	Harrisburg, NC
Cynthia Ann Waters, #14874	Cary, NC
Eric William Gilbert Zetterholm, #25458	Asheville, NC

Reissuance

On October 22, 2015, the Board approved the reinstatement application of the following individual:

Jason Michael Gulak, #36623	Charlotte, NC

Keasler

continued from page 5

spondent, the Board finds and orders as follows:

1. Andrew Bennett Keasler (Hereinafter "Mr. Keasler") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Keasler failed to timely file the annual firm registration for Keasler CPA, PLLC, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Mr. Keasler subsequently renewed his firm registration, which was received by the Board on February 23, 2015, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1) because Mr. Keasler's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).
5. Mr. Keasler has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Keasler's payment as full resolution of the aforementioned rules violation.

Hilda Joy Bullard, #14843
Chadbourn, NC 10/22/2015

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Hilda Joy Bullard (Hereinafter "Ms. Bullard") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Bullard failed to timely file the annual firm registration for H. Joy Bullard, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Ms. Bullard subsequently renewed her firm registration, which was received by the Board on February 26, 2015, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Bullard's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).
5. Ms. Bullard has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Bullard's payment as full resolution of the aforementioned rules violation.

Bobby Dale Walker, #23865
Shelby, NC 10/22/2015

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Bobby Dale Walker (Hereinafter "Mr. Walker") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Walker failed to timely file the annual firm registration for Bobby D. Walker, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Mr. Walker subsequently renewed his firm registration, which was received by the Board on February 27, 2015, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Walker's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).
5. Mr. Walker has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Walker's payment as full resolution of the aforementioned rules violation.

Gerald G. Spaugh, #10847
Walnut Cove, NC 10/22/2015

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Gerald G. Spaugh (Hereinafter "Mr. Spaugh") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Spaugh failed to timely file the annual firm registration for Gerald G. Spaugh, Certified Public Accountant, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Mr. Spaugh subsequently renewed his firm registration, which was received by the Board on February 18, 2015, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1) because Mr. Spaugh's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).
5. Mr. Spaugh has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Spaugh's payment as full resolution of the aforementioned rules violation.



Certificates Issued

On October 22, 2015, the Board approved the following applicants for certification as North Carolina CPAs:

Deborah Christie Aboudara
Trina Price Alexander
James Lester Anderson, Jr.
David Robinson Arnold
Catherine Miller Ayers
William Hite Baldwin
Christine Lynn Bernschein
Jeffrey Scott Bogle
Danielle Marie Bradshaw
John Dewey Brumbaugh
Robert Allan Buckenham
Thomas Edward Clancy
Nicole Alayne Clark
Kent Evan Clay
Andrew William Clementi
Amanda Star Colgate
Scott Robert Colston
Katie Ellis Cooper
Arlen Brent Copenhaver
Teresa Marie Cortese-Danile
Victoria Brooke Craft
Heather Nicole Creech
Lindsay Amanda Creech
Carl David Cronin
Corey Phillip Dalton
Djhoanna Castillo De Guzman
Jennifer Lynn Deal
Brad William DeAngelo
Stephen Lawrence Demaine
Christopher James Devall
Chinenye Nneamaka Dike
Thomas Allen Dobbins
Ranju Dogra
Stephen Alan Dunn, Jr.
Derek Douglas Elenbaas
Kasey Jane Elswick
Brian James Fishback
Travis Patrick Fix
Caroline Marie Flowers
Anthony Neal Fogleman
Justin Francis
Staci Doran Ginsburg
Rebecca Lynn Golonka
Zhu Gong
Benjamin Ross Goodwin
Meghan Elizabeth Graham
Charles Caldwell Burke Gullette
Patrick John Gutierrez
Rebecca Leigh Hall
Brittiny Mary Hamm
Anne Austin Hampshire
Lincoln Hanson Hampshire
Ashley Elizabeth Hare Massey
John Clark Henson
Caroline Elizabeth Hodgin
Joshua Scott Holley
Michele Ann Houston
Fraleane Holt Hudson
Jon Eric Hudson
Allison Hunt Jackson
Barrett Massey Jenkins
Adam David Kipen
Michael Gregory Kleffner
Jeffrey Ryan Kocan
Aaron Reuben Kolko
Tina Louise Lanciotti
Timothy Paul Lavender, II
Michael Martin Lemberg
Adam Mark Leonard
Kathleen Sue Lewis
Ke Li
Joseph Eric Linz
Emily Corine Littlefield
Meredith McCallum Long
Jeffrey Lawrence Lucas
William Dean MacMinn
Christina Sorensen Mallard
Irina Sergeyevna Martinson
Christopher John Matthews
Cheryl Hauser McCormick
Kristen Marie McDonald
Jonathan Robert McGinnis
Margaret Evalayne McGuire
Silvia Hunziker McKenna
Patrick Michael Milburn
Andrew John Miles, Jr.
James Spurgeon Miller
David Adam Mize
Cindy Morales
Matthew Davenport Mosby
Jillian Faith Mueller
Samantha Georgiana Mwangi
Christina Elizabeth Newman
Timothy John Nicodemus
Albertina Nordh
Ryan Christian O'Callaghan
Hilary Hodges Ott
Jordan Kyle Overcash
Shalini Bantwal Pai
Giacomo Panizzolo
Robert Patterson
Meredith Magyar Paul
Tracy Marie Peterson
Drew Parson Phillips
Emily Catherine Plauche
Sarah Catherine Plunkett
Michael Bryant Portis
Linda Ann Quick
Jeffrey Ryan Rabinovich
Jeffrey Norman Rapaglia
Jason Lee Redinbo
Christopher Michael Rezendes
Christopher Shane Rhodes
Justin Phillip Riggs
Brendan John Roberts
Jonathan Andrew Robinson
Jerome M. Schwartz
Amy Renee Senogles
Jamie Darlene Sheppard
Corbin Thomas Shive
Benjamin Thomas Sinclair
Jyoti Singh
Cynthia Dale Spigner
Gregory Hunter Sprague
Judith Irene Stanton
Alyssa Marie Starnes
David William Stone
Pieter Cornelis Swart, III
Jill Brooke Tankersley
Nicole Lynn Taylor
Steven Patrick Thiele
Brittany Nicole Tippett
Travis Wilson Tucker
Steven Foster Twamley
Raul Andre Villamil-Otero
Wendy Renee Wadsworth
Andrew Rutherford Wagner
Caroline Leffler Walling
Thompson Alexander Westerberg
Shauna Lee Whitener
Andrew Blake Williams
Nona Mitchell Workman
Dimitar Veselinov Yordanov
Michael William Zimmerman, Jr.

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Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
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Business Email:	
Signature:	
Date:	Send mail to: ☐ Home ☐ Business

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

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

Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • nccpaboard.gov • No. 12-2015

December 31, 2015, Deadlines for CPA Firms and CPAs

In November, the Board notified the administrative office of all registered CPA firms that each firm must renew its registration and provide peer review compliance information (if applicable) online through the Board's website, **nccpaboard.gov**, by December 31, 2015.

The link for the renewal is on the right-hand side of the home page under the heading, "How Do I."

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 assessed against each CPA firm member's CPA certificate.

For CPAs, December 31, 2015, is the date by which they must complete the annual CPE requirement to be eligible for certificate renewal for the 2016-2017 license year.

All active licensees must complete a two-hour regulatory or behavioral ethics course offered by a sponsor registered the National Registry of CPE Sponsors (**learningmarket.org**) that is maintained by the National Association of State Boards of Accountancy (NASBA).



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 a course that meets the Board's criteria for ethics CPE courses.

For specific information on the annual CPE requirement, please review 21 NCAC 08G, *Continuing Professional Education (CPE)*.

If a CPA fails to complete the CPE requirement on or before December 31, 2015, but completes the required CPE by June 30, 2016, 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 annual CPE requirement, please contact Cammie Emery at (919) 733-1423 or **cemery@nccpaboard.gov**.

Changes to W-2 and 1099 Forms

The Internal Revenue Service (IRS) is making yearly adjustments to W-2 and 1099 forms. The changes include situations where the Social Security Administration will return Form W-2 electronic and paper wage reports due to specific conditions.

Preparers should be aware of these changes and take appropriate steps to ensure they are appropriately informed of the changes that impact their clients.

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Disciplinary Actions

Pursuant to NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund ("Fund") in accordance with NCGS 115C-457.2. NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."

David C. Miller, CPA, #13156
David C. Miller, CPA
Greenville, NC 10/22/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and the Respondent stipulate to the following:

1. David C. Miller, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 13156 as a Certified Public Accountant.
2. David C. Miller, CPA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.
3. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. The Respondent Firm had received a peer review for the year ended November 30, 2012. However, it was later discovered that the Respondent Firm had conducted an audit of an employee benefit plan. That audit had not been identified by the Respondents to the peer reviewer.
5. Per the peer review rules, if a firm performs an audit of an employee benefit plan during the relevant time period, at least one such plan must be subjected to peer review.
6. At the beginning of the peer review process, firms must complete a questionnaire. The questionnaire specifically requires the firm to review a list of audit engagements, including employee benefit plan audits, and identify whether the firm has performed any of those engagements.
7. As a result of the failure to identify its employee benefit plan audit engagement(s), the Respondent Firm's peer review was recalled. The Respondent Firm received a "fail" on its ensuing system peer review report.
8. The peer review report cited that the Respondent Firm's quality control processes were not documented and did not ensure that the Respondent Firm's service engagements were performed in accordance with standards. Specifically noted was the lack of continuing professional education in technical areas, reporting requirements were not met, and audit documentation was not maintained in accordance with professional standards (in regards to ERISA engagement). The Respondent Firm did not require annual monitoring of its accounting and auditing practice, resulting in the failure to list the ERISA engagement for its last peer review.
9. The 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. The 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. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent should have known that the Respondent Firm conducted an employee benefit plan audit during the relevant peer review period, and further should have known that the audit was required to be disclosed to the peer reviewer. The failure to disclose the employee benefit plan audit to the peer reviewer constitutes a violation of 21 NCAC 08N .0202(a).
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of the Respondent's consent to this order, the Respondents are subject to the discipline set forth below.

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

1. The Respondent's CPA certificate shall be revoked for one (1) year. However, the revocation is stayed if all requirements of this Consent Order are met and the Respondent is not found to have violated the peer review rules during that period.

2. The Respondent Firm's registration shall be cancelled for one (1) year. However, the cancellation is stayed if all requirements of this Consent Order are met and the Respondent Firm is not found to have violated the peer review rules during that period.
3. The Respondent Firm shall pay a one thousand dollar ($1,000) civil penalty to be remitted with this signed Consent Order.
4. The Respondent Firm shall pay a five hundred dollar ($500) administrative cost to be remitted with this signed Consent Order.
5. Prior to the Respondent Firm's next peer review, the Respondent must take four (4) hours of group-study CPE, specifically covering the peer review process and/or getting ready for peer review.
6. The Respondents agree that failure to comply with any terms of this agreement shall be deemed sufficient grounds to lift the stays set forth above.

John Ashley Pollard #36705
John A. Pollard CPA PLLC
Tarboro, NC 10/22/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. John A. Pollard (hereinafter "Respondent") is the holder of a North Carolina number 36705 as a Certified Public Accountant
2. John A. Pollard CPA PLLC (hereinafter "Respondent Firm") is a registered certified public accounting firm in North Carolina.
3. At all relevant times Respondent was the owner and supervising CPA of Respondent Firm and was responsible for the audits and other work product produced by Respondent Firm.
4. Respondent Firm was engaged to prepare an audit for the Town of Princeville Volunteer Fire Department.
5. The State and Local Government Finance Division of the Department of State Treasurer ("LGC"), currently overseeing the Town of Princeville finances, noted that the report submitted did not accurately report funding that the Town of Princeville had provided to the Fire Department. The LGC referred the matter to the Board for further review.
6. Board staff determined that the initial, and subsequently prepared, audit reports prepared by Respondent Firm did not use the proper language and failed to include required disclosures.
7. Respondent has asserted that neither he nor Respondent Firm has current plans to enter into further audit engagements.
8. Respondent and Respondent Firm 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. Respondent and Respondent Firm are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondents' failures to perform audit engagements in accordance with all applicable standards constitute violations of 21 NCAC 08N .0403 and .0409.
3. By virtue of Respondents' consent to this order, they are subject to the discipline set forth below.

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

1. Respondent Pollard is censured.
2. Respondent Pollard shall pay a one thousand dollar ($1,000) civil monetary penalty due with this signed Consent Order.
3. Respondents shall confirm that they are not currently conducting audit services.
4. In the event that Respondent or Respondent Firm decides to engage in audit services in the future, Respondents will:
   a) Notify the Board of their intent to begin performing audit services prior to performing such services.
   b) Provide the Board evidence that Respondent and all staff members working on audit engagements have completed eight (8) hours of audit CPE. Such CPE may also count toward the annual forty (40) hour CPE requirement.
   c) Obtain a pre-issuance review of an audit prior to issuing any further audit reports. The pre-issuance review must be performed by a reviewer approved by the Board. The Board will release Respondents from the pre-issuance review requirement upon receiving and confirming a favorable pre-issuance report.

CPA Exam Policy on New Pronouncements

In October, the AICPA Board of Examiners (BOE) approved revisions to the *CPA Exam Policy on New Pronouncements*.

The revisions move the eligibility date for testing new accounting and auditing pronouncements to the later of the first testing window beginning after the pronouncement's earliest mandatory effective date or the first testing window beginning six months after the pronouncement's issuance date. The revisions also remove the ability to test new and existing pronouncements simultaneously.

The revised policy becomes effective with the testing window beginning on April 1, 2016, and will be applied to all accounting and auditing pronouncements issued after July 1, 2015. Standards issued prior to July 1, 2015, remain subject to the former *Policy on New Pronouncements.*



The BOE concluded that the existing policy on new pronouncements was no longer aligned with the needs of the CPA Exam.

Specifically, the BOE concluded that newly licensed CPAs are likely to have limited exposure to and involvement with a new pronouncement during any early adoption period and that the simultaneous testing of new and existing standards during any early adoption period could result in unnecessary candidate confusion.

For more details, please refer to the complete *CPA Exam Policy on New Pronouncements* posted at **http://bit.ly/1HZGdtA**.

Reductions in SUTA for NC Employers

On November 12, 2015, Governor Pat McCrory and the Division of Employment Security (DES) announced that North Carolina's unemployment trust fund reserve had reached $1 billion.

As a result, the 20% state unemployment insurance tax (SUTA) that North Carolina employers have been paying will be discontinued.

To read the press release, visit the "Info You Can Use" page of the Board's website, **nccpaboard.gov**. For additional information about the tax rate computations, visit the DES website, **www.ncesc.com**.

Certificates Issued

On November 16, 2015, the Board approved the following applicants for certification as North Carolina CPAs:

David Edmund Amiss
Chad Benjamin Antley
Zach Francis Aronson
Garland Roosevelt Avent, III
Danielle Baker
Sara Ashley Strader Bankos
Abbey B. Bearer
Benjamin Lane Buckner
Jack Leland Burgess, III
Kathleen Alice Button
Brendan Corey Byrnside
Krishna Kumar Challagolla
Christopher John Cox
Veronica Jean Curioso
Morgan Lee Davis
Megan Danielle DeMent
Holly Noel Disbrow
Richard Bryan Duff
Jonathan Patrick Dugan
Kristen Michelle Dugan
Mildrid Numbisie Esua
Mark Alan Fiedler
Kelly Ann Filson
Johnathan Gene Gabbard
Elisa Jean Gover
Patrick Kelley Griffin
Ved Vrat Gupta
Steven Edward Hammell
Jada Latrece Henderson
Kimberly Anne Herrick
Jody Kendall Hice
Kristen Marie Hogan
Jordan Scott Hudson
Mark Stephen Hunike, Jr.
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Michael James Huxsol
Steven William Johnson
Deidra Roshaun Jones
Stephen Matthew Juras
Anne Mary Kelley
Elizabeth Burton Kennedy
Aaron Mason King, II
Kristina Klier
Matthew Paul Kushy
Cody Ashton Leach
Michael Mahabir
Kyle Andrew Marcum
Meredith Ashley McDonald
Tracee Carter McFarland
Brian Patrick McSorley
Stephanie Louise Nachtrieb
Allison Michelle Newman
Alexander Matthew Putzer
Renee Catherine Reed
Adam Wade Robinson
Carola Elisabeth Roland
Isaac Edward Rowles
Cher Connard Savas
Kelsey Anne Shuster-Dutcher
Riley Elaine Smith
Brent Andrew Songer
Marla Miller Spitler
Lauren Rebecca Stout
Kara Diane Stucky
David Gregory Sullivan
Jennifer Lynn Sullivan
John Cameron Terry, II
Chrissey Michelle Thomas
Binbin Weng
Lynn Renee Wimmer
Brad Michael Woodard
Feng Ling Wu

Disciplinary Actions, *continued*

Insero & Company, CPAs, P.C.
Rochester, NY 07/20/215

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Insero & Company, CPAs, P.C. (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of retirement plans sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte,* whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b), and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a two thousand dollar ($2,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500) payment for administrative costs.

Kahn, Litwin, Renza & Co., Ltd.
Boston, MA 07/20/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Kahn, Litwin, Renza & Co., Ltd. (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of retirement plans sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Or-

continued on page 6

continued from page 5

der as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a four thousand dollar ($4,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500) payment for administrative costs.

Reclassifications

Reinstatements

Charles Brian Bennett, #14838	Winston-Salem, NC
Stephen Randall Cobb, #21466	Greenville, SC
Richard Alan Liston, #14636	Raleigh, NC
Michael Eugene Powers, #6623	Hickory, NC
Emily Gilbert Ransom, #35429	Raleigh, NC
David Benjamin Spencer, #21541	Township, OH

Reissuance

Donika Lee Muckler, #33946	Huntersville, NC
Michael Angel Seda, #27700	Raleigh, NC
Michael Wayne Soistman, Jr., #37430	Charlotte, NC
Jon Thomas Vincent #17136	Wilmington, NC

Inactive

From September 22, 2015, through November 9, 2015, the individuals listed below were approved for inactive status by the Board. "Inactive," when used to refer to the status of a person, describes a person who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant," and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section [21 NCAC 08A .0301(b)(20)].

Marie Victoria Tanguay, #13023	Marietta, GA
Amy Marie Cline Leden, #32266	Raleigh, NC
Dianne Covington McGreevy, #16931	Irmo, SC
David Oliver Bryant, #10743	New London, NC
Steven Charles Chapman, #37803	Island Heights, NJ
Suzanne Duncan Houck Johnson, #13927	Charlotte, NC
Ashley Michelle Wendel, #38530	Zelienople, PA
Zeno H. Montgomery, #33236	Columbia, SC
Michael Vernon Norton, #22613	Solon, OH
Heather Marie Phillips, #36494	Cary, NC
Daniel Edwin Polk, #11989	Matthews, NC
Mark D. Sullivan, #29876	Charlotte, NC
Elaine J. Perkins, #19433	Charlotte, NC
Rui-ru Bao, #32935	Chapel Hill, NC
Beth Hopkins Montgomery, #14249	Belmont, NC
Donald Ray Saunders, #4129	Kernersville, NC
Andrew Paul Lamson, #34527	Holly Springs, NC
Brendan Charles Davern, #36987	Charlotte, NC
Sheila Baker Hamm, #12983	Cornelius, NC
Adam C. Martin, #32488	Meridian, ID
Thurman L. Brooks, #28515	St. Louis, MO
James Andrew Betts, #8595	Raleigh, NC
Harriett Ball Rosebrough, #27910	Cornelius, NC
Howard Kenneth Dickson, Jr., #15980	Raleigh, NC
Adam Bruce McLain, #35975	Cary, NC
G. Todd Fornes, #29698	Holly Springs, NC
Erin Sabrinsky Strickler, #29650	Raleigh, NC
Stanley Albart Wilson, #32537	Westerville, OH
Robert J. Brandenburg, #19798	Summerville, SC
Hardin Preston Higgins, #20293	Galax, VA
Roy Wayne Sowers, #16963	Lexington, NC
Clarence Edward Brooks, Jr., #15165	High Point, NC
James Dowd Yandle, Jr., #11308	Charlotte, NC



2016 BOARD CALENDAR

JANUARY

January 1	Office Closed - New Year's Day
January 9	Board Strategic Planning Session – Greensboro
January 18	Office Closed - Dr. Martin Luther King, Jr., Day
January 25	Board Meeting - Raleigh
January 31	Final Deadline - Firm Renewal & Peer Review Compliance Reporting

FEBRUARY

February 22	Board Meeting - Raleigh

MARCH

March 23	Board Meeting - Raleigh
March 25	Office Closed - Good Friday

APRIL

April	Online CPA Certificate Renewal Period Begins
April 25	Board Meeting - Raleigh

MAY

May 19	Board Meeting - Raleigh
May 30	Office Closed - Memorial Day

JUNE

June 23	Board Meeting – Greensboro
June 30	CPA Certificate Renewal Deadline

JULY

July 4	Office Closed - Independence Day
July 25	Board Meeting - Raleigh
July 31	Final Deadline - CPA Certificate Renewal

AUGUST

August 22	Board Meeting - Raleigh

SEPTEMBER

September 5	Office Closed - Labor Day
September 16	CPA Day of Service
September 19	Board Meeting - Raleigh

OCTOBER

October 27	Board Meeting - Raleigh

NOVEMBER

November	Online Firm Renewal/Peer Review Compliance Reporting Period Begins
November 11	Office Closed - Veterans Day
November 21	Board Meeting - Raleigh
November 24 & 25	Office Closed - Thanksgiving

DECEMBER

December 19	Board Meeting - Raleigh
December 23-27	Office Closed - Christmas
December 31	Final Deadline - Firm Renewal & Peer Review Compliance Reporting

Raleigh meetings are held at the Board office (1101 Oberlin Road, Raleigh, NC 27605) and Greensboro meetings are held at the Grandover Conference Center (1000 Club Rd., Greensboro, NC 27407)

Dates, times, and locations are subject to change. Changes will be posted on the Board's website, ***nccpaboard.gov****.*

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Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: ☐ Home ☐ Business

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

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