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. 1-2016

Don't Be That CPA

This is the first in a series of occasional articles intended to highlight problem areas for CPAs as noted by Board staff over the years.

Fred is an individual practitioner with one part-time employee who performs data entry only during tax season. On March 1, Fred suffered a major heart attack and was not able to work again until May 1. Fred did not have a practice continuation plan (PCP). ***Don't be that CPA***.

Alfred has a small CPA firm and he employs two CPAs and one accountant. On Thursday, Alfred went to lunch and suffered a fatal stroke. Alfred did not have a PCP. ***Don't be that CPA***.

Sadly, the circumstances of these situations are real and happened to North Carolina CPAs.

Neither licensee had a practice continuation plan in place--a plan that would have allowed Fred's clients to continue to receive CPA services during his disability--a plan that would have eliminated the problems that the executor of Alfred's estate (a local bank trust department) experienced when dealing with the estate assets of the CPA firm.

Although the AICPA's 2012 *PCPS Succession Planning Survey* found that more firms are taking steps to address succession issues, more than half of all firms don't have finalized succession plans.

All CPA firms, regardless of size, should have a PCP in place that, in the event of death or permanent disability, the practice will be transferred to another firm or individual under a predetermined plan for payment based on its value.

Likewise, in the event of a short or long-term disability, the firm's clients will temporarily receive services from another CPA firm or individual.

A life-changing event can occur at any time, and when it does, don't be that CPA who didn't plan ahead.

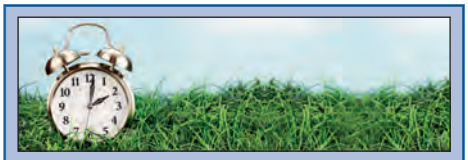


Instead, be the CPA who put a practice continuation plan in place to protect the interests of the firm, its clients, and those people affected by your business decisions.

Need Help Developing a Practice Continuation Plan?

Need to develop a practice continuation plan but don't know where to start? The NCACPA and the AICPA offers resources that may be helpful to you.

For a sample PCP and various checklists from the NCACPA, navigate to **http://bit.ly/1Qc5DHZ**. For an in-depth look at developing a PCP, visit the Private Company Practice Section (PCPS) section of the AICPA website, **www.aicpa.org**, and look for the "Succession Planning Resource Center" section.



Firm Renewal Deadline

February 1, 2016, is the final deadline by which each CPA firm's registration must be renewed and peer review compliance information reported to the Board.

Access to the firm renewal and peer review reporting is available by clicking on the "Renew my Firm Registration" link in the "How Do I" section of the Board's homepage, **nccpaboard.gov**.

During the firm renewal process, users should check the peer review information listed to ensure that it is correct.

If the information is not correct, the appropriate documents should be sent to the Board as soon as possible. It is not necessary to wait until the information is updated in the Board's database to complete the firm registration renewal.

All CPA firms subject to peer review must provide the Board with the proper peer review documentation even if the firm has allowed Facilitated State Board Access to its peer review files.

Please direct questions about firm renewals and peer review compliance reporting to Cammie Emery at **cemery@nccpaboard.gov**.

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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."

Robert L. Kelly, III – Certified Public Accountant

Roanoke, VA 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 L. Kelly, III – Certified Public Accountant (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 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.

Kotris & Associates

Elyria, OH 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. Kotris & Associates (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 re-

solve 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.

Lane Gorman Trubitt, PLLC
Dallas, TX 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. Lane Gorman Trubitt, 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 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.

Disciplinary Actions

Lattimore Black Morgan & Cain, PC
Brentwood, TN 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. Lattimore Black Morgan & Cain, PC (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.

2016 Board Meetings

JANUARY	FEBRUARY	MARCH	APRIL
Raleigh, NC Mon., Jan. 25 10:00 a.m.	Raleigh, NC Mon., Feb. 22 10:00 a.m.	Raleigh, NC Wed., Mar. 23 1:00 p.m.	Raleigh, NC Mon., Apr. 25 10:00 a.m.
MAY	**JUNE**	**JULY**	**AUGUST**
Raleigh, NC Thurs., May 19 10:00 a.m.	Greensboro, NC Thurs., June 23 10:00 a.m.	Raleigh, NC Mon., July 25 10:00 a.m.	Raleigh, NC Mon., Aug. 22 10:00 a.m.
SEPTEMBER	**OCTOBER**	**NOVEMBER**	**DECEMBER**
Raleigh, NC Mon., Sept. 19 10:00 a.m.	Raleigh, NC Thurs., Oct. 27 10:00 a.m.	Raleigh, NC Mon., Nov. 21 10:00 a.m.	Raleigh, NC Mon., Dec. 19 10:00 a.m.

Board meetings are open to the public and licensees and candidates are encouraged to attend. Raleigh meetings are held at the Board office and Greensboro meetings are held at the Grandover Conference Center.

Rowley Bushue & Company, LLP

Michigan City, IN 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. Rowley Bushue & Company, 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. 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.

Weiss, Sugar, Dvorak & Dusek, Ltd.

Chicago, IL 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. Weiss, Sugar, Dvorak & Dusek, 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-

Weiss, Sugar, Dvorak & Dusek, Ltd.
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Weiss, Sugar, Dvorak & Dusek, Ltd.

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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 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.

J. Terry Gordon & Co., Certified Public Accountants

Norcross, GA 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. J. Terry Gordon & Co., Certified Public Accountants (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.

Greenebaum Saiger & Kasdin PC
Pittsford, NY 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. Greenebaum Saiger & Kasdin PC (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, 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.

Hancock Askew & Co., LLP
Savannah, GA 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. Hancock Askew & 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 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

Hancock Askew & Co., LLP
continued on page 8



Hancock Askew & Co., LLP
continued from page 7

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.

Reclassifications

At its December 14, 2015, meeting, the Board approved the applications for reclassification submitted by the following individuals:

Reinstatements

Hampton Croson Hager, III, #26710	Davidson, NC
Jennifer Leigh Handschumacher, #26589	Cumming, GA

Reissuance

Alexander Steven Arndt, #33341	Kihei, HI
Denise Rene Wainright, #30003	Vanceboro, NC
Shao Dong Wang, #38582	Jamestown, NC

Inactive Status

From November 13, 2015, through December 11, 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)].

Kimberly Dawn Cuthbertson, #25493	Gastonia, NC
Taylor Douglas Perdue, #18881	Surf City, NC
Elizabeth Hanlon Sands, #35777	Leesburg, VA
Kathryn Ann Davis, #21543	Cary, NC
Caitlin Emily Duncan, #34553	Raleigh, NC
Rebecca L. Mabe, #20130	Pittsboro, NC
Dawn Suther McHale, #18853	Concord, NC
William Pierce Taylor, III, #13558	Westfield, NJ
Donald Lee Fultz, #20995	Statesville, NC
David Ian Johnston, #19330	Pompano Beach, FL
Stephen Paul Steelman, #20890	Kinston, NC
Dominick Angelo DeBellis, #31334	Raleigh, NC
Gail Lynn Hinton, #18904	Greensboro, NC
Bobby Franklin Watson, #17438	Shelby, NC
Edward James Williams, Jr., #9001	Charlotte, NC
Alexander John Wilson, #25021	Durham, NC
Suzette Finger Metcalf, #21735	Concord, NC
William Craig Worthy, #11973	Rocky Mount, NC
Carissa Ann Sunga Borra, #31830	Huntersville, NC
Larry Spencer Kendrick, #23883	Charlotte, NC
Michael Perry Pelt, #12420	Cary, NC
Robert Eugene Reid, #1310	Walnut Cove, NC
Sandra West Roark, #26279	Clemmons, NC
Carol Suzanne Sabochick, #15818	Harleysville, PA
Thomas Dunn Simpson, #13164	High Point, NC
Lester Clement Hahn, Jr., #2988	Arden, NC
John Davis Porter, #13723	Newton Grove, NC
Glennie Rowland Ainsworth, #15526	Raleigh, NC

Thomas P. Kirwin, CPA
North Wales, PA 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. Thomas P. Kirwin, 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 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.

Miller Kaplan Arase, LLP
North Hollywood, CA 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. Miller Kaplan Arase, 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. 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.

Montgomery Coscia Greilich, LLP

Plano, 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. Montgomery Coscia Greilich, 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. 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.

CONTACTING THE BOARD

EXECUTIVE STAFF

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

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initial and re-exam applications, applicant eligibility, score release

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Kayla White, Assistant	919/715-8412	kaylawhite@nccpaboard.gov

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

Fax	919/733-4209

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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. 2-2016

Rules Effective February 1, 2016

On October 22, 2015, the North Carolina State Board of CPA Examiners conducted a rule-making hearing 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, .0404, 0405 .0406, .0409, and
- readopt without substantive changes the rules cited as 21 NCAC 08A .0307 .0308, .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, .0102, .0103, .0201, .0202, .0203, .0204, .0205, .0206, .0207, .0212, .0213, .0301, .0303, .0305, .0306, .0402, and .0408.

On January 21, 2016, the Rules Review Commission (RRC) of the North Carolina Office of Administrative Hearings (OAH) approved the changes with an effective date of February 1, 2016.



A document showing the changes made to the rules is available on the Board's website, **www.nccpaboard.gov**, in the "How Do I?" section.

The changes to the rules will be incorporated into the rules portion of the Board's website when the official text is received from the OAH.

If you have questions about the rules or the rule-making process, please contact the Board's Executive Director, Robert N. Brooks, by email at **rbrooks@nccpaboard.gov**.

Don't Be That CPA Firm

This is the second in a series of occasional articles intended to highlight problem areas for CPAs and CPA firms as noted by Board staff over the years.

Charles' CPA firm, located in another jurisdiction, was engaged to perform an audit for a client in North Carolina.

The firm performed the audit and the audit report was issued to the client in North Carolina.

CPA firms without an office in North Carolina are required to submit a *Notification of Intent to Practice* prior to offering to perform, performing, or issuing an audit to a client in North Carolina.

The purpose of the one page notification without a fee is to ensure that a CPA firm serving North Carolina



clients is, in fact, a CPA firm and that the firm is enrolled in the AICPA Peer Review Program.

A CPA firm that does not provide the required *Notification of Intent to Practice* may be subject to discipline by the Board.

If Charles' CPA firm had used the website, **CPAmobility.org**, the firm would have known about the *Notification of Intent to Practice* and would not have been disciplined by the Board.

CPAmobility.org is a collaboration between NASBA and the AICPA that allows CPAs and CPA firms to determine where a CPA or a CPA firm can practice, and what they need to do to comply with another jurisdiction's requirements.

For your convenience, a link to **CPAmobility.org** is provided on the home page of the Board's website.

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."

Novak Francella, LLC

Bala Cynwyd, PA 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. Novak Francella, 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 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 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.

Reinsel Kuntz Lesher LLP

Lancaster, PA 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. Reinsel Kuntz Lesher 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 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, 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.

Suttle & Stalnaker, PLLC
Charleston, WV 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. Suttle & Stalnaker, 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:

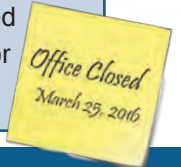
1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege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

Office Closed

The Board office will be closed Friday, March 25, 2016, for Good Friday.



SwaimBrown PA
Spartanburg, SC 8/24/2015

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. SwaimBrown PA (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 three thousand dollar ($3,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500) payment for administrative costs.

Tait, Weller & Baker, LLP
Philadelphia, PA 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. Tait, Weller & Baker, LLP (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Re-

BOARD MEETINGS
March - December

MARCH	APRIL	MAY	JUNE
Raleigh, NC Wed., Mar. 23 1:00 p.m.	Raleigh, NC Mon., Apr. 25 10:00 a.m.	Raleigh, NC Thurs., May 19 10:00 a.m.	Greensboro, NC Thurs., June 23 10:00 a.m.
JULY	**AUGUST**	**SEPTEMBER**	**OCTOBER**
Raleigh, NC Mon., July 25 10:00 a.m.	Raleigh, NC Mon., Aug. 22 10:00 a.m.	Raleigh, NC Mon., Sept. 19 10:00 a.m.	Raleigh, NC Thurs., Oct. 27 10:00 a.m.
NOVEMBER	**DECEMBER**		
Raleigh, NC Mon., Nov. 21 10:00 a.m.	Raleigh, NC Mon., Dec. 19 10:00 a.m.		

Board meetings are open to the public, except where under State law, some portions may be closed to the public. Licensees, candidates, and other stakeholders are invited to attend Board meetings. Raleigh meetings are held at the Board office and Greensboro meetings are held at the Grandover Conference Center.

spondent 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.

LaRue, Corrigan, McCormick & Teasdale LLP

Woodland Hills, CA 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 Respondent stipulate to the following:

1. LaRue, Corrigan, McCormick & Teasdale 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. 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 Administra-

LaRue, Corrigan, McCormick & Teasdale LLP

continued on page 6

LaRue, Corrigan, McCormick & Teasdale LLP

continued from page 5

tive 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.

Sejong LLP

Fort Lee, NJ 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 Respondent stipulate to the following:

1. Sejong 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. 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.

Morris, Kalish + Walgren, P.C.

Southfield, MO 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 Respondent stipulate to the following:

1. Morris, Kalish + Walgren, 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.

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Reclassifications

At its January 25, 2016, meeting, the Board approved the applications for reclassification submitted by the following individuals:

Reinstatements

Paul F. Burns, #23114	Matthews, NC
Margaret Maske Clayton, #23941	Charlotte, NC
Roger Robert Clermont, #32474	Mooresville, NC
Amanda Lee Cuthbertson, #35933	Charlotte, NC
James Thomas Everett, III, #23250	Charlottesville, VA
Jack Robert Gates, #15246	Plymouth, MI
Dana Edens Harper, #25574	Advance, NC
April Christine Koller, #28704	Charlotte, NC
Tonya Morris Mangum, #36040	Wake Forest, NC
Karen Lynn Miller, #23454	Dunedin, FL
Francine Rochelle Noel, #26269	Asheville, NC
Robert Wayne Nordlander, #23797	Greensboro, NC
Lawrence Allen Ollis, #16018	Agoura Hills, NC
Laura Bagwell Otterberg, #25543	Greensboro, NC
Pamela Hill Patrick, #18516	Raleigh, NC
Jennifer Kristen Starling, #31904	Hope Mills, NC
Angela Marie Taylor, #26466	Raleigh, NC
Betty Jo Thompson, #22252	Durham, NC

Reissuance

Theresa Roberts Gebhardt, #16027	Charlotte, NC
Sandra B. Jones, #23191	Asheboro, NC
Jeffrey Dale Stoddard, #28024	Placerville, CA
James Christopher White, #20676	Marshville, NC

Disciplinary Actions

Goldstein, Zugman, Weinstein & Poole, LLC
Fort Lauderdale, FL 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. Goldstein, Zugman, Weinstein & Poole, 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 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.

Rosenbloom & Butler CPAs, P.C.
Rockville, MD 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. Rosenbloom & Butler 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 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 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.

Identity Theft Information for Tax Preparers



Tax preparers play a critical role in assisting clients, both individuals and businesses, who are victims of tax-related identity theft. The IRS is working hard to prevent and detect identity theft as well as reduce the time it takes to resolve these cases.

You may be unaware your client is a victim of identity theft until you attempt to file the tax return and it is rejected. Your client also may receive an IRS notice regarding:

- More than one tax return was filed using your client's SSN;
- Your client has a balance due, refund offset, or a collection action taken for a year in which your client did not file a tax return;
- IRS records indicate your client received wages from an unknown employer; or
- A business client may receive an IRS letter about an amended tax return, fictitious employees or about a defunct, closed, or dormant business.

For more information, please review the "Tax Preparer Guide to Identity Theft" on the IRS website, **www.irs.gov/pub/irs-pdf/p5199.pdf**.

Inactive Status

From December 14, 2015, through December 31, 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)].

Frances Harrison Miller, #23840	Salisbury, NC
Curtis Holmes Foreman, Jr., #19318	Greensboro, NC
George Alton Sealey, #13253	Advance, NC
Jennifer Kinley Shaver, #26970	Mooresville, NC
Ralph Owen Bailey, #9666	Rock Hill, SC
Shirley Hampton Eze, #26431	Nashville, NC
Curtis Holmes Foreman, #1770	Greensboro, NC
Daniel Ray Robertson, #9471	Charlotte, NC
Robert Kader Crawford, #33709	Belmont, NC
Pratt Isenhour Davis, #15404	Sparta, NC
James Martin Ferrell, #9230	Daniel Island, SC
Taylor Robertson Knapp, #37112	Durham, NC
Kimberly A. Koch, #29979	Hampstead, NC
Shannon Lucile Poplaski, #36654	North Reading, MA
George Wayne Robinson, #21512	Sanford, NC
Steven John Townley, #19270	Charlotte, NC
David Glenn Butler, #10174	Morganton, NC
Frank Erickson Ciszek, #32969	Weirton, WV
Jeanne Fording Coleman, #15269	Oakton, VA
Maria Lynn Rick, #33547	Broomall, PA
James Arthur Stanley, #12467	Greensboro, NC
Michael F. Thomas, #22336	Charlotte, NC
George Garrett Davis, II, #37583	Ocracoke, NC

Disciplinary Actions

Arthur Franklin Beamer, #8569
Greensboro, NC 11/16/2015

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. Arthur Franklin Beamer (hereinafter "Mr. Beamer") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Beamer failed to timely file the annual firm registration for A. F. Beamer, 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. Beamer 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. Beamer's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).
5. Mr. Beamer 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. Beamer's payment as full resolution of the aforementioned rules violation.

Kevin Thomas Howard, N356
Elkridge, MD 11/16/2015

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. Kevin T. Howard (hereinafter ("Mr. Howard") is the holder of a valid and unrevoked certificate as a certified public accountant issued by the state of Maryland. Mr. Howard 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 in this state. As such, Mr. Howard is subject to the laws, rules, jurisdiction, and disciplinary authority of this Board, per N.C. Gen. Stat. §93-10(b). Additionally, Mr. Howard has filed a North Carolina "Intent to Practice" number N356 as a Certified Public Accountant.
2. Mr. Howard failed to timely file the annual firm registration for Kevin T. Howard, CPA/PFS, P.A., 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. Howard 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. Howard's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).
5. Mr. Howard 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. Howard's payment as full resolution of the aforementioned rules violation.

Dana S. Jones, #35945
Charlotte, NC 11/16/2015

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. Dana S. Jones (Hereinafter "Ms. Jones") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Jones failed to timely file the annual firm registration for Dana S. Jones, 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. Jones subsequently renewed her firm registration, which was received by the Board on March 11, 2015, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Jones's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).
5. Ms. Jones 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. Jones's payment as full resolution of the aforementioned rules violation.

Certificates Issued

The Board approved the following individuals for licensure as North Carolina CPAs at the December 14, 2015, meeting and the January 25, 2016, meeting:

Brooks Fieldon Aker
Donald Arthur Alm, III
Christopher Layne Anderson
Kimberly Paige Arvidson
Sonali Asati
Roscoe Benjamin Atkinson
Peter Eric Baisch, Jr.
Joshua Ryan Barber
Brett Anthony Barnard
Brian David Bartholomew
Kurt Lawson Beal
Graham Walters Bielamowicz
Gabrielle Catherine Biskaduros
William Edward Collin Black
Andrew Dean Blackburn
Lisa Ryan Blair
Joshua Dennis Bolick
William Stuart Bost, IV
Brooklyn Danielle Bowers
Hilary Sheets Bowers
Daniel Patrick Bowes
Eric Benjamin Brickman
Danielle Elizabeth Brischke
Douglas Lee Brown
Joseph Thomas Buckland
Sarah Elizabeth Budd
Abigail Christine Buddo
Jamison Walter Buehler
Daniel Lee Bures
Valarie Shea Burke
Danielle Krystle Carty
Wenjun Chen
Michael Thomas Clark
Ashlyn Lane Congdon
Ashley Christine Cowing
William Alden Cranford, Jr.
Scott Ryan Crysel
William Ellis Culp
Edward McCrady Darling
Raymond Peter Dempsey, Jr.
Johnnie Scott Dick
Michael John Dietrick
Allison Marie Dilloian
Matthew William Donohue
Garret Joseph Drogosch
Daniel Auguste Drouin
Nicholas Scott Dunbar
Kelsey Kaehler Dunn
Meagan Parrott Ellis
Lesya V. Estrada
Jacob Russell Figg
Curtis Allen Fogle
Heather Michelle Ford
Steven Lee Foster
Matthew James Frawley
Justin Donald Freed
Christine Fuller
Lauren Lambert Gallion
Rene Gamez Correa
Kristopher Corbin Garton
Siyu Ge
Jennifer Dinwiddie Goddard
William Scott Gressel
Ginger Fields Griffeth
Jake Kenneth Grubbs
Stuart Caldwell Guidry
Ryan Andrew Halbrook
Bradley Steven Hamby
Emily Christine Hass
Bartley Vaden Heath
Diane McNeill Heath
Rodney Lee Herring
Matthew Thomas Hess
Kate Chapman Hogan
Kelsie Meryle Houck
Stephanie Allison Hubbard
Joshua Scott Hulin
Nicholas Michael Hurd
Craig Robert Jernstrom
Alan Ray Johnson
Jana Lynn Johnson
John William Jordan
Emmanuel W. Jourdan
Bradley Patrick Kenkel
Miranda Sweeney Kerns
Phacharawalai Kidking
Iryna Anatolievna Klepcha
Sharon A. Klock
David John Knight
Michael Henry Kochanny
Jacquelyn Lauren Kremer
Steven Wesley Kretschmer
Robert Maxell Lanning
Daniel Michael Lavelle
Julian Lee
Lorraine Suan Lee
Michael Edward Leja
Julian Alfonso Leon
Benjamin Aaron Linderman
Ryan Charles Magee
Christopher Michael Marsh
Evan Elizabeth Martin
Jeffrey Todd Marty
Christopher Mark Matthews
McKay Hurley Matthews
Elizabeth Dugle Mauch
Bryan Cameron McCall
Susan McGrath
Michael Miano Mellow
Philip Jason Miclat
Adam Smith Mitchell
Erik John Molander
Melissa Marie Monroe
George William Moore, Jr.
Katherine Margaret Moran
Andrew Everett Mossman
Jessica Nicole Murphy
Brian Lee O'Dell
David Michael Oller
Kasidy Clark Owens
John Reid Parker
Meera Rupesh Patel
Blake Hunter Patterson
Lisa Marie Perry
Matthew Henry Peterson
Brian David Phillips
Ray Montgomery Phillips
Harold Frank Pyle, III
John Joseph Pyne
Deborah Lynn Railton
Taylor Henry Rebele
Anna Marie Riddle
Lauren Elizabeth Riley
Donna G. Rogers
John Chalmers Rogers
Kimberly Kristine Rohr
Kyle Todd Romance
Dennis Paul Rosenzweig
John James Russell
Ashley Janelle Rutledge
James Whitfield Salmon
Meghan Colleen Seifert
Brenna Dominica Seredinsky
Kseniya Volodymyrivn Shakotko
Ari Joseph Shapiro
Kelly Elizabeth Shields
Stephen Riley Skidmore
Andrew Ryan Smith
Theodore Clemente Smoyer
Sneha Satishkumar Somani
Timothy David Spahr
Travis Gale Starbuck
Tyler Robert Stephens
Kristen Anna Stiefel
Kevin Martin Tate
Mariah Alyse Taylor
Jennifer Paige Tindal
Andrew David Toews
Michael Alan Trznadel
Andrew Daniel Tucker
Vernon Anthony Utley, Jr.
Stephanie Elizabeth Vaughn
Evan Thomas Vick
Suzanna McIver Vick
Jonathan Alonzo Virgie
Kathryn Elizabeth White Waldo
Taylor Matthew Ward
Hanna Marie Wemhoener
Joshua Robert Wentz
James Block Wheless, III
Ying Yuan



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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

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2016-2017 Individual CPA License Renewal Information

By the end of March, individual CPA license renewal for the 2016-2017 license year will be available on 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 completed to meet the 2015 requirement; and
- a valid MasterCard or VISA account number including security code with the card expiration date and billing address.

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

NOTE: To keep a copy of the information submitted during the renewal process, the licensee must print each page of the online renewal after providing the required information, but before clicking the "submit" button.

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."

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/or NCACPA membership information.

Each licensee must provide the Board with a complete address, including business name, mailing address, email address, and telephone number.



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

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 practice address).

If a licensee is using his or her home address or business/practice 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 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 care-

CPA License Renewal
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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."

Paul David Musgrave, #36832
Dayton, OH 01/25/2016

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 25, 2016, that:

Findings of Fact

1. The Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over the Respondent and the subject matter of this action.
3. The 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, 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. The Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. The Respondent was not present at the Hearing and was not represented by counsel.
7. On December 13, 2011, Paul David Musgrave (the "Respondent") was indicted in the Southern District of Ohio alleging that the Respondent made misrepresentations on a Small Business Administration loan application for an Ohio company.
8. The Respondent, following a trial by jury, was convicted on four (4) counts of financial crimes as described below.
9. The Respondent was convicted on one Count of Conspiracy to Commit Wire Fraud, Bank Fraud, and Submission of False Loan Applications. An element of that crime was that the Respondent "knowingly and voluntarily joined the conspiracy."
10. The Respondent was convicted on two counts of Wire Fraud. An element of those crimes was that the Respondent "had the intent to defraud."
11. The Respondent was convicted on one count of Bank Fraud. An element of that crime was that the Respondent "had the intent to defraud."

Conclusions of Law

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. 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. Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon the Respondent and the Respondent's certificate and to impose civil monetary penalties.
3. The Respondent's actions, as set forth above, constitute convictions of crimes, an essential element of which is dishonesty, deceit, or fraud. Therefore, the Respondent is subject to discipline per N.C. Gen. Stat. §93-12(9)(b).
4. The Respondent's actions, as set forth above, constitute a failure to uphold high standards of personal conduct in violation of 21 NCAC 08N .0201.
5. The Respondent's actions, as set forth above, demonstrate that the Respondent acted with the intent to deceive in violation of 21 NCAC 08N .0202(a).
6. The Respondent's actions, as set forth above, constitute discreditable acts that reflect adversely on the CPA's honesty, integrity, trustworthiness, good moral character, or fitness as a CPA in other respects in violation of 21 NCAC 08N .0203(b)(1).

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

1. The Respondent's CPA certificate is permanently revoked.
2. The Respondent shall pay a Civil Penalty of one thousand dollars ($1000) for each of the four (4) counts upon which he was convicted, for a total of four thousand dollars ($4000).

Gary A. House, CPA, P.A.
Dunn, NC 12/14/2015

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. Gary A. House, CPA, P.A. (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 23, 2015.
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 and a failure to obtain written engagement letters as required by professional standards.
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 with 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), 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 is censured.
2. Respondent firm shall pay a one thousand dollar ($1,000) 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.

Nnamdi Obi Anyafo, #25231
Pineville, NC 01/25/2016

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. Nnamdi Obi Anyafo (hereinafter "Respondent") is the holder of North Carolina certificate number 25231 as a Certified Public Accountant.
2. The Respondent issued audit reports to a client for years 2012 and 2013. The reports were not issued in accordance with

Anyafo
continued on page 4

NC DOR Notice on Sales and Use Tax Technical Bulletins and March 1, 2016, Tax Changes

On February 22, 2016, the Sales and Use Tax Division of the North Carolina Department of Revenue (NC DOR) issued, *Important Notice: Sales and Use Tax Technical Bulletins and March 1, 2016, Tax Changes*.

The Notice contains a list of topics covered in the sales and use tax technical bulletins for which the taxability may have changed effective March 1, 2016.

The information is not all-inclusive and should not be interpreted as tax advice; the facts and circumstances of a particular transaction may alter the application of the sales and use tax statutes to the transaction.

The Notice and the publications referenced in the Notice are available from the NC DOR website, **www.dornc.com**. Questions about the Notice should be directed to the Taxpayer Assistance and Collection Center at 1-877-252-3052.

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standards and were not issued through a registered CPA firm.

3. After review by the Board staff, it was determined that the audit report had numerous deficiencies, including the fact that the report presentation was incorrect and there were no footnotes.
4. The Board staff also noted that the Respondent had not undergone a system peer review as required by the Board's Rules.
5. The Respondent acknowledged that he had completed and signed the audit reports. He stated that he did not think he needed to register for peer review because of the small number of audits he performed.
6. The Respondent stated that he wishes to discontinue providing attest or assurance services.
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. 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 .0302(a), .0401, and .0403.
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 may not provide any services that would otherwise be subject to peer review ("peer-reviewable services") for a period of three (3) years.
2. After three (3) years, the Respondent may perform peer-reviewable services subject to pre-issuance review performed by a reviewer mutually acceptable to the Respondent and the Board, until such time as he receives a "pass" on a system peer review or a "pass" or "pass with deficiencies" on an engagement peer review.
3. After three (3) years, if the Respondent opts to perform peer-reviewable services, he must complete eight (8) hours of audit CPE as part of his annual forty (40) hour CPE requirement until such time as he receives a "pass" on a system peer review or a "pass" or "pass with deficiencies" on an engagement peer review.
4. The Respondent shall remit, with this signed Consent Order, a civil penalty in the amount of one thousand dollars ($1,000).

Gregory E. Underwood, #18130
Albemarle, NC 01/25/2016

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. Gregory E. Underwood (hereinafter "Respondent"), is the holder of North Carolina certificate number 18130 as a Certified Public Accountant.
2. Respondent was engaged to prepare the 2012 audit for a non-profit entity ("Client").
3. The Client filed a complaint alleging that Respondent's audit services were deficient.
4. Respondent was slow to respond to the Board staff's request for information and repeatedly failed to meet the requirement that he provide a response within twenty-one (21) days.
5. In the course of investigating the complaint, the Board staff requested Respondent's workpapers supporting his audit services. Respondent provided those workpapers only after numerous requests from the staff and well in excess of twenty-one (21) days.
6. Respondent was unable to substantiate audit procedures through production of workpapers, resulting in multiple violations of the AICPA Statements on Auditing Standards.
7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and

agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes 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 perform audit engagements in accordance with all applicable standards constitutes a violation of 21 NCAC 08N .0403.
3. Respondent did not respond to Board inquiries within twenty-one (21) days as required by 21 NCAC 08N .0206.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b), 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 shall not perform audit or review services for a period of three (3) years following the approval of this Consent Order
2. After three (3) years, Respondent may engage in audit or review services subject to the following conditions:
   a. Respondent shall, at his own expense, be required to obtain pre-issuance reviews of all audits or reviews until such time as the Board determines that pre-issuance review is no longer necessary. The pre-issuance reviewer shall be approved by the Board. Respondent shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report upon its issuance.
   b. Respondent, as part of his annual CPE requirement, must take eight (8) hours of Audit documentation coursework and eight (8) hours of Nonprofit Accounting and Reporting coursework.
   c. The obligation to obtain a pre-issuance review of all audits and reviews, and the obligation to take the CPE specified above, shall remain in place until Respondent's firm receives a "pass" on a system peer review report.
3. Respondent shall pay a $2,000 civil monetary penalty and $500 administrative fee. Those payments are due at the time that Respondent signs and returns this Consent Order.

Charles Laverne Earney, #13563
Wilmington, NC 02/22/2016

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. Charles Laverne Earney (hereinafter "Respondent") is the holder of North Carolina certificate number 13563 as a Certified Public Accountant.
2. On his 2013 annual certificate renewal, Respondent disclosed to the Board that the AICPA was in the process of investigating a governmental audit for fiscal year May 31, 2010 performed by Earney & Company, LLP ("Firm"). The Respondent is the majority owner of the Firm and was the engagement partner on the governmental audit in question, spending 11 hours on the engagement. A former partner in the Firm with extensive governmental audit experience spent the majority of the 200+ hours on the engagement.
3. The Board staff opened a case file and held the matter in abeyance pending the resolution of the AICPA matter.
4. By correspondence dated April 14, 2015, the AICPA advised Respondent that there appeared to be *prima facie* evidence of deficiencies in the presentation of the audit report for the governmental audit for fiscal year May 31, 2010, the most serious being the failure to identify and test all major federal programs and failing to opine on each major federal program. In order to resolve the matter proactively, Respondent waived his rights to a full investigation in accordance with the JEEP Manual of Procedures and agreed to the terms of a letter of corrective action dated April 14, 2015 ("Corrective Action Letter").
5. After reviewing the AICPA actions, Board staff requested Respondent to provide the Board with the Firm's audit workpapers for the audited governmental entity. Based on review of investigatory materials and a summary review of those workpapers, the Board's Professional Standards

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Earney

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Committee has recommended this Consent Order.

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 therein by the Board.
2. The *prima facie* evidence of workpaper deficiencies identified by the AICPA and the Board appear to constitute a violation of 21 NCAC 08N .0212 and .0409.
3. Per N.C. Gen. Stat. §93-12(9), 93-10(b), 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 shall provide the Board with evidence of compliance with all requirements in his Corrective Action Letter, including:
   a. Provide the Board with certificates of completion of twenty-nine (29) hours of Single Audit and Audit Documentation CPE; and
   b. Provide the Board with copies of the two (2) pre-issuance reports prepared in the next twelve (12) months and the one (1) post-issuance report in accordance with the terms prescribed in the Corrective Action Letter.
2. At the time of his annual certificate renewal, Respondent shall disclose that he is in compliance with the requirements of his Corrective Action Letter as long as those requirements remain applicable.

Whitley Penn

Dallas, TX 02/22/2016

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. Whitley Penn (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.



2016 Board Meetings

April 25
Raleigh, 10 a.m.

May 19
Raleigh,10 a.m.

June 23
Greensboro, 10 a.m.

July 25
Raleigh, 10 a.m.

August 22
Raleigh, 10 a.m.

September 19
Raleigh, 10 a.m.

October 27
Raleigh, 10 a.m.

November 21
Raleigh, 10 a.m.

December 19
Raleigh, 10 a.m.

Board meetings are open to the public, except when under State law, some portions may be closed to the public. Raleigh meetings are held at the Board office and Greensboro meetings are held at the Grandover Conference Center.

Inactive Status

Between January 1, 2016, and January 31, 2016, 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)].

Steven Craig Anderson, #32710	Charlotte, NC
Lien Marie Bailey, #38466	Charlotte, NC
Ted Allen Boyer, #9857	Clemmons, NC
Patricia Lorbacher Calloway, #26207	Charlotte, NC
Rita Sipe Campbell, #23338	Conover, NC
Jonathan Seth Coker, #25963	Greensboro, NC
Andrew E. DeMoss, #35895	Portland, OR
Katherine C. Eldridge, #19215	Huntersville, NC
Melanie McDougall Fornes, #36936	Apex, NC
Thomas Allen Gard, #11319	Hertford, NC
Wallace Kent Geer, II, #11824	Raleigh, NC
Florence Rose Graham, #15248	Travelers Rest, SC
Deborah Nelson Grant, #25314	Topton, NC
Allyn Elizabeth Harcus, #26106	Jamestown, NC
Douglas Milton Holmes, #11725	Fayetteville, NC
Rosemary Kettlewell Huffman, #15291	Roanoke, VA
Rebecca Jeanne Jensen, #36049	Pinehurst, NC
Julie Anne Jones, #24911	Kernersville, NC
Christina Kirk, #35461	Charleston, SC
Jeffrey Douglas Lawson, #30725	Charlotte, NC
Alayna Manville, #29075	Naples, FL
Rebecca Sue Maust, #20411	Greensboro, NC
Deborah Jean McGrath, #33501	Wake Forest, NC
Lauren McSwain McNeely, #32607	Matthews, NC
Fletcher Wright Morgan, #9282	Mebane, NC
Elizabeth Ware Morningstar, #24946	Frederick, MD
Gerald C Musselwhite, Jr., #13717	Fayetteville, NC
Richard Allen Partridge, #19173	McLeansville, NC
Gregg Bradley Paulsen, #34189	Charlotte, NC
Jeanette Reetz Peters, #14786	Chesapeake, VA
Timothy Lawrence Petrie, #33249	Savannah, GA
Hampton Rochelle Poole, Jr., #11744	Raleigh, NC
Elizabeth Cort Ray, #33900	Fairview, NC
Deborah O. Reynolds, #31394	Asheville, NC
Dennis Seiler, #16424	Washington, NC
Tara Mechelle Sherbert, #31035	Charlotte, NC
James David Shoemaker, #4172	Sevierville, TN
Pamela Barringer Smith, #14121	Rocky Mount, NC
Zackery Kenneth Snyder, #33521	Spruce Pine, NC
David Bryan Stevens, #25613	Leland, NC
Kevin B. Vincent, #29741	Roanoke Rapids, NC
Brian Edward Wheatley, #27074	Kernersville, NC

CPA License Renewal

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fully, select the appropriate answer, and click "submit."

NOTE: If the licensee selects answer "B" because he or she was licensed after January 1, 2016, 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 calculates the number of hours of CPE carry-forward from 2014, the CPE credit hours earned in 2015, and the CPE hours for carry-forward into 2016.

If the number of carry-forward hours brought forward from 2014 (Block A) does not agree with the licensee's records, the licensee must contact Cammie Emery (**cemery @nccpaboard.gov)** for verification of the licensee's CPE hours. After the CPE hours are verified by Board staff, the renewal may be completed.

The system automatically adds the carry-forward hours earned in 2014 (Block A) to the CPE hours earned in 2015 (Block B), and places the total in Block C. The hours available for carry-forward are automatically calculated in Block D (carry-forward hours cannot exceed 20).

NOTE: If the licensee's CPE requirement for 2015 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, for each affirmative answer, type a brief explanation in the text box at the bottom of the page. Any applicable court documents should be added as a PDF (no larger than 20 mb) by clicking "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 a licensee who has previously filed a certificate renewal is applicable for the period since the filing of his or her last renewal.

Page 5 is an affirmation 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 at **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 2016-2017 certificate renewal fee is $60.00.

The Board's website is certified by Comodo (**comodogroup .com**) as secure for web-based transactions and all e-commerce transactions are directed through the VeriSign gateway (**verisign .com**).

In addition, BB&T (the Board's financial institution of record), has 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 should print the acknowledgment page to confirm that the renewal was accepted; the acknowledgment page serves as the licensee's payment receipt.

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, 2017.

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.

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, 2016, 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, 2016. Forms for inactive status are available on the website, **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.

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, March 25, 2016

Monday, May 30, 2016



Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Consent Orders issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. To view the full text of a Consent Order, use the Licensee Search function of the Board's website, nccpaboard.gov, to look up the licensee's record. In the record, click on the "Details" link and select "View" under the Public Documents heading.

Sam S. Azra, #26086
Concord, NC 01/25/2016

The Board opened a case against Sam S. Azra (Respondent Azra) for failure to complete sufficient CPE, including an ethics course, as required for renewal of his North Carolina CPA license.

Respondent Azra signed a Consent Order in which he accepted 1) the denial of the renewal of his CPA license; 2) the forfeiture, for at least one year, of his CPA license; and 3) the imposition of a $1000 civil penalty.

Respondent Azra may apply for reissuance of his CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 66 hours of CPE including an eight-hour group study accountancy law course offered by the NCACPA in the 12-month period preceding his application for reissuance.

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

Marty Dallas Carter, #15971
Charlotte, NC 01/25/2016

The Board opened a case against Marty Dallas Carter (Respondent Carter) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Carter signed a Consent Order in which he accepted 1) the denial of the renewal of his CPA license; 2) the forfeiture, for at least one year, of his CPA license; and 3) the imposition of a $1000 civil penalty.

Respondent Carter may apply for reissuance of his CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 80 hours of CPE including an eight-hour group study accountancy law course offered by the NCACPA in the 12-month period preceding his application for reissuance.

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

Rhonda Bilbee Cianchetti, #18211
Mt. Laurel, NJ 02/22/2016

The Board opened a case against Rhonda Bilbee Cianchetti (Respondent Cianchetti) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Cianchetti signed a Consent Order in which she accepted 1) the denial of the renewal of her CPA license; 2) the forfeiture, for at least one year, of her CPA license; and 3) the imposition of a $1000 civil penalty.

Respondent Cianchetti may apply for reissuance of her CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 80 hours of CPE, including an eight-hour accountancy law course offered by the NCACPA, in the 12-month period preceding her application for reissuance.

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

Angel Neal Dronsfield, #18294
Durham, NC 01/25/2016

The Board opened a case against Angel Neal Dronsfield (Respondent Dronsfield) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Dronsfield signed a Consent Order in which she accepted 1) the denial of the renewal of her CPA license; 2) the forfeiture, for at least one year, of her CPA license; and 3) the imposition of a $1000 civil penalty.

Respondent Dronsfield may apply for reissuance of her CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 43 hours of CPE including an eight-hour group study accountancy law course offered by the NCACPA in the 12-month period preceding her application for reissuance.

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

Susan Bradley Hopkins, #31097
Charlotte, NC 01/25/2016

The Board opened a case against Susan Bradley Hopkins (Respondent Hopkins) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Hopkins signed a Consent Order in which she accepted 1) the denial of the renewal of her CPA license; 2) the forfeiture, for at least one year, of her CPA license; and 3) the imposition of a $1000 civil penalty.

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Hopkins

continued from page 9

Respondent Hopkins may apply for reissuance of her CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 49.5 hours of CPE including an eight-hour group study accountancy law course offered by the NCACPA in the 12-month period preceding her application for reissuance.

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

Constance Rae Hurst, #24164
Indian Land, SC 02/22/2016

The Board opened a case against Constance Rae Hurst (Respondent Hurst) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Hurst signed a Consent Order in which she accepted 1) the denial of the renewal of her CPA license; 2) the forfeiture, for at least one year, of her CPA license; and 3) the imposition of a $1000 civil penalty.

Respondent Hurst may apply for reissuance of her CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 43.5 hours of CPE including an eight-hour accountancy law course offered by the NCACPA in the 12-month period preceding her application for reissuance.

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

Vinod Jain, #21598
Charlotte, NC 01/25/2016

The Board opened a case against Vinod Jain (Respondent Jain) for failure to complete sufficient CPE, including an ethics course, as required for renewal of his North Carolina CPA license.

Respondent Jain signed a Consent Order in which he accepted 1) the denial of the renewal of his CPA license; 2) the forfeiture, for at least one year, of his CPA license; and 3) the imposition of a $1000.00 civil penalty.

Respondent Jain may apply for reissuance of his CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 62 hours of CPE, including an eight-hour group study accountancy law course offered by the NCACPA, in the 12-month period preceding his application for reissuance.

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

Tamara Lee #22654
N. Myrtle Beach, SC 01/25/2016

The Board opened a case against Tamara Lee (Respondent Lee) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Lee signed a Consent Order in which she accepted 1) the denial of the renewal of her CPA license; 2) the forfeiture, for at least one year, of her CPA license; and 3) the imposition of a $1000.00 civil penalty.

Respondent Lee may apply for reissuance of her CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 80 hours of CPE, including an eight-hour accountancy law course offered by the NCACPA, in the 12-month period preceding her application for reissuance.

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

Kevin Michael Madden, #18616
Clifton, VA 12/14/2015

The Board opened a case against Kevin Michael Madden (Respondent Madden) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Madden signed a Consent Order in which he accepted 1) the denial of the renewal of his CPA license; 2) the forfeiture, for at least one year, of his CPA license; and 3) the imposition of a $1000 civil penalty.

Respondent Madden may apply for reissuance of his CPA license by

Reclassifications

On February 22, 2016, the Board approved the following applications for reclassification:

Reinstatement

Janice Judy Bourne, #33764	New Bern, NC
Benny Joseph Buras, Jr., #34719	Charlotte, NC
Barry Dale Church, #18848	Kernersville, NC
Sarah Jordan Ilderton, #33922	Charleston, SC
Magda Jezovicova, #37854	Charlotte, NC
Rebecca Talley Keith, #17034	Winston-Salem, NC
Robert Wade Rogers, #33206	Asheville, NC

Reissuance

Brittni Jade Jenkins, #37377	Charlotte, NC
Marion Holloway Simmons, #29652	Riverview, FL

complying with the terms set forth in the Consent Order.

The terms include completing at least 52 hours of CPE, including an eight-hour group study accountancy law course offered by the NCACPA, in the 12-month period preceding his application for reissuance.

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

Kathleen Miller Mason, #21000
Milwaukee, WI 01/25/2016

The Board opened a case against Kathleen Miller Mason (Respondent Mason) for failure to complete sufficient CPE, including an ethics course, as required for renewal of her North Carolina CPA license.

Respondent Mason signed a Consent Order in which she accepted 1) the denial of the renewal of her CPA license; 2) the forfeiture, for at least one year, of her CPA license; and 3) the imposition of a $1000 civil penalty.

Respondent Mason may apply for reissuance of her CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 61 hours of CPE, including an eight-hour accountancy law course offered by the NCACPA, in the 12-month period preceding his application for reissuance.

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

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Certificates Issued

On February 22, 2016, the Board approved the following 80 applicants for licensure as North Carolina CPAs:

James Kerry Aaron
Mason Wayne Barringer
Heather Jones Barsallo
Shane Walker Basen
Anna Taylor Beam
Tawana Bowman Berrier
Erin Walker Bigham
Christine Marie Black
Walter Westin Bordeaux
Ashley Marie Canady
Jennifer Nicolle Allery Cantey
Alyssa S. Carlson
Kristy Lynn Cole
Khristopher Brock Conner
Elizabeth Kaden Coy
Nancy Lynn Crates
Bryan John DaCanal
Brian Leighton Doud
Maryellen Rose Dunkle
Sean Patrick Eames
Jordan Neal Eatman
Emily Elizabeth Edwards
Ashley Michelle Gardner
Bria Ashia Gatewood
Victoria Ashley Hammer
John Walter Hartman
Aubrey Lynn Hollen
Joshua Blaine Jackson
Evelyn Marie Kelley
Kyle Clanton Kirby
Janey Kellyn Kuyath
Marco Lam
Jacob Robert Lawler
Corey Alexander LeMoine
Christian Rhodes Lincoln
Alison Danielle Long
Callie Elizabeth Luckadoo
Amanda Laurie Lynch
Justin Eugene Mace
Jennifer McGhee
Joshua Shane McLaughlin
Thomas William Mills
Kevin Alan Moore
Samuel Adam Moore
Melinda Bower Mueller
Jennifer Gosnell Mull
Nicholas Pagano
Brandon Tyler Parks
Richard Brian Pieringer, Jr.
Bradley Scott Porter
Thomas Andrew Ransdell
Lindsey Danielle Reynolds
Kristin Cathleen Roland
William George Sanborn
Abby Carleton Scott
Kelsey Mitchell Smith
Shelton Tyler Sowards
Neil Hansen Spence
Sara Elizabeth Spires
Andrew Michael Stevens
Joshua C. Stokes
Kelly Brannon Stokes
Rachael Huntley Strickland
Lee Chandler Thaxton
Thomas Joseph Timoney, III
Sahil Vahewala
Akilah Sameerah Waldrond
Gabbrielle Elizabeth Webb
Charlene Brookins Weston
Albert Edward White
David Michael Wieand
Kasey Joy Wiggins
Tyler Kirk Wikse
Blake Miller Wilcox
Benjamin David Wilson
Tyler Adam Wilson
Paul David Wright
Jacob Thompson Wubbenhorst
Alec Marshall Yale
Beibei Zhou

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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 No:	Home Fax:
Personal Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone No:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: ☐ 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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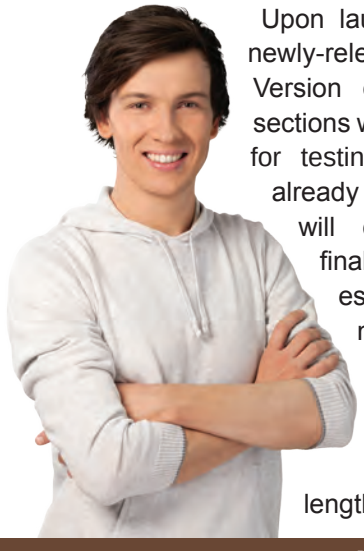
New Version of Exam Requires Procedural Changes

In late March, the National Association of State Boards of Accountancy (NASBA) announced several procedural changes required by the new version of the Uniform CPA Exam that will launch next year.

In anticipation of an increased number of candidates wanting to sit for the Exam before the new version starts in April 2017, testing windows will be extended through June 10, 2016, September 10, 2016, December 10, 2016, and March 10, 2017.

Due to the commonality of content and sections between the current and next version of the Exam, any combination of passing current Exam sections and future Exam sections will count toward completing the Exam requirement for licensure.

For example, candidates who have conditional credit in BEC will retain credit for that section until its expiration date (18 months). This holds true for all sections of the Exam.



Upon launch, only the newly-released "Next Version of the Exam" sections will be available for testing. Candidates already in the process will complete any final sections necessary using the next version of the Exam.

On the new version of the Exam, the length of both the REG and BEC sections will increase from three (3) hours to four (4) hours.

Therefore, the total Exam testing time will be lengthened from 14 hours to 16 hours.

Upon the launch of the next Exam, one standardized 15-minute break will be offered to candidates during each section.

Each standardized break ***will not*** count against testing time and the standardized break will be offered approximately midway through each Exam section.

Consistent with current practices, candidates may take optional breaks between testlets. These optional breaks ***do*** count against the candidate's testing time.

After the launch of every new Exam, the passing score must be established to ensure that scoring validity/accuracy essential to the legal defensibility of the Exam is maintained.

Following the close of the anticipated launch window, all candidate performance data will be fully analyzed in order to establish a passing score. Scores for this testing window will be released approximately 10 weeks after the close of the window.

Additional candidate performance reviews will be conducted following the close of the third and fourth testing windows of 2017.

Scores for those testing windows will be released approximately 10 days after the close of each window.

Additional information on the new version of the Exam will be available to candidates in the coming months.

Board Officers Elected

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

On March 23, 2016, the members of the Board re-elected Michael H. Womble, CPA, President; Wm. Hunter Cook, CPA, Vice President; and Jeffrey J. Truitt, Esq., Secretary-Treasurer.

Womble, managing partner of Williams Overman Pierce, LLP, was appointed to the Board in 2012 and re-appointed in 2015.

Cook, who served on the Board 2009-2012 and was re-appointed in 2013, is a partner in the Professional Standards Group of Dixon Hughes Goodman, LLP.

Truitt, a public member of the Board since 2014, is a partner with Smith, Anderson, Blount, Dorsett, Mitchell & Jernigan, L.L.P.

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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."

Battelle Rippe Kingston, LLP
Dayton, OH 03/23/2016

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. Battelle Rippe Kingston, LLP (hereinafter "Respondent Firm"), had a principal place of business outside of North Carolina and had 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 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.

Clarus Partners
Columbus, OH 03/23/2016

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. Clarus Partners (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.

Conner Ash, P.C.
St. Louis, MO 03/23/2016

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. Conner Ash, 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.

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Eichen & DiMeglio, P.C.
Plainview, NY 03/23/2016

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. Eichen & DiMeglio, 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 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, 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.

Mize Houser & Company, P.A.
Topeka, KS 03/23/2016

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. Mize Houser & Company, 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. 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. §-9310(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.

BOARD CALENDAR

May 19 Raleigh 10 a.m.	June 23 Greensboro 10 a.m.	July 25 Raleigh 10 a.m.	Aug. 22 Raleigh 10 a.m.
Sept. 19 Raleigh 10 a.m.	Oct.27 Raleigh 10 a.m.	Nov. 21 Raleigh 10 a.m.	Dec. 19 Raleigh 10 a.m.



Certificates Issued

On March 23, 2016, the Board approved the following 46 applicants for licensure as North Carolina CPAs:

Kristen Nichole Alston
Katherine Conley Ashley
Trent Smith Ball
Andrew Edward Beamon
Cassandra Talbot Belov
Kara Ruth Carroll
Ethan Bicher Cohen
Nicolas Daniel Conner
Jennifer Jean Cornelius
Chase McKinley Crone
Cheryl Reyes De Castro
Steven Lee Dinkins, Jr.
Hannah Nancy Fabry
Joseph Ryan Gerant
Nia Afiya Hall
Mitchell Lawrence Harrison
Kari Lee Hepburn
Eric Christopher High
Shelby Lauren Holkeboer
Nicklaus Ben Hynson
Kristin DeAnn Jarvis-DeSouza
Trei Weston Jolly
Ashley Khrystene Keen
Bridgette Bai-Gen Lin
Sonya Louise Johnson Long
Theodore James Luckman
Evelyn Khadeche Makatiani
William A. Malcom
Dalys Judith Miller
Bradley Joseph Neumann
Christopher William Nitto
Anthony James Pappalardo
Richardson Colby Pate
Robert Withers Poellnitz, III
Ryan Keith Poser
Tyler Christian-Allan Powell
Sean David Roundtree
Bridget Anne Ryan
Julie Moore Schlosky
Rachel Lynn Sutton
Andrew Joseph Swint
Claire Noelle Thomas
Jeremy Scott Tomlinson
Jingjing Wang Toniolo
Michael James Zeblo
Lingyun Zhang

Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Consent Orders issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. To view the full text of a Consent Order, use the Licensee Search function of the Board's website, nccpaboard.gov, to look up the licensee's record. In the record, click on the "Details" link and select "View" under the Public Documents heading.

Lisa Lee McDonall, #19628
Winston-Salem, NC 01/25/2016

The Board opened a case against Lisa Lee McDonall (Respondent McDonall) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent McDonall signed a Consent Order in which she accepted 1) the denial of the renewal of her CPA license; 2) the forfeiture, for at least one year, of her CPA license; and 3) the imposition of a $1000 civil penalty.

Respondent McDonall may apply for reissuance of her CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 59 hours of CPE including an eight-hour group study accountancy law course offered by the NCACPA in the 12-month period preceding her application for reissuance.

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

William Tracy Mitchell, #15201
Fleming Island, FL 01/25/2016

The Board opened a case against William Tracy Mitchell (Respondent Mitchell) for failure to complete sufficient CPE, including an ethics course, as required for renewal of his North Carolina CPA license.

Respondent Mitchell signed a Consent Order in which he accepted 1) the denial of the renewal of his CPA license; 2) the forfeiture, for at least one year, of his CPA license; and 3) the imposition of a $1000 civil penalty.

Respondent Mitchell may apply for reissuance of his CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 80 hours of CPE including an eight-hour group study accountancy law course offered by the NCACPA in the 12-month period preceding his application for reissuance.

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

Heather Phillips, #36494
Cary, NC 01/25/2016

The Board opened a case against Heather Phillips (Respondent Phillips for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Phillips signed a Consent Order in which she accepted 1) the denial of the renewal of her CPA license; 2) the forfeiture, for at least one year, of her CPA license; and 3) the imposition of a $1000 civil penalty.

Respondent Phillips may apply for reissuance of her CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 80 hours of CPE, including an eight-hour accountancy law course offered by the NCACPA, in the 12-month period preceding her application for reissuance.

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

Daniel Alan Yarborough, #33032
Hillsborough, NC 01/25/2016

The Board opened a case against Daniel Alan Yarborough (Respondent Yarborough) for failure to complete sufficient CPE, including an ethics course, as required for renewal of his North Carolina CPA license.

Respondent Yarborough signed a Consent Order in which he accepted 1) the denial of the renewal of his CPA license; 2) the forfeiture, for at least one year, of his CPA license; and 3) the imposition of a $1000 civil penalty.

Respondent Yarborough may apply for reissuance of his CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 40 hours of CPE including an eight-hour group study accountancy law course offered by the NCACPA in the 12-month period preceding his application for reissuance.

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

Mi Zhou, #36873
Blacksburg, VA 01/25/2016

The Board opened a case against Mi Zhou (Respondent Zhou) for failure to complete sufficient CPE, including an ethics course as required for renewal of his North Carolina CPA license.

Respondent Zhou signed a Consent Order in which he accepted 1) the denial of the renewal of his CPA license; 2) the forfeiture, for at least one year, of his CPA license; and 3) the imposition of a $1000 civil penalty.

Respondent Zhou may apply for reissuance of his CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 40 hours of CPE including an eight-hour accountancy law course

offered by the NCACPA in the 12-month period preceding his application for reissuance.

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

Anna Petree Erwin, #28102
Wilmington, NC 03/23/2016

The Board opened a case against Anna Petree Erwin (Respondent Erwin) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Erwin signed a Consent Order in which she accepted 1) the denial of the renewal of her CPA license; 2) the forfeiture, for at least one year, of her CPA license; and 3) the imposition of a $1000 civil penalty.

Respondent Erwin may apply for reissuance of her CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 80 hours of CPE including an eight-hour group study accountancy law course offered by the NCACPA in the 12-month period preceding her application for reissuance.

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

CPA Inauguration

The 2016 CPA Inauguration will be held June 22, 2016, at the Grandover Resort and Conference Center in Greensboro.

The Inauguration recognizes all new North Carolina CPAs licensed between May 1, 2015, and April 30, 2016.

More information on the Inauguration is available on the NCACPA website, **www.ncacpa.org/cpa-inauguration**.

Reclassifications

On March 23, 2016, the Board approved the following applications for reclassification:

Reinstatement

Carleen Richardson Berndt, #16170	Boone, NC
Nancy Hembree Flynn, #24803	Los Gatos, CA
Kenneth Wayne Hanner, #16593	Thomasville, NC
Thomas Eugene Hastings, #4160	Charlotte, NC
Scott Taylor Witham, #27751	Mount Holly, NC

Reissuance

Summer Leigh Cline, #30048	Belmont, NC
Torgrim Christopher Forberg, #31865	Ijamsville, MD
Anna Passantino Grofic, #35154	Chapel Hill, NC
Stephen Mark Himmelberg, #21904	Durham, NC

Inactive Status

Between February 1, 2016, and March 18, 2016, 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)].

Rosalind Castillo Compton, #17372	Charleston, SC
Lyria Vanderboom Sims, #36473	Kalamazoo, MI
Henry Anthony Duperier, #21472	Charlotte, NC
Derrick Clark Hensley, #19048	Woodbridge, VA
Lisa Marie Kahler, #37142	Clemmons, NC
Jack Thomas Davis, #13813	Raleigh, NC
Ernest Preston Rhyne, III, #12021	Hickory, NC
Mee-Dong Son, #22837	Raleigh, NC
Dennis W. Wesney, #31850	High Point, NC
Patrick Timothy Fagin, #30489	Wake Forest, NC
Phyllis Dixon Rainey, #25371	Asheboro, NC
Karen Kirkland Shaw, #24721	Asheville, NC
Pamela Boyes Bruno, #16017	Miami, FL
Christopher J. Duke, #36789	Indian Trail, NC
Karen Torrence Stewart, #18347	Raleigh, NC
Denise Elizabeth McKnight Patten, #32459	Greer, SC
B. Ellen Sewell, #16393	Beaufort, NC
Johnny Carl Alcon, Jr., #14550	High Point, NC
Linda Crede Ostermann, #13520	Oakland, ME
Richard Lane Eudy, #11660	Charlotte, NC
Thomas Madison Johnson, II, #7561	Raleigh, NC
Harold Dean Sellers, #13627	Charlotte, NC
Cheryl Lynn Witt, #19570	Fernandina Beach, FL
Tricia Rebecca Eitel, #29156	Mt. Holly, NC
Candace Fay Chapman, #36219	Evansville, IN
Ronald E. Clanton, #32107	Cary, NC
Joseph Paul Karpinski, #32865	Hilton Head Island, SC

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

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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 No:	Home Fax:
Personal Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone No:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: ☐ 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. 05-2016

Don't Be That CPA

Each year, failure to complete the necessary CPE required for license renewal causes problems for many North Carolina licensees. ***Don't be one of those CPAs***.

Prior to renewing your NC CPA license this year, take a few minutes to gather and review the certificates of completion for the CPE courses you completed during 2015.

Make sure the CPE year and hours are correct on each certificate of completion. Make sure, too, that each course meets the requirements of 21 NCAC 08G .0404, *Requirements for CPE Credit*.

And don't forget that as an active CPA, you are required to complete a two-hour course on regulatory or behavioral professional ethics and conduct offered by a CPE sponsor registered with the National Association of State Boards of Accountancy (NASBA) to offer an ethics course.

If you are using carry-forward hours from 2015 to meet the annual requirement, you may check your carry-forward hours by looking up your record in the Board's online licensee database.



Remember, carry-forward hours ***cannot*** be used to satisfy the ethics CPE requirement.

If you have a question about your carry-forward hours, contact Cammie Emery at **cemery @nccpaboard.gov**.

If you do not have enough hours to meet the 2015 CPE requirement, you are allowed to complete the needed hours before June 30, 2016.

After completing the necessary hours and receiving the certificates of completion, you may renew your CPA license.

Completing the hours between January 1, 2016, and June 30, 2016, will result in a Letter of Warning, but no discipline by the Board.

However, if this is your second failure within a five calendar year period to complete the required CPE hours by December 31, your renewal will be denied. ***Don't be one of those CPAs***.

Failure to accurately report your CPE or not having the proper CPE may result in a forfeited certificate and a $1000 civil penalty through a Consent Order that is published in the *Activity Review*. ***Don't be one of those CPAs***.

If you have questions about CPE, contact Cammie Emery at **cemery@nccpaboard.gov**.

If you have questions about the license renewal, contact Buck Winslow at **buckw@nccpaboard.gov**.



CPA License Renewal Deadline Is June 30

North Carolina CPAs have about six weeks left to renew their CPA licenses online before the June 30, 2016, deadline.

Information about the renewal process was published in the March issue of the *Activity Review.* Instructions also are available online at **http://bit.ly/22rYpWh**.

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

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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."

McSoley McCoy & Co.

S. Burlington, VT 04/25/2016

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. McSoley McCoy & Co. (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.

Rehmann Robson

Ann Arbor, MI 04/25/2016

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. Rehmann Robson (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.

Roddy, Horsley, Dillon & Gault
Atlanta, GA 04/25/2016

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. Roddy, Horsley, Dillon & Gault (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.

continued on page 4

BOARD MEETINGS

June 23*

July 25

August 22

September 19

October 27

November 21

December 19

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

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

*Greensboro

continued from page 3

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.



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North Carolina Candidate Receives *Elijah Watt Sells Award*

The Board is pleased to announce that Joel G. Cook, a North Carolina Exam candidate, was one of 75 winners of the 2015 *Elijah Watt Sells Award*.

The award was given to candidates who earned an average score above 95.5 across all four sections of the Uniform CPA Exam, passed all four sections of the Exam on the first attempt, and completed testing in 2015.

Cook, who graduated *magna cum laude* from Furman University with a Bachelor of Arts in Accounting, received his Master of Professional Accountancy (MPAcc) from Clemson University. He is an auditor with Deloitte in Charlotte, NC.

The Elijah Watt Sells Award program was first established by the AICPA in 1923 to recognize outstanding performances on the CPA Exam. Sells, one of the first CPAs in the United States, was active in the establishment of the AICPA and played a key role in advancing professional education within the profession.

Ahler Retires from NCACPA, Bryson Named CEO



Jim Ahler



Sharon Bryson

After more than 27 years as the CEO of the North Carolina Association of CPAs (NCACPA), Jim Ahler retired effective April 30, 2016.

Sharon Bryson, an NCACPA employee for more than 30 years, was named CEO effective May 1, 2016.

On behalf of the Board, Michael H. Womble, CPA, President of the Board, presented Ahler with a resolution recognizing his dedication to the CPA profession and his role in building and maintaining a strong relationship with the Board.

"Jim has always been a strong voice for the CPA profession and the members of the NCACPA, " said Robert Brooks, Executive Director of the Board.

"The Board and staff congratulate him on his retirement and wish him the best as he starts this new chapter of his life."

Reclassifications

On April 25, 2016, the Board approved the following applications for reclassification:

Reinstatement

Amy McLaughlin Hrinsin, #28562	The Woodlands, TX
Charla Dean Seif, #30992	Charlotte, NC
Laura Copeland Stanziale, #30527	Raleigh, NC
Kathy Kesler Thomas, #21548	Lexington, NC
Charlotte Tabler Vetter, #19910	Franklinville, NC

Reissuance

Kurt Andrew Dyck, #25146	Charlotte, NC
James David Ewart, #4156	Charlotte, NC
Robert Dean Harris, #18750	St. Paul, MN
Kondwani Khonje, #37726	Raleigh, NC
Michelle Bryant Mehan, #22955	Wake Forest, NC
Kim Alarco Stuntz, #27608	Raleigh, NC
Hubert James Williams, #11967	Franklin, TN

Certificates Issued

On April 25, 2016, the Board approved the following 129 applicants for licensure as North Carolina CPAs:

Stephanie Stern Al-Zubaidy
Keara Jane Attamante
April Elizabeth Audette
Svyatoslav Steve Bashmakov
Donald Paul Beebe
Benjamin Evans Blackmon
Shannon Marie Blodgett
Harry Albert Blume, Jr.
Austen John Bono
Matthew Nye Borders
Adrianne Denise Bostic
Audrey Denise Bostic
Morgan Stanley Brown
Lynn Michelle Bruggeman
Nicholas Rundle Butterly
Tyler Jerome Cameron
Amanda Susan Carballo
Ashley Beddard Cauley
Jeremy Paul Colombik
Peter H. Cook, II
Hannah Rae Crump
David Silvio D'Annunzio, Sr.
Bret Steven Denning
Amy Elizabeth DeVore
Thomas Bryce Moores Downen
Joshua Gerard Dzyak
James Bradley Elam
Joseph Francis Esposito
Sean Edward Etchells
Nicole Dianne Evans
Jeffrey Paul Farber
Gerald Wetherington Floyd
Richard M. Freiberg
Rochelle Ann Friend
Darcy Jane Garfinkel
Emilee Somers Gazda
Jennifer Payden George
Clifford Dean Goss
Lisa Ramsey Granlund
Kristin Michelle Green
Andrew Howard Greene
Kristen Pearce Griffith
Eric Douglas Griggs
Vonda Marie Hall
Sarah Jane Hazelton
Stephanie Nicole Herbert
Hillary Ann Holt
James Thomas Hope
Brendan Boland Hoyer
Hilary Frances Hughes
Walter Barrett Hughes
Jeffrey Skillman Hunt
Lindsay Grace Jenkins
Karen Elaine Jolley
Neliana Zhivkova Karaman
Jonathan Bolo Kemo
Laura Alexandra Kessler
Doris H. Kidwell
Scott Alan King
Christopher Robert Kovach
Toni Thore Lee-Andrews
Dallin Emil Lemich
Megan Jean Leong
Samantha C. Lepionka
Morris Edward Levy
Rebecca Alyson Lickteig
Koen Gerard Long
Kelsey Lee Mabe
Ryann Marwan Marzouk
Marc William Matalavage
Alexander Mason McGowin
Jamie Elizabeth Milliski
Dale Thomas Millns, III
Cori Anne Moore
Edward Jack Muren, IV
Aaron Christopher Myers
Jennifer Marie Neville
Eric Russell Ogilvie
Tiffany Rene Ohmes
Michelle Marie O'Keefe
Tomasz Olejarz
Heather Lyn Panettieri
Eric Thomas Panian
Joseph Gerald Pariseau
Alyssa Suresh Patel
Jennifer Lynn Perry
David Randall Peters
John David Pike
Hannah Marie Porter
Kathryn Hull Porterfield
Jaime Smith Pritchett
Raheel Qureshi
Mark Elliott Rackley
Gregory Thomas Reagan
Raegan Merle Reifkind
Ansley Dawn Ripka
Kevin Michael Roberts
Michael William Roberts
Kimberly Ann Robinson
Nicole Angela Rocco
Patricia Waites Rosenberg
Lauren Elizabeth Rukasuwan
Nadine Anastasia Russell
Jacqueline Marie Sabo
Misti Ann Skinner
Stuart Douglas Smith
Waylon Von Smith
Lorey Ann Spade
Robert Lee Spencer, III
Sherry L. States
Michael Thomas Stevens
Haley Grace Streich
Stephen Michael Strunk
Lori Sullivan
Stephanie Campbell Taylor
Robert Phillip Trautwein
Kenneth Alan Turner
Theodore Allen Unruh
Astrid Ingrid Valentin
Alan Paul Vercio
Stephen Douglas Walker
Stephen Allen Watson, Jr.
Samantha Annette Webb
Elizabeth Clair Whitaker
Caleb Kennedy Witsil
Chad Warren Wouters
Deborah Joyce Zell
Dali Zhang
Ziqiu Zhu



Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on Monday, May 30, 2016, for Memorial Day.

Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Consent Orders issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. To view the full text of a Consent Order, use the Licensee Search function of the Board's website, nccpaboard.gov, to look up the licensee's record. In the record, click on the "Details" link and select "View" under the Public Documents heading.

Regina L. Guillet, #28408
Atlanta, GA 03/23/2016

The Board opened a case against Regina L. Guillet (Respondent Guillet) for failure to complete sufficient CPE, including an ethics course, as required for renewal of her North Carolina CPA license.

Respondent Guillet signed a Consent Order in which she accepted the denial of the renewal of her CPA license; the forfeiture for at least one year of her CPA license; and the return of her CPA certificate to the Board within 15 days of her receipt of the Board's notification of its approval of the Consent Order.

Respondent Guillet may apply to return her certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 40 hours of CPE including an eight hour accountancy law course offered by the NCACPA.

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

Sherril McLeod, #19871
Ventura, CA 03/23/2016

The Board opened a case against Sherril McLeod (Respondent McLeod) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent McLeod signed a Consent Order in which she accepted the denial of the renewal of her CPA license; the forfeiture for at least one year of her CPA license; and the return of her CPA certificate to the Board within 15 days of her receipt of the Board's notification of its approval of the Consent Order.

Respondent McLeod may apply to return her certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 44.5 hours of CPE including an eight hour accountancy law course offered by the NCACPA.

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

Charles A. Morris, #35281
Oak Island, NC 03/23/2016

The Board opened a case against Charles A. Morris (Respondent Morris) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Morris signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

Respondent Morris may apply to return his certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 55 hours of CPE including an eight hour group study accountancy law course offered by the NCACPA.

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

Thomas Carl Morton, #17918
Greensboro, NC 03/23/2016

The Board opened a case against Thomas Carl Morton (Respondent Morton) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Morton signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

After one year from the date the Board approved the Consent Order, Respondent Morton may apply to return his certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 43 hours of CPE including an eight hour accountancy law course offered by the NCACPA.

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

James Lee Norris, #27931
Dallas, TX 03/23/2016

The Board opened a case against James Lee Norris (Respondent Norris) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Norris signed a Consent Order in which he accepted the denial of the renewal of his CPA

license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

Respondent Norris may apply to return his certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 42.5 hours of CPE including an eight hour accountancy law course offered by the NCACPA.

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

Michael Vernon Norton, #22613
Solon, OH 03/23/2016

The Board opened a case against Michael Vernon Norton (Respondent Norton) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Norton signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

Respondent Norton may apply to return his certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 80 hours of CPE including an eight hour accountancy law course offered by the NCACPA.

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

Inactive Status

Between March 21, 2016, and April 21, 2016, 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)].

Geoffrey Andrews Fletcher, #14932	Plantation, FL
Tony Huang, #17850	Raleigh, NC
Rachel Dawn Sanders, #35454	Dallas, TX
Lewis Howard Dorsett, Jr., #11813	Mt. Gilead, NC
Deborah J. Enna, #10179	Charlotte, NC
Ruth Lois Artis, #17315	Silver Spring, MD
Jeanne Hovelson Gilmore, #17928	Cornelius, NC
John William Higbee, #34042	Huntersville, NC
Kristen Selvey Yancey, #32892	Charlotte, NC
Matthew David Park, #34882	Portland, OR
Janet L. Perrien, #17066	Charlotte, NC
Rebecca Jane Whitener, #17570	Charlotte, NC
Donna Marie Yost, #38243	Howey-in-the-Hills, FL
Teresa Vaughan Noblin, #18326	Zebulon, NC
Shelly Ann Shores, #39444	Charlotte, NC
Beth Ann Benyas, #18281	Raleigh, NC
Ramona Sue Chambers, #25859	Winston-Salem, NC
Danny Rex Miller, #6727	Boone, NC
Anne Carol Blackman, #17947	Clemmons, NC
Lisa Ching-Yim Cheng, #16499	Schumburg, IL
Kathleen A. Davis, #23246	Asheville, NC
Charles Ralph Harris, #14946	Burlington, NC
Joe Channing Minor, #3422	West Palm Beach, FL
Alan Joseph Taylor, #38618	Cayce, SC
Deborah Heffner O'Toole, #15198	Dallas, PA
Stephen Douglas Clough, #23639	Shawnee, KS
George Jaques Harrington 14093	W. Roxbury, MA
Katherine Colleen Stille, #32361	Cary, NC
Susan Rothe Arnold, #28503	Chattanooga, TN
Floyd Thomas Craven, #2788	High Point, NC
Roberta Ann Jennings, #39223	West Des Moines, IA
Lawrence Henry Herlong, #11814	Saint Helena Island, SC
Heba Kamel Botros, #27953	Waxhaw, NC
Lester Wilburn Stocks, #6624	Kannapolis, NC
William Splane Page. Jr., #9897	Kinston, NC
Deborah Welsh Poovey, #16784	Harrisburg, NC
Jean Dinsmore Stafford, #8580	Greensboro, NC
Joe Roberson Stafford, #8937	Greensboro, NC
Han Sun, #37709	Chicago, IL

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 No:	Home Fax:
Personal Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone No:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: ☐ 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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Are You Like Fred or Sam?

Two CPAs, Fred and Sam, are attending the annual tax conference sponsored by the state society.

The opening remarks begin at 8 a.m., so Fred arrives at the conference at 7:30 a.m., picks up the conference materials, and takes his seat before 8 a.m. ***Be like Fred.***

Sam is running late and arrives at the conference about 8:00 a.m. He makes a few phone calls, picks up the conference materials, and enters the session at 8:20 a.m. ***Don't be like Sam***.

Fred and Sam are in the same session that begins at 9:10 a.m. Fred listens to the speaker and takes notes, but Sam has a client's file spread out on the table and uses his laptop to send emails. ***Be like Fred; don't be like Sam.***

During the break between sessions, Fred calls his office, but keeps an eye on the time so he won't be late to 10:20 a.m. session. ***Be like Fred.***

Sam uses the break to call his office, his wife, and his mother. He enters the 10:20 a.m. session about 10:40 a.m. ***Don't be like Sam***.

The conference breaks for lunch at 11:35 a.m. with the next session starting at 12:25 p.m. Fred eats the lunch provided by the society, and at 12:20 p.m., he takes a seat in the general session. ***Be like Fred.***

Sam drives to a local restaurant for lunch. Sam gets stuck in traffic and doesn't make it to the general



session until 1:00 p.m. ***Don't be like Sam.***

Fred and Sam are in the same 1:50 p.m. session. Fred debates using the time to get caught up on his emails, but decides to wait until the conference ends. ***Be like Fred.***

Sam isn't interested in the presentation and completes an online self-study ethics course during the session. ***Don't be like Sam.***

During the next break, Fred checks the conference agenda and realizes that he must attend Part I and Part II of the "Professional Ethics and Conduct" session to fulfill the board of accountancy's annual ethics CPE requirement ***Be like Fred.***

Sam looks at the agenda and decides that since he completed the online self-study ethics course during the previous session, he doesn't need to attend the ethics sessions.

Sam decides that he will attend the 2:50 p.m. "Hot Topics" session and skip the final session of the conference. ***Don't be like Sam.***

When Fred completes his attendance form for the day, he knows that he attended and participated in each session and earned the full eight hours of recommended CPE credit for the conference. ***Be like Fred.***

When Sam completes his attendance form for the day, he figures no one really knows if he was there or not, so he claims eight hours of CPE for the conference. ***Don't be like Sam***.

CPE is intended to increase the professional competence of CPAs so that they can provide a high level of services to their clients and employers. ***Be like Fred; don't be like Sam.***

If you have questions about the Board's rules on CPE, please contact Cammie Emery at **cemery @nccpaboard.gov**.

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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."

Warren H. Pennington, #19776
Linden, TX 05/19/2016

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. Respondent Warren H. Pennington (hereinafter "the Respondent") was the holder of a certificate of qualification admitting the Respondent to practice as a Certified Public Accountant in North Carolina ("Certificate"). The Respondent is subject to the provisions of Chapter 93 of the General Statutes of North Carolina 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. On January 28, 2013, the Respondent entered into a Consent Order with this Board permanently revoking his certificate ("Consent Order").
3. The Consent Order was premised upon convictions that occurred in the State of Georgia. The convictions arose from the Respondent's ownership of a payroll service company ("Payroll Company").
4. At the time that he entered into the Consent Order, the Respondent had a pending appeal from those criminal convictions. Therefore, the Consent Order contained the provision that "if Respondent's conviction is overturned as a result of his appeal, Respondent may immediately petition the Board for modification of discipline pursuant to 21 NCAC 08I .0104."
5. On July 16, 2013, the Court of Appeals of Georgia entered an order on the Respondent's appeal. The ruling reversed all but four (4) of the Respondent's convictions on the basis that the applicable statute of limitations had expired prior to the filing of the indictment. The ruling reversed the remaining four (4) convictions and ordered a new trial on the basis that the evidence of the barred allegations was prejudicial to the jury's determination.
6. On remand, the Respondent entered a nolo contendere plea to two (2) misdemeanor counts of theft by conversion.
7. The Respondent admits that one of his Payroll Company employees embezzled at least $90,000.00 of his clients' funds while employed at the Payroll Company. The Respondent asserts that he has paid all outstanding sums to the IRS.

   Following his plea, the Respondent submitted a petition to the Board requesting a modification of the discipline contained in his Consent Order.
8. The Respondent, in his request for modification of discipline, has indicated that he does not desire to return to the State of North Carolina to provide accounting services.
9. 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 Board hereby determines that it is appropriate to modify the Respondent's prior discipline of permanent revocation due to the success of his appeal. Therefore, the January 28, 2013, Consent Order is rescinded by the Board.
3. However, if proven at hearing, the Respondent's plea of nolo contendere on two (2) counts of theft by conversion could constitute a violation of N.C. Gen. Stat. §93-12(9)(b).
4. Further, if proven at hearing, per 21 NCAC 08N .0103, the Respondent's failure to adequately

supervise the employees of the Payroll Company could result in their actions being imputed upon him, resulting in a violation of 21 NCAC 08N .0202.

5. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to this order and the Respondent's stated desire not to provide accounting services in the State of North Carolina, the parties agree as follows:

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

1. The Respondent's request to modify his prior discipline is granted and the revocation of the Respondent's certified public accountant certificate is hereby rescinded.
2. The Respondent, Warren H. Pennington, hereby voluntarily surrenders his certified public accountant certificate permanently.
3. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this State through an office located in this State, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon his permanently surrendered North Carolina certificate.



SAVE THE DATE

Friday, September 23, 2016
For more information, visit www.ncacpa.org/service.

Important Notice: Responsible Person Liability Statute of Limitations Amended

The following information is published as a courtesy to the North Carolina Department of Revenue (NC DOR). Please direct all questions regarding this Notice to the NCDOR's Taxpayer Assistance and Collection Center at 1-877-252-3052 (toll-free).

Effective May 11, 2016, as provided by S.L. 2016-5, the statute of limitations for assessing a responsible person for unpaid taxes of a business entity under N.C. Gen. Stat. §105-242.2(e) is amended to provide that the period of limitations "**expires the later of** (i) one year after the expiration of the period of limitations for assessing the business entity **or (ii) one year after a tax becomes collectible from the business entity under G.S. 105-241.22(3), (4), (5), or (6)** [emphasis added by Department of Revenue]."



This amendment to the period of limitations for assessing a responsible person applies to a tax that becomes collectible from the business entity under N.C. Gen. Stat. §§105-241.22(3), (4), (5), or (6) on or after May 11, 2016.

In Memoriam: William "Buck" Medearis Butler, Jr.

William "Buck" Medearis Butler, Jr., a former member of the Board, passed away May 1, 2016. He was 72.

Mr. Butler was born in Winston-Salem, NC, to Martha Ann Glenn Butler and William M. Butler, Sr. He attended the University of North Carolina at Chapel Hill and was licensed as a North Carolina CPA in 1976. He was a co-founder of the firm Butler & Burke, CPAs.

In December 1987, Mr. Butler was appointed to the Board by Governor James G. Martin to serve out the remaining seven months of the term of William M. Shelton, CPA. In July 1988, Governor Martin appointed Mr. Butler to the Board for a three-year term expiring June 30, 1991. He was re-appointed for a second three-year term expiring June 30, 1994.

During his tenure on the Board, Mr. Butler was elected President of the Board for 1992-1993. He was a member of the Professional Standards Committee, the Professional Education and Applications Committee, and the Executive Committee.

Mr. Butler was a member of Centenary United Methodist Church and volunteered with Meals-on-Wheels and North Carolina Baptist Hospital. He loved to play golf and bridge, and was an avid fisherman.

He is survived by his wife Missy; daughters Mandy (Scott) Long and Mary Katherine (Doug) Harrington; five grandchildren; and his brothers, nieces, and nephews.

Memorials may be made to Senior Services, Inc., 2895 Shorefair Drive, Winston-Salem, NC 27105; Second Harvest Food Bank of Northwest NC, 3655 Reed Street, Winston-Salem, NC 27107; or Centenary United Methodist Church, 646 West Fifth Street, Winston-Salem, NC 27101.

Reclassifications

On May 19, 2016, the Board approved the following applications for reclassification:

Reinstatements

Jeffrey Wade Crumpley, #31088	Isle of Palms, SC
Mary Teresa Fischer, #16258	Monticello, FL
Richard Thurston Holderness, Jr., #25486	Richmond, VA
Mary Anne Jackson, #23190	Charlotte, NC
Brent Henry Kasey, #15567	Henderson, NC
Gail Shell Miller, #14501	Asheville, NC
Joseph Charles Perkins, Jr., #21224	Winston-Salem, NC
Eugenia Knox Sekaly, #23498	Kernersville, NC
Akbar Saeed Sharfi, #22773	West Palm Beach, FL
Randall Adam Wilson, #33306	Mount Pleasant, NC

Reissuance

David Stanfred Poisson, #35763	Raleigh, NC
Julia Tauras, #25043	Chapel Hill, NC

Certificates Issued

On May 19, 2016, the Board approved the following 60 individuals for licensure as North Carolina CPAs:

Tonya Sharee Agent
Joanna Atkinson
Chloe Bailey
Jess McCall Bankhead
Meridith Leigh Belcher
Daniel Aaron Benjamin
Christopher Richard Berube
Bethany Renee Breeden
James Robert Buda
John Matthew Capasso
Michele Roberts Capel
Hillary Leone Colvin
Jordan Leonhardt Daniel
Steven Scott Davitte Jr.
Martin William Durrence
Steven Karl Evjen
Joshua Charles Ferrin
William Owen Charles Fitzpatrick
Millicent Jean Frias
Rachel Marie Gordon
Robert Alexis Green III
Timothy Alan Hayes
Carmie Lee Howell
Michael John Huber
Patricia White Hunt
John Preston Irvin
Andrew Phillip LaDuke
Ying Ying Lang
Jamie-Lee Lavelle
Larysa V. Lim
Theresa Louise Lynch
Anthony James Mangano
Darren Joseph Marshall
Wilson Andrew McGuire
Lindsey Andrews Metzger
Kelly Thompson Monahan
Megan Alexandra Morava
Lisa Stunda Morrow
Jamie Renee Murphy
Maddison McDaniel Paul
Joseph David Peak III
Catherine Ann Pettus
Zachary Lee Raborn
Andrew Houston Rector
Lisa Bertolini Ringelman
Karina Josefa Romero Carranza
Abdullah Ayid Saleh
Evan George Schroedel
Megan Ruth Schuler
Richard Sparks Segal
Matthew David Shekletski
Jessica Anne Sheridan
Tony Peter Spirakis
Jamie Lynn Stevens
Bennett Palmer Strickland
Alex Douglas Taylor
Joshua D. Timms
Lee Vang
Alex John White
Alan Tyler Wise



Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on Monday, July 4, 2016, for Independence Day.



CPA License Renewal Deadline Is June 30

The deadline for North Carolina CPAs to renew their CPA licenses is June 30, 2016.

The renewal must be completed online through the Board's website, **nccpaboard.gov**,

Information about the renewal process was published in the March issue of the *Activity Review.* Instructions are also available online.

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

Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Consent Orders issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. To view the full text of a Consent Order, use the Licensee Search function of the Board's website, nccpaboard.gov, to look up the licensee's record. In the record, click on the "Details" link and select "View" under the Public Documents heading.

Rui-ru Bao, #32935
Chapel Hill, NC 05/19/2016

The Board opened a case against Rui-ru Bao (Respondent Bao) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Bao signed a Consent Order in which she accepted the denial of the renewal of her CPA license; the forfeiture for at least one year of her CPA license; and the return of her CPA certificate to the Board within 15 days of her receipt of the Board's notification of its approval of the Consent Order.

Respondent Bao may apply to return her certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 62 hours of CPE including an eight hour group study accountancy law course offered by the NCACPA.

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

Brendan Charles Davern, #36987
Charlotte, NC 04/25/2016

The Board opened a case against Brendan Charles Davern (Respondent Davern) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Davern signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

Respondent Davern may apply to return his certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 80 hours of CPE including an eight hour group study accountancy law course offered by the NCACPA.

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

James Luther Ott, #24752
Cornelius, NC 04/25/2016

The Board opened a case against James Luther Ott (Respondent Ott) for failure to complete sufficient CPE, including an ethics course, as required for renewal of his North Carolina CPA license.

Respondent Ott signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

Respondent Ott may apply to return his certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 40 hours of CPE including an eight hour accountancy law course offered by the NCACPA.

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

Suzanne Rudy, #17195
Greensboro, NC 04/25/2016

The Board opened a case against Suzanne Rudy (Respondent Rudy) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Rudy signed a Consent Order in which she accepted the denial of the renewal of her CPA license; the forfeiture for at least one year of her CPA license; and the return of her CPA certificate to the Board within 15 days of her receipt of the Board's notification of its approval of the Consent Order.

Respondent Rudy may apply to return her certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 42.5hours of CPE including an eight hour group study accountancy law course offered by the NCACPA.

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

Mark D. Sullivan, #29876
Charlotte, NC 04/25/2016

The Board opened a case against Mark D. Sullivan (Respondent Sullivan) for failure to complete sufficient CPE, including an ethics course, as required for renewal of his North Carolina CPA license.

Respondent Sullivan signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

Respondent Sullivan may apply to return his certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 40 hours of CPE including an eight hour accountancy law course offered by the NCACPA.

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



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.

Inactive Status

Between April 21, 2016, and May 18, 2016, 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)].

Shawn Michael Richardson, #37177	Raleigh, NC
Vicki Floyd Gregory, #16775	Greensboro, NC
Dennis Adam Press, #10414	Chapel Hill, NC
Sarah Marie Shinn, #37667	Cold Spring, KY
Brittany Lynn Smith, #34133	Waxhaw, NC
Michelle Marie Sullivan, #20891	Hingham, MA
Susan F. Ureda, #28881	Columbia, SC
Greg Robert Warmuth, #34414	Boone, NC
Pamela Joy Fowler, #20818	Zebulon, NC
Debora Hagar #14862	Mt. Gilead, NC
Ann Bell Hartline, #26234	Mooresville, NC
Douglas Eugene Nelson, #12968	Clemmons, NC
Taisiya Oliphant, #36210	Houston, TX
John Robert Oxenfeld, Jr., #16323	Greensboro, NC
Kimberley Clegg Powell, #34449	Cumming, GA
Robert Thomas Savage, Jr., #10973	Hoschton, GA
Jeffrone Thompson, #21288	Creedmoor, NC
Michael Anthony Tomlinson, #36255	Fort Mill, SC
Nora Steentofte Hedrick, #13795	Greensboro, NC
Richard Nelson Scott, #17308	Raleigh, NC
Janet Llewellyn, #12771	Los Angeles, CA
Beverly A. Sawyer, #26969	Mars Hill, NC
Jennifer Lynn Buller, #30171	Raleigh, NC
Glenn Mansfield Fisher, #16633	Hickory, NC
Tim C. Gupton, #20346	Raleigh, NC
Susan Clark Hardy, #21968	Pittsboro, NC
Hannah Lynn Carter Stanfield, #35075	Denver, CO
Samuel Keith Vogler, 315614	Lexington, NC
Mary Lucille Foy, #18786	Charlotte, NC
Frank Cipriano Marchisello, Jr., #14001	Burlington, NC
Dwain Dupree Sanders, #13572	Jacksonville, FL
Doris Cornelius Brown, #13809	Durham, NC
James Anderson Jones, Jr., #39244	Mechanicsville, VA
Karen Narvaez Guerriero, #38620	High Point, NC
Taylor Ann Hamilton, #36503	Daniel Island, SC
Edward Joseph Blocher, #13871	Durham, NC
Kenneth M. Bopp, #20871	Raleigh, NC
Heather Leigh Gourley, #28403	Charlotte, NC
Hood Johnston, #16679	Lewisburg, PA
Peter Dennis Mataragas, #37361	Atlanta, GA
Robert Jason Rickert, #36020	Wilmington, NC
Jerry Boyd Bullington, #4133	Hagerstown, MD
Whitney Elizabeth Goodson, #35558	Matthews, NC
Benjamin Mackey Guion, #12442	Davidson, NC
Jamie Henderson Harrington, #18791	Hickory, NC
Richard James Lefevre, #24203	Howard, OH
Kelly Michelle Malson, #25431	Jacksonville, FL
Phyllis I. McArthur, #20296	Matthews, NC
Kimberly Ann Olsen, #37838	Charlotte, NC
Cathryn Mary Steffenhagen, #35243	Stokesdale, NC

NASBA Releases Official CPA Population Statistic

On May 25, 2016, the National Association of State Boards of Accountancy (NASBA) released a CPA population statistic that represents the total number of individual, US-licensed CPAs. As of April 22, 2016, there are 664,532 actively licensed CPAs.

This new statistic is derived from NASBA's Accountancy Licensee Database (ALD), the national database of CPAs comprised of official board of accountancy data that is aggregated from 51 of the 56 CPA licensing jurisdictions.

It represents the total number of individual CPAs that are considered to be on "Active" status by their respective boards, a majority of which can be matched across state lines to assure that licensees who are licensed in multiple jurisdictions are only counted once.

Before the existence of the ALD, this ability to eliminate the duplicate licensees across state lines when calculating the total CPA population was not possible.

The database has a public-facing version, **CPAverify.org**, which is a free service available to the



public to verify if a person or firm is licensed to practice public accounting and if there is any enforcement history on the record.

License numbers, issue dates, license status, a flag of existing enforcement history, and other details are included for the records.

The new CPA population statistic will be updated quarterly and made available on NASBA's website, **www.nasba.org**.



2016 BOARD CALENDAR

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 19	Board Meeting - Raleigh
September 23	CPA Day of Service

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 & 26	Office Closed - Christmas
December 31	Final Deadline - Firm Renewal & Peer Review Compliance Reporting

*Dates, times, and locations are subject to change. Changes will be posted on the Board's website, **nccpaboard.gov**.*

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

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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. 07-2016

Key Elements of an Engagement Letter

The following article is based on guidance provided by the AICPA to its members. For more information on engagement letters, please consult the AICPA or your professional liability insurance carrier.

An engagement letter is an important practice management tool that serves as a type of contract between a client and the CPA.

It asserts the scope of the services to be performed; outlines the responsibilities of the client and practitioner; defines the parties that will be relying on the CPA's work; and manages the client's expectations.

Although engagement letters are required only for certain attest and assurance services, the use of engagement letters for all service types should be considered because a properly drafted engagement letter serves as a vital risk-management tool by establishing a legal framework for a working relationship with a client.

Identification of Client

A properly drafted engagement letter should identify who will receive the CPA's services. The CPA may be working for an individual, a group, an entity, or a portion of an entity.

For example, if the CPA's client is a corporation that has subsidiaries or other corporate affiliations, it may be necessary to identify the entities to be included in the engagement.

Should the CPA identify changes to the underlying facts during the engagement, consideration should be given to modifying the original engagement letter.

Description and Limitations of Work to Be Performed

The engagement letter should indicate which services are to be rendered. In general, the CPA should outline the procedures to be performed and any reports to be issued.

This can help guard against the client developing unreasonable expectations about the nature and the scope of the services to be provided.

Timing of Work and Staffing of Engagement

While this section of the engagement letter varies by the type of engagement, it should indicate when the engagement will begin and end.

For example, an audit engagement may contain a provision indicating the date fieldwork will begin and end and an expected date of delivery of the audit report.

While the engagement letter itself may vary with the level of service or type of engagement, most engagement letters include

- Identification of client;
- Description of the engagement and its limitations;
- Timing of the work and staffing of the engagement;
- Client information and responsibilities;
- Designation of the party to work with the CPA;
- Identification of intended users of the CPA's work product;
- Fees and payments;
- Withdrawing from and/or terminating the engagement;
- Responding to discovery requests, subpoenas, and outside inquiries;
- Alternative dispute resolution as a means of resolving disputes;
- Where applicable, disclosures recommended or required by the AICPA; and
- Client acceptance.



Engagement Letter
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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."

Oliver W. Bowie, #13561
Olive W. Bowie, CPA, PA
Greensboro, NC 04/25/2016

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 April 25, 2016, that:

FINDINGS OF FACT

1. Oliver W. Bowie (hereinafter "Respondent Bowie") is the holder of North Carolina certificate number 13561 as a Certified Public Accountant.
2. Respondent Oliver W. Bowie, CPA, PA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.
3. The Board has jurisdiction over Respondent Bowie and Respondent Firm (hereinafter collectively referred to as "Respondents") and the subject matter of this action.
4. Respondents received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. §150B-38(c).
5. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
6. Respondents did not object to any Board Member's participation in the Hearing of this matter.
7. Respondents were present at the Hearing and were represented by counsel.
8. At hearing, the Board received evidence showing the following:
   a. Respondent Bowie was the sole owner of Respondent Firm and had ultimate responsibility for the filing and payment of Respondent Firm's withholding taxes.
   b. At the time that the taxes were withheld, Respondents were responsible for holding those taxes in trust for the government pending timely transmittal to the IRS.
   c. Respondent Bowie failed to cause Respondent Firm to timely pay the taxes due on Respondent Firm's Form 941 ("941 taxes") for the quarter ending December 31, 2011.
   d. Respondent Bowie failed to cause Respondent Firm to timely pay the 941 taxes for the quarter ending December 31, 2013.
9. In 1996, Respondent Bowie had been disciplined for failure to properly file and report employer's federal unemployment taxes and employer's quarterly federal taxes and individual federal taxes.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. 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. Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon Respondents and to impose civil monetary penalties.
3. Respondent Bowie was responsible for the Respondent Firm's deficiencies per 21 NCAC 08N .0103.
4. Respondent Bowie's failures to ensure the timely filing and payment of 941 taxes constitute violations of 21 NCAC 08N .0201, .0203(a), and .0207.
5. The Respondent Firm cannot continue to operate as a registered CPA firm without having any owners with an active CPA certificate.

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

1. The Certified Public Accountant certificate issued to Respondent, Oliver W. Bowie, is hereby permanently revoked.
2. The firm registration for Respondent Firm, Oliver W. Bowie, CPA, PA, is hereby suspended.
3. Respondent Bowie 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.



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Mark K. Nelson, #19066
Greensboro, NC 06/23/2016

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. Mark K. Nelson (hereinafter "Respondent") is the holder of North Carolina certificate number 19066 as a Certified Public Accountant.
2. The PCAOB notified the Board that it had taken action against Respondent and Scott and Company, PLLC ("Scott & Co."), regarding an audit in which the independence rules were violated.
3. Scott & Co. was engaged to perform an audit of 2012 financial statements for Anchor Funding Services, Inc. ("AFS"), a corporation located in North Carolina. Respondent was not an employee of Scott & Co. but was engaged by Scott & Co. to assist with the audit and was identified as one of the CPAs responsible for the audit.
4. At that time, Respondent was employed by a different accounting firm, which had prepared the 2012 taxes for AFS. Respondent performed some of that work, including AFS' 2012 tax provision.
5. The PCAOB determined that by preparing the tax provision, and then later auditing that same tax provision, Respondent violated the independence rules. Respondent was censured by the PCAOB. Respondent was also barred from being an associated person for an accounting firm performing PCAOB audits for a period of one (1) year.
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 therein by the Board.
2. The PCAOB Order indicates a violation of the Board's independence rules found at 21 NCAC 08N .0402.
3. The PCAOB Order also constitutes a prima facie violation of Board rule NCAC 08N .0204 regarding *Violations of Other Authorities' Laws or Rules.*
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) 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, Mark K. Nelson, is censured.
2. Respondent may not perform audit services or assist with an audit engagement for a period of one (1) year.

Disciplinary Actions
continued on page 4

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

The Board mailed a Letter of Demand to each North Carolina CPA who failed to renew his or her license or request inactive status by July 1, 2016.

A Letter of Demand is a written request that the CPA renew his or her CPA certificate or request inactive status within 30 days of the date of the letter.



Failure of an individual to complete the license renewal or request inactive status within 30 days 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 *Request for Inactive Status* is on the "Forms and Applications" page of the website.

Scott and Company, PLLC
Columbia, SC 06/23/2016

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. Scott and Company, PLLC (hereinafter "Respondent Firm"), is a registered Certified Public Accounting firm in North Carolina.
2. The PCAOB notified the Board that it had taken action against Respondent Firm and Mark K. Nelson ("Nelson") regarding an audit in which the independence rules were violated.
3. Respondent Firm was engaged to perform an audit of 2012 financial statements for Anchor Funding Services, Inc. ("AFS"), a corporation located in North Carolina. Nelson was not an employee of Respondent Firm but was engaged by Respondent Firm to assist with the audit and was identified as one of the CPAs responsible for the audit.
4. At that time, Nelson was employed by a different accounting firm, which had prepared the 2012 taxes for AFS. Nelson performed some of that work, including AFS' 2012 tax provision.
5. The PCAOB determined that by preparing the tax provision, and then later auditing that same tax provision, Respondent Firm and Nelson violated the independence rules. Respondent Firm was censured by the PCAOB and required to pay a ten thousand dollar ($10,000) civil penalty.
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 thereinin by the Board.
2. The PCAOB Order indicates a violation of the Board's independence rules found at 21 NCAC 08N .0402.
3. The PCAOB Order also constitutes a prima facie violation of Board rule NCAC 08N .0204 regarding *Violations of Other Authorities' Laws or Rules*.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) 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 Firm, Scott and Company, PLLC, is censured.
2. Respondent Firm shall remit with this signed Order a one thousand dollar ($1,000) civil penalty.

Is Your Contact Information Correct?

21 NCAC 08J .0107 requires all licensees and CPA firms to notify the Board in writing within 30 days of any change in home address and phone number; CPA firm address and phone number; business location and phone number; and email address.

Licensees and firms may make address changes online through the Board's website, **www.nccpaboard.gov** (look for the "Address Change" link on the right-hand side of the home page).

Licensee and firms may also submit address changes by email to **addresschange@nccpaboard.gov**.

Exam candidates are asked to update their contact information by sending an email to **phyllise@nccpaboard.gov**.

Board Meetings

August 22

September 19

October 27

November 21

December 19

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



Engagement Letter

continued from front

A tax engagement may contain a provision indicating any known filing deadlines and the parties' understanding concerning the use of extensions should the information not be received timely by the CPA.

Some CPA firms may indicate which staff members will be part of the engagement team. This provision may prove helpful if a client expects to work with certain employees of the CPA firm.

Client Information and Responsibilities

In most engagements, the client is required to collect certain information and provide certain records to the CPA.

If this information is necessary for the CPA to complete the engagement, these client responsibilities and any applicable deadlines for the completion of work by the client should be described.

The CPA should specify his or her reliance on the client's records, as well as the client's responsibility for the accuracy of the information provided.

Designation of the Party to Work with the CPA

Some engagement letters request that the client designate the specific party or parties to work with the CPA.

This provision can help the CPA avoid situations in which conflicting requests or instructions are received from more than one of the client's employees.

Identification of Intended Users of the CPA's Work Product

In some jurisdictions, a CPA can limit or avoid liability to third parties by identifying in the engagement letter the intended users of the work product.

In addition to identifying these users, this provision often contains language prohibiting the client from distributing the CPA's work product to any party other than the identified users.

In deciding if the engagement letter should contain this provision, competent legal counsel should be consulted. This is especially true for jurisdictions that have privity standards for establishing auditor negligence.

Fees and Payments

This section of an engagement letter details how and when the client will be billed.

It may describe the amount of retainer (if any); how the fee will be computed; when payment will be due; the client's obligation to pay promptly; and the CPA's rights should the client fail to give prompt payment.

In some cases, the CPA may charge interest for late payments. In more extreme cases, it may be necessary for the CPA to suspend work or cancel the engagement for fees not paid.

Withdrawing From or Terminating the Engagement

Sometimes it may be necessary for a CPA to withdraw from an engagement. The engagement letter should outline the conditions that may lead to the CPA's withdrawal and the procedures the CPA will follow in case of withdrawal.

Examples of situations in which the CPA's withdrawal from the engagement may be required include issues of conflict of interest, management ethics or integrity, or the CPA's real or apparent lack of independence.

This section of the engagement letter should also discuss policies and procedures related to the termination of the engagement, including return of client files, preparation of the final bill, work paper retention, and date of termination of services.

Responding to Discovery Requests, Subpoenas, and Outside Inquiries

Occasionally, a CPA may receive a discovery request, subpoena, or outside inquiry. Although several jurisdictions have established CPA/client privilege with respect to communications, many jurisdictions do not have such a privilege.

Moreover, there is no federal CPA/client privilege, with the specific exception relating to tax planning.

This section of the engagement letter can help avoid future misunderstandings between the client and the CPA regarding if, and to what extent, the CPA may be required to respond to such requests.

Dispute Resolution

Alternative dispute resolution (ADR) refers to methods of resolving disputes outside of the courtroom.

One of these methods is known as arbitration. In arbitration, the opposing parties select one or more arbitrators who decide the outcome of the dispute.

In most cases, the decision of the arbitrator cannot be appealed. Typically, the pre-arbitration discovery process is limited, and third parties are not bound by the arbitrator's decision.

Another method of resolving disputes outside of a court of law is mediation.

During mediation, a mediator attempts to find the "common ground" that exists between the opposing parties that may lead to a mutually agreed-upon settlement.

Engagement Letter
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Engagement Letter

continued from page 5

In the event the mediation is not successful, the parties may litigate their dispute if they so desire.

Before inserting a provision in the engagement letter regarding ADR, the CPA should consult with legal counsel regarding the provision's enforceability.

In addition, inserting a provision concerning alternative dispute resolution in an engagement letter may have insurance coverage implications.

For example, while some insurers encourage the use of mediation, under some policies the use of an arbitration clause may limit or void the CPA's professional liability insurance coverage for any claims that are arbitrated.

Disclosures Recommended or Required by the AICPA

The AICPA recommends the inclusion in an engagement letter of certain disclosures for certain types of engagements. These disclosures may be incorporated into, or have an effect upon, other provisions of the engagement letter.

Client Acceptance

This section should request that the client sign and return an executed copy of the engagement letter to the CPA.

It should provide that if the client does not agree that the engagement letter accurately reflects the agreement of the parties to the engagement, the client will promptly notify the CPA.

A well-written, properly executed engagement letter is an important practice management tool that identifies the terms and conditions of the services to be provided by the CPA to the client.

By having the client sign an engagement letter before the engagement begins, the CPA can ensure that there are no misunderstandings with the client over the scope of the work to be done and that the engagement is performed in the best interests of the CPA and the client.

Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Consent Orders issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. To view the full text of a Consent Order, use the Licensee Search function of the Board's website, nccpaboard.gov, to look up the licensee's record. In the record, click on the "Details" link and select "View" under the Public Documents heading.

Craig Robert Besnoy, #21553
Demarest, NJ 06/23/2016

The Board opened a case against Craig Robert Besnoy (Respondent Besnoy) for failure to complete sufficient CPE, including an ethics course, as required for renewal of his North Carolina CPA license.

Respondent Besnoy signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

Respondent Besnoy may apply to return his certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 80 hours of CPE including an eight-hour group study accountancy law course offered by the NCACPA.

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

Richard C. Jarvies, #3176
Fayetteville, NC 06/23/2016

The Board opened a case against Richard C. Jarvies (Respondent Jarvies) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Jarvies signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

Respondent Jarvies may apply to return his certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 80 hours of CPE including an eight-hour group study accountancy law course offered by the NCACPA.

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

Inactive Status

Between May 19, 2016, and June 20, 2016, 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)].

Sybil Ann Hobgood, #20476	Clearwater, FL
Linda Frances Register, #15598	Greensboro, NC
Michael Caleb Vuljanic, #32651	Tysons, VA
Fred Watson Bowers, Jr., #3692	Fort Mill, SC
David Andrew Stern, #16896	Charlotte, NC
Kenneth Ray Carpenter, Jr., #26800	Annapolis, MD
Mark Joseph Ondash, #36008	Miami Beach, FL
Robert Kenneth Johnson, #12875	Hickory, NC
Reed Spangler, #10727	Charleston, WV
Glenda J. Blasko, #30957	Palm Harbor, FL
Thomas Allen Forrester, III, #37874	Charleston, SC
Gary Allen Shaver, #16797	Statesville, NC
Angelos Christoforou, #37721	Seattle, WA
Charles Dennis Muha, #34462	Rancho Santa Fe, CA
Louis Oberle, Jr., #17672	Cary, NC
Michael Douglas Stanley, #19086	Vilas, NC
Kathleen E. Whiddon, #27577	Hickory, NC
Gail Hoyle Ayers, #11289	Myrtle Beach, SC
Catherine Witwicki Greenwald, 1#9325	Fair Play, SC
Betty Kay Mitchell, #19167	Spring Hope, NC
Alexander Nicholas Pirro, #39633	Charlotte, NC
Sherry Inman Watts, #17763	Oak Island, NC
Joseph Michael Berlin, #25158	Winston-Salem, NC
George Isaac Clover, #2392	Advance, NC
Reba Rae Best Ray, #9885	Raleigh, NC
Cindy Ellen Rosenberg, #34654	New York, NY
Allyson Kay Van Wyk, #18538	Hillsborough, NC
David McLeod Boggs, #30573	Raleigh, NC
Joan Wearn Gilbert, #7428	Atlanta, GA
Andrea Craft Hicks, #20913	Winston-Salem, NC
Peter William Knerr, #34136	Charlottesville, VA
Kurt Louis Kuchenbrod, #38202	West Columbia, SC
Earldene Yates Michael, #14110	Denver, NC
Melissa Ellen Cole Miller, #35746	Raleigh, NC
Patricia A. Shanklin, #31935	Abingdon, VA
Mark Andrew Clifton, #25292	Fort Mill, SC
Kathleen Kozole Clime, #8222	Roebuck, SC
Freda Diana Horne McBride, #18805	Hertford, NC
Lawson Allen Rankin, Jr., #12141	Cary, NC
Cole Costello Shephard, #33921	Apex, NC
David Lester Slack, #31976	Spring, TX
Turner Jones Wortham, Jr., #8474	Beaufort, SC
Kathryn Marie Bustell, #36441	New York, NY
Gordon Lee Clark, #34629	Monroe, NC
Robert Alan Coons, #16628	Terre Haute, IN
Kathy Haverty Drumm, #13688	Mount Holly, NC
Philip Wade Edmisten, #18692	Raleigh, NC
Brian C. Holt, #27893	Sherrills Ford, NC
Stephen Alton Jolly, #11728	Harrisburg, NC
Daniel Benjamin Oates, #36080	Tyndall AFB, FL
James Michael Pryor, #5597	Winston-Salem, NC
Linda Faye Williams Sims, #10169	Durham, NC
Lilly Arlene Teague, #17186	Morganton, NC
Susan Jane McAndrew, #35160	Vero Beach, FL
Paul Mark Oakley, #19430	Phoenix, AZ
Keri Trexler Shirley, #37490	Concord, NC
Kathleen Robbins Wallace, #16477	Fredericksburg ,VA
H. Barry Berlin, 6981	Stirling, NJ
Donna Brackeen McNairy, 23634	Charlotte, NC
John Peavy Meacham, 9721	Raleigh, NC
Larry Mack Patterson, 15021	Burlington, NC
Bruce Calvin Rhoades, 16026	Jacksonville, NC
Larry Mitchell Dinkins, #6839	Augusta, GA
Antoinette Marie Drda, #32106	Avon Lake, OH
Crystal Slate Johnson, #37724	Norfolk, VA
Allan Francis Ross, #11629	Charlotte, NC
Emily Rebekah Vargas, #37488	Dubuque, IA
Daniel Alexander Wendelborn, #36570	Charlotte, NC
Kyle Robert Burkey, #31832	Charlotte, NC
David Michael Grim, #39105	Windsor Locks, CT
Elizabeth Anne Hester, #16105	Ashburn, VA
William Watkins Kelly, Jr., #20934	Dunwoody, GA
Viola Cutshall Shelton, #21088	Mars Hill, NC
Tammy Fullbright Barry, #29303	Raleigh, NC
Sandra Leigh Belfor, #38242	Black Mountain, NC
Patricia Ellen Cain, #13043	Charlotte, NC
Donald Fleming Cook, #22699	Winston-Salem, NC
Sara Speas Shippee, #8777	Wake Forest, NC
Rebekah Adair Abben, #38268	Fort Mill, SC
Winelda Shields Bishop, #20160	Banner Elk, NC
Bobby Curtis, #3924	Greensboro, NC
Michael Russell Truesdale, #36905	Virginia Beach, VA
Mary Jane Dunn, #14669	Raleigh, NC
Laura Mangold Hester, #37792	Lakemont, GA
James Adrian Ross, II, #9508	Virginia Beach, VA
Lee Wooten Allen, #38525	Cary, NC
David Lindon Cabe, #9226	Waynesville, NC
Thomas Linwood Dixon, Jr., #20990	Raleigh, NC
Jerry Paul Fox, #9232	Richmond, VA
Edwin Jordan Lee, #12881	Wake Forest, NC
John Joseph Bernat, #37950	Charlotte, NC
Karla A. Key, #19762	Palm Coast, FL
Jeremy Randal Midkiff, #32314	London, England
Steven Randall Nicewarner, #33261	Bellevue, WA
Joseph Blount Swain, Jr., #13541	Scottsdale, AZ
Adam Daneker Ward, #38359	Raleigh, NC

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

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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. 08-2016

Governor Appoints Board Members

Governor Pat McCrory has appointed three members to the North Carolina State Board of CPA Examiners.

Wm. Hunter Cook, CPA, and Jeffrey J. Truitt, Esq., were re-appointed effective July 19, 2016. Their terms will expire June 30, 2019.

Cook, the current Vice President of the Board, has been a member of the Board since December 2013.

He previously served on the Board 2009-2012. Cook recently retired as a partner from Dixon Hughes Goodman, LLP.

A member of the Board since January 2014, Truitt is one of two public members of the Board.

An attorney with Smith, Anderson, he is currently serving as Secretary-Treasurer of the Board.

L. Samuel (Sammy) Williams, Jr., CPA, was appointed to the Board effective July 21, 2016. His term will expire June 30, 2019.

Williams, who took the Oath of Office at the July 25, 2016, Board meeting, replaces George W. Rohe, CPA.

Additional information on Williams will be published in the September issue of the *Activity Review*.

Top 10 CPA Exam Process Errors

The following article was written by Penny Vernon, the manager of NASBA's Candidate Care Department. It is reprinted with permission from NASBA.

As manager of NASBA's Candidate Care Department, it's my job to assist Uniform CPA Examination candidates who have issues along the path toward their ultimate goal: passing the Exam and becoming Certified Public Accountants.

With over 15 years of experience working at NASBA, 10 of which I spent in Candidate Care, I've helped thousands of Exam candidates work through every kind of mistake and error while navigating the CPA Exam process, and if I've learned one thing during my time in Candidate Care, it's that many of the errors and mistakes candidates make can be totally avoided.

The following is a list of the top 10 errors I see candidates make throughout the CPA Exam process, and what can be done to sidestep them.

Skipping a Testlet

Sometimes, candidates make the mistake of skipping a testlet. Once presented with a testlet, they hit the "submit testlet" button thinking it is the testlet that they had just completed, even though the number of each testlet is displayed at the top of each page.

When this happens, the candidate will receive a warning that states: "You have not answered all of the questions in this testlet. Do you want to submit the testlet or return to finish the testlet?"

Without reading the warning or checking to see what testlet it is referring to by looking at the number at the top of the page, candidates then hit "submit testlet" again.

Once they do that, they are taken to the next testlet or to the survey if it is the last testlet in the examination.

If they do skip a testlet, they will receive that score. If they do not pass, they will have to apply and pay to receive a new NTS to retake the section.

CPA Exam Process Errors
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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."

LYNN MARIE KLINE, #26124

Franklin, NC 06/23/2016

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. Lynn Marie Kline (hereinafter "Ms. Kline") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Kline failed to timely file the annual firm registration for Lynn M. Kline, 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. Kline subsequently renewed her firm registration, which was received by the Board on February 12, 2016.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Kline's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).
5. Ms. Kline 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 Lynn Marie Kline's payment as full resolution of the aforementioned rules violation.

JOHN FRAME SNYDER, #9905

Greensboro, NC 06/23/2016

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. John Frame Snyder (hereinafter "Mr. Snyder") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Snyder failed to timely file the annual firm registration for John F. Snyder, C.P.A., P.C., 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. Snyder subsequently renewed his firm registration, which was received by the Board on February 29, 2016.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Snyder's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).
5. Mr. Snyder 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 John Frame Snyder's payment as full resolution of the aforementioned rules violation.

State Bar Amends Trust Account Rules

On June 9, 2016, the Supreme Court of North Carolina approved amendments to the North Carolina State Bar's Rules of Professional Conduct related to trust accounts (27 NCAC 2, *Rules of Professional Conduct,* Rule 1.15, *Safekeeping Property*).

CPAs who work for law firms and CPAs who perform trust account audits for attorneys should review the amended rules to ensure compliance.

The Board has posted the amended rules and related information on the "Resources" page of its website, **www.nccpaboard.gov**.

If you have questions about the amended rules, please contact the State Bar's Trust Account Compliance Counsel Peter Bolac at **pbolac@ncbar.gov**.



Certificates Issued

On June 23, 2016, and July 25, 2016, the Board approved the following individuals for licensure as North Carolina CPAs:

Robert Daniel Adams
Jan Michael Alexander
Stephen Michael Allen
Omar Yahya Alsaidi
Debra Ginther Andrews
John Charles Anthony, III
Graham Wayne Arrowood
Michael Laurent Audet
Paul Harper Avinger
Katherine Marie Barga
Emily Small Batchelor
Kaitlyn Elizabeth Bell
Richard Enus Bhola
Cory Walter Billings
Darla Wynne Bowman
Russell Eric Bramlett, Jr.
Travis Keith Brown
Joshua Lane Bryant
Hillary Beyer Burdette-Sapp
Claude Andrew Campbell
Rowena Bass Carney
Jenni Karicia Middlebrook Case
Peter Young Il Chae
Fangyuan Chang
Hui Chen
Xiaojuan Chen
Chun-Yuh Chou
James Gustav Coffos
Elizabeth Williams Colcord
William Kristopher Collum
Jacob Matthew Cooper
Michael Taylor Corum
Marcus Edwin Craig, III
Anna Marie Crawford
Thomas Joseph Crowther
Andrew Steven Dailer
John James Daly, Sr.
Stacy Ann Daniel
Michael David Darlin
Terresa LaVern Dent
Jeffrey Robert Dippold
Justin Charles Douthit
Ross Anthony Drapalski
Erin Whitford Droese
Christopher Andrew Dusanenko
Chad Richard Edwards
Felicia Anne Edwards
Senol Evren
Dominic Joseph Fillippa, Jr.
Kavita Narendra Gada
James William Angus Gambill
Heather Michelle Gates
Jeremy John Gilbert
Brent Steven Gillespie
Peter Joseph Gmeiner
David Goenaga
Rebecca Vedrody Grant
Suzannah Marie Greenough
Steven Cody Hagemann
Samantha Brooke Hairston
Joshua Paul Harms
Paul Douglas Haynes
Heather Ann Hess
Melanie Carol Hoover
Rebecca Ann Hurst
Heidi Susan Irwin
Darryl Robert Jackson
Scott Richard Jackson
Laura Lynn Jacobson
Amy J. James
Matthew Sterling James
David Kyle Johnson
Sterling Neil Journigan
Sandra Denise Joyner
Narsimha Reddy Kallem
Melissa Anne Kehoe
Tyler Alexander Kennedy
Bonnie Sue Kline
Stacy Marie Kolodziejski
Keith Ryan Lane
Betty Lynn Larose
Christopher Edward Lorch
Austin James Lowe
Natasha Chivon Lundy
David Douglas Mall, II
Shannon Lynn Mather
Keturah J.S. Mayberry
Steven Glenn McCay
Lauren Nicole McClune
Deborah King McDonnell
Donald Paul McFarland
Andrew Allen McNeish
Cody Samuel Means
Amber Melissa Metts
Michael Ward Moran
Shannon Aileen Moran
Jeffrey Aaron George Morrow
Jeffrey Thomas Nick
Mark Russell Nielsen
Jacob Mark Nygaard
Derek Leo Osborne
Melissa Grace Parry
James Harold Peedin, IV
Ha Thu Phan
David Gaynor Phillips
Theresa A. Piscitelli
James Emmanuel Ponce
Tara Elizabeth Rajani
Brad Allen Reedy
James Peter Reid
Shaun L. Respess
Emily Wood Reynolds
Thomas Edward Riley, Jr.
Thomas John Rita
Brian Lee Roberts
Matthew MacAllister Rymer
Katherine Ann Schmidtke
Zachary Brooks Schoenholtz
Phillip Louis Shehdan, III
Kate Buchanan Shelton
Lonnie Dale Shook, Jr.
Kyle Foster Smith
Tammy Schenk Southerland
Miranda Lynn Stiffler
Lindsey Sara Strickert
Steven Craig Strickland
Ann Margaret Stringari
Stephanie Joyce Strong
Charles William Stuber, Jr.
Brian Peters Stucky
Briel Teresa Teague
Steven Dalton Thompson
Shannon Marie Titch
William Bryant True
Ifeoma Azuka Udeh
Joseph Brock Vaughn
Rachel Marie Warton-Eyers
Allison Elaine Watkins
Bryan Michael Weber
Robert McCord Wheeler
Nathaniel Robertson White
Jessica Jones Wilson
Henry Wilson Withers, Jr
James Michael Wojtowicz
Jeffrey Neil Wood
Brittany Nicole Wurdeman
Mark Wurtenberger
Joey Daniel Yoder
Cameron Thaler Young
Olga Zevin-Bushel
Yu Zhao

CPA Exam Process Errors

continued from front

It is important for all candidates to read any warnings displayed during the examination.

Rescheduling Appointments

Candidates frequently report to Candidate Care that they rescheduled an appointment on Prometric's website, got to the testing center, and found that they were not on the roster and not permitted to test.

Every candidate who reschedules an appointment with Prometric is automatically emailed a confirmation. It is important to read and verify the information on the confirmation. If it is not accurate, contact Prometric immediately.

Usually, when a candidate goes to the testing center and finds that their name is not on the roster, it is due to an error made by the candidate in the rescheduling process.

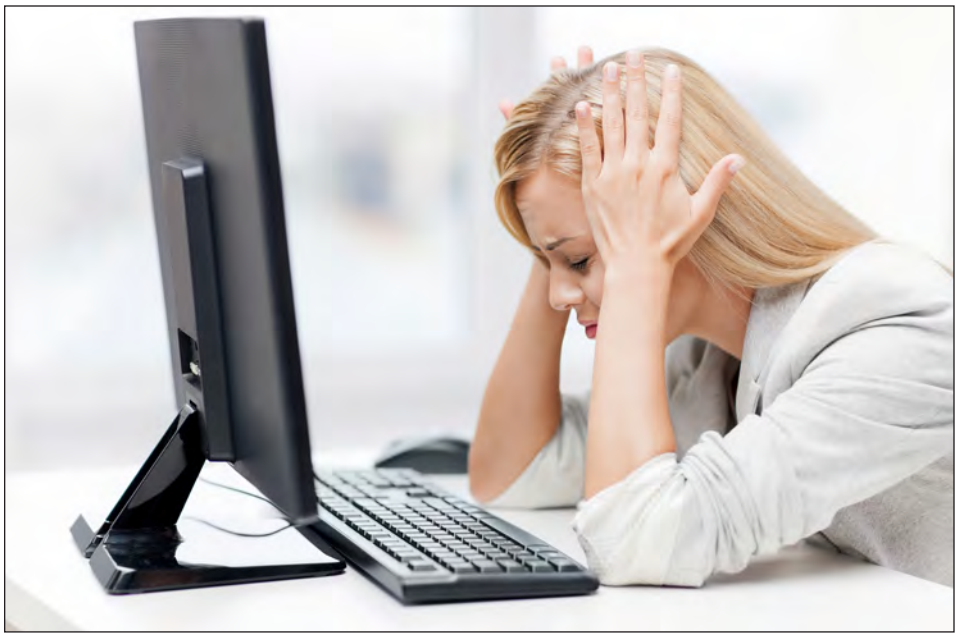
Please Note: The appointment reschedule does not take effect until after the candidate gets to the "Reschedule Appointment: Appointment Complete" screen.

It is at this point that the candidate receives the confirmation email.

Most candidates who make rescheduling mistakes stop when they reach the "Appointment Verification" screen which is for candidates to review the changes they have made before choosing to confirm.

Timing Out in the Introductory Screens

Candidates are cautioned on their Notice to Schedule (NTS), in the *CPA Exam Candidate Bulletin,* as well as in the Exam itself that they are required to move quickly through the introductory screens after entering their Launch Code, or else the Exam will time out and cannot be restarted.



If the Exam terminates, they will be required to apply and pay to receive a new NTS in order to take the section.

Once the Launch Code has been entered, the candidate has 10 minutes to complete the three introductory screens before the Exam terminates.

During this phase of the Exam, the screens do not display the time, and candidates sometimes make the mistake of using these 10 minutes for other purposes and lose track of how much time has elapsed.

Remember, candidates are not permitted to wear watches in the testing center.

Notifying NASBA

It states in the *Candidate Bulletin*, as well as on the Confirmation of Attendance that each candidate receives following the completion of an Exam section, that if any difficulties are experienced during testing, the candidate needs to notify NASBA's Candidate Care Department at **candidatecare @nasba.org** within five business days of taking the Exam.

Leaving a comment in the survey and/or notifying the staff at the testing center does not replace the need to file an official complaint with the Candidate Care Department within the five (5) day limit.

While all emails received by NASBA are personally responded to regardless of when they are sent, only those received within the five days of testing are given consideration for further investigation.

Taking the Wrong Notice NTS to the Testing Center

Candidates who take a section more than once usually keep all of their Notices to Schedule.

It is not uncommon for a candidate to take a previously used NTS with them to the testing center, which will result in the inability to take the Exam and a forfeiture of fees.

Check the date on the NTS to ensure that it is current before heading to the testing center.

Arriving Late

If a candidate arrives late for the scheduled appointment time, Prometric is under no obligation to let that candidate test.

Accommodations cannot be made for those who arrive late for many reasons, including interference with starting times for the appointments of candidates scheduled to follow the late arrival.

Going to the Wrong Testing Center

Candidates need to be familiar with the location of the testing center before setting out to take their Exam.

They should be wary of relying on GPS navigation, and if possible, visit the location prior to testing to ascertain the length of time it takes to get there--including the possibility of traffic issues.

If a candidate goes to the wrong testing center, they will be turned away and will be required to apply and pay for a new NTS in order to take that section in the next testing window.

A resource that will help you prepare for test day, in addition to ensuring you make it to the correct testing center, is the "Test Drive" program" offered by Prometric.

This program allows you the opportunity to familiarize yourself with what to expect on test day by letting you walk through, on a practice basis, all check-in and testing procedures that occur at the testing center on test day.

Waiting to Schedule an Appointment

Candidates are advised in the Candidate Bulletin to schedule an appointment 65 days before they plan to take the Exam to ensure that they will get the date and time they wish.

Waiting until only a couple of weeks before the desired time runs the risk of not finding an available seat, particularly toward the end of a testing window when the volume of candidates testing is the highest.

Forgetting to take the NTS to the Testing Center

As advised on the NTS, as well as in the *Candidate Bulletin*, no candidate will be permitted to test without the NTS which contains the individual Launch Code.

Some candidates make the mistake of taking the Prometric confirmation email instead, which will not be accepted in lieu of the NTS.

Reporting Issues at the Testing Center

Candidates need to report any difficulties they encounter during testing immediately to the staff at the testing center and not wait until after they have completed the Exam.

The staff may be able to resolve the issue and will also send a report of the incident to NASBA confirming that the difficulty was observed by testing center staff.

For more information about the CPA Exam application process that will help you further, please consult the *CPA Exam Candidate Bulletin* (**http://bit.ly/2adxjy4**); the tutorial and sample tests (**http://bit.ly/1iznd8v**) available on the AICPA's website; and the video (**http://bit.ly/2ajeNBo**) from Prometric about what to expect on test day.

Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on Monday, September 5, 2016, for Labor Day.

Board Meetings

September 19

October 27

November 21

December 19

Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m. The agenda for each meeting is posted on the Board's website approximately one week before the meeting date.

Reclassifications

On July 25, 2016, the Board approved the following applications for reclassification:

Reinstatements

Charles Wallace Archerd, #26371	Asheville, NC
Laurel Whitney Atwater, #29684	Brooklyn, NY
John Edward Broyles, II, #28085	Charlotte, NC
Needham Broughton Correll, III, #13641	Winston-Salem, NC
Daniel Ray Fowler, #28105	Charlotte, NC
Janice Martin Gearheart, #17710	Charlotte, NC
Deborah Garland Holland, #14803	Charlotte, NC
Kevin Ray Lee, #18317	Wilmington, NC
Thomas Hamilton Lewis, VI, #31917	Matthews, NC
Patricia Williams Lunsford, #17658	Rockville, MD
Stephen Wood Martin, #27724	Nashville, TN
Lauren D. Massie, #32465	Rolesville, NC
Gerilyn O'Dell Sheriff, #15007	Raleigh, NC
Jerry Michael Sledge, #14701	Waynesboro, VA
Daniel Alexander Wenelborn, #36570	Charlotte, NC

Reissuance

Ted Reid Bryant, #8431	Kernersville, NC
Stefan Nicholas Locklair, #35201	Las Vegas, NV

MARY C. CHRISTY, CPA
Raleigh, NC 07/25/2016

***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 C. Christy, CPA (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 25, 2015.
3. In accordance with 21 NCAC 08M .0106 requirements for all failed and second passed with deficiencies peer review reports, Respondent firm submitted to the Board a package that included the Peer Review Report, Letter of Response, and Final Letter of Acceptance.
4. The failed system peer review noted a material departure from Generally Accepted Auditing Standards ("GAAS") by Respondent firm.
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 comply with GAAS is a 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 subject to peer review.
3. Prior to Respondent firm participating in, performing, or reviewing any engagements subject to peer review, Respondent firm shall be required to complete the following:
   a. Each of Respondent firm's professional staff participating in any audit engagements shall take a minimum of eight (8) hours each of group study CPE coursework related to Audit Planning, Audit Documentation, and Audit Reporting as part of their annual CPE requirements until such time as Respondent firm receives a pass on a system peer review; and
   b. Pre-issuance reviews, to be performed by a pre-issuance reviewer approved by the Board, for all future audit engagements until determination is made by the Board that said engagements can be performed by Respondent firm in accordance with applicable standards.

Disciplinary Action Resulting from CPE Audit

The following matter is excerpted from a Consent Order issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. To view the full text of the Consent Order, use the Licensee Search function of the Board's website, nccpaboard.gov, to look up the licensee's record. In the record, click on the "Details" link and select "View" under the Public Documents heading.

SHARI ANN SHAIKH, CPA, #23072
N. Brunswick, NJ 06/23/2016

The Board opened a case against Shari Ann Shaikh (Respondent Shaikh) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Shaikh signed a Consent Order in which she accepted the denial of the renewal of her CPA license; the forfeiture for at least one year of her CPA license; and the submission of an *Affidavit of Lost/Destroyed CPA Certificate* to the Board within 15 days of her receipt of the Board's notification of its approval of the Consent Order.

Respondent Shaikh may apply to return her certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 41 hours of CPE including an eight-hour accountancy law course offered by the NCACPA.

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

Inactive Status

Between June 21, 2016, and July 20, 2016, 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)].

Simion Cerchez, #37920	CANADA
James Marion Crisp, Jr., #16436	Greenville, NC
Keri E. Day, #23023	Bethesda, MD
Robert Weir Elliot, Jr., #10176	Charlotte, NC
Gregory Merle Hathorne, #29943	Orlando, FL
Alice L. Mathis, #25339	Raleigh, NC
Kevin Michael McDonald, #24246	Acworth, GA
Wendy L. Messina, #29991	Greensboro, NC
Billy Dale Mills, #8816	Sandstone, WV
Gaye Penley Dagenhart, #23821	Hickory, NC
James Roy King, #7758	Hendersonville, NC
John Melmon Sizemore, #20864	Asheville, NC
Jonathan Lee Cozzens, #35707	Burlington, MA
Cynthia Janelle Faulkenberry, 26475	Mount Holly, NC
Lois Kathrine Green, #33603	Asheville, NC
Caroline Murray MacKay, #31068	Greensboro, NC
Amy Jobe Nelson, #32374	Denver, NC
Adam Mark Barth, #35403	Laurel, MD
Paul Anthony Blaylock, #36766	Plano, TX
John Morris Davis, #17154	Knightdale, NC
Teri Andrew Ohliger, #22668	Blue Bell, PA
Lindsey Thorsen O’Neil, #32592	Clive, IA
Mary L. Shelton, #19568	Raleigh, NC
Richard Jackson Sims, Jr., #11790	Charlotte, NC
Julie Irene Wells-Keefe, #26859	Lewisville, NC
Joseph Michael Board, #19725	Greenville, NC
James Hugh Coble, #13308	Chester, NJ
Deborah Layson Elvington, #15064	Huntersville, NC
Paul Richard Herring, #8148	Rocky Mount, NC
Coulson Shepherd Mucher, #9403	Clemmons, NC
Albertina Nordh, #39815	Cary, NC
Jin Oak Park, #32577	Alpharetta, GA
Katherine Warren Shearin, #28541	Greensboro, NC
John Raymond Burlinson, #30798	The Villages, FL
Shane Sheng-Muh Chang, #33141	Cary, NC
Garret Joseph Drogosch, #39975	Windermere, FL
Homer Gray Duncan, Jr., #11574	Raleigh, NC
Michael Joseph Gleason, #11010	New Bern, NC
John Bradley Ipock, #33517	Zebulon, NC
Claudel Brooks McKenzie, #14814	Mars Hill, NC
Carmen Denise Pomeroy, #25930	Raleigh, NC
Lisa P. Sawicki, #32482	Waxhaw, NC
Sonia Michie Sesta, #35049	Matthews, NC
Mark Augustus Toland, #17761	Greensboro, NC
Dee Marie Trivette, #36413	San Francisco, CA
Jennifer Yount Eckard, #32263	Stanley, NC
Nicole Alexis Kline, #31792	Wando, SC
J. Thomas Knight, #37632	Winston-Salem, NC
Mary Rochelle McGowan, #29131	Cary, NC
John David McLawhorn, III, #15873	Cary, NC
Michael John Otis, #24172	Lakewood Ranch, FL
Jennie Robinson, #14014	Durham, NC
Debbie B. Thompson, #22700	Bear Creek, NC
Robin Larson Wade, #37165	Austin, TX
Franz M. Ahting, #19962	Westfield, NC
Brian Kirk Arney, #29887	Winter Garden, FL
Robert Christopher Biggerstaff, #25464	Santa Clara, CA
Robert Wylie Coleman, III, #24474	Lexington, SC
Sharon Lynn Conner, #28045	Matthews, NC
Helen Blalock Council, #17000	Durham, NC
Lisa Nicole Crouse, #34748	Blackwood, NJ
Lauren Anne Donatelli, #38642	Downingtown, PA
Robert Earl Edwards, #17492	Lumberton, NC
Janet Whitt Farrell, #17957	Jamestown, NC
Edward Joseph Gasparovic, #35254	Glenville, NY
Roger William Jett, #12500	Granite Falls, NC
Amy Anita Kemp, #36032	Asheville, NC
Jerod Keith Lenderman, #36882	Houston, TX
Phyllis I. McArthur, #20296	Matthews, NC
Amanda Jane Mogel, #33461	Plymouth Meeting, PA
David Martin Moose, #14323	Statesville, NC
Paul Timothy Nazal, #20222	New York, NY
Lynne Rienstra Noonan, #35463	Wilmington, NC
Christopher Stephen O’Connor, III, #29066	Charlotte, NC
Karen Alexandra Rudroff, #38448	Charlotte, NC
Victoria Maria Sumbs, #37834	New York, NY
Vickie Shaw Harrison, #20724	Atlanta, GA
Mary McArtor Kane, #16642	Fuquay-Varina, NC
Matthew Paul Kushy, #39881	Charlotte, NC
Annette Rose Leerhoff, #38547	Columbus, OH
Richard Joseph Orlemanski, Jr., #27090	Cary, NC
Gail Patrick Thomas, #23373	Asheville, NC
Sue Holloman Nesbitt, #21205	Washington, NC
Joel A. Wise, #27297	Clayton, GA
John M. Graham, #30719	Brevard, NC
Julia Lynne Murray Green, #16230	Palm Beach Gardens, FL
Rick R. Pierce, #26174	Raleigh, NC
Robert Francis Schafer, Jr., #34655	Dublin, OH
Gerald I. Bauman, #22244	Chicago, IL
Troy Gist Howell, #34648	Lexington, KY
Leigh Elle Barie, #39689	Alexandria, VA
Do Jong Chun, #26413	Lawrenceville, GA
Matthew David Groff, #33269	Indianapolis, IN
Michael Philip Owsiak, #39348	Chapel Hill, NC
Andrea Kristin Rigby, #36319	Cameron, NC
Heather Lynne Samudio, 337297	Corpus Christi, TX
Thomas Richard Adams, #10936	Winston-Salem, NC
Briant Edward Cummens, II #34569	Fruit Heights, UT
Stephen Paul Messenger, #37393	Mandeville, LA
David Oscar Shelley, #14259	Little River, SC
Craig Gates Dalton, Jr., #13966	Raleigh,NC
Matthew Scott Hukill, #16913	High Point, NC
Anne Margret McHugh, #27759	Orlando. FL
Seldon Elijah Patty, #31461	Greensboro, NC
Kyle Phillip Nygaard, #38850	Sheboygan Falls, WI
Guru Kirin Kaur Khalsa, #39131	Santa Cruz, NM
Michael R. McKenna, #23053	Huntington, NY
Reuben Blake Dalton, #37890	Kenton, OH

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Cammie Emery

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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

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New Phishing Scheme Mimics Software Providers; Targets Tax Professionals

In mid-August, the IRS alerted tax professionals to an emerging phishing email scam that pretends to be from tax software providers and tries to trick recipients into clicking on a bogus link [*IR-2016-103*].

The email scheme is the latest in a series of attempts by fraudsters to use the IRS or other tax issues as a cover to trick people into giving up sensitive information such as passwords, Social Security numbers, or credit card numbers or to make unnecessary payments.

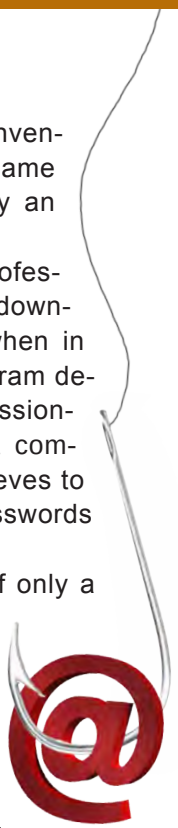
In the new scheme identified as part of the IRS Security Summit process, tax professionals are receiving emails pretending to be from tax software companies.

The email scheme requests the recipient to download and install an important software update via a link included in the email.

Once recipients click on the embedded link, they are directed to a website prompting them to download a file appearing to be an update of their software package.

The file has a naming convention that uses the actual name of their software followed by an ".exe extension."

Upon completion, tax professionals believe they have downloaded a software update when in fact they have loaded a program designed to track the tax professional's key strokes, which is a common tactic used by cyber thieves to steal login information, passwords and other sensitive data.



Although the IRS knows of only a handful of cases to date, tax professionals are encouraged to be on the lookout for these scams and never to click on unexpected links in emails.

Similar email schemes using tax software names have targeted individual taxpayers.

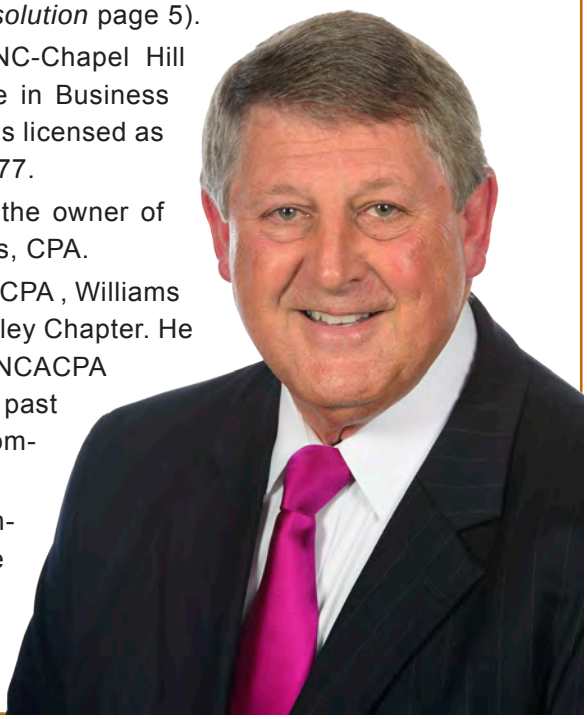
The IRS recently launched a new campaign to raise awareness among

Phishing Scheme
continued on page 7

L. Samuel Williams, Jr., CPA, Appointed to Board

Governor Pat McCrory has appointed L. Samuel (Sammy) Williams, Jr., CPA, of Hickory to the North Carolina State Board of CPA Examiners.

Williams, whose term will expire June 30, 2019, took the Oath of Office at the July 25, 2016, Board meeting. He replaced George W. Rohe, CPA (*Resolution* page 5).



A 1974 graduate of UNC-Chapel Hill with a Bachelor of Science in Business Administration, Williams was licensed as a North Carolina CPA in 1977.

He is self-employed as the owner of the firm, L. Samuel Williams, CPA.

As a member of the NCACPA , Williams is active in the Catawba Valley Chapter. He is a former member of the NCACPA Board of Directors and is a past chair of the Symposium Committee.

Williams is also a member of the AICPA and the National Association of Certified Valuators and Analysts (NACVA).

In This Issue

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George W. Rohe, CPA 5
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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."

MICHAEL A. NADER, #30449
Raleigh, NC 08/22/2016

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. Respondent Michael A. Nader (hereinafter "Respondent") is the holder of North Carolina certificate number 30449 as a Certified Public Accountant.
2. Respondent has confirmed that on or about March 26, 2014, he was charged with a criminal offense. However, on July 29, 2014, when renewing his CPA certificate, Respondent checked "no" in response to the following question:

   > Have you been charged, arrested, convicted, found guilty of, received a prayer for judgment continued, or pleaded *nolo contendere* to any criminal offense, excluding non-criminal traffic infractions, since filing your last renewal?

3. The charges arose from allegations that Respondent had misappropriated funds from a bookkeeping client.
4. Ultimately, Respondent pleaded *nolo contendere* to a misdemeanor count. He was sentenced to forty-five (45) days of probation, and paid full restitution to the client.
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 failure to report his criminal charges on his June 29, 2014, CPA certificate renewal constitutes a violation of 21 NCAC 08N .0202.
3. Respondent's *nolo contendere* plea constitutes a "conviction of any crime, an essential element of which is dishonesty, deceit or fraud" in violation of N.C. Gen. Stat. §93-12(9)(b)
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b), 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 A. Nader, 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.

KI-HYUN CHUN, #14075
KI-HYUN CHUN, CPA
Charlotte, NC 08/22/2016

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. Respondent Ki-Hyun Chun ("Respondent") is the holder of North Carolina certificate number 14075 as a Certified Public Accountant.
2. Respondent Firm Ki-Hyun Chun, CPA ("Respondent Firm"), is a properly registered CPA firm in North Carolina.
3. The Board received a document which, on its face, purported to be an audit report ("Report") for

a nonprofit client ("Client"). In the Report, the Respondent provided an opinion that the Client's financial statements fairly presented its financial position.

4. The Report was printed on letterhead identifying the Respondent individually and the Chun Group, Inc. The Chun Group, Inc., is not a registered CPA firm.
5. The Report was not prepared or presented in conformance with audit standards.
6. In response to the Board's inquiry, Respondent and Respondent Firm asserted that the Report was actually a compilation that had been incorrectly titled as an audit report. Neither Respondent nor Respondent Firm obtained an engagement letter, and the report was not prepared in accordance with the reporting standards required for compilation reports.
7. Respondent and Respondent Firm stated that the Report was generated as a free service for a nonprofit organization and that the title on the report was a clerical error.
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. Respondent and Respondent Firm 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. The Report, assuming that it was a compilation report as asserted by the Respondent, failed to conform to Statements on Standards for Accounting and Review Services, in violation of 21 NCAC 08N .0404.
3. By issuing the report under the name Chun Group, Inc., Respondent and Respondent Firm have also violated 21 NCAC 08N .0306(c), which requires a CPA firm to issue all professional service reports under the exact firm name as registered with the Board.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent's and Respondent Firm's consent to this order, Respondent and Respondent Firm are subject to the discipline set forth below.

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

1. Respondent shall complete eight (8) hours of SSARS CPE annually until Respondent Firm has received a Pass on its next scheduled peer review.
2. Respondent Firm shall pay a civil penalty in the amount of one thousand dollars ($1,000) for failure to issue an engagement letter as required by the SSARS.
3. Respondent shall sign an affidavit agreeing not to perform any audits, reviews, or agreed-upon procedures unless his firm first obtains a pre-issuance review. The review must be performed by a CPA mutually agreed upon by Respondent and the Board. The pre-issuance review requirement shall be in effect until the Board is satisfied with his compliance with standards for those attest engagements.

BAUKNIGHT PIETRAS & STORMER, P.A.

Columbia, SC 08/22/2016

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. Bauknight Pietras & Stormer, P.A. (hereinafter "Respondent Firm") was a registered certified public accounting firm in North Carolina.
2. Respondent Firm failed to timely renew or cancel its annual firm registration 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(1), because Respondent Firm's infraction was for a period of more than one hundred twenty (120) days, the appropriate penalty is five hundred dollars ($500).
4. Respondent Firm has paid its 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 Bauknight Pietras & Stormer, P.A.'s payment as full resolution of the aforementioned rules violation.

Disciplinary Actions
continued on page 6

Summary of 2016 Q-2 Exam Performance for NC Candidates

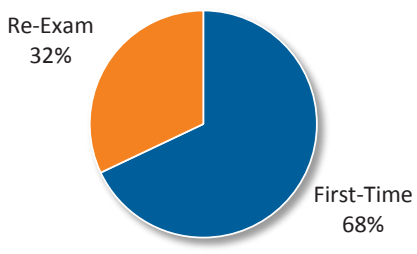
Unique Candidates	**1,079**
New Candidates	**420**
Total Sections	**1,498**
Passing 4th Section	**126**
Sections/Candidate	**1.39**
Pass Rate	**58.7%**
Average Score	**74.8**

Jurisdiction Rankings (1 to 53)

Candidates	Sections
15	**13**
4	**4**
Pass Rate	Avg Score

	Sections	Score	% Pass
First-Time	**1,018**	**76.2**	**64.8%**
Re-Exam	**480**	**71.9**	**45.6%**
AUD	**475**	**76.8**	**58.5%**
BEC	**306**	**76.3**	**68.0%**
FAR	**370**	**73.1**	**57.3%**
REG	**347**	**72.5**	**52.2%**

Exam Type by Percent



Certificates Issued

On August 22, 2016, the Board approved the following applicants for certification as North Carolina CPAs:

Kristen Brooke Adams
Thomas Robert Arland
Tyler Edwards Carson
Devin Mark Cass
Scott Richard Crews
Chelsea Elizabeth Cunningham
Monica Batts Davis
Evan James Dupe
Michael Edward Ellis
Erica Whitney Fink
Austin Lloyd Flynn
Jennifer Buckner Fox
Matthew Scott Fussell
Kellyn Rose Gombert
Benjamin Maxcey Kenneth Gupton
Robert William Hales
Caroline Elizabeth Henry
Stuart Preston Huller
Jeremy Marc Jacobs
Andrew Michael Jarrett
Nicole Rene King
Kugapiriya Kuganendran
Poonam Kulkarni
Cameron English Landreth
Gerald Broden Littley
Diania Lee McRae
Scott Allen Millikan
Jose Alexander Pena
Alexander Prytyskach
Zoya Khalid Qureshi
Holden Tyler Rudd
Adam Michael Sawchak
Alex Gray Speight
Traci Leigh Spooner
Seth Edwin Starner
Peter L. Tomkie
Kaleb Edward Tucker
Kaeli Paige Weaver
Richard Edward Westbay
Amber Dawn Williams
Lindsey Harper Willis
Nellie Annabelle Wilson
Rachel Edwards Wright
Ting Zheng

New Email Addresses Introduced for NC Department of Revenue Employees

Effective August 2, 2016, the domain name for email addresses for NC Department of Revenue (NCDOR) employees changed from dornc.com to ncdor.gov. The first part of the email addresses has not changed.

To make the transition easier for taxpayers and others outside the agency, the old email addresses will continue to work for one year.

In addition to the email change, NCDOR employees who have agency mobile phones will be issued new phone numbers.

Tax preparers and other constituents are encouraged to update contact information for NCDOR employees.



NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

RESOLUTION

***WHEREAS**, George W. Rohe, CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2014;*

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

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

***WHEREAS**, during his tenure he served as a member the Audit 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 George W. Rohe, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.*

This the 22d day of August 2016.

North Carolina State Board of
Certified Public Accountant Examiners

Michael H. Womble, CPA, President

CALLAHAN CPA
Wendell, NC 08/22/2016

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. Callahan CPA (hereinafter "Respondent Firm") was a registered certified public accounting firm in North Carolina.
2. Respondent Firm failed to timely renew or cancel its annual firm registration 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(1), because Respondent Firm's infraction was for a period of more than one hundred twenty (120) days, the appropriate penalty is five hundred dollars ($500).
4. Respondent Firm has paid its 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 Callahan CPA's payment as full resolution of the aforementioned rules violation.

GREIG DAVIS CPA, P.C.
Farmington Hills, MI 08/22/2016

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. Greig Davis CPA, P.C. (hereinafter "Respondent Firm") was a registered certified public accounting firm in North Carolina.
2. Respondent Firm failed to timely renew or cancel its annual firm registration 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(1), because Respondent Firm's infraction was for a period of more than one hundred twenty (120) days, the appropriate penalty is five hundred dollars ($500).
4. Respondent Firm has paid its 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 Greig Davis CPA, P.C.'s payment as full resolution of the aforementioned rules violation.

Reclassifications

On August 22, 2016, the Board approved the reclassification applications of the following individuals:

Reinstatement

George Laurence Baer Summerfeld, NC	#25854
Tiffany Dern Foster Raleigh, NC	#25041
Emily Drescher Hansen Kirkland, WA	#33679
Christi Thompson Piner New Braunfels, TX	#24174
Mark Owen Smith Chapel Hill, NC	#37443

Reissuance

James Daniel McClelland, Jr. Chapel Hill, NC	#34182

NORTH CAROLINA
DARE COUNTY

IN THE OFFICE OF
ADMINISTRATIVE HEARINGS
15 CPA 04488

N.C. STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS,
Petitioner

v.

LINDA R. SHARP,
Respondent

FINAL AGENCY DECISION BY THE N.C. STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

FINAL DECISION

Based on Findings of Fact and Conclusions of Law, the Board adopted the Administrative Law Judge's proposed decision regarding Linda R. Sharp, CPA. The final decision may be viewed on the Board's searchable database on the Board's website in the file of Linda R. Sharp, NC CPA Certificate #11285.

New Phishing Scheme

continued from page 1

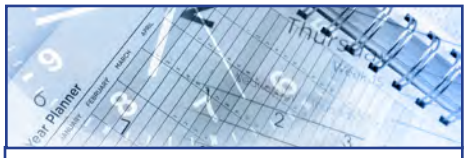
tax professionals about security thefts posed by identity theft issues targeting their industry.

The "Protect Your Clients; Protect Yourself" campaign features an ongoing effort to urge tax professionals to step up their security protections and be aware they increasingly are targets of cyber criminals.

The IRS urges all tax preparers to take the following steps:

- Be alert for phishing scams: do not click on links or open attachments contained in emails and always utilize a software provider's main webpage for connecting to them.
- Run a security "deep scan" to search for viruses and malware;
- Strengthen passwords for both computer access and software access; make sure your password is a minimum of 8 digits long (more is better) with a mix of numbers, letters, and special characters;
- Educate all staff members about the dangers of phishing scams in the form of emails, texts, and calls;
- Review any software that your employees use to remotely access your network and/or your IT support vendor uses to remotely troubleshoot technical problems and support your systems. Remote access software is a potential target for bad actors to gain entry and take control of a machine.

Tax professionals should review Publication 4557, "Safeguarding Taxpayer Data, A Guide for Your Business," which provides a checklist to help safeguard taxpayer information and enhance office security.



Board Meetings

October 27
November 21
December 19

Inactive Status

From July 22, 2016, through August 24, 2016, 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)].

Walter Bost,Jr., #14283	Hickory, NC
Reshma Naresh Mulchandani, #38984	Saratoga Springs, NY
Thu Thuy Tran, #30820	Alexandria, VA
William Charles Green, #33815	Streetsboro, OH
Elizabeth Anne Peterson, #32157	Cary, NC
Douglas Albert Hollowell, #19371	Tyner, NC
Adam David Kipen, #39834	Hudsonville, MI
Suzanne Mary Martin, #25527	Atlanta, GA
James A. Oakley, #29993	Concord, NC
Nathan Victor Burton Siehr, #33180	Santa Monica, CA
Patricia Diane Gaunt, #31278	Matthews, NC
Donna Musgrave Gordin, #15356	Lewisville, NC
Ervin Timothy Johnson, #9524	Mooresville, NC
Valerie Mitchell Snyder, #34915	Bel Air, MD
Robert Leon Watson, Jr., #13005	Advance, NC
Susan Ruth Eisenman, #24817	High Point, NC
Kesval Govender, #37304	Centerville, OH
Dustin Andrew Houdyshell, #38821	Charlotte, NC
Joseph Weston Norton, #28442	Charlotte, NC
Tricia O. Clement, #30813	Charlotte, NC
Michael Dane DeVaughn, #13052	Louisburg, NC
Dwaine Edward Eastham, II, #30376	Winter Garden, FL
Susan Lambert Hart, #28700	Franklin, TN
Timothy Edward Mullis, #18432	Milton, GA
Bruce Thornton Nash, II, #15103	Clemmons, NC
Michael Todd Orlando, #29221	Austin, TX
Donald Overby, #15106	Wilmington, NC
Robert Allan Watling, #39369	Prosper, TX
John Elliott Barnhardt, #10844	Raleigh, NC
Scott Lee Frazier, #32604	Concord, NC
Albert Jack Jacobson, #934	Greensboro, NC
Kaitlin Wilkes Jones, #37264	Charleston, SC
Joseph S Lane, Jr., #21266	Asheville, NC
Nhan Chan Nguyen, #38288	Pineville, NC
Cynthia Colleen Perry, #15695	Burlington, NC
Michael Sean Ryan, #37502	Baltimore, MD
John Charles Sherrill, Jr., #19442	Chocowinity, NC
Joseph Daniel Simms, #24296	Atlanta, GA
Bereket Ezra Baissa, #37794	Oakland, CA
Jeanna King Blinson, #19152	Raleigh, NC
Kevin Matthew Fusick, #35673	New York, NY

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Member, Charlotte

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

Justin C. Burgess
Member, Wilmington

L. Samuel (Sammy) Williams, Jr., CPA
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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
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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
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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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Does Your Ethics Course Comply with the Board's Rules?

21 NCAC 08G .0410(a) requires all active North Carolina CPAs to annually complete two CPE hours of regulatory or behavioral professional ethics and conduct offered by a CPE sponsor registered with the National Association of State Boards of Accountancy (NASBA) National Registry of CPE Sponsors (**NASBAregistry.org)**.

To search the Registry for an ethics courses that complies with 21 NCAC 08G .0410(a), navigate to **NASBAregistry.org/cpas** and click the "Search for CPE Courses" link to be directed to the course library.

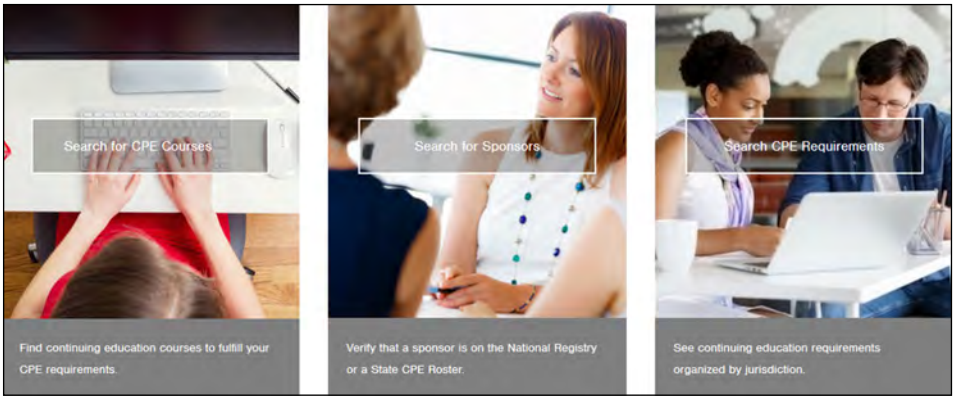
The course library allows you to search for courses and filter the search by field of study, delivery method, month and year, credit range, state, and type of credit.

On the course library screen, select regulatory ethics and behavioral ethics as the fields of study to find ethics courses that comply with 21 NCAC 08G .0410(a).

You may narrow the list by selecting additional criteria (methods of study, credit ranges, etc.) as filters.

A list of all regulatory ethics and behavioral ethics courses that meet the additional criteria will be returned and you may select the course that you prefer.

If you do not search the National Registry of CPE Sponsors for an ethics course because you plan to take an ethics course from a CPE provider recommended to you by your employer, a professional organization, etc., you must confirm that the following statement is on that CPE provider's materials (website, promotional materials, course materials, etc.):



> [CPE Sponsor Name] is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website **www.NASBAregistry.org**.
>
> **[NOTE:** Prior to September 1, 2016, the website for the Registry was **www.learningmarket.org.** Some sponsor materials still may have that website address on their materials.]

If this statement is on the aforementioned items, the CPE provider should be a registered sponsor with NASBA and the CPE ethics course will satisfy the requirements in 21 NCAC 08G .0410(a).

If the above statement is not part of the CPE provider's materials, the provider is likely not registered with NASBA and the ethics course will not satisfy the requirements in 21 NCAC 08G .0410(a).

Ethics
continued on page 4

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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."

Albert M. Edwards, Jr., #14855
Fayetteville, NC 07/25/2016

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 July 25, 2016, that:

1. Albert M. Edwards, Jr. (hereinafter "Respondent"), is the holder of North Carolina certificate number 14855 as a Certified Public Accountant.
2. The Board has jurisdiction over the Respondent and the subject matter of this action.
3. The 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, 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. The Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. The Respondent was present at the Hearing and was not represented by counsel.
7. The Board received a complaint from the North Carolina Real Estate Commission regarding services provided by the Respondent to a client.
8. After a preliminary investigation, the Board staff referred the matter to the North Carolina Department of Revenue ("DOR").
9. That referral ultimately led to the Respondent pleading guilty to five (5) misdemeanor counts of willfully failing to supply tax information and five (5) misdemeanor counts of willfully failing to pay North Carolina income tax.
10. On December 17, 2015, the Respondent's guilty plea was accepted by a Superior Court Judge in Wake County Superior Court, and a Judgment was entered against the Respondent.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. 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. Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon the Respondent and the Respondent's certificate and to impose civil monetary penalties.
3. The Respondent's guilty pleas to willfully failing to supply tax information in violation of N.C. Gen. Stat. §105-236(A)(9) constitute convictions of crimes.
4. The Respondent's guilty pleas to willfully failing to supply tax information constitute admissions of a knowing violation of the North Carolina tax laws and regulations. Therefore, the Respondent is subject to discipline pursuant to 21 NCAC 08N .0207.
5. The Respondent's guilty pleas to willfully failing to pay tax constitute a knowing violation of the North Carolina tax laws and regulations. Therefore, the Respondent is subject to discipline pursuant to 21 NCAC 08N .0207.
6. The Respondent's guilty pleas to willfully failing to supply tax information and willfully failing to pay tax constitute failures to uphold the dignity and honor of the accounting profession and maintain high standards of personal conduct. Therefore, the Respondent is subject to discipline pursuant to 21 NCAC 08N .0201.
7. The Respondent's guilty pleas to willfully failing to supply tax information and willfully failing to pay tax constitute acts discreditable to the accounting profession. Therefore, the Respondent is subject to discipline pursuant to 21 NCAC 08N .0203.

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

1. The Certified Public Accountant certificate issued to the Respondent, Albert M. Edwards, Jr., is hereby permanently revoked.
2. 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.

Angela D. Elliott, CPA, #13353
Statesville, NC 09/19/2016

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 quo-

rum present. Pursuant to N.C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Angela D. Elliott, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 13353 as a Certified Public Accountant.
2. The Board received a complaint against the Respondent from one of her prior tax clients ("Complainant").
3. The Complainant alleged that, after termination of the Respondent's services, the Complainant requested that the Respondent provide her records to her new CPA.
4. After numerous unsuccessful requests that the Respondent provide the records to her new CPA, the Complainant filed a complaint with the Board.
5. The Respondent stated that she would provide the records as requested. However, after several communications from the Board staff, the Respondent still had not provided the new CPA with the Complainant's records.
6. The Respondent ultimately provided the Complainant with the requested records. The records were supplied after three (3) months had elapsed since the filing of the complaint.
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. Per 21 NCAC 08N .0305(a) client records must be returned upon demand of a client, to wit:

   Return Upon Demand. A CPA shall return client records in his or her possession to the client after a demand is made for their return. The records shall be returned upon demand unless circumstances make some delay reasonable in order to retrieve a closed file or to extract the CPA's work papers described in Paragraph (f) of this Rule. If the records cannot be returned upon demand, the CPA shall immediately notify the client of the date the records will be returned. Nothing in this Rule shall be interpreted to require a CPA to pay delivery costs when the records are returned to the client.
3. The Board concludes that an unreasonable amount of time elapsed before the Complainant's records were provided.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent, Angela D. Elliott, CPA, is censured.
2. The Respondent shall remit, with this signed Consent Order, a civil penalty in the amount of one thousand dollars ($1,000) for failure to timely provide client records upon demand.

Rosenthal & Kaplin, P.C.
Atlanta, GA 09/19/2016

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. Rosenthal & Kaplin, 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 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

Disciplinary Actions
continued on page 5

Ethics

continued from page 1

All certificates of completion issued by CPE providers registered with the NASBA National Registry of must include the following statement:

> [NASBA Registry of CPE Sponsors ID Number (6-digit number]. In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour.

If the NASBA Registry of CPE Sponsors ID Number and the required statement are not on the certificate of completion you receive from the ethics course provider, the CPE provider is not on the Registry. Therefore, the CPE ethics course will not satisfy the requirements in 21 NCAC 08G .0410(a).

There are many CPE providers offering ethics courses, but not all of those providers are listed on the National Registry of CPE Sponsors.

Some CPE providers include language on their websites, promotional materials, and course materials such as:

> Our courses may be submitted for credit by CPAs in the following states [state names]. These states do not require a formal sponsorship agreement with continuing professional education providers.

This statement means that the Board will accept non-ethics CPE courses from those providers if the providers comply with the CPE standards set forth in the Board's rules.

However, the Board will not accept an ***ethics*** course from those providers unless those providers are the Registry.

Don't be that CPA who did not verify that the CPE ethics course or provider would meet the annual ethics CPE requirement in 21 NCAC 08G .0410(a).

Failure to comply with the ethics requirement may result in forfeiture of your NC CPA certificate.

IRS Changes W-2 & 1099 Filing Deadlines

Effective with the 2016 reporting year, deadlines for filing Form W-2 with the Social Security Administration (SSA) and Form 1099-MISC with the IRS are changing to January 31.

In the past, employers were required to provide both the W-2 and 1099-MISC forms to recipients by January 31 with a later submission date for filings with the SSA and the IRS (February 28 for paper filings or March 31 for electronic filings).

Beginning in 2017, the 2016 reporting forms will now have one filing deadline--January 31--for all federal W-2s. This is true for both employee and agency copies regardless of filing type.

Be aware, many states, including North Carolina, have adopted the Federal change to the January 31 deadline.

The new January 31 deadline also applies if you're filing Form 1099-MISC and reporting amounts in Box 7: Nonemployee Compensation (which is a fairly common practice).

If you don't have amounts in Box 7, then the deadline remains February 28 for paper filings or March 31 for electronic filings.

As a reminder, the IRS recently eliminated the automatic 30-day extension of time to file W-2 forms.

You may still file for an extension, but the IRS states that it will only grant the extension in extraordinary circumstances or due to a catastrophe.

With the timing of the new deadline, it is important that employers, and their CPAs, are well prepared to complete these year-end tasks.

E-Service Account Protections Strengthened

The Internal Revenue Service (IRS) is strengthening the protections for e-services accounts by requiring a stronger identity verification process for existing and new e-services users.

Existing e-services users will be required to re-register and verify their identities, most through the new Secure Access platform. Users must re-validate their identity to maintain access to e-services products.

Secure Access is a two-factor authentication process which includes proving the user's identity, verification using financial records, and mobile phone verification.

Anyone who currently has an e-services account is affected. This includes individuals who are registered as:

- Electronic Return Originators;
- Transmitters;
- Large Business Taxpayers with e-file mandates;
- Software Developers;
- ACA insurance provider fee/ Branded prescription drug filers;
- ACA Information Return Transmitter/Issuer;
- Reporting agents,
- Not for Profit (VITA/TCE/LITC) users;
- States that use Transcript Delivery Service; and
- IVES Participants.

E-services account holders who use only the taxpayer identification number (TIN) matching program will also need to validate their identity, but will have a streamlined process because they do not exchange sensitive data.

For more information, go to **www.irs.gov/for-tax-pros** and click on "Important Update about Your e-Services Account."

continued from page 3

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.

Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Consent Orders issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. To view the full text of a Consent Order, use the Licensee Search function of the Board's website, nccpaboard.gov, to look up the licensee's record. In the record, click on the "Details" link and select "View" under the Public Documents heading.

John Charles Sherrill, Jr., #19442

Chocowinity, NC 09/19/2016

The Board opened a case against John Charles Sherrill, Jr. (Respondent Sherrill) for failure to complete sufficient CPE, including an ethics course, as required for renewal of his North Carolina CPA license.

Respondent Sherrill signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

Respondent Sherrill may apply to return his certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 40 hours of CPE including an eight-hour group study accountancy law course offered by the NCACPA.

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

Suzanne M. Martin, #25527

Atlanta, GA 09/19/2016

The Board opened a case against Suzanne M. Martin (Respondent Martin) for failure to complete sufficient CPE, including an ethics course, as required for renewal of her North Carolina CPA license.

Respondent Martin signed a Consent Order in which she accepted the denial of the renewal of her CPA license; the forfeiture for at least one year of her CPA license; and the return of her CPA certificate to the Board within 15 days of her receipt of the Board's notification of its approval of the Consent Order.

Respondent Martin may apply to return her certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 40 hours of CPE including an eight-hour group study accountancy law course offered by the NCACPA.

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



Board Meetings

Monday, November 21

Monday, December 19

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

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

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
Friday, November 11

Thanksgiving
Thursday, November 24
Friday, November 25

Christmas
Friday, December 23
Monday, December 26
Tuesday, December 27



Certificates Issued

On September 19, 2016, the Board approved the following applicants for certification as North Carolina CPAs:

Severino Michael Alvarez
Jordan Fisher August
Nathan Todd Bell
Alison Irene Bilderback
Nicholas Riordan Caporale
Chase Martin Clemens
Ciera Marie Combs
Kolby John Dougherty
Patrick Carroll Duffy
David Lane Ferguson
Elijah Emanuel Francois
Patrick Anthony George
Caroline Ellington Gilbert
Devin Reshea Hairston
Jack Lamar Haymore
Blake Jordan Hetrick
Amanda Mae Johnson
Justin Swanner Jordan
Melissa Elizabeth Kenealy
Jeramee Kyle Kerl
Jeffrey Tyler Kirk
James Harshaw Lane, III
Madeline Heninger Leetz
Kent Lewis Mackman
Zachary Harris Matthews
Jacob Allen Miller
Jennifer Ann Miller
Leah Hope Moss
Todd Shippey Oldenburg
Edward Arthur Pejeau
Morgan Lea Phillips
David Domingo Rodriguez
Kenrick Carl Samuelson, II
Adam Robert Scarboro
Steven George Schulz
Colby Williams Smith
Daniel Charles Smith
Meaghann Elizabeth Smith
Natalie Carol Wiggins Smith
Leslie Berry Steele
Cameron Johnson Strubinger
Brenna Johnson Stutts
Kristopher Michael Willis
Samantha Lauren Wolpert
Johnathan Reaves Worley
Francesca Ann Zappa

Reclassifications

On September 19, 2016, the Board approved the reclassification applications of the following individuals:

Reinstatement

Wanda Gayle Watson Casteel, #32731	Winston-Salem, NC
Jieqin Liu, #34481	North York, Ontario
Melissa Ellen Cole Miller, #35746	Raleigh, NC
Angela Coates Walsh, #19024	Alpharetta, GA

Reissuance

Robert David Calcutta, #14485	Charlotte, NC
Joshua Landon Chambers, #37574	Wilson, NC

Inactive Status

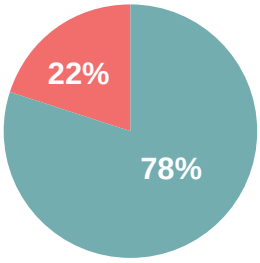
From August 25, 2016, through September 19, 2016, the individuals listed below were approved for inactive status by the Board. "Inactive," when used to refer to the status of a person, describes a person who has requested inactive status and been approved by the Board and who does not use the title "certified 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)].

Gerald Kenneth DeBusk, #17933	Wilmington, NC
Cynthia Connolly Williams, #23340	Raleigh, NC
Derek Gene Epley, #22165	Valdese, NC
Ritchie Lee Bond, #12838	Hartsville, SC

North Carolina Licensee Statistics for 2016

*As of September 12, 2016

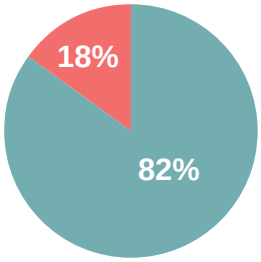
Licensees by License Type



Reciprocal
Original

Original	16,189
Reciprocal	4,581
Total	20,770

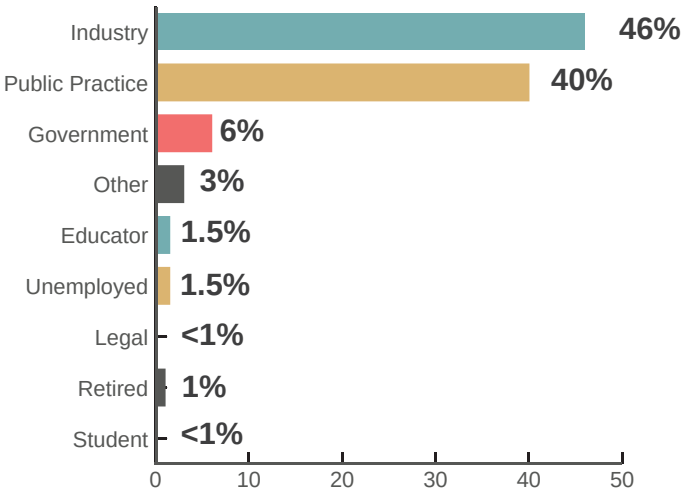
Licensees by Residence



Out of State
North Carolina

North Carolina	17,070
Out of State	3,700
Total	20,770

Licensees by Occupation



Industry	
Accounting	8,134
Non-Accounting	1,490
SUBTOTAL	9,624
Public Practice	
CPA Firm Staff	4,110
CPA Firm Partner	1,319
CPA Firm PC Shareholder	852
CPA Firm PLLC Member	415
Individual Practitioner	1,535
SUBTOTAL	8,231
Government	
Accounting	1,075
Non-Accounting	106
SUBTOTAL	1,181
Other	**688**
Educator	**316**
Unemployed	**292**
Legal	**192**
Retired	**215**
Student	**31**
TOTAL	**20,770**

Licensees by Gender

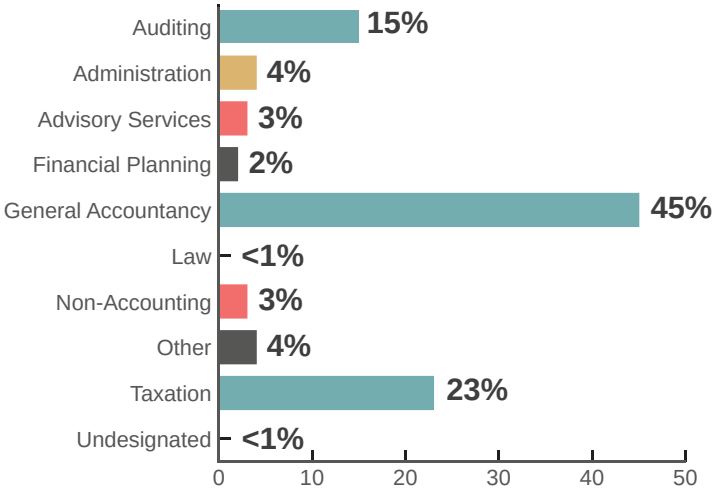


Male Licensees
11,190
54%



Female Licensees
9,580
46%

Licensees by Concentration



Auditing	3,053
Administration	818
Advisory Services	712
Financial Planning	519
General Accountancy	9,313
Law	149
Non-Accounting	638
Other	797
Taxation	4,715
Undesignated	56
TOTAL	20,770

Please Note: Because of rounding, percentages may not add up to 100%.

North Carolina State Board of
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Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
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Business Phone:	Business Fax:
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Fax form to: (919) 733-4209

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

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Firm Registration Renewal and Peer Review Compliance Reporting Due December 31

It's 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 the link on 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.

If you have questions about firm renewal or peer review compliance, please contact Cammie Emery at **cemery@nccpaboard.gov** or Buck Winslow at **buckw@nccpaboard.gov**.



New Resource for Practice Continuation Agreements

A 2016 survey by the AICPA Private Companies Practice Section (PCPS) found that only 7% of sole practitioners have a practice continuation agreement (PCA) in place.

Less than half (44%) of all multi-owner firms have succession plans in place, although over 80% of those firms expect succession planning challenges in the next five years.

NASBA and the AICPA recently finalized the document *Practice Continuation Agreements: A Practice Survival Kit* to guide practitioners through the process of developing a succession plan.

Practice Continuation Agreements: A Practice Survival Kit is available on the "Info You Can Use" page of the Board's website, **nccpaboard.gov/resources/infoyoucanuse**.

CPE Reminder

December 31, 2016, is the deadline for active North Carolina CPAs to complete the CPE requirement to be eligible for 2017-2018 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 (**nasbaregistry.org**) that is maintained by NASBA.

For specific information on the CPE requirement, please review 21 NCAC 08G, *Continuing Professional Education*.

Send questions about the CPE requirement to Cammie Emery at **cemery@nccpaboard.gov.**

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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."

DEBORAH G. JENKINS, #20011
High Point, NC 08/22/2016

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 August 22, 2016, that:

FINDINGS OF FACT

1. Deborah G. Jenkins (hereinafter "Respondent") was the holder of North Carolina certificate number 20011 as a Certified Public Accountant.
2. The Board has jurisdiction over the Respondent and the subject matter of this action.
3. The 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, certified mail, or other method of delivery authorized by N.C. Gen. Stat. §150B-42(a).
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. The Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. The Respondent was not present at the Hearing and was not represented by counsel.
7. The Respondent informed the Board on her 2014-2015 individual certificate Renewal ("Renewal") that between January 1, 2013, and June 30, 2014, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet her 2013 CPE requirements.
8. The Respondent was subsequently subjected to an audit of her 2013 CPE by the Board staff.
9. The Respondent was initially responsive to the CPE audit and uploaded her CPE certificates for review by the Board's Licensing staff. Upon review, the Licensing staff noted that one of the certificates was incomplete and did not substantiate her CPE. The Respondent was not responsive to the staff's request for clarification.
10. After the initiation of the CPE audit, the Respondent did not renew her CPA certificate for the 2015-2016 year. As a result, her certificate was placed on forfeit status.
11. The matter was then referred to the Board's Professional Standards staff for possible disciplinary action. The Respondent was completely unresponsive to the Board's Professional Standards staff despite being sent numerous communications via email, regular mail, certified mail, and telephone messages.
12. The Board staff was later able to independently verify through the CPE sponsor that the Respondent had indeed completed the CPE at issue.
13. The Respondent was provided with multiple Notices of Hearing at her home and work addresses. The Notices informed her that disciplinary action, up to and including permanent revocation of her CPA certificate, could result from the Hearing.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. 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. Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon the Respondent and the Respondent's certificate and to impose civil monetary penalties.
3. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0206.

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

1. The Respondent Deborah G. Jenkins is censured.
2. In the event that the Respondent chooses to reinstate her CPA certificate, she must first pay a one thousand dollar ($1000) civil monetary penalty.

ANTHONY M. LUPER, #20752
Greensboro, NC 08/22/2016

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 August 22, 2016, that:

FINDINGS OF FACT

1. Anthony M. Luper (hereinafter "Respondent"), is the holder of North Carolina certificate number 20752 as a Certified Public Accountant.
2. The Board has jurisdiction over the Respondent and the subject matter of this action.
3. The 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, certified mail, or other method of delivery authorized by N.C. Gen. Stat. §150B-42(a).
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. The Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. The Respondent was not present at the Hearing and was not represented by counsel.
7. The Respondent informed the Board on his 2015-2016 individual certificate renewal ("2015 Renewal") that between January 1, 2014, and June 30, 2015, he had obtained forty (40) hours of continuing professional education and had completed the annual approved ethics CPE course.
8. Based on the Respondent's representation, the Board accepted his Renewal.
9. The Respondent, because he had received a Letter of Warning, was subjected to an audit of his CPE for the 2013 and 2014 years.
10. The Respondent was unable to provide documentation for all his 2013 and 2014 CPE. The major cause of the shortfall was that the Respondent was not able to claim hours for presentations made to his client. Those presentations were not CPE courses for CPAs and therefore did not count towards his CPE requirement.
11. The Respondent, after initially responding to the inquiries by the Professional Standards staff, became unresponsive and failed to answer Board correspondence within twenty-one (21) days.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. 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. 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. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0206.

Luper

continued on page 4

CPA Exam and CPA Licensure Benefits Available to Military Personnel and Veterans



Each November 11, America's veterans are honored for their patriotism, love of country, and willingness to serve and sacrifice for the common good.

The members and staff of the Board thank all veterans and military personnel for their service and would like to make veterans and active duty personnel aware of the opportunities available to those individuals interested in pursuing a career as a CPA.

The Uniform CPA Exam, one of the requirements for CPA licensure, is approved by the Department of Veterans Affairs as a certification test eligible for reimbursement.

Veterans who qualify for the Montgomery GI Bills (MGIB or MGIB-SR), the Reserve Education Assistance Program (REAP), the Veterans Educational Assistance Program (VEAP) or the Dependents Educational Assistance Program (DEA) all qualify for reimbursement for taking the CPA Exam.

Information on the reimbursement programs is available through the the Department of Veterans Affairs website **http://bit.ly/1dsJfAK**.

In North Carolina, military personnel on active duty are allowed an extension of the 18-month Exam completion window for the time spent performing active military service [21 NCAC 08F .0105].

Military personnel licensed as North Carolina CPAs and on active duty who are given an extension of time to file a tax return are given an extension of time to pay the license renewal fee [NCGS 93B-15]. They also may be granted an extension of time to obtain the continuing professional education required for license renewal.

Please send questions about the CPA licensure benefits available to military personnel to **communications @nccpaboard.gov**.

Again, to all veterans and active members of the military, thank you for your service to our country.

Luper *continued from page 3*

BASED ON THE FOREGOING, the Board orders in a vote of five (5) to two (2) that:

1. The Certified Public Accountant certificate issued to the Respondent Anthony M. Luper is revoked for a period of two (2) years from the date of this Order.
2. 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, CPA, #23120
CRYSTAL K. HAMRICK, CPA
Forest City, NC **10/27/2016**

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. Crystal K. Hamrick, CPA, (hereinafter "Respondent"), is the holder of North Carolina certificate number 23120 as a Certified Public Accountant.
2. Crystal K. Hamrick, 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 system 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 "pass with deficiencies" on its ensuing system peer review report.
8. The peer review report identified deficiencies by the Respondent firm for performing an ERISA engagement without the proper experience and training in such a specialized industry.
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) 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.

JERRY L. PRICE, CPA, #4275
Charlotte, NC 10/27/2016

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. Jerry L. Price (hereinafter "Respondent") is the holder of North Carolina certificate number 4275 as a Certified Public Accountant.
2. The Board received a complaint against the Respondent in which the Complainants alleged that the Respondent made mistakes in preparing their business' income tax returns. Specifically, the Complainants alleged that the Respondent failed to file taxes in states where the company had commercial properties and enterprises located. The Complainants have retained a different CPA to prepare their tax returns, including amendments to their prior returns.
3. The Respondent asserted that he had allocated all income as North Carolina income because that was the way the income had previously been allocated by the prior owners ("founders") of the company and the company's prior accountants. Neither of those founders was a CPA. After the Respondent started doing the company's taxes, he continued to allocate the income in the same way.
4. The Respondent states that had he been made aware of the situation, he would have taken the steps necessary to amend the returns.
5. 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. Per the Board's rules, at 21 NCAC 08N .0301, "A CPA shall not subordinate the CPA's professional judgment to non-CPAs."
3. By allowing the founders of the business to dictate the allocation of the company's tax returns, the Respondent violated Rule 21 NCAC 08N .0301.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent, Jerry L. Price, is censured.

Reclassifications

On October 27, 2016, the Board approved the reclassification applications of the following individuals:

Reinstatement

Cynthia Combs Allen, #27433
Hudson, OH
Heba Kamel Botros, #27953
Waxhaw, NC
Megan Lutz Chesser, #19248
Arlington, VA
Mark Alan Cox, #19129
Claremont, NC
Faye Summey Creech, 17395
Raleigh, NC
Naomi South Faw, #24691
Millers Creek, NC
Jon Eric Grant, #21401
Wilson, NC
Toni Lea Kirby, #27365
Wilmington, NC
Jenna Renee Norris, #36326
Mardela Springs, MD
Paula Koontz Paquin, #30903
Fayetteville, NC
Kathryn Tucker Perry, #37616
Athens, GA
Jason Bradley Whitlatch, #25727
Greensboro, NC

Reissuance

Antoine Darnell Beck, #27664
Pfafftown, NC
Phillip Leopold Cadolino, #30919
Las Vegas, NV
Terri Spears Carey, #27114
Millers Creek, NC
Karlin Lester Diniaco, #23938
The Woodlands, TX

Enhanced Security Procedures at Prometric Test Centers for CPA Exam Candidates

Effective October 15, 2016, Prometric Test Center Administrators (TCAs) began conducting stricter inspections of all eyeglasses, jewelry, and other accessories to look for camera devices that could be used to capture Exam content.

All candidates are now required to remove their eyeglasses for close visual inspection by the TCAs.

These inspections will take a few seconds, and will be done at check-in and again upon return from breaks.

Jewelry outside of wedding and engagement rings is prohibited. Body jewelry should be removed prior to arriving at the test center. **NOTE:** Medical alert jewelry is allowed.

Hair accessories are subject to inspection. Candidates should refrain from wearing ornate clips, combs, barrettes, headbands, and other hair accessories.

Such items may be prohibited in the testing room and would need to be stored in the candidate's locker.



If a candidate is caught with a camera device prior to entering the testing room, Prometric staff will confiscate the device and the candidate will not be able to test.

If a candidate is caught with a camera device while in the testing room, Prometric staff will confiscate the device and the Exam will be terminated.

Additional information about Prometric's security regulations, including a list of pre-approved personal items, is available on the Exam Applicants page of the Board's website, **nccpaboard.gov/applicants/exam-applicants.**

Exam Fees Effective December 27, 2016

Implementation of the next version of the Uniform CPA Examination necessitates a cost increase resulting from the additional hour in candidate seat time for the BEC and REG sections. **NOTE:** The Board's administrative fees remain unchanged.

Applications postmarked on or before December 27, 2016, will be processed using the current fee schedule. Applications postmarked after December 27, 2016, will be processed using the new fee schedule. Revised Exam applications that reflect the new fees will be available December 27, 2016, 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)	$193.45
Business Environment & Concepts (BEC)	$193.45

DATES TO REMEMBER

Board Meeting
December 19, 2016

Holiday - Office Closed
December 23, 2016
December 26-27, 2016

Firm Renewal/Peer Review Compliance Reporting Deadline
CPE Completion Deadline
December 31, 2016

Didn't Receive Your Notice to Schedule?

It usually takes about 10 business days for the Board staff to approve and process an initial Exam application. A Notice to Schedule (NTS) is then issued by NASBA within 10 business days of the Board's approval and processing.

A re-Exam candidate's application is generally approved and processed by the Board in 5 business days. An NTS will be issued by NASBA in about 10 business days of the Board's approval and processing.

To check the status of your application, use the link on the Exam Applicants page of the Board's website, **nccpaboard.gov.**

Your NTS will be sent from the email address **CBTNTS@nasba.org** to the email address you listed on your Exam application.

If you have not received an NTS from NASBA within 15 business days of your application being approved and processed, check your spam/junk folder for a message from that email address.

You may reprint open, unexpired Notices to Schedule through a link on the NASBA website, **http://bit.ly/2dKouw1**.

Certificates Issued

On October 27, 2016, the Board approved the following applicants for certification as North Carolina CPAs:

Suzanne Michael Adams
Kyle Thomas Addenbrook
Jessica Marie Alfonzo
Natasa T. Anderson
Brittney Diane Barbosa
Seth Joseph Beaver
Richard Patterson Berlin
Zachary Taylor Beucher
Beatrice Lynn Bible
Christopher B. Boggs
Viktorija Borisova
Laurel Oody Bostick
Lotte Dodson Bostick
Clayton George Brinker
Kelly Elizabeth Brittan
Catherine Therese Cairns
Jenna Louise Cameron
Lisabeth Ann Carr
Wendy Lee Cisowski
Marquel A. Clark
Warren Jackson Cottingham
Sarah Hannah Cox
Christopher John Crowe
Kathleen Ann Damm
Emmanuel Kwame Darko
MaryKay Hagner Davis
James Matthew Day
Adriano DePina, Jr.
Nicholas Anthony DiBattista
Thomas Bryant Disney
Jeffrey Michael Downing
Jayme Lee Edin
Michael Robert Elder
Shana Catherine Ernst
Philip Brian Fairchild
Mengyuan Fang Farley
Craig Harvey Donovan Field
Sarah L. Flynn
Rebecca Chinnis Freeland
Katherine Frances Friedman
Shahen Naval Gandevia
Alyxandra Rose Gant
Taylor James Gleason
Leidy Grace Gonzalez
William Michael Goodeill
Monica Hite Graham
Kyle Lorne Grella
Trish Danielle Hagar
Edmund Alexander Hawes, Jr.
Michelle Renee Hearne
McKenna Elise Hennelly
Hector Q. Hernandez
Kathleen Barry Herron
Monica Lucille Holderman
Andrew Harrison Hood
Nathaniel David Hookman
Bruce Clayton Hopkins
Malorie Elizabeth Irwin
Katherine Jakubowski
James Mabry Johnson
William Alan Johnson
Daniel James Keef
Stephen Robert Kimmel
Morgan Mae Kirby
Larry Gene Kirk
Ruth Cochran Klein
Ryan Katherine Kline
Kevin Paul Lanzikos
Robin A. Levy
Jenny Marie Linton
Nadine Lillie Lloyd
Natalie Olivia Lloyd
Taylor Wells Longacre
Elena Lotten
Johnathan Richard Love
Christopher Scott Lovitt
Hunter Alcana Mason
Jean Marie Mastalski
Jacob Glenn Mattern
Elizabeth Ann McCravy
Samuel Thomas McCraw
Mary Kathryn McGuire
Marianne Grannan McKnight
John Buckley McLean
Tyler Austin Whitsel Medley
Bryce Taylor Mendes
Godswill Mhlanga
Harry Ward Miley, III
Alan Russell Moldof
Edward Joseph Monks, III
Laura Rae Morgan
Cory Samuel Morin
Cibele Rocha da Motta
Michael Joseph Murdy
Eric Brendan Murphy
Cheryl Lynn Nelson
Robert Gray Nelson
Ping Ning
Munachimso Nnebe-Agumadu
Deborah Titilope Ogunleye
Kaitlin Elizabeth Pace
Gregory Joseph Peterson
Elizabeth Smith Pitt
Diani Popoca
Cori Leanne Pruner
Rachel Lauren Radcliffe
Paige Nielsen Ridout
Jeremy Kyle Roberts
Vincent John Rodda
William Mark Rudolph
Catherine Marie Rybarczyk
John Joseph Saccardi
Jeremiah Lee Satterfield
Timothy John Schneider
Sherryl Ann Seigfreid
Jonathan A. Shaw, Jr.
Seth Michael Sherer
Kevin Peter Shimkus
Elton Laroy Shoemaker, III
Katherine Angel Skinner
Kelsey Nicole Smith
Kent L. Stanton
Rebekah Ann Teelucksingh
Deana Nicole Thorps
Jovonda Mae Tipton
Erin Elizabeth-Marie Tucker
Joseph Alan Vano
Christopher Richard Vetterl
Andrew Benedict Votipka
John Henry Vynalek, II
Ellen Riley Watson
Lindsey Paige Weintraub
Ellen Marie Williams
Mark Patrick Williams
Megan Alice Wright
Brett Nathan Wyatt
Li-Wen Yen
Phyllis F.J. Yokley

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. 12-2016

December 31, 2016, 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, **www.nccpaboard.gov**, by December 31, 2016.

The link for the renewal is on the right-hand side of the home page.

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, 2016, is the date by which they must complete the annual CPE requirement to be eligible for certificate renewal for the 2017-2018 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 (**NASBAregistry.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, 2016, but completes the required CPE by June 30, 2017, 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.

Please send questions about firm renewal, peer review compliance, and CPE to Cammie Emery at **cemery @nccpaboard.gov**.

Comments on Proposed Rules

On December 19, 2016, the Board conducted a public rule-making hearing on proposed changes to the Board rules cited as 21 NCAC 08A .0301; 08I .0101; 08N .0203, .0208, and .0305. The text of these rules with the proposed changes is found on pages 3-5; is available on the Board's website, **www.nccpaboard.gov**; and is published in Volume 31, Issue 11 of the *North Carolina Register*, **www.ncoah.com/rules /register**.

Please submit comments on the proposed actions by mail: State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605; by fax: (919) 733-4209, or by email: **rbrooks@nccpaboard.gov**.

Written comments on the proposed changes must be received by the Board by 5:00 p.m. on January 30, 2017.

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Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Consent Orders issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. To view the full text of a Consent Order, use the Licensee Search function of the Board's website, nccpaboard.gov, to look up the licensee's record. In the record, click on the "Details" link and select "View" under the Public Documents heading.

SCOTT LEE FRAZIER #32604
Concord, NC 10/27/2016

The Board opened a case against Scott Lee Frazier (Respondent Frazier) for failure to complete sufficient CPE, including an ethics course, as required for renewal of his North Carolina CPA license.

Respondent Frazier signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

Respondent Frazier may apply to return his certificate to active status by submitting a reissuance application that includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 80 hours of CPE including an eight-hour accountancy law course offered by the NCACPA.

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

JEFFREY M. KOWALK, #23386
Nashville, NC 11/21/2016

The Board opened a case against Jeffrey M. Kowalk (Respondent Kowalk) for failure to complete sufficient CPE, including an ethics course, as required for renewal of his North Carolina CPA license.

Respondent Kowalk signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

Respondent Kowalk may apply to return his certificate to active status by submitting a reissuance application that includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 80 hours of CPE including an eight-hour accountancy law course offered by the NCACPA.

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

MICHAEL R. MCKENNA, #23053
New York, NY 11/21/2016

The Board opened a case against Michael R. McKenna (Respondent McKenna) for failure to complete sufficient CPE, including an ethics course, as required for renewal of his North Carolina CPA license.

Respondent McKenna signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

Respondent McKenna may apply to return his certificate to active status by submitting a reissuance application that includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 80 hours of CPE including an eight-hour accountancy law course offered by the NCACPA.

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

MICHAEL T. ORLANDO, #29221
Austin, TX 11/21/2016

The Board opened a case against Michael T. Orlando (Respondent Orlando) for failure to complete sufficient CPE, including an ethics course, as required for renewal of his North Carolina CPA license.

Respondent Orlando signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

Respondent Orlando may apply to return his certificate to active status by submitting a reissuance application that includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 80 hours of CPE including an eight-hour accountancy law course offered by the NCACPA.

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

Proposed Rule Changes

Below are the proposed changes to 21 NCAC 08A .0301, 08I .0101; 08N .0203; 08N .0208; and 08N .0305. New language is indicated by an underline and deleted language is indicated by a ~~strike-through~~. Because of limited space, some portions of 08A .0301 without changes are not printed below. The full text of 08A .0301 is available online.

21 NCAC 08A .0301 DEFINITIONS

(a) The definitions set out in G.S. 93-1(a) apply when those defined terms are used in this Chapter.

(b) In addition to the definitions set out in G.S. 93-1(a), the following definitions apply when these terms are used in this Chapter:

(1) "Active," when used to refer to the status of a person, describes a person who possesses a North Carolina certificate of qualification and who has not otherwise been granted ~~"Inactive"~~ inactive status;

(5) "Attest service" means a professional service whereby a CPA in the practice of public accounting is engaged to issue or does issue:

(A) any audit or engagement to be performed in accordance with the Statements on Auditing Standards, Statements on Generally Accepted Governmental Auditing Standards, Public Company Accounting Oversight Board Auditing Standards, and International Standards on Auditing;

(B) any review ~~or~~ engagement to be performed in accordance with the Statements on Standards for Accounting and Review Services;

(C) any compilation ~~or~~ engagement to be performed in accordance with the Statements on Standards for Accounting and Review Services; or

(D) any engagement to be performed in accordance with the Statements on Standards for Attestation Engagements;

(14) "CPA firm" means a sole proprietorship, a partnership, a professional corporation, a professional limited liability company, or a registered limited liability partnership that uses ~~"certified public accountant(s)"~~ certified public accountant(s) or ~~"CPA(s)"~~ CPA(s) in or with its name or offers to or renders any attest services in the public practice of accountancy;

(16) "Disciplinary action" means ~~revocation or~~ revocation, suspension of, or refusal to grant a certificate, or the imposition of a reprimand, probation, constructive comment, or any other penalty or condition;

(20) "Inactive," when used to refer to the status of a person, describes a person who has requested inactive status and has been approved by the Board and who does not use the title ~~"certified public accountant,"~~ certified public accountant, nor does he or she allow anyone to refer to him or her as a ~~"certified public accountant,"~~ 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;

(36) "Work papers" mean the CPA's records of the procedures applied, the tests performed, the information obtained, and the conclusions reached in attest services, tax services, consulting services, special report services, or other engagements. Work papers include programs used to perform professional services, analyses, memoranda, letters of confirmation and representation, checklists, copies or abstracts of company documents, and schedules of commentaries prepared or obtained by the CPA. The forms include handwritten, typed, printed, word processed, photocopied, photographed, and computerized data, or in any other form of letters, words, pictures, ~~sounds~~ sounds, or symbols; and

(37) "Work product" means the end result of the engagement for the client that may include a tax return, attest or assurance report, consulting report, ~~and~~ or financial plan. The forms include handwritten, typed, printed, word processed, photocopied, photographed, and computerized data, or in any other form of letters, words, pictures, sounds, or symbols.

(c) Any requirement to comply by a specific date to the Board that falls on a weekend or federal holiday shall be received as in compliance if postmarked by U.S. Postal Service cancellation by that date, if received by a private delivery service by that date, or received in the Board office on the next business day.

21 NCAC 08I .0101 DISCIPLINARY ACTION

(a) Any person may ~~petition the Board for appropriate disciplinary action against a CPA.~~ file a complaint with the Board against a CPA, pursuant to G.S. 150B for disciplinary action against a CPA for violations of G.S. 93 and this Chapter on forms provided by the Board that are on the Board's website at www.nccpaboard.gov and may be requested from the Board.

(b) The ~~petition~~ complaint shall set forth ~~in simple language~~ the facts upon which the ~~petition~~ complaint is based. ~~It shall bear an affidavit of the petitioner stating~~ The complainant shall confirm that he or she believes the facts stated in the ~~petition~~ complaint are true and that he or she is prepared to prove them at a hearing.

(c) The ~~petition~~ complaint shall be filed in the office of the Board. The Board's professional standards staff shall open a case file, notify the complainant of receipt of the complaint, notify and provide a copy of the complaint to the respondent named in the complaint, and conduct ~~any appropriate investigation.~~ an investigation of the allegations in the complaint. Based upon ~~its investigation, the professional standards staff~~ the investigation and the recommendation of the Professional Standards Committee of the Board appointed by the Board President, and with the approval of the Board, the professional standards staff may do any of the following:

(1) close the case without prejudice;

(2) close the case with prejudice;

(3) prepare a Consent Order;

(4) apply to the courts for injunctive relief; or

(5) ~~may~~ prepare a proposed Hearing Notice.

~~A~~ The Professional Standards ~~Committee, appointed by the President of the Board,~~ Committee shall determine whether the allegations in a case warrant applying to the courts for injunctive relief and the allegations in the proposed Hearing Notice, if proven, ~~would~~ warrant a contested case proceeding pursuant to G.S. 150B-38 - 150B-42. A copy of any Hearing Notice filed and application for injunctive relief applied for shall be provided to the complainant in that matter.

(d) The Board ~~may~~ shall notify the complainant and the respondent in any complaint filed with the Board of the disposition of the case and shall publish or announce the disciplinary action against a ~~CPA in such manner and for such period as it deems appropriate.~~ CPA.

21 NCAC 08N .0203 DISCREDITABLE CONDUCT PROHIBITED

(a) A CPA shall not engage in conduct discreditable to the accounting profession.

(b) Prohibited discreditable conduct includes:

(1) acts that reflect adversely on the CPA's honesty, integrity, trustworthiness, good moral character, or fitness as a CPA;

(2) stating or implying an ability to improperly influence a governmental agency or official;

(3) failing to comply with any order issued by the Board;

(4) failing to fulfill the terms of a peer review engagement contract;

(5) misrepresentation in reporting CPE credits; ~~or~~

(6) entering into any settlement or other resolution of a dispute that purports to keep its contents confidential from the ~~Board.~~ Board; or

(7) failing to participate in a peer review program pursuant to 21 NCAC 08M .0105.

21 NCAC 08N .0208 REPORTING CONVICTIONS, JUDGMENTS, AND DISCIPLINARY ACTIONS

(a) Criminal Actions. A CPA shall notify the Board within 30 days of any conviction or find-

continued on page 4

continued from page 3

ing of guilt of, pleading of nolo contendere, or receiving a prayer for judgment continued to any criminal offense.

(b) Civil Actions. A CPA shall notify the Board within 30 days of any judgment or settlement in a civil suit, bankruptcy action, administrative proceeding, or binding arbitration that:

(1) is grounded upon an allegation of professional negligence, gross negligence, dishonesty, fraud, misrepresentation, incompetence, or violation of any federal or state tax law; and

(2) was brought against either the CPA or a North Carolina office of a CPA firm of which the CPA was a managing owner.

(c) Settlements. A CPA shall notify the Board within 30 days of any written settlement ~~in lieu of a civil suit or criminal charge~~ which a client or former client releases the CPA from liability that is grounded upon an allegation of professional negligence; gross negligence; dishonesty; fraud; misrepresentation; incompetence; or violation of any federal, state, or local ~~law. Notification shall be required regardless of any confidentiality clause in the settlement.~~ law, regardless of whether the client or former client has filed a civil suit or criminal charge.

(d) Investigations. A CPA shall notify the Board within 30 days of any inquiry or investigation by the criminal investigation divisions of the Internal Revenue Service (IRS) or any state department of revenue pertaining to any personal or business tax matters.

(e) Liens. A CPA shall notify the Board within 30 days of the filing of any liens by the Internal Revenue Service (IRS) or any state department of revenue regarding the failure to pay or apparent failure to pay for any amounts due for any tax matters.

21 NCAC 08N .0305 RETENTION OF CLIENT RECORDS

~~(a) Return Upon Demand. A CPA shall return client records in his or her possession to the client after a demand is made for their return. The records shall be returned upon demand unless circumstances make some delay reasonable in order to retrieve a closed file or to extract the CPA's work papers described in Paragraph (f) of this Rule. If the records cannot be returned upon demand, the CPA shall immediately notify the client of the date the records will be returned. Nothing in this Rule shall be interpreted to require a CPA to pay delivery costs when the records are returned to the client.~~

~~(b) Who May Demand Client Records. If the client is a partnership, records shall be returned upon request to any of its general partners. If the client is a limited partnership or a registered limited liability partnership, records shall be returned upon request to its general partner(s) and the managing partner, or his or her designated individual respectively. If the client is a corporation, records shall be returned upon request to its president. If the client is a limited liability company, records shall be returned upon request to the manager. Joint records shall be returned upon request to any party to the record.~~

~~(c) Return of Original Records. If the engagement is terminated prior to completion or the CPA's work product has neither been received nor paid for the by the client, the CPA shall be required to return only those records originally given to the CPA by the client.~~

~~(d) Retention to Force Payment. A CPA shall not retain a client's records in order to force payment of any kind.~~

~~(e) Work Papers Included in Client Records. Work papers are usually the CPA's property and need not be surrendered to the client. However, in some instances work papers may contain data that should be reflected in the client's books and records but for convenience have not been duplicated therein with the result that the client's records are incomplete. In such instances, the portion of the work papers containing such data constitutes part of the client's records, and copies shall be given to the client along with the rest of the client's records. Work papers considered part of the client's records include but are not limited to:~~

~~(1) worksheets in lieu of original entry (such as listings and distributions of cash receipts or cash disbursements on columnar work paper);~~

~~(2) worksheets in lieu of general ledger or subsidiary ledgers, such as accounts receivable, job cost and equipment ledgers, or similar types of depreciation records;~~

~~(3) all adjusting and closing journal entries and supporting details not fully set forth in the journal entry; and~~

~~(4) consolidating or combining journal entries and worksheets and supporting detail used in arriving at final figures incorporated in an end product such as financial statements or tax returns.~~

~~(f) Work Papers Belonging to the CPA. Work papers developed by the CPA incident to the performance of an engagement that do not result in changes to the client's records, or are not in themselves part of the records ordinarily maintained by such clients, are the CPA's work papers and are not the property of the client. For example, the CPA may make extensive analyses of inventory or other accounts as part of the selective audit procedures. These analyses are considered to be a part of the CPA's work papers, even if the analyses have been prepared by client personnel at the request of the CPA. Only to the extent these analyses result in changes to the client's records would the CPA be required to furnish the details from the work papers in support of the journal entries recording the changes, unless the journal entries themselves contain all necessary details.~~

~~(g) Reasonable fees for Copies. Nothing in this Rule shall be construed to require the CPA to furnish a client with copies of the client's records already in the client's possession. However, if the client asserts that such records have been lost, or are otherwise not in the client's possession, the CPA shall furnish copies of the records and may charge a reasonable fee.~~

~~(h) Retention of Work Product and Work Papers. A CPA shall ensure that the work product and the work papers created in the performance of an engagement for a client are retained for at least of five years after the date of issuance of the work product unless the CPA is required by law to retain such records for a longer period.~~

(a) A CPA shall return client-provided records in the CPA's custody or control to the client at the client's request. Client provided records are accounting or other records, including hardcopy and electronic reproductions of such records, belonging to the client that were provided to the CPA by, or on behalf of, the client.

(b) Unless a CPA and the client have agreed to the contrary, when a client makes a request for CPA prepared records or a CPA's work products that are in the CPA's custody or control and that have not previously been provided to the client, the CPA should respond to the client's request as follows:

(1) The CPA should provide CPA prepared records relating to a completed and issued work product to the client, except that such records may be withheld if fees are due to the CPA for that specific work product; and

(2) CPA's work products should be provided to the client, except that such work products may be withheld:

(a) if fees are due to the CPA for the specific work product;

(b) if the work product is incomplete;

(c) if for purpose of complying with professional standards (for example, withholding an audit report due to outstanding audit issues); or

(d) if threatened or outstanding litigation exists concerning the engagement or CPA's work.

(c) CPA prepared records are accounting or other records that the CPA was not specifically engaged to prepare and that are not in the client's books and records or are otherwise not available to the client, thus rendering the client's financial information incomplete. Examples include adjusting, closing, combining, or consolidating journal entries (including computations supporting such entries) and supporting schedules and documents that the CPA proposed or prepared as part of an engagement, (for an example, an audit). CPA's work products are deliverables set forth in the terms of the engagement, such as tax returns.

(d) Once a CPA has complied with these requirements, he or she is under no ethical obligation to:

(1) comply with any subsequent requests to again provide records or copies of records described in (a) and (b) of this Rule. However, if subsequent to complying with a request, a client experiences a loss of records due to a natural disaster, the CPA should comply with an additional request to provide such records; and

(2) retain records for periods that exceed applicable professional standards, state and federal statutes and regulations, and contractual agreements relating to the service performed.

(e) A CPA who has provided records to an individual designated or held out as the client's

representative, such as the general partner, majority shareholder, or spouse, is not obligated to provide such records to other individuals associated with the client.

(f) Work papers are the CPA's property, and the CPA is not required to provide such information to the client. However, state and federal statutes and regulations and contractual agreements may impose additional requirements on the CPA.

(g) In fulfilling a request for client provided records, CPA prepared records, or a CPA's work products, the CPA may:

(1) charge the client a fee for the time and expense incurred to retrieve and copy such records and require that the client pay the fee before the CPA provides the records to the client;

(2) provide the requested records in any format usable by the client. However, the CPA is not required to convert records that are not in electronic format to electronic format. If the client requests records in a specific format and the records are available in such format within the CPA's custody and control, the client's request should be honored. In addition, the CPA is not required to provide the client with formulas, unless the formulas support the client's underlying accounting or other records or the CPA was engaged to provide such formulas as part of a completed work product; and

(3) make and retain copies of any records that the CPA returned or provided to the client.

(h) A CPA who is required to return or provide records to the client should comply with the client's request as soon as practicable but, absent extenuating circumstances, no later than 45 days after the request is made.

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:

Christmas

December 23, 2016
December 26-27, 2016

New Year's

January 2, 2017

Dr. Martin Luther King, Jr., Day

January 16, 2017

Reclassifications

At its November 21, 2016, meeting, the Board approved the applications for reclassification submitted by the following individuals:

Reinstatements

Keith Gaston Bernard, #18374	Charlotte, NC
Brian Keith Branson, #19124	Morrisville , NC
Donna Gordon Elyea, #16723	Charlotte, NC
Keturah Sharee June, #37100	Charlotte, NC
Angela Criminger Leckie, #23645	Charlotte, NC
James Linton Starling, #31705	Chapel Hill, NC
Wayne Howard Wilson, #20088	Reno, NC

Reissuance

William Ronald Babcock, #22028	Annandale, NJ

Inactive Status

From September 28, 2016, through November 4, 2016, 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)].

Jeana Dianne Ochsner, #25129	Hollywood, FL
Joseph Piacentino, Jr., #32078	Richmond, VA
Joseph Edward Lamb, Jr., #8998	Conover, NC
Bobby Thomas Martin, #7160	Charlotte, NC
Joanne Terry Gibson, #22576	Littleton, NC
Jeff Paul Thomas, #37982	Midland, MI
David Wayne Long, #35482	Abilene, TX
Linda N. Davis, #19829	Waxhaw, NC
David Stanfred Poisson, #35763	Raleigh, NC
Roscoe Benjamin Atkinson, #40001	Saratoga Springs, UT
William Dixon Self, #12382	Apex, NC
Kenneth Alan Steele, #21524	Stokesdale, NC
John Robert Morgan, #14883	Greensboro, NC
Bonnie J. Sames, #31033	Raleigh, NC
Brent Andrew Songer, #39924	Columbus, OH
Leslie Earl Johnson, #16343	Prescott Valley, AZ
James Sebastian, #10974	North Wilkesboro, NC
Misti Ann Skinner, #40259	Fort Worth, TX
Jonathan David Swart, #36578	Wilmington, NC
Judith Rorick Thompson, #18555	Raleigh, NC
Rebecca Maples Doty, #14726	Durham, NC
James Edwards, #15468	Hickory, NC
Patrick Keith Eudy, #34609	Wake Forest, NC
Ronald Linde, #14318	Valrico, FL

Uniform CPA Exam Fees

	Applications Received Before 12/27/2016	Applications Received After 12/27/2016
ADMINISTRATIVE FEES		
Initial Exam Application	$230.00	$230.00
Re-Exam Application	$75.00	$75.00
SECTION FEES		
Auditing (AUD)	$193.45	193.45
Business Environment & Concepts (BEC)	$173.60	193.45
Financial Accounting & Reporting (FAR)	$193.45	193.45
Regulation (REG)	$173.60	193.45

Certificates Issued

On November 21, 2016, the Board approved the following applicants for certification as North Carolina CPAs:

Lata Agarwal
Thomas Bradford Andrews
David Coates Barton
Mary Grace Beets
Jason Behrens
Michael Gyles Braxton
Jeremy Patton Brown
Sarah Mary Brown
Matthew Joseph Bustamante
Patrick Lukas Camuso
Katherine Michelle Carter
Kevin Donovan Casady
Tyler David Chapman
Zhihao Chen
Robert Charles Cromer
Vernon Scott Crytser, Jr.
Lori Catherine Curtsinger
Malissa LaRyan Davis
Ryan Edward Dixon
Johannes A. Dreyer
Dzenana Dzanic
James Langston Evans
Mary Kathleen Goodwin Evans
Vincent Angelo Falvo
Mary Katherine Fish
Rachel Ann Graham
David Charles Grippin
Kregg Manuel Guestin
Kaitlyn Coen Haake
Karyn Leigh Heimes
Mary Ann Hunter
Brenda Baker Jackson
Heather Janine Jackson
Mario Carlington Jarrett
Steven Gerard Kanczewski
Judith A. Kristan
Stephen Andrew Krouse
Andrea Christine Lorine Lambert
David Grady Landers
Jennifer Nicole Lane
Rianne Kathryn Lang
Stephanie Mariah Macon
Kayla Margot Marchese
Brittany Elizabeth Martin
Michael Derek Martin
Jill Michele McCallister
Alison M. Merkabah
Tyler Edward Miller
Robert James Milne
Stephen James Milton
Dalton James Morris
Sarah Adele Mulholland
Robert James Murphy
Brittany Lee Nance
Michael Paul Ohrnstein
Jordan Clell Orlandi
Olga Panus
Brittany Marie Patel
Radhika Hemant Patel
Nils Martin Persson
Alexander F. Peter
Lindsey Rae Phillips
Melissa Judith Phillips
Andrew Benjeman Prescott
Mary Thompson Prillaman
Marquis James Pullen
Susan Ralko
Judy Domovich Ramsey
Lee Alan Ramsey
Jared Ethan Rapoport
William Shannon Reid, Jr.
Brian Joseph Reynolds
Patricia Roberts
Dredlin Rodriguez Ramos
Melissa Lee Rood
Gabriel Gary Rooth
Taylor Marie Rote
Robert Russoniello
Matthew Charles Ruterbories
Nicholas Davey Sanford
Joy Michelle Schaub
Michael Victor Scott
Jigna H. Shah
Kasturi Raghuveera Shetty
Andrew Michael Silverman
Andrew Lee Slosiarek
Alfred Tate Smith
John Macon Smith
Brandyn Michael Spangenberg
Aaron Joseph Sparrow
Jeffrey Richard Stulgis
Premalata Sundaram
Brandi LeAnn Teat
Nicholas Alan Vance
Andrew James VanLeeuwen
Domani Lourdes Vendargon
Heather Deininger Vetter
Kathryn Marie Wallace
Shuo Wang
Casper Eldredge Wiggins, Jr.
Rion Wallace Williams
Zachary David Williams
Karolyn Ruth Young
Hadeel Akram Zaben



2017 BOARD CALENDAR

JANUARY

January 2	Office Closed - New Year's Day
January 14	Board Strategic Planning Session – Greensboro
January 16	Office Closed - Dr. Martin Luther King, Jr., Day
January 23	Board Meeting - Raleigh
January 31	Final Deadline - Firm Renewal & Peer Review Compliance Reporting

FEBRUARY

February 20	Board Meeting - Raleigh

MARCH

March 22	Board Meeting - Raleigh

APRIL

Mid-April	Online CPA Certificate Renewal Period Begins
April 14	Office Closed - Good Friday
April 24	Board Meeting - Raleigh

MAY

May 25	Board Meeting - Raleigh
May 29	Office Closed - Memorial Day

JUNE

June 22	Board Meeting – Greensboro
June 30	CPA Certificate Renewal Deadline

JULY

July 4	Office Closed - Independence Day
July 24	Board Meeting - Raleigh
July 31	Final Deadline - CPA Certificate Renewal

AUGUST

August 21	Board Meeting - Raleigh

SEPTEMBER

September 4	Office Closed - Labor Day
September 18	Board Meeting - Raleigh

OCTOBER

October 26	Board Meeting - Raleigh

NOVEMBER

November 10	Office Closed - Veterans Day
Mid-November	Online Firm Renewal/Peer Review Compliance Reporting Period Begins
November 20	Board Meeting - Raleigh
November 23 & 24	Office Closed - Thanksgiving

DECEMBER

December 18	Board Meeting - Raleigh
December 25-27	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, & locations are subject to change. Changes will be posted on the Board's website, ***www.nccpaboard.gov****.*

North Carolina State Board of
Certified Public Accountant 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.