



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • www.nccpaboard.gov • No. 02-2013

Non-Payment of Employment Taxes

Over the past few years, the Board has seen an increase in the number of enforcement cases resulting from the non-payment of employment taxes. Employment taxes consist of federal income tax withholding, along with Social Security and Medicare taxes and unemployment taxes.

Employers must report income and employment taxes withheld from their employees on an Employer's Quarterly Federal Tax Return (Form 941) and deposit these taxes in full to an authorized bank or financial institution pursuant to Federal Tax Deposit Requirements. Employers are also responsible for filing a FUTA return annually, and depositing those taxes.

There are many reasons employers don't withhold or pay employment taxes. For some, it may be an attempt to use the government as a bank to 'borrow the money for a short while' with good intentions to pay it back later. For others, it may be a situation where an employer collects the taxes and elects to keep it during a period of financial difficulty rather than pay it to the IRS.

Regardless of the reason, federal law requires employment tax withholding and payment by employers.

The IRS takes a variety of steps to combat employment tax non-compliance. The agency has a number of civil actions it can take such as audits and filing tax liens against property the taxpayer owns.

In addition to civil actions, IRS Criminal Investigation investigates

and refers for prosecution individuals and businesses that have willfully attempted to avoid filing and paying employment taxes. These efforts have led to significant criminal convictions resulting in incarceration and fines.

In fiscal year 2012, the IRS initiated 148 investigations on alleged employment tax evasion and 79 people were sentenced to an average of 24 months of incarceration--confinement to federal prison, halfway house, home detention, or some combination thereof. [*Data Source: Criminal Investigation Management Information System*]

From the Board's perspective, even if a licensee is not disciplined or prosecuted and convicted by a federal or state authority for the aforementioned tax code violations, failure to comply with the federal and state tax codes is a violation of NCGS 93-12(9), 21 NCAC 08N .0201, .0203, .0204, and .0207, making the licensee subject to discipline by the Board.

When the Board learns of a tax code violation by a North Carolina CPA (usually in the form of a referral by the IRS or NCDOR), the Board opens a case against the licensee and begins an investigation. The discipline imposed by the Board against a licensee for failure to pay 941 funds may be permanent revocation of the licensee's North Carolina CPA certificate.

If you have questions regarding non-payment of employment taxes, please contact the Board's Staff Attorney Frank X. Trainor, III, by email at ftrainor@nccpaboard.gov.

Board's Website to Get New Look

In the more than 15 years since the Board launched its first website, the information on the site has changed significantly, but the site design has not.

That is about to change--in the next few months, the Board will launch a redesigned site.

The site will feature easy to navigate pages with information for consumers, licensees, firms, and applicants. In addition, comprehensive information regarding enforcement and CPE will be included.

A "Resources" page will link users to the NC Administrative Code, NC General Statutes, press releases, the *Activity Review*, the Board calendar and other items of interest.

Although the site design will change, the website address will remain www.nccpaboard.gov.

In This Issue

2013 Board Meetings.....	2
Annual CPE Requirement.....	6
Certificates Issued	7
Disciplinary Actions	2
Ethics in Action Competition	4
Inactive Status.....	4
In Memoriam:	
David A. McLemore, Jr., CPA.	3
Reclassifications.....	4

Disciplinary Actions

Thomas Hansen, #29283
Thomas Hansen, CPA, PLLC
Asheboro, NC 12/17/2012

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 Respondents stipulate to the following:

1. Thomas Hansen (hereinafter "Respondent Hansen") is the holder of North Carolina certificate number 29283 as a Certified Public Accountant.
2. Respondent Thomas Hansen, CPA, PLLC (hereinafter "Respondent Firm") is a registered certified public accounting professional limited liability company in North Carolina. Respondent Hansen is the sole owner of Respondent Firm, and is individually responsible for the conduct of Respondent Firm.
3. Respondent Hansen, on behalf of Respondent Firm, failed to remit to the Internal Revenue Service:
 - a. 941 payments for the period ending December 31, 2007;
 - b. 940 payments for the periods ending December 31, 2008 and December 31, 2009; and
 - c. 944 payments for the periods ending December 31, 2008, December 31, 2009; and December 31, 2010.
4. Respondent Hansen, on behalf of Respondent Firm, failed to timely file his 944 returns with the Internal Revenue Service for the periods ending December 31, 2008 and December 31, 2009.
5. Respondent Hansen, on behalf of Respondent Firm, failed to timely file his 940 returns with the Internal Revenue Service for the period ending December 31, 2009.
6. The Internal Revenue Service obtained at least six (6) tax liens against Respondent Firm.
7. Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board

ex parte, whether or not the Board accepts this Consent Order as written. Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0201, .0203(a) and (b)1, .0207, and .0211.
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

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

1. The Certified Public Accountant certificate issued to Respondent Thomas Hansen is hereby permanently revoked.
2. The firm registration for Respondent Firm, Thomas Hansen, CPA, PLLC, is hereby cancelled.
3. Respondents shall not offer or render services as a CPA or CPA firm 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 Respondents claim or attempt to use any practice privileges in any other state based upon Respondent Hansen's permanently revoked North Carolina certificate or Respondent Firm's cancelled CPA firm registration.

Larry S. Dewar, #2527
Larry S. Dewar, P.C.
Summerfield, NC 01/28/2013

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. Larry S. Dewar (hereinafter "Respondent Dewar") is the holder of North Carolina certificate number 2527 as a Certified Public Accountant.
2. Respondent Larry S. Dewar, P.C. (hereinafter "Respondent Firm"), is a registered certified public accounting professional corporation in North Carolina. At all relevant times, Respondent Dewar was the sole shareholder of Respondent Firm and has been individually responsible for the conduct of Respondent Firm.
3. The Internal Revenue Service ("IRS") filed tax liens totaling \$151,612.75 against Respondent Firm for failure to

2013 Board Meetings

March 20*
April 23
May 23
June 20**
July 22
August 19
September 23
October 21
November 18
December 16

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

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

*3:00 p.m.

**Greensboro

file and insure payment of Respondent Firm's 941 monies.

4. According to the IRS account transcripts, Respondent Dewar failed to timely file and pay Respondent Firm's 941 Employer's Quarterly Payroll Taxes for all filing periods between December 31, 1999, and December 31, 2009.

5. Respondents wish to resolve these matters by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondents' actions as set out above constitute violations of 21 NCAC 08N .0201, .0203(a), and .0207.
3. Per N.C. Gen. Stat. § 3-12(9) and also by virtue of Respondents' consent to this order, Respondents are subject to the discipline set forth below.

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

1. The Certified Public Accountant certificate issued to Respondent Larry S. Dewar is hereby permanently revoked.
2. The firm registration for Respondent Firm, Larry S. Dewar, P.C., is hereby cancelled.
3. Respondents shall not offer or render services as a CPA or CPA firm 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 man-

ner, nor shall Respondents claim or attempt to use any practice privileges in any other state based upon Respondent Dewar's permanently revoked North Carolina certificate or Respondent Firm's canceled CPA firm registration.

Warren H. Pennington, #19776
Dawsonville, GA 01/28/2013

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. Warren H. Pennington (hereinafter "Respondent") was the holder of North Carolina certificate number 19776 as a Certified Public Accountant.
2. In October of 2008, Respondent was charged in the State of Georgia with multiple counts of Theft by Conversion and Theft by Taking.
3. Respondent applied for and was granted inactive status for his North Carolina CPA certificate in June of 2009.
4. Respondent entered, in February 2010, a Consent Order with the Georgia Board of Accountancy which provides that "If Respondent is found guilty of the charges pending against him, he shall surrender his certificate, live permit, and firm registration to the Board [Georgia Board of Accountancy]."
5. On January 5, 2011, Respondent was convicted on five (5) counts of theft by conversion and six (6) counts of theft by taking. The conviction occurred in Dawson County Georgia Superior Court.
6. The sentence sheet signed by the Superior Court Judge specifically stated that Respondent was to surrender his CPA certificate and refrain from acting as a CPA or an accountant.
7. Respondent's membership with the American Institute of Certified Public Accountants was revoked as a result of his convictions.

Pennington
continued on page 5

In Memoriam: David Alexander McLemore, Jr., CPA

David Alexander McLemore, Jr., CPA, of Clinton, NC, died January 22, 2013 .

A graduate of East Carolina University, McLemore was licensed as a North Carolina CPA in 1980. He served as a Uniform CPA Exam proctor for 17 years, including five years as Chief Proctor of the Raleigh site.

McLemore was an active member of the NCACPA and the AICPA. A member of MENSA, he was a member of the Clinton Rotary Club and served on the Board of Directors for the Sampson County History Museum. He also was active in numerous other non-profit and community organizations.

The son of the late David Alexander McLemore, Sr. and Claudia Ashley McLemore, he is survived by his daughters Sarah McLemore; Emily McLemore Darnell and husband, Eric; and Marie McLemore Bengford and husband, Brett; his son, David A. McLemore, III; and three grandchildren--Isaac, Estella, and Eliza; He is also survived by his former wife, Nancy H. McLemore of Council Bluffs, Iowa; and his dear friend, Chris Byrd.

McLemore was a US Army veteran who served in the Vietnam War; he was buried with full military honors.

Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed March 29, 2013, in observance of Good Friday.

Follow Us on Twitter
twitter.com/NCCPABoard

Like Us on Facebook
facebook.com/NCCPABoard

National “Ethics in Action” Student Video Competition

The NASBA Student Center for the Public Trust (SCPT) recently announced the launch of the National Ethics in Action Student Video Competition.

In its third year, this exciting competition encourages college students to unleash their creativity while focusing on the theme of portraying ethics and accountability in the business world through video – Changing the World One Frame at a Time.

The competition is open to undergraduate and graduate students at colleges and universities in the United States and seeks entries from students across all majors.

Students can create a short film (3-5 minutes) or a 30-second public service announcement (PSA) that focuses on ethical behavior in the business world. Videos can be shot in the form of a short play, commercial, talk show, music video, documentary, etc. Cash prizes range from \$250 to \$1,000.

Final videos must be submitted by April 1, 2013. Judging ends on April 10, 2013 and all entries will be posted on You Tube for Viewer’s Choice voting from April 3 through April 10, 2013.

The winners will be chosen by a panel of expert judges that will include faculty, staff, and industry experts. Winners in all categories will be announced on April 15, 2013

Interested students are encouraged to visit www.studentcpt.org/videocompetition to register their team and learn more about the competition. The team registration deadline is March 1, 2013.

Interested parties are also invited to view a brief YouTube video announcing the competition, www.youtube.com/watch?v=EZVBoy1qdw

www.nccpaboard.gov

2013 CPA Day of Service

Mark your calendar for the second annual NC CPA Day of Service to be held Friday, September 20, 2013. Organized by the NCACPA, the CPA Day of Service is a day for NCACPA members, CPAs, and others associated with the CPA profession to volunteer in their communities and show how the CPA profession makes a difference in North Carolina. Visit the NCACPA’s Day of Service website, www.ncacpa.org/Service, for more information.

Reclassifications

Reinstatements

01/28/13	Julie Armour Baker, #27944	Winston-Salem, NC
01/28/13	Elizabeth Amy Dunlop, #22380	Wilmington, NC
01/28/13	Stacy Ann Holland, #27658	Wilmington, NC
01/28/13	Crystal Giles Humble, #23291	Snow Camp, NC
01/28/13	Kristina Torbett Johnsen, #22355	Denver, NC
01/28/13	Robert Chad Kapfhamer, #13649	Atlanta, GA
01/28/13	Michael Finley Lefevers, #22463	Hickory, NC
01/28/13	Charles Thomas McLeod, Jr., #23207	Hickory, NC
01/28/13	Dale Britt Mendoza, #29251	Washington, DC
01/28/13	Kelly Deanna Nicholson, #22612	Clayton, NC
01/28/13	Paul Mark Oakley, #19430	Upland, CA
01/28/13	Elizabeth Faulds Parker, #15549	Charlotte, NC
01/28/13	William Van Hook, #35938	Morrisville, NC
01/28/13	James David Vanke, #27178	Dunwoody, GA
01/28/13	James Ray Wilborne, #26836	Charlotte, NC

Reissuance

01/28/13	Thurman L. Brooks, #28515	St. Louis, MO
01/28/13	James Glenn Fortson, #28535	Lexington, NC
01/28/13	Larry Dewayne Harrelson, #16446	Mooresville, NC
01/28/13	Holli Lyn McKinney, #25057	Cornelius, NC
01/28/13	Ashraf Mehdi, #34263	Raleigh, NC
01/28/13	John Paul Ragland, #20490	Naperville, IL
01/28/13	Candace Lynn Scappator, #32978	Charlotte, NC

Retired Status

Retired, when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status. However, retired status does not preclude volunteer services for which the retired CPA receives no direct or indirect compensation so long as the retired CPA does not sign any documents, related to such services, as a CPA [21 NCAC 08A .0301(b)(32)].

01/28/13	Vinton Carr Bruton, III #4100	Roanoke Rapids, NC
01/28/13	David Robert Dollins, #12388	Burlington, NC
01/28/13	Sherry Liberman Moss, #34053	Calabash, NC
01/28/13	Alan Richard Wood, #29962	Candler, NC

Pennington *continued from page 3*

8. Respondent has appealed his conviction based upon purported errors by the State in bringing the action.

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

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

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

2. Respondent's conviction on five (5) counts of theft by conversion and six (6) counts of theft by taking constitutes violations of 21 NCAC 08N .0201, .0202(a) and .0203(a) and (b)(1).

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

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

1. The Certified Public Accountant certificate issued to Respondent, Warren H. Pennington, is hereby permanently revoked.

2. However, 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.

3. Until such time as Respondent's discipline is modified, 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.

John B. Thigpen, #11752
Charlotte, NC 01/28/2013

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

1. John B. Thigpen (hereinafter "Respondent") was the holder of North Carolina certificate number 11752 as a Certified Public Accountant.

2. In a letter dated August 1, 2011, Respondent was notified by Board staff that his July 28, 2011, request for inactive status had been granted.

3. In December of 2011, the Internal Revenue Service ("IRS") issued a tax lien, against Respondent's firm, for failure to pay 941 taxes for the periods ending December 31, 2007; June 30, 2008; September 30, 2008; March 31, 2009; June 30, 2009; September 30, 2009; December 31, 2009; March 31, 2010; June 30, 2010; September 30, 2010; March 31, 2011; and June 30, 2011. Also included in the IRS tax lien was Respondent's firm's failure to pay the firm's corporate taxes for the period ending December 31, 2010.

4. Respondent failed to respond to any correspondence from Board staff regarding the IRS tax lien.

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

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

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

2. Respondent's actions as set out above constitute violations of 08N .0201, .0203, .0206, and .0207.

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

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

1. The Certified Public Accountant certificate issued to Respondent, John B. Thigpen, 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.

Moved or Changed Jobs?

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

Licensees and firms may make address changes using the "Address Update" link on the Board's website, www.nccpaboard.gov. Exam candidates may email address changes to addresschange@nccpaboard.gov; fax address changes to (919) 733-4209; or mail address changes to PO Box 12827, Raleigh, NC 27605.

Inactive Status

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

11/21/12	Michelle E. Aremia, #35486	Mobile, AL
11/29/12	Connie Bates Cangelosi, #22278	Raleigh, NC
11/29/12	Matthew Jean DesVergers, #20384	Cary, NC
11/29/12	Susan Kingman Hagan, #34880	Jamestown, NC
11/30/12	Ruth Landers, #13773	Raleigh, NC
12/03/12	Robert Allen Lester, #10409	Ashburn, VA
12/03/12	Gary Sanders Williams, #8618	Charlotte, NC
12/05/12	Jane D. Grenier, #26587	Wakefield, RI
12/05/12	Vicki Cook Simon, #18273	Greensboro, NC
12/06/12	Kimberly Marvin Bozetarnik, #23617	West Palm Beach, FL
12/06/12	Meghan Elizabeth Metzler, #32994	Jericho, VT
12/06/12	Teresa J. Myers, #26355	Rockwell, NC
12/06/12	Christopher James Potter, 26825	Smyrna, GA
12/06/12	William T. Riley, Jr., #20301	Baltimore, MD
12/06/12	Charles Hooker Tew, #11006	Pinehurst, NC
12/10/12	Bruce Eugene Whelchel, #24458	Spartanburg, SC
12/11/12	Grace Mitchell Neal, #34032	Winston-Salem, NC
12/11/12	Christopher Patrick Nicholson, #36204	Blythewood, SC
12/12/12	William Randall Dickerson, #17107	Raleigh, NC
12/12/12	Lisa Absher Neal, #17743	Greensboro, NC
12/18/12	Carolyn Diane Brake, #33433	Apex, NC
12/18/12	David Ray Draper, #18825	Greensboro, NC
12/18/12	Richard Lawson Oldenburg, #27056	Hillsborough, NC
12/18/12	Robert Logan Swayze, Jr., #17184	Dallas, TX
12/20/12	Peter O’Neal Burnett, #25465	Jefferson, NC
01/02/13	Catherine Anne Anthony, #17467	Greensboro, NC
01/02/13	Dawn Alycia Bornitz, #28526	Colorado Springs, CO
01/02/13	Jessica A. Donan, #28984	Knoxville, TN
01/02/13	Theodore D. Morrison, III, #28186	Spartanburg, SC
01/02/13	Daniel Lindo Riddle, 2#499	Livingston, TX
01/02/13	Roger Searls, #12252	Whitsett, NC
01/02/13	William Bynum Sharpe, #32204	Huntersville, NC
01/02/13	William Wayne Taylor, #7555	New Bern, NC
01/03/13	Bruce W. Andrews, Jr., #33982	Birmingham, AL
01/03/13	Mary Umphlett Broglin, #32499	Raleigh, NC
01/03/13	Adele Claudette McLean, #26895	Chapel Hill, NC
01/03/13	Michael Paul Ravan, #21815	Spartanburg, SC
01/07/13	Megan Guthridge Hyatt, #27538	Cambridge, MA
01/08/13	Kay Hoover Sowers, #16331	Charlotte, NC
01/09/13	Jennifer Loyd Madaris, #16216	Matthews, NC
01/18/13	Haynes P. Lea, #14420	Charlotte, NC

Check Your CPE Carry-Forward

Need to know how many carryforward CPE hours you have? Find out with a quick visit to the Board’s website, www.nccpaboard.gov.

To verify your hours, use the “Licensee Search” function of the website to search for yourself using your name or certificate number.

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

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

Changes in Annual CPE Requirement

As a reminder, active CPAs are no longer required to complete at least eight (8) hours of non-self-study CPE as part of the annual CPE requirement for license renewal 21 NCAC 08G .0409(c). This means that licensees may use all self-study CPE credit to comply with the 40-hour CPE requirement for license renewal.

21 NCAC 08G .0410 states that as part of the annual CPE requirement, a CPA must complete two (2) hours of CPE on regulatory or behavioral professional ethics and conduct. The course may be in a group-study or self-study format and must be offered by a CPE sponsor registered with the Board or listed on the National Registry of CPE Sponsors, which is operated by the National Association of State Boards of Accountancy (NASBA).

In accordance with 21 NCAC 08J .0105(c), individuals on inactive or retired status who wish to return to active status are no longer required to complete at least eight (8) hours of non-self-study CPE as part of the reinstatement application.

If you have questions regarding the changes, please contact the Board’s Manager of Licensing, Buck Winslow, at buckw@nccpaboard.gov.

Certificates Issued

At its January 28, 2013, meeting, the Board approved the following applicants for licensure as North Carolina CPAs:

Sanjay Roshanlal Agarwal	Michael Gerard Hargadon	Garrett Knox Oakley
Andrew Daniel Allen	Jessica Marie Harris	Laura Elizabeth Oden
Jacob Grant Allen	Jeng Suk Hinkle	Eliud Charles Oyeyo
Sarah Michelle Andrews	Lindsey Dawn Hodges	Komal Deep Patel
Christopher Joseph Arena	Brittany Cornelius Honeycutt	John Wesley Payne, III
Jill Lafferty Ashe	Stephen Edward Honeycutt	Wade Robert Perry
Gregory Allan Bittner	Ashley Brooke Howard	Robert Allen Pitino
Margaret Elizabeth Bley	John Bruce Hughes	Akilah Yvette Pitt
Kylee Phillips Bloodworth	Yimeng Huo	Catharina Francina Ray
Amy Catherine Boone	Maria Jayoussi	Roland Wesley Reed
Devin James Borders	Brittni Jade Jenkins	Gwendolyn McMillian Reilly
Justin Andrew Brewer	Alicia-Michelle Cecilia Johnson	Dan Albert Remlinger
Joshua Paul Brown	Jay Sterling Johnson	Stacie Leann Rhodes
Shelia Ann Brown	Stephen Vance Karaffa	Maribeth Hallisey Roach
William Ross Browning	Sean Francis Kearney	Jessica Mae Robinson
Kirsten Sue Bruening	Heather Lee Kelchlin	Zana Walid Shaban
Bronwen Aisling Bryant	Kurt Travis Kennell	Rodrick Tarveze Shiver
Mischael Tolmie Buffkin	Tamara Rice Kenney	Chelsea Elizabeth Smith
Brittany Nachele Bumphus	Kathryn Louise King	Mark Owen Smith
Derek Lewis Church	Amber Cox Lancaster	Michael Wayne Soistman, Jr.
Justin Craig Coley	Adam Christopher Lee	Peter Clifton Spell
Scott William Coppola	Valerie Renee Lewis	Thomas Ramey Stewart
Justin Holt Cribb	Jorushia Rena Little	Travis Jackson Strickland
James Michael Dannemiller	Patrick Malloy	Megan Linda Sudnik
Joanna Lynn Demick	Timothy Charles Marangola	Kourtney Rae Swan
LaVonne Joy Derksen	Peter Dennis Mataragas	Kevin Scott Thompson
Christopher L. Elton	Poornima Shastry Mathur	Graham William Van Roekel
Sean Patrick Enright	Jason Michael Mauck	Gautham Venkatasubramanian
Carl Abene Epley	Phillip Michael McKeown	Paul Francis Ward
Jason Charles Felts	Eleese Danielle McMahon	Leigh Morgan Weatherly
Shannon Leah Ford	David Michael McNally	Christopher Donald Wentz
Hannah Grace Freeman	Michael Jason Means	Carolyn Leigh Westfall
Natalie Anne Frenier	Stephen Paul Messenger	Michael Lewis Whitfield
George Louis Kent Galbraith	Erica Elizabeth Miller	Patrick Scott Wicker
Vincent Gambella	Steven Eric Miller	Natalia Chanel Williams
John Philip Goldsberry, IV	Jennifer Lynn Morgan	Robert Johnston Williams, V
Richard Michael Grieder	Meredith Ann Morgan	Bradley Thomas Worthen
Janelle Alane Hall	Anna Rene Morris	Christopher Samuel Wright
Jericho Wayne Hallimore	Neil Arun Naik	Liang Xu
Joseph Vladimir Hampl	Ronald Lee Niekro	An Yan
		William Joseph Zweier



State Board of CPA Examiners

Board Members

Jose R. Rodriguez, CPA
President, Winston-Salem

Barton W. Baldwin, CPA
Vice President, Mount Olive

Maria M. Lynch, Esq.
Secretary-Treasurer, Raleigh

Tawannah G. Allen, Ed.D.
Member, Morrisville

Miley "Bucky" Glover, CPA
Member, Monroe

John M. Kledis, CPA
Member, Asheville

Michael H. Womble, CPA
Member, Eastover

Staff

Executive Director
Robert N. Brooks

Deputy Directors
J. Michael Barham, CPA
David R. Nance, CPA

Staff Attorney
Frank X. Trainor, III

Legal Counsel
Noel L. Allen

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
Ann J. Hinkle, Manager
Mary Beth Britt
Adrienne Trainor

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

PRSRT STD
US Postage PAID
Greensboro, NC
Permit No. 821

22,000 copies of this document were printed in February 2013 at an estimated cost of \$4,146.50 or approximately 19¢ per copy.

Notice of Address Change

Please Print Legibly

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

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

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