

# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • www.nccpaboard.gov • No. 12-2012

### Michael H. Womble, CPA, Appointed to State Board of CPA Examiners

Governor Bev Perdue has appointed Michael H. Womble, CPA, of Eastover to a three-year term on the State Board of Certified Public Accountant (CPA) Examiners.

Womble, who was sworn the Oath of Office at the Board's October 18, 2012, meeting, replaces Wm. Hunter Cook, CPA, whose term on the Board expired (see page 3).

Licensed as a North Carolina CPA in 1987, Womble has more than 30 years of experience in the field of accounting and is currently a partner in the CPA firm Williams Overman Pierce, LLP, which has offices in Raleigh and Greensboro.

Although Womble has been involved in many areas of federal and state taxation, and accounting and business consulting, he now focuses on tax and litigation services, including business valuation, divorce litigation services, dissenting shareholder litigation, and financial and economic damages.

In addition to his license as a CPA, Womble holds the professional designations of Accredited in Business Valuation (ABV) and Certified in Financial Forensics (CFF) by the American Institute of Certified Public Accountants; Certified Valuation Analyst (CVA) and Certified Forensic Financial Analyst (CFFA) by the National Association

of Certified Valuation Analysts; and Accredited Senior Appraiser (ASA) by the American Society of Appraisers.

He is a member of the American Institute of Certified Public Accountants, the North Carolina Association of CPAs, the National Association of Certified Valuation Analysts, and the American Society of Appraisers.

Womble has authored and/or presented more than 25 publications on various tax issues, ESOPs, and business valuation. He has participated in more than 30 trial and arbitration testimonies and depositions.

A former resident of Dunn, Womble's civic and community service includes service as Vice President-Finance, President Elect, and President of the Dunn Chamber of Commerce. He also served as a member and Chairman of the Dunn Planning Board, a member of the Dunn City Council, and Mayor *Pro Tem* of Dunn.

He was Chair of the Averagesboro Township Tourism Development Authority and volunteered as an emergency medical technician with the Dunn Rescue Squad.

He is a graduate of Leadership Harnett and received the Distinguished Service Award from the Greater Dunn Jaycees. He is a former finance officer and current member of the U.S. Coast Guard Auxiliary.

### Baldwin Elected Vice President of Board

At the Board's November 26, 2012, meeting, the members of the Board elected Barton W. Baldwin, CPA, as Vice President for the remainder of the 2012-2013 term. Baldwin replaces Wm. Hunter Cook, CPA.

Baldwin, a partner in the firm Baldwin & Hodge, LLP, has been a member of the Board since 2010 and is currently serving as Chair of the Professional Standards Committee.

He previously served on the Board 1994 - 2000 and during that time, he served as Vice President of the Board and as a member of the Executive Committee and the Personnel Committee. In addition, he served as Chair of the Professional Standards Committee.

Baldwin is an active member of the AICPA and the NCACPA and has served in various leadership roles in those organizations. He has been an integral part of NASBA, serving on the Board of Directors, numerous committees and as Chair of NASBA.

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# Disciplinary Actions

**Lewis Dean McGaha, #22470**  
**Brevard, NC 10/18/2012**

*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 Respondent stipulate to the following:

1. Lewis Dean McGaha (hereinafter "Respondent") is the holder of North Carolina certificate number 22470 as a Certified Public Accountant.
2. Respondent consistently failed to pay his income taxes to both the Internal Revenue Service ("IRS") and the North Carolina Department of Revenue ("State Revenue") for the period beginning in 2003 through 2010.
3. Respondent's failure to pay taxes reflects a lack of control over his business and finances.
4. During that time period, Respondent incurred liens and judgments from the IRS in the amount of approximately \$150,000.00.
5. Respondent entered into an installment agreement with the IRS to repay federal taxes, penalties, and interest.
6. To date, Respondent has failed to consistently make payments as required by the installment agreement.
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 Caro-

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

2. Respondent's failures to timely pay his federal and North Carolina income taxes are violations of 21 NCAC 08N .0201, .0203 and .0207.
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. The Certified Public Accountant certificate issued to Respondent, Lewis Dean McGaha, is hereby permanently revoked.
2. The firm registration for Respondent's firm, Dean McGaha, CPA, is hereby suspended.
3. Neither Respondent nor Respondent's firm shall 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 Respondent or Respondent's firm claim or attempt to use any practice privileges in any other state based upon Respondent's permanently revoked North Carolina certificate or Respondent's firm's suspended CPA firm registration.

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**Darrell R. Scarbrough, #28876**  
**Mooreville, NC 10/18/2012**

*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, with a quorum present, the Board finds, based on the evidence presented at the hearing on October 18, 2012, that:

## Findings of Fact

1. Respondent Darrell R. Scarbrough (hereinafter "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. Respondent received at least fifteen (15) days written Notice of Hearing of this matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. Respondent informed the Board on his 2010-2011 individual Certificate renewal ("Renewal") that he had obtained forty (40) hours of continuing professional education ("CPE"), had completed an annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirements.
8. Based on Respondent's representation, the Board accepted his Renewal.
9. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2009 CPE requirements.
10. Respondent failed to provide the certificate or certificates of completion needed to document any of the forty (40) hours of CPE that Respondent claimed he earned between January 1, 2009, and December 31, 2009, as was reported on his Renewal.
11. Despite several requests from Board staff, Respondent failed to respond to the audit or provide any documentation of his completion of any 2009 CPE. The only response received from Respondent was a request to move to inactive status on July 29, 2011.

**Scarbrough**  
*continued on page 5*

# **North Carolina State Board of Certified Public Accountant Examiners**

## **Resolution**

*WHEREAS, Wm. Hunter Cook, CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2009;*

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

*WHEREAS, during his tenure, he served on the Executive Committee; the Audit Committee; and the Personnel Committee;*

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

*WHEREAS, during his tenure he served on the Joint Task Force II;*

*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;*

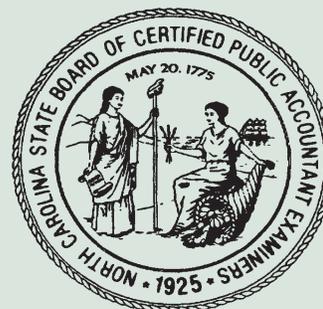
**BE IT THEREFORE RESOLVED** *that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Wm. Hunter Cook, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.*

This the 26<sup>th</sup> day of November 2012.

*Jose R. Rodriguez, CPA*

Jose R. Rodriguez, CPA, President

North Carolina State Board of  
Certified Public Accountant Examiners



## 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](http://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."

### **Jennifer Acton, #33825** **Chapel Hill, NC 10/18/2012**

The Board opened a case against Jennifer Acton (Respondent Acton) for failure to complete sufficient non-self-study CPE as required for renewal of her North Carolina CPA license.

Respondent Acton signed a Consent 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 Acton 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 Acton's North Carolina CPA license.

### **Gregory Briley, #17149** **Raleigh, NC 10/18/2012**

The Board opened a case against Gregory Briley (Respondent Briley) for failure to complete sufficient non-self-study CPE as required for renewal of his North Carolina CPA license.

Respondent Briley 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 Briley 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 Briley's North Carolina CPA license.

### **Christine B. Hargett, #22581** **Matthews, NC 09/24/2012**

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

Respondent Hargett signed a Consent 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 Hargett 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 Hargett's North Carolina CPA license.

### **J. Alvin Kpaeyeh, #26250** **Little Elm, TX 09/24/2012**

The Board opened a case against J. Alvin Kpaeyeh (Respondent Kpaeyeh) for failure to complete sufficient non-self-study CPE as required for renewal of his North Carolina CPA license.

Respondent Kpaeyeh 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 Kpaeyeh 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 Kpaeyeh's North Carolina CPA license.

### **Kamal Maruf, #28580** **Austin, TX 11/26/2012**

The Board opened a case against Kamal Maruf (Respondent Maruf) for failure to complete an ethics course as required for renewal of his North Carolina CPA license.

Respondent Maruf 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 Maruf 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 Maruf's North Carolina CPA license.

### **Joyce Swenson, #13299** **Greensboro, NC 09/24/2012**

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

Respondent Swenson signed a Consent 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 Swenson 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 Swenson's North Carolina CPA license.

### **Robert F. Weidaw, #31149** **Charlotte, NC 09/24/2012**

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

Respondent Weidaw 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 Weidaw 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 Weidaw's North Carolina CPA license.

**John F. Wilson, #21292**  
**Atlanta, GA 10/18/2012**

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

Respondent Wilson 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 Wilson 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 Wilson's North Carolina CPA license.

**R. Michael Witt, #16361**  
**Charlotte, NC 09/24/2012**

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

Respondent Witt 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 Witt 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 Witt's North Carolina CPA license.

## Scarborough

*continued from page 2*

### Conclusions of Law

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC). Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate and to impose civil monetary penalties.
3. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0206.

*BASED ON THE FOREGOING*, the Board orders in a vote of 5 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent Darrell R. Scarborough 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.

## Reclassifications

### Reinstatements

11/26/12	Bonya Banerjia #14071	Charlotte, NC
11/26/12	Ronald Glen Bates, Jr., #15731	Charlotte, NC
11/26/12	Billy Lynn Biggs, #27516	Winston-Salem, NC
11/26/12	Kristine Koons Horlick, #19334	Carrollton, TX
11/26/12	Erik Vonn Horstmann, #23290	Charlotte, NC
11/26/12	Pamela Scott Pursel, #28304	Newtown, PA
11/26/12	Toland Isaac Richard, #30318	Fort Mill, SC
11/26/12	Laura Roberts Smith, #18634	Fayetteville, NC
11/26/12	William Vaughn Ward, #25737	Scott Depot, WV

### Reissuance

11/26/12	Richard Samuel Bell, #1331	Burlington, NC
11/26/12	Rhonda E. Campanile, #22302	Charlotte, NC
11/26/12	Mary Lucile Daly, #19669	Charlotte, NC
11/26/12	Robert L. Wolff, #33281	Seminole, FL

### 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)(32)].

11/26/12	Gary Jones, #22532	Asheville, NC
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## December Deadlines

December 31, 2012, is the deadline for submitting 2013 CPA firm renewals, peer review compliance information, and CPE sponsor renewals to the Board. The information may be submitted online through the Board's website, [www.nccpaboard.gov](http://www.nccpaboard.gov).

December 31 is also the date by which CPAs must complete the annual CPE requirement to be eligible for certificate renewal for the 2013-2014 license period.

## Certificates Issued

At its November 26, 2012, meeting, the Board approved the following individuals for licensure as North Carolina CPAs:

Sweta Patel Adkin  
Anne Hunter Ashworth  
Stephen Michael Balmer  
JoAnn Lynn Birlet  
Myra Lee Blanchette  
Martha Avent Bomar  
James Boyce Brooks, III  
Anneli Jennifer Browning  
Faith Elizabeth Bynum  
John Thomas Caldwell  
Laura Jo Canady  
Emily Ingram Carriel  
John David Cengel  
Brett Collins Chapman  
Amanda Elizabeth Chen  
Daniel Lynn Clark  
Nadia Dolores Clevenger  
Chad Alexander Cook  
Justin Michael Culbertson  
Thomas Casey Cunningham  
Emily New Dellinger  
Diane Judith Dennis  
Chad Christian DesMarteau  
Glenda Lee Diaz Gonzalez  
Alfred Joseph Discepolo  
Rafael Angel Duque  
Thomas Chester Edgley  
Joanne Holbrock Elliott-Perry  
Rosa Ana Evalo Kodali  
David Parker Fento, Jr.  
Mackenzie Jane Ferber  
Brittney Marie Fleming  
Josue Garcia  
Latonya Nicole Garrison  
David Justin Gay  
Evan Taylor Gentile  
Caroline Elizabeth Gibson  
Eric Ryan Godfrey  
Nisha Gordhan  
Kesval Govender  
Kimberly Ann Grabow  
Kristy Boyette Grady  
Julia Ann Gresham  
Amy Ruth Griffin  
Henry Jude Grzes

Heather Lynne Guy  
Leslie Kendrick Harris  
Cathy Sue Hayes  
Julianne Elizabeth Heal  
Christopher Dean Henson  
Christian LeAnne Millis Hester  
David McCain Highfill  
Meagan Nichole Hobbs  
Andras Hock  
Scott Clibon Hockemeyer  
Christopher Michael Hodge  
Kenneth William Hunt  
Frank Lane Jackson  
George Albert Jauregui  
Kevin Michael Jewell  
Benjamin Hardy Jorge Johnson  
Brittany Laurel Johnston  
Robin Irene Jordan  
Julia Kachula  
Jens Kaufmann  
Travis Scott Keever  
Amanda Leigh Kendall  
Matthew Hirth Kilian  
Crystal Kay Kirchhoff  
Melanie Amber Kudlacik  
Danielle Anne Lawson  
Jonathan David Leak  
Cynthia Starsmeare Lee  
Ben Talmadge Lehman  
Dawn Michelle Lopez  
Matthew Krauss Lynch  
Carlos Martinez, III  
John Harrison Masters  
Anna Blair Mayo  
Elliott Lea McKenzie  
Margaret Anne Merrell  
Nisha Sheth Mistry  
Daryl Kenneth Morrison  
Matthew Ryan Mullen  
Katie Jean Musorofiti  
Tiffany Dionne Neely-Jean  
Krista Lynn Newton  
Mercy Wambui Njenga  
Shalimarie Montalvo Otero  
Joshua Anthony Overman

Kevin John Carl Page  
George John Pappas  
John Stigler Passyn  
Elena Marie Pisarik  
Kristen Sabrina Catherine Potter  
Tracey Robinson Pridgen  
Brittany Dziedzic Priebe  
Stephanie Lynne Ranck  
Jon Christopher Ready  
Andrew Cory Reagan  
Jameela Robinson  
Molly Leigh Robinson  
Patti Jeanine Roebuck  
William Rufus Rountree  
Maureen Elizabeth Scarff  
Brittany Lynn Schell  
Marisa Acree Shields  
Richard Edmund Shore, III  
Marion McLean Sims  
Erin Pamela Sloop  
Cary Ann Smith  
Stephanie Suzanne Snyder  
Shenghao Melody Song  
Elizabeth Anne Sorenson  
Lindsey Jane Spitz  
Benjamin Patrick Stewart  
Amanda Patricia Tamayo  
Lu Tang  
Jose Eugenio Tapia, Jr.  
Caleb Ray Truitt  
Anna Katherine Tuttle  
Ashley Claire Wagner  
Elizabeth McKinley Ward  
Deborah Margaret Weir  
Elizabeth Gatewood Wellborn  
Matthew John Weston  
Benjamin Lloyd Wetzell  
Christopher Allen Whitfield  
Daniel Jeffery Wieland  
Johnathon Blake Wilhite  
Kaitlin Elaine Wilkes  
Jason Michael Wilkinson  
Joshua Lee Wilson  
David William Wood

# 2013 Board Calendar

*(dates and locations subject to change)*

January 1	-	Office Closed - New Year's Day
January 21	-	Office Closed - Dr. Martin Luther King, Jr., Day
January 28	-	Board Meeting - Raleigh
January 31	-	Final Deadline for Firm Renewal & Peer Review Compliance Info
February 25	-	Board Meeting - Raleigh
March	-	Online Certificate Renewal Available
March 20	-	Board Meeting - Raleigh
March 29	-	Office Closed - Good Friday
April 23	-	Board Meeting - Raleigh
May 23	-	Board Meeting - Raleigh
May 27	-	Office Closed - Memorial Day
June 20	-	Board Meeting - Greensboro
June 30	-	Certificate Renewal Deadline
July 4	-	Office Closed - Independence Day
July 22	-	Board Meeting - Raleigh
July 31	-	Final Certificate Renewal Deadline
August 19	-	Board Meeting - Raleigh
September 2	-	Office Closed - Labor Day
September 20	-	CPA Day of Service
September 23	-	Board Meeting - Raleigh
October 21	-	Board Meeting - Raleigh
November	-	Online Firm Renewal/Peer Review Compliance Available
November 11	-	Office Closed - Veterans' Day
November 18	-	Board Meeting - Raleigh
November 28-29	-	Office Closed - Thanksgiving
December 16	-	Board Meeting - Raleigh
December 24-26	-	Office Closed - Christmas
December 31	-	Firm Renewal/Peer Review Compliance Info Due



## State Board of CPA Examiners

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*President, Winston-Salem*

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*Vice President, Mount Olive*

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*Secretary-Treasurer, Raleigh*

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**John M. Kledis, CPA**  
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**Michael H. Womble, CPA**  
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## Notice of Address Change

Please Print Legibly

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