



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • No. 4-2008

Board Elects 2008-2009 Officers

On March 19, 2008, the members of the North Carolina State Board of CPA Examiners elected officers for 2008-2009.

Arthur M. Winstead, Jr., CPA, of Greensboro, was elected President; Michael C. Jordan, CPA, of Goldsboro, was elected Vice President; and Jordan C. Harris, Jr., of Statesville, was elected Secretary-Treasurer.

A member of the Board since 2003, this is Winstead's second term as Board President. He has also served as Vice President of the Board and Secretary-Treasurer of the Board.

Winstead is a member of the Executive Committee, the Personnel Committee, and the Audit Committee. He is a former member of the Professional Education and Applications Committee and the Professional Standards Committee.

A General Services Partner in the Greensboro office of Davenport, Marvin, Joyce and Company, Winstead is the firm-wide Accounting and Auditing Partner.

Winstead is a member of the American Institute of CPAs (AICPA) and the North Carolina Association of CPAs (NCACPA). He is also active in numerous local, state, and national professional and civic organizations.

A Manager of the Goldsboro office of the firm Pittard Perry & Crone, Inc., Jordan has been a member of the Board

since 2004. He served as Vice President of the Board for 2007-2008.

Jordan is a member of the Executive Committee, the Professional Standards Committee, and the Audit Committee. In addition, he is a member of the Board's Task Force on Mobility. He is a former member of the Professional Education and Applications Committee.

A member of the American Institute of CPAs (AICPA) and the North Carolina Association of CPAs (NCACPA), Jordan is active in numerous local, state, and national professional and civic organizations.

Harris, who has been a member of the Board since 2003, is one of two public members of the Board.

He has been re-elected Secretary-Treasurer of the Board each year since first being elected to office in 2005.

Harris is a current member of the Board's Executive Committee, Personnel Committee, and the Professional Standards Committee. He is a former member of the Professional Education and Applications Committee.

The pastor of The First Baptist Church of Statesville, Inc., Harris is involved with various civic and community organizations, including the General State Baptist Convention of North Carolina.

Online License Renewal in Progress

In March, North Carolina CPAs began renewing their licenses online through the Board's web site, www.nccpaboard.gov.

To renew online, a CPA must have his or her NC CPA certificate number; his or her Social Security Number; the number of CPE hours earned to meet the 2007 CPE requirement; and a valid MasterCard or VISA account number, security code, and expiration date.

Although the Board is not sending paper renewal forms to all licensees as it has in the past, forms will be sent to those licensees who specifically request a paper form.

To request a renewal form, please call **1-800-211-7930** and leave a message which includes your full name, certificate number, fax number or mailing address, and a daytime phone number.

www.nccpaboard.gov

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Disciplinary Actions

William James Black, Jr., #13117
Raleigh, NC 02/18/2008

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

1. William James Black, Jr. ("Respondent Black") is the holder of North Carolina certificate number 13117 as a Certified Public Accountant.
2. Wake County SmartStart, Inc. ("SmartStart"), filed a complaint against Respondent Black in which SmartStart alleged that Respondent Black violated NCGS 93-12(d) and (e) and 21 NCAC 08N .0103, .0201, .0212, and .0405 in preparing audits for Family Service Network, Inc. ("FSN"), a major recipient of funds from SmartStart, for the years ending June 30, 2002, and June 30, 2003.
3. Respondent Black was the auditor for FSN for more than 15 consecutive years ending with FSN's 2003 fiscal year-end audit.
4. The Board issued a Notice of Hearing for Respondent Black at its April 24, 2007, meeting, containing allegations against Respondent Black. (Exhibit 1)
5. Respondent Black contends that he did not violate the North Carolina Accountancy laws, but in lieu of further proceedings, Respondent Black 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 Black 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 Black is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) 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 Black's alleged failures to comply with GAAS, GAGAS, and attestation standards represent violations of NCGS 93-12(9)e and 21 NCAC 8N .0201, .0202, .0203, .0212, .0403, .0405, and .0406.

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. Respondent Black's certificate is suspended for three (3) years; however, said suspension is stayed and Respondent Black's certificate is placed on probationary status for three (3) years subject to the timely fulfillment of each of the requirements set forth below.
2. For all audit and agreed-upon procedure services of any governmental unit, any component unit of a government unit, or any organization or entity that receives any government funds in which Respondent Black participates in, performs, and/or reviews, Respondent Black shall obtain pre-issuance review until such time as the Board determines that pre-issuance review is no longer necessary. The required pre-issuance reviews shall include a review of the working papers and the report. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondent Black shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report upon its issuance.
3. Respondent Black shall reimburse the Board for its administrative costs incurred as a result of monitoring Respondent Black's compliance with the pre-issuance review requirements.

4. Respondent Black shall remit a three thousand dollar (\$3,000.00) civil penalty with this signed Order.
5. Within two years of the date this Consent Order is approved by the Board, Respondent Black shall reimburse the Board for administrative costs incurred in the investigation of this matter.

Vernice Chaitan Woltz, #25627
Advance, NC 02/18/2008

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

1. Respondent was the holder of North Carolina certificate number 25627 as a Certified Public Accountant.
2. On August 8, 2006, Respondent forfeited her North Carolina CPA certificate for failure to renew. The Board retains jurisdiction over Respondent in that she currently remains eligible for reinstatement under the Board rules inasmuch as she has not been revoked

2008 Board Meetings

May 19
June 11*
July 21
August 18
September 22
October 20
November 17
December 17

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

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

*Asheville

and additionally because the conduct in question occurred during the time when Respondent was actively licensed.

3. Respondent signed on January 26, 2007, and the United States District Court for the Western District of North Carolina Charlotte Division approved and accepted, a Plea Agreement with Respondent, pursuant to Criminal Action 3:06CR74-4, which included a statement signed by Respondent admitting the factual basis of her plea. (Exhibit I)

4. Respondent pleaded guilty to Obstruction of the Due Administration of Law, and the United States District Court, on July 18, 2007, adjudicated that Respondent was guilty. (Exhibit II)

5. Respondent was sentenced to a prison term which was determined by the Court to represent her prison time already served, was placed on supervised release for two (2) years, and was assessed a \$100.00 criminal monetary 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 (NCGS) 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 conviction by the Court is a violation of NCGS 93-12(9)a, b, d, and e and 21 NCAC 08N .0201, .0202, .0203, and .0204.

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, Vernice Chaitan Woltz, is hereby permanently revoked.

**Michael T. O'Neill, #18757
Charlotte, NC 03/19/2008**

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

1. Respondent is the holder of North Carolina certificate number 18757 as a Certified Public Accountant.
2. On February 12, 2007, the Board received a verified complaint, dated February 9, 2007, alleging that Respondent had failed to provide accounting services in a timely manner regarding the filing of Complainant's reports with the North Carolina Department of Revenue and had failed to return client records upon demand.
3. From August 2006 through February 6, 2007, Complainant attempted to contact Respondent by telephone, cell phone, and office visits to retrieve tax documents provided to Respondent.
4. In Board staff's investigation of the complaint, Board staff determined that Complainant was able to contact Respondent and picked up his client records on February 7, 2007. However, Respondent, in his responses, provided no evidence or explanation regarding his failure to return the Complainant's records "immediately upon demand."
5. Respondent provided no evidence or explanation regarding Complainant's statement that Complainant's tax reports were not timely filed with the North Carolina Department of Revenue.
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 (NCGS) 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 violation of NCGS 93-12(9)e and 21 NCAC 8N .0305(a), 8N .0212(1), and 8N .0212(2).

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. Respondent is censured.

Address Change?

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

Licensees and firms can make address changes online through the "Address Update" link on the Board's web site, www.nccpaboard.gov.

Address changes may also be submitted by fax, e-mail, or US mail.

Exam candidates should also notify the Board of any change in address, including e-mail address.

Exam candidates must submit address changes by fax, e-mail, or US mail.

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 CPE audit. The complete text of each Consent Order is available online through the Board's web site, www.nccpaboard.gov. To view the full text of a Consent Order, use the licensee search function of the web site to look up the licensee's record, click on the "Details" link, then click on the "View" link under the heading, "Public Documents."

Julius O. Spradley, Jr., #21825
Rock Hill, SC 02/18/2008

The North Carolina State Board of CPA Examiners (Board) opened a case against Julius O. Spradley, Jr. (Respondent Spradley) for failure to complete an ethics Continuing Professional Education (CPE) course as required for renewal of his North Carolina CPA license. Respondent Spradley signed a Consent Order with the Board in which he accepted the denial of the renewal of his license; the forfeiture, for at least 90 days, of his license; and the imposition of a \$1,000.00 civil penalty. Respondent

Spradley may apply to reinstate his North Carolina CPA license by complying with the stipulations set forth in the signed Consent Order. Failure to comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Spradley's North Carolina CPA license.

James G. Walker, #18245
Norcross, GA 02/18/2008

The North Carolina State Board of CPA Examiners (Board) opened a case against James G. Walker (Respondent Walker) for failure to obtain sufficient Continuing Professional Education

(CPE) to renew his North Carolina CPA license. Respondent Walker signed a Consent Order with the Board in which he accepted the denial of the renewal of his license; the forfeiture, for at least 90 days, of his license; and the imposition of a \$1,000.00 civil penalty. Respondent Walker may apply to reinstate his North Carolina CPA license by complying with the stipulations set forth in the signed Consent Order. Failure to comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Walker's North Carolina CPA license.

Focus On: Uniform CPA Exam

Exam Security

Security is of utmost importance if the Uniform CPA Exam is to continue its high level of integrity and to provide an equal opportunity for all candidates. To this end, the three organizations--the AICPA, NASBA, and Prometric--that partner to provide the Exam have put security measures in place at every stage of the Exam process.

The partner organizations have devised security measures to safeguard stored data, to protect Exam content from the development stage forward, and to ensure Exam security after the Exams reach the testing centers. These organizations have also established the means to preserve the confidentiality of candidate data and the system is constantly monitored to detect contamination of the Exam process.

Prometric recently introduced biometric identification (electronic fingerprinting) for Exam candidates. This addition to the check-in process requires a candidate to:

- present a valid Notice to Schedule (NTS) and two acceptable forms of identification;
- sign the test center log book;

- have his or her photograph taken;
- have his or her primary form of identification scanned to a digital image that will be stored for future use; and

- place his or her finger(s) on a scanner so that a digital image of the fingerprint may be taken, encrypted, and stored.

A candidate's fingerprint(s) will be compared after each break and every time the candidate reports to a testing center for future Exam sections.

Candidates also are required to sign a confidentiality agreement at the start of each Exam session.

Testing of Accounting and Auditing Pronouncements

Accounting and auditing pronouncements are eligible to be tested on the Uniform CPA Exam in the testing window beginning six months after a pronouncement's effective date, unless early application is permitted.

When early application is permitted, the pronouncement is eligible to be tested in the window beginning six months after the issuance date. In this case, both the old and new pronouncements

may be tested until the old pronouncement is superseded.

For the federal taxation area, the Internal Revenue Code and federal tax regulations in effect six months before the beginning of the current window may be tested.

For all other subjects covered in the Regulation (REG) and Business Environment and Concepts (BEC) sections, materials eligible to be tested include federal laws in the window beginning six months after their effective date and uniform acts in the window beginning one year after their adoption by a simple majority of the jurisdictions.

Web Sites Offer Critical Exam Information

Exam candidates are strongly encouraged to avail themselves of the wealth of Exam information available on the AICPA's Exam web site, www.cpa-exam.org, and the Board's web site, www.nccpaboard.gov.

It is especially important that candidates review the tutorial and sample software available on the AICPA's web site--failure to follow directions on the actual Exam will adversely affect a candidate's score.

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)].

01/08/08	Sarah Armstrong Fite	#30294	Fuquay-Varina, NC
01/11/08	David Roswell Aaron	#27100	Nashville, TN
01/11/08	Galal G. Behna	#24129	CANADA
01/11/08	Angela Criminger Ellis	#23645	Charlotte, NC
01/11/08	Robert Gerald Rivenbark, Jr.	#22765	Wilmington, NC
01/14/08	Heather Bell Davis	#27765	Charlotte, NC
01/14/08	David John Gavin	#23879	Chapel Hill, NC
01/14/08	Branislava Milunka Radicevic	#27061	Milwaukee, WI
01/17/08	Nancy Byrd	#14739	Austin, TX
01/17/08	Darlene Schrufer	#31815	Raleigh, NC
01/18/08	Ann Marie Halleck	#28206	Monroe, GA
01/18/08	Lonnie Dave Joyce	#28708	McRae, GA
01/18/08	Marianne Gill Mangels	#26114	Waxhaw, NC
01/22/08	John Edward Broyles, II	#28085	Lansing, MI
01/25/08	Kenneth David Dockery	#10950	Bristol, VA
01/28/08	Lizabeth Anne Austen	#17185	Greenville, NC
01/30/08	Scott Taylor Witham	#27751	Huntersville, NC
02/04/08	Robert Cooper	#15401	Spring Lake, NC
02/04/08	George Anthony Raftelis	#9513	Cornelius, NC
02/04/08	Kristina Susan Smith	#27417	Seattle, WA
02/07/08	Arthur Beamguard McCarter	#11668	Conover, NC
02/07/08	Robert Turner Rivenbark	#2386	Wallace, NC
02/12/08	Daniel R. Chappell	#19229	Fuquay-Varina, NC
02/13/08	Katherine Bishop Kimball	#12782	Bloomington, IL
02/21/08	Bruce Johnson Lamond	#12879	Fairfax, VA
02/21/08	Lori Adams Ozaki	#26485	Cary, NC
02/21/08	Ginger Dudley Tuton	#20812	Jacksonville, NC
02/25/08	Letty Jane Collins	#13151	Manassas, VA
02/25/08	Rhonda L. Ensley	#29051	Morganton, NC
02/26/08	Sidney Thomas Moser, III	#4623	Naples, FL
02/28/08	David Matthew Stone	#29166	Danville, VA
03/04/08	Lauren Follmer Ball	#24509	Charlotte, NC
03/04/08	Christine Anne Rossi	#29730	New York, NY
03/13/08	Donald Ralph Compton	#18471	Tampa, FL
03/13/08	Jane Brigid Sullivan	#22681	Cullowhee, NC
03/20/08	Scott James Wachtel	#23977	Littleton, CO
03/24/08	Sue Gaither Lineberry	#20280	Greensboro, NC
03/25/08	Stephen Eugene Walker	#4263	Greensboro, NC
03/27/08	Thomas Daniel Welliver	#18818	Westminster, MD

Disclosure of Confidential Client or Employer Records

Is it ever acceptable to disclose confidential client or employer information or records?

21 NCAC 08N .0205, *Confidentiality*, states, “A CPA shall not disclose any confidential information obtained in the course of employment or a professional engagement except with the consent of the employer or client.”

How is this rule applied when a subpoena for client or employer records is served on a CPA? 21 NCAC 08N .0205(b) requires that the confidentiality rule must not be interpreted “to affect in any way the CPA’s compliance with a validly issued subpoena or summons enforceable by this Board or by order of a court.”

In accordance with the Rules of Civil Procedure, specifically Rule 45, a subpoena signed only by an attorney does not in and of itself compel the disclosure of information held by a CPA which is subject to 21 NCAC 08N .0205.

Rule 45(c)(2) provides that “Nothing contained herein shall be construed...to require any privileged communication under law to be disclosed.”

Furthermore, Rule 45(c)(4) allows that if a CPA objects to the subpoena, then the CPA can only be forced to produce the documents specified in the subpoena if the party seeking the information obtains an order of the court.

A subpoena or summons issued by the NC Department of Revenue or the IRS qualify under 21 NCAC 08N .0205(b)(7) as exceptions that do not require that the CPA obtain written permission from the client or employer or an order of the court to release the information or records to the Department of Revenue or IRS.

However, a CPA may disclose confidential client or employer information without a subpoena if the CPA obtains written permission from the client or employer prior to the disclosure of the records or information to a third-party.

If you have questions regarding the disclosure of confidential client or employer information, contact Robert N. Brooks, the Board’s Executive Director, by e-mail at rbrooks@nccpaboard.gov.

Reclassifications

Reissuance

02/18/08	Thomas Dunbar Hurst	#7741
02/18/08	Bridget Olivia Lee-Young	#19517
02/18/08	Susan Bella Mikels	#16858
02/18/08	David Michael Miller	#17815
02/18/08	Frank Fay Williams	#21834
02/18/08	Joyce Mitchell Williams	#19340
03/19/08	Roger Dale Teague	#11315
03/19/08	Roy Michael Witt	#16361

Reinstatements

02/18/08	Edward J. Williams, Jr.	#9001
02/18/08	Gary Lentz Williams	#18092
03/19/08	Angeal Denise Radford Appleyard	#17469
03/19/08	Jeanie Phelps Derr	#24229
03/19/08	Nancy Rochelle "Shelly" Forward	#23173
03/19/08	Clifton Hardy Gilliam	#23430
03/19/08	Ambrose Jones, III	#25792
03/19/08	Lisa Jarvis Kennedy	#20626
03/19/08	Mary Lance McGinn	#16152
03/19/08	Jennifer Boarland Patterson	#22873
03/19/08	Lori Philips Shell	#25364
03/19/08	John Richard Stewart	#9889

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)].

02/18/08	Aaron Bruce Chastine	#13830	Charlotte, NC
02/18/08	Terence Dean Henson	#8790	Cornelius, NC
03/19/08	Daniel J. Kelly	#14161	Raleigh, NC
03/19/08	Christine Case Spivey	#21995	Gastonia, NC

Vounteers Needed for AICPA Board of Examiners and Committees

NASBA's CPA Licensing Examinations Committee has asked the Board to recommend qualified individuals to participate in all aspects of the Uniform CPA Examination program, including making recommendations for the AICPA's Board of Examiners and its subcommittees and task forces.

For 2008-2009, recommendations are needed for the Board of Examiners as well as the Content Committee and the Preparation Subcommittee.

In addition, task forces are appointed as needed, so the Board plans to maintain a list of individuals who may be interested in serving on a task force.

A description of the AICPA Board of Examiners and related committees, including objectives, major initiatives, qualifications, and annual time commitments that are anticipated is posted on the Board's web site, www.nccpaboard.gov.

It is essential that the recommended individuals acknowledge the time commitment that is required and indicate a willingness to serve if appointed.

If you are interested in serving on the Board of Examiners or a related committee or task force, please submit a letter of interest and current résumé as soon as possible to the Board's Executive Director, Robert N. Brooks, by mail, fax, or e-mail.

Developing a Succession Plan for Your Firm

What would happen to your firm if you were unable to work for an extended period of time? What would happen to your firm if you were permanently disabled and never able to return to work? What would happen to your firm if you died?

A practice continuation plan (PCP) can prove to be invaluable to a

CPA firm in ensuring the firm's continued operation in the event of the retirement, disability, or death of key personnel.

For a variety of variety of helpful succession planning resources, visit the AICPA's Private Companies Practice Section (PCPS) web site, <http://pcps.aicpa.org/>.

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:

Monday, May 26, 2008
Memorial Day

Friday, July 4, 2008
Independence Day

Certificates Issued

At its February 18, 2008, and March 19, 2008, meetings, the Board approved the following applications for licensure:

Mark A. Adams	Allison Buchanan Hicks	Carole Burton Owenby
Mark Alan Ariail	Jeffrey Thomas Hillison	Kennethia F. Owens
Sarah Wood Barbour	Rebecca A. Hobbs	Kristin Michele Pappas
Julie Kristen Bee	Brandon Lynn Hollis	Sabrina Elizabeth Parris
Alicia Nicole Bess	Katherine Leigh Hoskins	Jamie Lee Parsons
Robert Thomas Borbet	Jennifer Erin Hughes	Shoolin H. Patel
Stuart Holmes Bracken	Laura Adack Huntley	Joseph Austin Philpott
Julia Paige Cahoon	John Bradley Ipock	Jared Gray Plummer
Wendell T. Campbell	Keri Leigh James	Rusty Lee Plummer
Blair Elizabeth Cannon	Albert Keith Jarmusch	Angela Norris Rabon
Dara Leigh Carrico	Barrett Glen Johnson	Samir B. Ramakrishna
Natalie Kristen Centeno	Lynn Massie Johnson	Mary C. Richart
Ronald Stephen Chandler	Veronika Marie Johnson	Maria Lynn Rick
Yolande Aisha Clarke	Julie G. Keen	Jacob Griffin Schachle
Eric Bryce Clements	Pallavi S. Keshavamurthy	Heather Nicole Scoggins
Matthew Conover Cooper	Carolyn Diane Killa	Matthew G. Sherwood
Susan Michelle Crawley	Derek Martin Killian	David Myron Shiffert
Elizabeth Anne Creech	Stephen Richard King	Karen Liza Shope
Paula McLean Crumpler	Yvette H. Konstanzer	Juliana Chiu Smith
Jessica Lee Cunn	Ryan Michael Lally	Steven Christopher Smith
Kelly Kuehn Cutaia	Amanda Jane Lambert	Zackery Kenneth Snyder
Jeffrey Adam Day	Karen R. Levy	Margaret A. Stadler
Joseph Byron Demers	Susan E. Lieberum	David Stuart Staley
Dustin William Didawick	Larisa Michelle Lipinski	Clinton West Stanley
Stephanie Nix Didier	Christopher Ryan Loehr	Vincent R. Stephens
Neslihan Dogan	Cary Reams Luhn	Michael John Szulak
Adam Stephen Drake	Jie Luo	Holly Johnson Taylor
Roxanna Marie Drake	Jeffrey Russell Lurie	Larissa Renee Taylor
Nathan Dore Edgerly	Vita MacIntyre	Somp Francis Thilavanh
Neil Evangelista	Joseph E. Maddox, III	Alicia Norman Thrasher
Lauren Ann Vanderflugt Felts	Joseph Mitchell McCausland, Jr.	Nataliya Ivanivna Tishchishyna
James Bertram Franks	Kevin Andrew McClure	Michael David Tolley
Thomas Michael Gana	Deborah Jean McGrath	Rebecca Lynn Tritschler
Teresa J. Gault	Ronald Eugene Messenger, II	Cathlean Wells Utzig
Carley Lynn Gavillan	David Matthew Miller	Lori L. von Gretener
Lauren Michelle Graf	Joe N. Miller	Amber Short Watson
Jon Randolph Green	Kai Vincent Monahan	Edward Andrew White
Matthew Lindsay Groome	Benjamin Wilson Murdock	Roger Kent White, II
Brandon Dee Guzman	Jean Marshall Murray	Candice Marie Williams
Cory Roland Habicht	Andrew Nicholas Newman	Jonathan David Williams
Matthew Quincy Hammond	Amanda Charlaine Oakes	Kathleen Mary Willison
Jennifer Raines Harris	Allison Lindsay Odom	James Robert Wooten
Travis Frank Hedgepeth	Kathleen Ann O'Donnell	Thomas Stephen Yonchak
Ginger Eleanor Hepler	Megan Michelle Olsen	Lindsay Allison Zimmerman



State Board of CPA Examiners

Board Members

Arthur M. Winstead, Jr., CPA
President, Greensboro

Michael C. Jordan, CPA
Vice President, Goldsboro

Jordan C. Harris, Jr.
Secretary-Treasurer, Statesville

Jeffrey T. Barber, CPA
Member, Raleigh

Norwood G. Clark, Jr., CPA
Member, Raleigh

Tyrone Y. Cox, CPA
Member, Durham

Maria M. Lynch, Esq.
Member, Raleigh

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Noel L. Allen, Esq.

Administrative Services
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Vanessia L. Willett

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Phyllis W. Elliott

Licensing
Buck Winslow, Manager
Alice G. Steckenrider
Cammie Emery

Professional Standards
Ann J. Hinkle, Manager
Mary Beth Britt
Paulette Martin

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. 393

21,000 copies of this document were printed for this agency at a cost of \$3,130.74 or approximately \$.145 per copy in April 2008.

Notice of Address Change

Certificate Holder _____
Last Name Jr./III First Middle
Certificate No. _____ Send Mail to ___ Home ___ Business
New Home Address _____
City _____ State _____ Zip _____
CPA Firm/Business Name _____
New Bus. Address _____
City _____ State _____ Zip _____
Telephone: Bus. () _____ Home () _____
Bus. Fax () _____ E-mail Address _____
Signature _____ Date _____

Mail to: NC State Board of
CPA Examiners
PO Box 12827
Raleigh, NC 27605-2827

Fax 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.