



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • www.nccpaboard.gov • No. 08-2011

Does Serving as a Campaign Treasurer Require You to Undergo Peer Review?

With local, state, and national candidate filing periods well underway, you, as a CPA, may find yourself asked to serve as a campaign treasurer for a political campaign.

Depending on the nature of the campaign-local, state, or national-your duties may require you to complete certain campaign finance reporting forms. For a national campaign, this would require the completion of the Federal FEC Form 3 and for a state campaign, completion of the North Carolina forms CRO-1100 and CR-1100.

The Board asked James W. Brackens, Jr., CPA, Vice President of Ethics and Practice Quality for the AICPA, "Would the performance of these duties require you to undergo a peer review based solely on the preparation and signing of such documents?"

Brackens directed our attention to the following interpretation issued by the AICPA Accounting and Review Services Committee (AR Section 9080):

Applicability of SSARS No. 19 When Performing Controllorship or Other Management Services

.21 Question – *If the accountant is in the practice of public accounting and provides an entity with controllorship or other management services that entail the submission of financial statements, is the accountant required to follow the requirements of section 80?*

.22 Interpretation – *If the accountant is in the practice of public accounting as defined by the AICPA's Code of Conduct*

(ET sec. 92 par. .25) and is not a stockholder, partner, director, officer, or employee of the entity, the accountant is required to follow the performance and communication requirements of section 80, including any requirement to disclose a lack of independence.

.23 *If the accountant is in the practice of public accounting and is also a stockholder, partner, director, officer, or employee of the entity, the accountant may either (a) comply with the requirements of section 80, or (b) communicate, preferably in writing, the accountant's relationship to the entity (for example, stockholder, partner, director, officer, or employee). The following is an example of the type of communication that may be used by the accountant:*

The accompanying balance sheet of Company X as of December 31, 20XX, and the related statements of income and cash flows for the year then ended have been prepared by [name of accountant], CPA. I have prepared such financial statements in my capacity [describe capacity, for example, as a director] of Company X.

.24 *If an accountant is not in the practice of public accounting, the issuance of a report under SSARS would be inappropriate; however, the previously mentioned communication may be used. [Issue Date: July 2002, Revised December 2010 (formerly Interpretation No. 21 to section 100).]*

Brackens also stated that, "In addition to the suggested communication provided above, a communication of one's relationship to an entity may be

achieved by other means, such as by a signature line on a standardized form that indicates the capacity of the signer (such as campaign treasurer)."

Furthermore, "if the CPA/campaign treasurer prepared and signed the report, which clearly indicates his/her capacity as campaign treasurer, and did not issue a separate compilation report, then SSARS No. 19 would not apply."

"Accordingly, the preparation and signing of such campaign reports would not subject the CPA to a peer review under AICPA Standards." This is applicable whether the CPA is in public practice or employed in industry.

If you have questions regarding this article, please contact Robert N. Brooks at rbrooks@nccpaboard.gov or J. Michael Barham, CPA, at mbarham@nccpaboard.gov. Thank you to James W. Brackens, Jr., CPA, for his assistance with this article.

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Disciplinary Actions

Michael A. Seda, #27700
Raleigh, NC 07/25/2011

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 the following:

1. Michael A. Seda (hereinafter "Respondent") is the holder of North Carolina certificate number 27700 as a Certified Public Accountant.
2. In April of 2008, Respondent issued an unqualified opinion and audit report while providing a *pro bono* service for a North Carolina not-for-profit entity and failed to register a CPA firm and failed to register for peer review.
3. The audited financial statements issued by Respondent were not prepared in accordance with generally accepted accounting principles (GAAP) and did not meet the reporting requirements as set forth in SFAS No. 95, 116, and 117.
4. The working papers prepared by Respondent and the audit fieldwork performed by Respondent in support of the audit were not in accordance with generally accepted auditing standards (GAAS).
5. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2004, 2005, 2006, 2007, 2008, and 2009 CPE requirements.
6. Respondent provided the CPE certificates of completion to the Board as requested, but Respondent failed to provide the certificates of completion needed to document his fulfillment of the annual Board-approved North Carolina ethics CPE requirement for 2005, 2006, 2007, 2008 or 2009 that were erroneously reported on Respondent's annual renewal.
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 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of N.C. Gen. Stat. §§93-12(9), and 93-12(9)e, and 21 NCAC 08J .0101(b), .0108(a), 08M .0105, 08N .0202(b)(4), .0203(b)(1), .0209), and .0403.

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

1. The Certified Public Accountant certificate issued to Respondent, Michael A. Seda, is suspended for a period of four (4) years from the date of the approval of this Consent Order by the Board.
2. Respondent may apply for reissuance of his certificate after four (4) years from the date this Consent Order is approved by the Board.
3. Prior to reissuance of his certificate, Respondent is required to provide the Board with evidence of completion of the eight (8) hour accountancy law course as offered by the NCACPA in a group-study format, but such hours will not count toward the forty (40) hour CPE requirement for reissuance of his certificate.

4. Respondent shall remit a one thousand dollar (\$1,000.00) civil penalty to the Board within sixty (60) days of the date of the approval of this Consent Order by the Board.

5. Upon reissuance of his certificate, Respondent may not perform any audit or review of financial statements until Respondent registers to participate in a peer review program and Respondent must obtain pre-issuance review of any audits, reviews, compilation, and agreed upon procedures which Respondent participates in or performs until such time as Respondent receives a pass report in a peer review on each level of the aforementioned services. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews.

6. Respondent shall reimburse the Board for the administrative costs in this matter, those costs shall be paid within sixty (60) days of the approval of this Consent Order by the Board.

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2011 Board Meetings

- September 19
- October 20
- November 21
- December 19

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.

Donald K. Murphy, #24293
Murphy and Company PC
Atlanta, GA 07/25/2011

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 North Carolina General Statute (N.C. Gen. Stat.) §150B-41, the Board and Respondent stipulate the following Findings:

1. Donald K. Murphy (hereinafter "Respondent Murphy") is the holder of North Carolina certificate number 24293 as a Certified Public Accountant.
2. Murphy and Company PC (hereinafter "Respondent Firm") is a registered certified public accounting corporation in North Carolina. At all relevant times, Respondent Murphy has served as the principal shareholder of Respondent Firm, and has been individually responsible for the conduct of Respondent Firm.
3. In February of 2002, Board staff approved and authorized Respondent Murphy to offer services to North Carolina clients through Respondent Firm.
4. During the period from 2002 through 2010, Respondent Murphy and Respondent Firm issued at least twenty-four (24) audit reports as a CPA and CPA firm to North Carolina clients through a firm name other than that of Respondent Firm.
5. Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondents understand and agree that this Consent Order is subject to review and approval by 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 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondents' actions as set out above constitute violations of N.C. Gen. Stat. §§93-5, 93-12(9), and 93-12(9)e and 21 NCAC 08N .0203(a), .0302(a), and .0307(a).

BASED ON THE FOREGOING and in lieu of further proceedings under N.C. Gen. Stat. §§150B38 *et seq.*, and 21 NCAC Chapter 8C, the Board and Respondents agree to the following Order:

Respondents are censured.

Respondents shall remit, with the signed Order, a two thousand dollar (\$2,000.00) civil penalty.

Comment or Question about the Activity Review?

Do you have a comment or question about information published in the *Activity Review*? Do you have a suggestion for an article?

We welcome your comments and suggestions; drop us a line by email at lhearne@nccpaboard.gov or rbrooks@nccpaboard.gov.

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.

In Memoriam: Maximo Mukelabai

Maximo Mukelabai, CPA, 36, of Durham, NC, passed away July 8, 2011. He was the 2011-2012 Chair of the North Carolina Association of CPAs (NCACPA).

A native of Zimbabwe, Mukelabai was the first African-American to serve as Chair of the NCACPA and was the youngest Chair of the NCACPA.

Mukelabai, who was licensed as a North Carolina CPA in 2003, was an active member of the NCACPA; he served on the International Committee, the Minority Action Committee, and the Not-For-Profit Committee.

In addition, he was Liaison Director to the Member Connections Committee, Chair of the Young CPA Cabinet, a member of the NCACPA's Speakers Bureau, a Financial Literacy Volunteer, and a CPA Ambassador.

Mukelabai was one of only 28 CPAs aged 35 and under selected by the American Institute of CPAs (AICPA) to participate in the AICPA's first CPA Leadership Academy for the profession's future leaders. He was also a council member of the AICPA and a CPA Ambassador for the AICPA.

He is survived by his wife, Patience, daughters Ruvarashe and Rutendo, two sisters, a brother, a niece, and his stepfather.

A fund has been established to assist the Mukelabai family with expenses. Contributions (payable to the family) should be sent to the family c/o the NCACPA, PO Box 80188, Raleigh, NC 27623.

A scholarship, the Maximo Mukelabai Accounting Scholarship, has been established in Mukelabai's memory. Contributions (payable to the NCACPA), should be sent to the NCACPA, PO Box 80188, Raleigh, NC 27623.

Disciplinary Actions Resulting from CPE Audit

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

James M. Anderson, #12597 Cherryville, NC 07/25/2011

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

Respondent Anderson signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one (1) year, of his license; and 3) the imposition of a \$1,000 civil penalty.

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

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

Rhonda E. Campanile, #22302 Charlotte, NC 07/25/2011

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

Respondent Campanile signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a \$1,000 civil penalty.

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

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

Terri G. McKee, #23052 Fayetteville, NC 07/25/2011

The Board opened a case against Terri G. McKee (Respondent McKee) for failure to complete a Board-ap-

proved NC ethics CPE course and at least eight (8) hours of non-self-study CPE as required for renewal of her North Carolina CPA license.

Respondent McKee signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a \$1,000 civil penalty.

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

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

Jacqueline R. Miller, #30394 High Point, NC 07/25/2011

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

Respondent Miller signed a Con-

sent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one (1) year, of her license; and 3) the imposition of a \$1,000 civil penalty.

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

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

Hall C. Overall, #33256 Raleigh, NC 07/25/2011

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

Respondent Overall signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one (1) year,

Disciplinary Actions

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New Exam Fees Effective October 15, 2011

Effective October 15, 2011, the Uniform CPA Exam fees charged by Prometric Test Centers will decrease. Prometric's per-test hour fee of \$22.05 will decrease to \$19.10 per test hour. The Board's administrative fees, NASBA's Exam fees, and the AICPA's fees remain unchanged.

Applications postmarked on or before October 14, 2011, will be processed using the current fee schedule. Applications postmarked on or after October 15, 2011, will be processed using the new fee schedule. Revised Exam applications which reflect the new fees will be available October 15, 2011, from the Board's web site, www.nccpaboard.gov.

Exam Fees as of October 15, 2011

Administrative Fees

Initial Applicant	\$230.00
Re-exam Applicant	\$75.00

Exam Section Fees

Auditing & Attestation (AUDIT)	\$195.35
Financial Accounting & Reporting (FAR)	\$195.35
Regulation (REG)	\$176.25
Business Environments & Concepts (BEC)	\$176.25

Certificates Issued

At its July 25, 2011, meeting, the Board approved the following individuals for licensure as North Carolina CPAs:

Patrick Joseph Abbott
Andrew Sample Adams
Leslie S. Alston
John Paul Barbee
Krista Page Barnhill
Courtney Marie Bateman
Ronda Jean Beegle
Ginny Lynn Blalock
Lindsey Ames Boyer
David William Briggs
Janet Marie Campbell
Matthew Thomas Caragher
Christine Ann Cook Carlini
Emily Caroline Cashwell
John Wright Coker, III
Daisy Wang Colmer
Jessica Lee Coniglio
Sierra Michelle Cooley
Michael Lawrence Cormier
Mary Elizabeth Cowx
William Udell Davis
Zachary James DenBesten
David Lee Dixon
Diane Eastman
Amy Earline Edwards
Nicole Kathleen Emanuel
Xingzi Fang
Amanda Marie Fannin
Lory Anna Farrington
Yuanyuan Feng
Karen Grace Garrison
David Samuel Goldberg
Stephanie Gordon Good
Brian Michael Graybeal
Michael Oiro Gutto
David Chung Ha
Nicholas Jennings Hallman
Justin Edward Hendricks
Donald Keith Hendrix
Allison Elizabeth Henkel
Bronwynne Elizabeth Henry
Jennifer Ard Hicks
Charles Andrew Hill

Glenn Thomas Hough, Jr.
Jonathan Teel Howard
Jennifer Ann Causey Johnson
Shannon Rose Johnson
Andrew Stephen Jolley
Nicole Jean Kennen
Mary Leila Khodaparast
Brandon Roy Killian
Jacob Daniel Lemberg
Leo Cyril Lucisano
Manivan Manivong
Brian Ward Manuel
Steven Merrel Martin
Jean E. McAllister
Charles McClayton Blackwell McCoy
John Eric McDonald
Jill Marie Mildenhall
Katherine Ann Moore
Sabrina Stephens Mosley
James A. Mosrie
Carl Nagel, III
Carrie Halford Neal
Christopher Patrick Nicholson
Christopher Lee Olson
Charles Justin Palmer
Brian Cabot Philbeck
Mark Richard Polites
Brandon Thomas Powell
Carrie Dale Avera Purnell
Sarah Marie Putnam
Olga Rivenbark
Phillip David Rosenbaum, Jr.
Patricia Wallace Rowe
Scott Michael Sannes
Tyrone Sellars
Stephanie Michelle Sheaffer
Gelu Sherpa
Tony Ray Siceloff
Kara Elyse Smeltzer Stout
James Robert Smith
Nathan Peter Snider
Kathleen Ann Foley Snively
Bernard Everett Sochia

Marian Sherrill Steele
Justin Michael Stone
Janie Beth Tart
Irka Kiel Templeton
Janice Lyn Turvey
Ryan Casey Van Wingerden
Thomas Christopher West
Keith Alan Westcott
Jennifer Ruth Whichard
Jeffrey Thomas Wood
Jun Hyon Yang

Check Your CPE Carry-Forward Online

Not sure how many carryforward CPE hours you have? You can 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 web site 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

Board Office Closed

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

September 5, 2011
Labor Day

November 11, 2011
Veterans Day

November 24-25, 2011
Thanksgiving

December 26-27, 2011
Christmas

Disciplinary Actions

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of his license; and 3) the imposition of a \$1,000 civil penalty.

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

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

Richie D. Phillips, #27640 Hickory, NC 07/25/2011

The Board opened a case against Richie D. Phillips (Respondent Phillips) for failure to complete sufficient CPE for multiple years as required for renewal of his North Carolina CPA license.

Respondent Phillips signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture of his license; and 3) the imposition of a \$2,000 civil penalty.

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

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

Deepa Reddy, #34068 Harrisburg, NC 07/25/2011

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

Respondent Reddy, who self-reported the failure, signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for 90 days, of her license; and 3) the imposition of a \$1,000 civil penalty.

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

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

Martha B. Thomas, #27281 Blue Ridge, GA 07/25/2011

The Board opened a case against Martha B. Thomas (Respondent Thomas) for failure to complete at least eight (8) hours of non-self-study CPE as required for renewal of her North Carolina CPA license.

Respondent Thomas signed a Consent Order in which she accepted 1) the denial of the renewal of her license;

2) the forfeiture, for at least one year, of her license; and 3) the imposition of a \$1,000 civil penalty.

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

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

Reclassifications

Reinstatements

07/25/11	Sarah Ruth Lightfoot Adams, #28500	Kingsport, TN
07/25/11	Clarence Edward Brooks, Jr. #15165	High Point, NC
07/25/11	Boyd Worth Davis, #15057	Charlotte, NC
07/25/11	Laura Wilson Freeman, #25478	Huntersville, NC
07/25/11	Erica Lynn Mezi, #31539	Washington, NC
07/25/11	Alice Spruill Rouse, #26177	Kinston, NC
07/25/11	Sophia C. Schell, #23760	Charlotte, NC
07/25/11	Tina H. Smith, #17332	Raleigh, NC
07/25/11	Barry Eugene Snipes, #14394	Beaufort, NC
07/25/11	Hani Saliba Tanas, #23861	Raleigh, NC

Reissuance

07/25/11	Amos Johnson Chestnutt, Jr., #11768	Fayetteville, NC
07/25/11	Patricia DiMaria, #28097	Reston, VA
07/25/11	Sandra Weaver Hallman, #14092	Mount Airy, NC
07/25/11	Jennifer Wells Harkness, #29009	Silver Spring, MD
07/25/11	Pier Komes, #20744	Raleigh, NC
07/25/11	Rita Duncan Price, #27407	Indian Trail, NC

Retired

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

07/25/11	Janet Newsome Abbott, #28376	Lexington, NC
07/25/11	John Dennis Calaway, #31552	Charlotte, NC
07/25/11	William Larry Clay, #4104	Rockingham, NC
07/25/11	H. Lee Curry, #2913	Charlotte, NC
07/25/11	Robert Vincent Duckworth, #19214	Phoenix, AZ
07/25/11	Joan Mahoney Eidson, #22663	Port Orange, FL
07/25/11	H. Stephen Hurst, #33409	Pinehurst, NC
07/25/11	Larry Clinton Mingledorff, #30071	Jacksonville, FL
07/25/11	Gloria Jean Moore, #19168	West Jefferson, NC
07/25/11	Carolyn Rosa Ryals, #32991	Morehead City, NC
07/25/11	Donald Harper Thompson, #1768	Hampstead, NC
07/25/11	J.P. Timberlake, III, #2269	Edenton, NC

Inactive Status

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

06/29/11

Frances Meadows Allen, #19923, Oxford, NC
Lori Ann Washburn Furr, #28782, Rock Hill, SC
Terri Nicole Knotts, #30027, Thomasville, NC
Janee Lynn Smith, #34274, Pittsboro, NC
Jeffrey Lyn Thomason, #30791, Wytheville, VA
Alexander Fuentes Tiset, #35544, Miami, FL
Terry Gene Wilder, #12344, Hampstead, NC

06/30/11

Bonya Banerjia, #14071, Charlotte, NC
Tamara Smith Buckland, #17888, High Point, NC
James Kevin Bullard, #25632, Marana, AZ
Tiffany L. Bussard, #35553, Asheville, NC
Michael Jon Carter, #28201, Aspen, CO
Kay Little Fulp, #25685, Whiteville, NC
Kyle Wayne Granholm, #34721, Cary, NC
Goldston Franklin Harris, #1294, Charlotte, NC
Edward Andrew Karpus, #32476, Morrisville NC
William Fred Keisler, #11281, Newton, NC
Steven Daniel LaDew, #26596, Fort Lee, NJ
Patricia A. Mayo, #26952, Charlotte, NC
William Frank Merritt, #16613, Enid, OK
Marla R. Michaels, #32888, Windermere, FL
Steven Randolph Michalak, #24709, Chapel Hill, NC
Daniel Ryan Monroe, #33266, Concord, NC
Larry Paul Morton, #24751, Brentwood, TN
James Clarke Murphy, Jr., #28717, Atlanta, GA
Michael Anthony Patrick, #31846, Lake Wylie, SC
David J. Reavy, #26553, Larchmont, NY
Dennis Ralph Salvatore, #6821, Raleigh, NC
Stella Marie Bautista Santos, #34807, Chicago, IL
Douglas W. Thomas, #23106, Atlanta, GA
Suzanne S. Thornburg, #20429, Lincolnton, NC
Arthur Nelson Vandebree, #28498, Henrico, VA
Phyllis Coxwell Whitehurst, #17292, Warner Robins, GA
Paul Brant Williams, #27076, Charlotte, NC

07/01/11

Oreste Vincent Baffi, #18495, St. Petersburg, FL
Charles Mark Bokesch, #30417, Columbia, SC
Nancy Britt Bright, #9448, North Fort Myers, FL
Jason Mitchell Brown, #33234, Charlotte, NC
Bethany Anne Chapman, #30661, Mountain View, CA
Traci JoAnn Gant, #26844, Concord, NC
Charles Merriman King, Jr., #12748, Wilmington, NC
Mark Alan Konyndyk, #31322, Los Angeles, CA
Erin G. LaVoie, #34886, Columbus, OH
Karen Hartung Lifsey, #14735, Raleigh, NC
K. Alan Lonbom, #21149, Del Mar, CA
Richard Scott Moore, #22193, Indian Trail, NC
Kelly Butler Smith, #25842, Cary, NC
Christopher James Williams, #25395, West Palm Beach, FL
Lynn Rene Williamson, #18056, Charlotte, NC

07/06/11

Michael Rad Bell, #13035, Spokane, WA
Marcia Rae Miller, #20186, Waterford, WI
John McIver Woodall, #23376, Davidson, NC

07/07/11

Calton Lamar Morgan, Jr., #30310, Springfield, MO
Tricia Lynn Smith, #21577, Edwards AFB, CA

07/08/11

Christopher Patrick Anderson, #24851, Raleigh, NC
Paul Gerard Briggs, #28226, Raleigh, NC
Nancy Mac Brown, #33005, Prattville, AL
Herbert Mark Chain, #30196, New York, NY
David A. Levy, #23261, Brookline, MA
David Keith Schrenker, #34301, Charlotte, NC

07/11/11

William Lewis Boone, #3014, Edenton, NC
Judith Marley Dawson, #17256, Browns Summit, NC
Todd Alan McPherson, #33768, New Orleans, LA
Joyce Marie Tinnell Wood, #18730, Mount Airy, NC

07/12/11

Katherine Leigh Anthony, #35131, Jacksonville, FL
Robert Frederick Enticott, #32280, New York, NY
Boyd White Harris, III, #3102, Durham, NC
Thomas Bennett James, #19512, Monroe, NC
Carrie Sheldon Lanning, #29261, Mt. Pleasant, SC
Jaime Alison Stevens, #34756, Greenville, SC

07/13/11

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