



# 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. 10-2007

### Review of Annual CPE Requirements

The December 31, 2007, deadline for completing the annual Continuing Professional Education (CPE) requirements for license renewal is quickly approaching. Do you know what the requirements are?

21 NCAC 08G .0401(e) states that active CPAs must complete 40 CPE hours, computed in accordance with 21 NCAC 08G .0409, by December 31 of each year.

However, individuals whose certificate applications are approved by the Board in April, May, or June must complete 30 CPE hours during the same calendar year; individuals whose certificate applications are approved by the Board in July, August, or September must complete 20 CPE hours during the same calendar year; and individuals whose certificate applications are approved by the Board in October, November, or December must complete 10 CPE hours during the same calendar year.

For a CPA to claim credit for a CPE course, the CPA must attend or complete the course; the course must meet the requirements set out in 21 NCAC 08G .0404; and the course must increase the professional competency of the CPA.

Because of differences in the education and experience of CPAs, a course may contribute to the professional competence of one CPA but may not contribute to the professional competence

of another CPA. Therefore, each CPA must exercise his or her professional judgment in selecting courses for which CPE credit is claimed and should choose only those courses that contribute to his or her professional competence.

The Board does not approve individual CPE courses (except ethics courses) and therefore cannot advise CPAs which courses are acceptable for them to take

CPE sponsors registered with the Board have agreed to conduct programs in accordance with the standards for CPE set forth in 21 NCAC 08G .0400; CPE sponsors in good standing on NASBA's National Registry of CPE Sponsors are considered to be registered CPE sponsors by the Board.

A list of registered CPE sponsors is available on the Board's web site, [www.nccpaboard.gov](http://www.nccpaboard.gov). Remember, a CPA is not required to take courses from registered sponsors (except in the case of the ethics requirement.)

21 NCAC 08G .0410, *Professional Ethics and Conduct CPE*, requires that as part of the annual CPE requirement, all active CPAs must complete either a two hour group-study course or a four hour self-study course on professional ethics and conduct as set out in 21 NCAC 08N.

Only those ethics courses which have been approved by the Board as acceptable NC ethics courses can be used to fulfill the ethics CPE require-

ment. A list of the acceptable Board-approved ethics courses is available on the Board's web site, [www.nccpaboard.gov](http://www.nccpaboard.gov).

A non-resident CPA may satisfy the annual ethics requirement by completing the ethics requirements in the jurisdiction in which he or she resides or works and is licensed.

If there is no ethics CPE requirement in the jurisdiction where a non-resident CPA resides or works and is licensed, he or she must complete one of the Board's approved ethics CPE courses.

Again, only those ethics courses which have been approved by the Board as approved NC ethics courses can be used to fulfill the ethics CPE requirement.

**CPE**

*continued on page 5*

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[www.nccpaboard.gov](http://www.nccpaboard.gov)

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## Disciplinary Action

Maurice S. Hamilton, #22354  
Germantown, MD 08/20/2007

*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 22354 as a Certified Public Accountant.
2. In resolution of complaints filed with the Board, Respondent agreed to and the Board approved in August of 2002, a Consent Order in which Respondent agreed to voluntarily surrender his North Carolina CPA license and agreed not to request reinstatement for at least one (1) year. In addition, Respondent agreed to send a Board-approved letter by certified/return receipt mail to all clients of Respondent's closed North Carolina CPA firm for whom Respondent still had client records.
3. Respondent failed to timely comply with the August 2002 Order. Thus, following a November 2003 public hearing, the Board Ordered that Respondent's CPA license would be permanently revoked effective February 1, 2004, unless it received proof no later than January 15, 2004:
  - (a) that Respondent had sent a certified letter to each of his clients who were active in or after 1995; and
  - (b) that, within thirty (30) days of receiving a request, Respondent would provide to the Board a list of all clients who had requested the return of their records and provide a receipt, signed by the client, documenting all client records that were returned.
4. On December 29, 2003, Respondent filed in North Carolina Superior Court a Petition for Judicial Review of the Board's Order. In lieu of further proceeding, in June of 2004, a Consent Judgment was entered in North Carolina Superior Court decreeing that Respondent's certificate to practice as a CPA in North Carolina had been "voluntarily surrendered and for-

feited," and that he was "no longer authorized to hold himself out as a North Carolina CPA."

5. In communications on June 4, 2004, leading to the entry of the Consent Judgment, Respondent was specifically informed in writing that:

*Because you are licensed as a CPA in Maryland, you cannot come to North Carolina and offer services as an accountant to North Carolina clients. Until you apply for and are granted reinstatement of your North Carolina license, you cannot offer or provide accounting services in this state. The only way in which you could qualify to offer accounting services as an accountant and not as a CPA in North Carolina would be to surrender your CPA certificate in every state in which you are licensed.*

6. In light of that explanation of the implications of the Consent Judgment, Respondent signed the Consent Judgment on the next day (June 5, 2004) and it was thereafter signed by the Court and entered on June 22, 2004.

7. In January of 2006, Complainant A filed a complaint with the Board alleging that Respondent had a lack of ethics and professionalism in that Respondent, in his capacity as an employee of Cary Women's Center, P.C. (CWC), had failed to pay invoices submitted by Complainant A. Complainant A also alleged that Respondent held himself out as a CPA and used the CPA title when offering and rendering services to and through CWC. CWC is a professional corporation registered with the North Carolina Secretary of State's office to practice medicine in North Carolina. The services in question were offered and rendered to a North Carolina client through electronic and other means. In so doing Respondent purposefully availed himself of the benefits of the laws of this state.

8. In response to Complainant A's complaint, Respondent claimed, in two letters, that he was not employed by CWC in his capacity as a North Carolina CPA and that any reference to the CPA title was in reference to his CPA certificate in Maryland.

9. In January of 2006, Complainant B filed a complaint with the Board alleging that Respondent had a lack of ethics and professionalism in that Respondent, in his capacity as an employee of CWC, had failed to pay CWC employee wages to Complainant B. Complainant B also alleged that Respondent held out as and used the CPA title with and on behalf of CWC.

10. In response to Complainant B's complaint, Respondent claimed, in two letters, that he was not employed by CWC in his capacity as a North Carolina CPA and that any reference to the CPA title was in reference to his CPA certificate in Maryland.

11. Additionally, in a September 22, 2005, letter from Respondent to Complainant B, Respondent represented himself as a member of the AICPA (American Institute of Certified Public Accountants) and NCACPA (North Carolina Association of Certified Public Accountants). Said representations had the capacity or tendency to the public, and did, in fact, deceive by furthering the erroneous impression that not only that he was a member of those professional organizations, but also that he was licensed in North Carolina. In fact, Respondent has not been a member of either organization for several years prior to and subsequent to the date of that letter.

12. While many of the issues raised in both complaints did not directly pertain to Respondent's conduct as a CPA, both complaints provided documentation and notarized statements that Respondent used the CPA title in his capacity with and on behalf of CWC.

13. 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 continued unauthorized uses of the CPA title directed to clients in North Carolina and on behalf of a North Carolina medical practice present violations of NCGS 93-3 and 93-6, as well as NCGS 93-12(9)(d) and 21 NCAC 8N .0202(a).
3. Respondent's violations of the terms of the Consent Judgment entered in North Carolina Superior Court represent violations of 21 NCAC 8N .0203(b)(3).
4. Respondent's representation regarding the status of his membership in the AICPA and NCACPA represents a violation of 21 NCAC 8N .0202(a).

*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 may seek reinstatement of his North Carolina CPA certificate by requesting modification of discipline pursuant to 21 NCAC 08I .0104 after a period of two (2) years from the date this Order is approved by the Board. Respondent shall not avail himself of the benefit of any other North Carolina law that might otherwise authorize an out-of-state licensee to use the title CPA in this state except as expressly authorized by this Order.
2. Respondent, any employee, agent or other person acting on his behalf shall not hold Respondent out as a certified public account, CPA, or that Respondent holds a certificate as a certified public accountant in another jurisdiction, except as permitted under Rule 21 NCAC .08H .0105. Respon-

dent acknowledges and agrees that subsection (b) of said rule only pertains to employees of a multi-state CPA firm with an office in this State. This shall include all oral, written, electronic means of communications including stationery, business cards, brochures, resumes, office signs, telephone directories, advertisements, news articles, publications, tax returns, financial reports, software, experience and moral character affidavits, membership associations, and web site and Internet listings directed to clients in North Carolina.

3. Respondent agrees to the permanent revocation of his inactive North Carolina CPA certificate for any finding of a violation of Number 2 above made pursuant to Chapter 150B of the North Carolina General Statutes.

4. Respondent agrees to pay the administrative costs of this matter within six (6) months of the date this Order is approved by the Board.

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**Robert A. Bracy, #12112**  
Raleigh, NC 07/23/2007

**Jocelyn G. Merone, #31801**  
High Point, NC 07/23/2007

**Amy K. Oland, #30763**  
Durham, NC 07/23/2007

**Nesha P. Singer, #24085**  
Charlotte, NC 07/23/2007

**Lisa R. Taylor, #30703**  
Efland, NC 07/23/2007

*THIS CAUSE*, coming before the Board on July 23, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

#### FINDINGS OF FACT

1. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore 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, including the Rules of Professional Eth-

ics and Conduct promulgated and adopted by the Board.

2. Respondent failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 08J .0108(b).

3. Respondent subsequently filed the annual firm registration which was received by the Board in excess on 60 days but not more than 120 days from the annual firm registration date.

#### CONCLUSIONS OF LAW

1. Respondent's failure to timely file the annual firm registration prior to the prescribed filing deadline is a violation of NCGS 93-12(7b) and 21 NCAC 08J .0108(b).

*BASED ON THE FOREGOING*, the Board orders that:

1. Respondent shall pay a one hundred dollar (\$100.00) civil penalty.

2. Respondent's certificate shall be placed on conditional status for one year from the date this Order is approved.

### Check Your CPE Carryforward On-Line

Licensees can now verify their CPE carryforward through the Board's web site, [www.nccpaboard.gov](http://www.nccpaboard.gov).

To verify your hours, use the "Licensee Search" function of the web site to search for yourself using your name, certificate number, or Social Security 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 Lisa Moy at [lmoy@nccpaboard.gov](mailto:lmoy@nccpaboard.gov).

### 2007 Board Meetings

November 19  
December 19

## 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)].

### 07/13/07

Linda Maret Chappell	#10163	Raleigh, NC
Sammy Earl Estridge, III	#22291	Raleigh, NC
Benjamin Forsythe Gray	#32311	New York, NY
Robert Joseph Nicholson, Jr.	#9468	Pisgah Forest, NC

### 07/16/07

Michael David Freno	#28844	Charlotte, NC
Susan E. Kenney	#23793	New York, NY
Charla J. McKinley	#27378	Cary, NC
Keri H Shull	#30854	Charlotte, NC
Robert Jeffrey Suggs	#31343	Lake Mary, FL

### 07/18/07

Robert Jacob Belczyk	#26526	Huntersville, NC
Bernadette Marie Geis	#29157	JAPAN
Jeffrey Dean Gordon	#20040	Browns Summit, NC
John Emil Leinweber	#27369	Kings Mountain, NC
Danna Wortman Lemmerman	#13843	Winston-Salem, NC
Dan McClary	#14878	Seacrest, FL
David Allen Ramsey	#8144	Maysville, NC
Kathleen Trueheart Storrs	#32364	Arlington, VA
Stephanie J. Suggs	#31546	Lake Mary, FL

### 07/19/07

Michael Joseph Tracey	#24013	Matthews, NC
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### 07/20/07

Gregory G. Clark	#32006	Fort Wayne, IN
James Wesley Doggett, Jr.	#14083	Jupiter, FL
John Matthew Godwin	#29317	Raleigh, NC
Deborah Kees Lane	#18612	Concord, NC
Katie Lynn Parsons	#31808	Hoboken, NJ
Albert Eugene Partridge, III	#13245	Charlotte, NC
Israel Willie Rwejuna	#17275	Fayetteville, NC
Sherry Shepherd Woods	#22655	Cornelius, NC

### 07/23/07

Angela Meyers Hartwig	#26077	Charlotte, NC
Bharti Mathur	#28284	Simpsonville, SC
Derek E. Weilbaeher	#25394	Atlanta, GA

### 07/24/07

Carlos Bruce Alexander	#11695	Indianapolis, IN
Mary Patricia Talbot Broda	#25038	Charlotte, NC
Robert Neal Kessler	#23837	Chapel Hill, NC
Joseph D. Selogy	#24179	Mount Hope, OH

### 07/25/07

William Lewis Hostetler	#2345	Sweet Briar, VA
Mitesh Patel	#23460	Raleigh, NC
Jason Patrick Wells	#32542	San Francisco, CA

### 07/27/07

Christopher John Carlson	#32116	Charlotte, NC
Eric Menton Padgett	#29435	Oak Island, NC

### 07/30/07

Dorothy Renee Macon	#24620	Charlotte, NC
Brenda L. Ruppright	#28063	Murrayville, GA
Camillo T. Tramontana	#31547	Woodbridge, NJ

### 07/31/07

Robert Francis Bertges	#9302	Fort Mill, SC
Gretchen Stocks Britt	#21561	Wake Forest, NC
Cynthia Messer Carey	#15011	Virginia Beach, VA
James Lester Carr, Jr.	#24225	Harrisburg, NC
Isaac Gambill Forester	#18072	N. Wilkesboro, NC
Kenneth Wayne Hanner	#16593	Thomasville, NC
Thomas Francis Ludlow	#16948	Garnet Valley, PA
Rosalia Marshall Moore	#15434	Columbia, SC
Allison Leigh Shetzline	#31395	Warrington, PA
Daniel S. Venegoni	#32234	Cornelius, NC
Jennifer Wynnell Vruwink	#28032	Charlotte, NC
Stephanie Dawn Welch	#16905	Charlotte, NC

### 08/01/07

Thomas Christopher Hochulski	#22815	East Amherst, NY
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### 08/02/07

Patrick James Brady, III	#21666	Atlanta, GA
Sabra Sprinkle Crosby	#23020	Candler, NC
Michael James Fletcher	#22805	McLean, VA
Richard Morgan	#13620	Chapel Hill, NC
John Thornton Walsh	#25510	San Antonio, TX
Ann L. Watkins	#30359	Lake Charles, LA
Tommy Ray West	#26564	Montgomery, AL
James Anthony Wittmer	#29886	Philadelphia, PA

### 08/03/07

William Earle Brock	#950	Wilmington, NC
Roger Clinton Freeman, Jr.	#15984	Fredericktown, OH
Howard Lee Gilliland, Jr.	#13693	Cary, NC
Carol Cain Lawson	#18872	Greensboro, NC
Andrew David Shackelford	#27935	Chicago, IL
Leslie Graham Shell, IV	#24837	Suwanee, GA

### 08/09/07

Paul C. Coneys	#25409	Phoenixville, PA
Derek Todd Craig	#30583	Charlotte, NC
Barry Wayne Jenkins	#7399	Venice, FL
James Aldrin McKinney	#23672	Asheville, NC
Billy Victor Ray, Jr.	#13529	Burlington, NC

### 08/28/07

Erica Williams Alexander	#28472	Angier, NC
Edgar Hobbs Bridger	#1428	Raleigh, NC
David H. Dial	#31901	Raleigh, NC
Raymond A. Royer, Jr.	#15891	Greensboro, NC

### 08/29/07

Anita H. Hester	#26712	Raleigh, NC
Lois J. Young	#23783	Huntersville, NC

### 09/04/07

Thomas V. Larabell	#7643	Detroit, MI
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## CPE continued from front

21 NCAC 08G .0409(c) requires that all active CPAs, including those individuals licensed within the current year, complete at least eight hours of non-self-study CPE each year as part of the annual 40-hour CPE requirement. A CPA is not required to take any self-study CPE, but is required to take at least eight hours of non-self-study CPE.

Non-self-study CPE includes group study courses, interactive group web casts, completing a college course, instructing a CPE course, authoring a publication, and instructing a college course. *[Please see 21 NCAC 08G .0409 for the specific requirements regarding completing a college course, instructing a CPE course, authoring a publication, or instructing a college course.]*

Any combination of group study courses, completing a college course, instructing a CPE course, authoring a publication, or instructing a college course may be used to fulfill the requirement of at least eight hours of non-self-study CPE each year.

Because the requirement is an annual requirement, a CPA cannot use carry-forward CPE hours to satisfy the requirement—when CPE hours are used as carry-forward, they lose their self-study/non-self-study properties.

CPAs taking self-study courses to fulfill the Board's 40-hour CPE requirement should note that a self-study course is not considered complete until the CPE sponsor issues a Certificate of Completion. The date the Board will accept for CPE credit is the Certificate of Completion date, not the date the course was completed or the date the completed course was mailed to or received by the sponsor.

Individuals who complete self-study courses late in the year sometimes cannot claim CPE credit for that calendar year because the CPE sponsor issues the Certificate of Completion in the next calendar year.

It is strongly suggested that CPAs who plan to use self-study courses to fulfill the CPE requirement complete the courses and mail them to the sponsor as soon as possible. It is also sug-

gested that the CPA advise the sponsor to date the Certificate of Completion for 2007.

CPAs cannot claim reading accounting journals, periodicals, reference guides, or related materials and taking a test designed to assess reading comprehension as credit for CPE. No CPE credit is allowed for examinations alone; CPE credit is only allowed for examinations that test a CPA's knowledge of a particular set of study materials as prepared in a formal CPE program.

If a CPA fails to complete the CPE requirements prior to the end of the previous calendar year, but completes the requirements by June 30, the Board will issue a letter of warning for the first such failure within a five calendar year period. For the second such failure within a five calendar year period the Board will deny the renewal of the CPA's certificate for a period of not less

than 30 days and until the CPA meets the reinstatement requirements set forth in 21 NCAC 08J .0106 .

If you have questions about CPE, please contact Lisa Moy by telephone at (919) 733-1423 or by e-mail at [lmoy@nccpaboard.gov](mailto:lmoy@nccpaboard.gov).

### Moved? 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 or business location.

Licensees and firms can now make address changes on-line through the "Address Update" link on the Board's web site, [www.nccpaboard.gov](http://www.nccpaboard.gov).

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

## Reclassifications

### Reissuance

09/19/07	Deborah Eileen McQuitter Ally	#18620
09/19/07	Linda Hedrick Cox	#16740
09/19/07	Jan Hunt Hollar	#15749
09/19/07	Carl Theodore Larson	#22316
09/19/07	Anthony Matteo Tringali	#28817
09/19/07	Anne Marie Yancey	#24573

### Reinstatements

09/19/07	Christopher John Carlson	#32116
09/19/07	Michael Andrew Cox	#29794
09/19/07	Ann McLaughlin Honbarrier	#16885
09/19/07	Wilfred Bailey Leverton, II	#28817
09/19/07	Mei Sheung Yeung	#24573

### 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)].

09/19/07	Charles Luther McNairy	#3808	Ft. Lauderdale, FL
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## New Electronic PIN Signature Requirement Begins in 2008

Beginning with the 2008 filing season, tax practitioners can e-file individual income tax returns only if the returns are signed electronically using one of two methods: either a Self-Select Personal Identification Number (PIN) or a Practitioner PIN.

A Self-Select PIN allows taxpayers to electronically sign their e-filed return by selecting a five-digit PIN. A Practitioner PIN is used when a taxpayer authorizes an Electronic Return Originator (ERO) to input an electronic signature on behalf of the taxpayer.

Practitioner PINs require the use of Form 8879, *IRS e-file Signature Authorization*, which is retained by the ERO.

Tax practitioners will no longer submit a paper signature for e-filed returns by using Form 8453, *U.S. Individual Income Tax Declaration for an IRS e-file Return*. Instead, a newly designed Form 8453 will be used to transmit supporting paper documents that are required to be submitted to the IRS with e-filed returns.

### Certificates Issued

At its September 19, 2007, meeting, the Board approved the following applications for licensure:

Eunsook Bae	George Nicholas Lane
Evan C. Balafas	Christopher Edward McLawhorn
Michael Thomas Barrow	Karla Ann Morin
Brian Earl Beglin	Alice Loughlin Morris
Bonnie Jean Brown	Amanda Dawn Musgrove
Whitney Gowin Brown	Penny D. Peters
Nina Alphin Butts	Tiffany Edwards Randall
Sarah Elizabeth Carlson	Ryan James Rate
Sabrina Shaver Caudill	Michael Samuel Rekrut
Anna Collier Chase	Michelle Lindgron Schiller
Kimberly Michelle Clark	Carleise Elizabeth Scotten
Amy Parker Cook	Maryam Munir Shabon
Sean Arthur Dennis	Pranav Sharma
Alford Benjamin Dew	Jeremy Scott Spitzer
Trent Jarrett Deyton	Daniel A. Staniszewski
James Casey Eanes	Elaine R. Stevenson
Rebecca Heineck Ferrara	John A. Switzer
Scott Graham Francis	Constantinos Eleftheriou Theofanous
Janie Marie Golde	Douglas Gregory Troskey
Carson Lloyd Hayes	Stuart Tyler Wall
Marissa Leigh Hinesley	Matthew Mayo Walters
Brandon Lee Hughes	Weihua Wang
Suzanne Leigh Hunt	Kristen Louise Weichel
Anna Heinzman Hunter	Ira Richard Weiss
Megan Ann Hunter	Sarah L. White-Harvey
Janet Jernigan Jackson	Ja'Kim Katrice Williams

### Peer Reviewers Needed

*The following information is published as a courtesy to the AICPA and NCACPA.*

Now is the perfect time to become a peer reviewer! With more than 32,000 firms participating in the Peer Review Program, demand for your skills in this important professional program has never been higher.

Being a peer reviewer will open doors to incredible opportunities. Peer review services will enhance your knowledge of professional standards. In addition, your work as a peer reviewer will enable you to provide better service to your own clients by offering you a venue to observe and understand the best techniques of other accounting firms.

When you become a peer reviewer, you'll be seen as an expert, gaining the respect of your peers; identify the best practices of other firms and apply them at your firm; use what you learn from other firms to sharpen your skills and reinforce your accounting and auditing knowledge; often receive referrals for additional services as a result of performing peer reviews; be of benefit to the accounting profession; and develop an additional profit center for your firm.

To qualify as a peer reviewer you must be an AICPA member in good standing; be active in public practice at a supervisory level in the accounting or auditing function; and have five years of public accounting experience. In addition, if you are a partner in your firm, you are qualified to be a team captain.

For a complete list of peer reviewer requirements and to obtain more information about the Peer Review Program, visit the AICPA's peer review web site, [www.aicpa.org/members/div/practmon/become\\_peer\\_reviewer.htm](http://www.aicpa.org/members/div/practmon/become_peer_reviewer.htm), e-mail [PeerReviewupdates@aicpa.org](mailto:PeerReviewupdates@aicpa.org), or call (919) 402-4502.

## Disciplinary Action

**Donna Mater Moffett, #26265**  
**Cornelius, NC 07/23/2007**

*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 26265 as a Certified Public Accountant.
2. During the times relevant to this matter, Respondent was the sole shareholder in the firm, Donna Mater Moffett CPA, PA, which was duly registered as a CPA corporation. However, in July 2004, Board staff notified the North Carolina Secretary of State's office to suspend the Articles of Incorporation for "Donna Mater Moffett CPA, PA," for failure to renew. Additionally, on August 24, 2005, the North Carolina Secretary of State's office entered the revenue suspension of "Donna Mater Moffett CPA, PA."
3. Contrary to applicable tax laws, Respondent failed to file, in a timely manner, the 941 forms and failed to timely pay the withholding taxes for Donna Mater Moffett CPA, PA, for the periods of 09/01/00 – 09/30/00 and 10/01/00 – 10/31/00 in the amount of \$6,509.67.
4. Despite the fact that Respondent had, in fact, failed to timely file said 941 returns and failed to timely pay said withholding taxes, in a prior disciplinary investigation (Case No. 200307-031), Respondent, through her previous attorney, falsely represented to the Board that Respondent had not incorrectly reported nor underpaid/under-reported withholding taxes on quarterly 941 returns required to be filed in 2000.
5. Respondent previously had been disciplined pursuant to a November 18, 2002 Consent Order (Case No. 200012-070) regarding failure to timely pay monies withheld for an employee under a 401K plan.

6. Respondent contends that she did not willfully violate the accountancy laws and rules, but 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 violations of NCGS 93-12(9) and 21 NCAC 8N .0201, .0203(b)1, .0204(a), and .0207.

*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, Donna Mater Moffett, is hereby permanently revoked effective September 30, 2007.

### Board Office Closed

The Board office will be closed on the following dates:

**Monday, November 12**  
(Veteran's Day)

**Thursday, November 22**  
**Friday, November 23**  
(Thanksgiving)

## Board Committees

### Executive Committee

Arthur M. Winstead, Jr., CPA,  
President  
Michael C. Jordan, CPA,  
Vice President  
Jordan C. Harris, Jr.,  
Secretary-Treasurer

### Professional Education and Applications Committee

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Jeffrey T. Barber, CPA  
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