



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. 12-2007

Important December Deadlines

December 31, 2007, is not only the deadline for submitting 2008 CPA firm renewal and peer review compliance information to the Board, but it is also the date by which North Carolina CPAs must complete the CPE requirement to be eligible for certificate renewal for the 2008-2009 license period.

In November, the Board notified all registered firms that the firms must renew their registrations and provide peer review compliance information online through the Board's web site, www.nccpaboard.gov.

For additional information regarding online firm renewal/peer review compliance process, please see the November 2007 issue of the *Activity Review*.

If a CPA firm fails to comply with any part of 21 NCAC 08J, *Renewals and Registrations* or 21 NCAC 08M, *Peer Review Program*, the Board may take disciplinary action against the CPA firm's members as specified in 21 NCAC 08J .0111 and 21 NCAC 8M .0106.

Such action may include a conditional license, civil penalty, and suspension of each CPA firm member's CPA certificate.

To be eligible for certificate renewal in 2008, active licensees must complete the CPE requirement by December 31, 2007.

As part of the annual CPE requirement, active licensees must complete at least eight hours of non-self-study CPE each year. All active licensees must also complete either a Board-approved two-hour group-study course or a Board-

approved four-hour self-study course on professional ethics and conduct.

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

If there is no ethics CPE requirement in the jurisdiction in which the individual is licensed and resides or works, he or she must complete one of the Board's approved ethics CPE courses.

A complete list of Board-approved ethics CPE courses is available on the Board's web site, www.nccpaboard.gov.

If a CPA fails to complete the CPE requirements prior to the end of the previous calendar year, but completes them by June 30, the Board may 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 may 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 firm renewal, peer review compliance, or the CPE requirement, please contact Lisa Moy by telephone at (919) 733-1423 or by e-mail at lmoy@nccpaboard.gov. You may also contact Buck Winslow by telephone at (919) 733-1421 or by e-mail at buckw@nccpaboard.gov.

Are You Practicing Law?

North Carolina General Statute (NCGS) 93-1(b) prohibits CPAs from engaging in the practice of law unless duly licensed to do so; NCGS 84-2.1 and 4 define which activities constitute the practice of law.

The statutes identify certain specific activities as the practice of law, including the organizing of corporations, the preparation and filing of legal pleadings, the preparation and filing of estate inventories and accountings with the Clerk, and the preparation of wills and trusts.

Practice of Law
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www.nccpaboard.gov

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Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Board-issued Consent Orders 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."

Youngsun Cha, #30167 Solon, OH 11/19/2007

The North Carolina State Board of CPA Examiners (Board) opened a case against Youngsun Cha (Respondent Cha) for failure to complete at least eight (8) hours of non-self study Continuing Professional Education (CPE) as required for renewal of her North Carolina CPA license. Respondent Cha signed a Consent Order with the Board in which she accepted the denial of the renewal of her license; the forfeiture, for at least 90 days, of her license; and the imposition of a \$1,000.00 civil penalty. Respondent Cha may apply to reinstate her 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 Cha's North Carolina CPA license.

Dan B. Herrinton, #22135 Myrtle Beach, SC 11/19/2007

The North Carolina State Board of CPA Examiners (Board) opened a case against Dan B. Herrinton (Respondent Herrinton) for failure to complete at least eight (8) hours of non-self study Continuing Professional Education (CPE) as required for renewal of his North Carolina CPA license. Respondent Herrinton 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 Herrinton 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 Herrinton's North Carolina CPA license.

Thomas E. Hinton, Sr., #23037 Raleigh, NC 11/19/2007

The North Carolina State Board of CPA Examiners (Board) opened a case against Thomas E. Hinton, Sr. (Respondent Hinton) for failure to complete at least eight (8) hours of non-self study Continuing Professional Education (CPE) as required for renewal of his North Carolina CPA license. Respondent Hinton 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 Herrinton 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 Hinton's North Carolina CPA license.

Paul L Holland, #17509 Suwanee, GA 11/19/2007

The North Carolina State Board of CPA Examiners (Board) opened a case against Paul L Holland (Respondent Holland) for failure to complete an ethics Continuing Professional Education (CPE) course as required for renewal of his North Carolina CPA license. Respondent Holland 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 Holland 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 Holland's North Carolina CPA license.

Sarah Ann Klingensmith, #21099 Trinity, NC 11/19/2007

The North Carolina State Board of CPA Examiners (Board) opened a case against Sarah Ann Klingensmith (Respondent Klingensmith) for failure to obtain sufficient Continuing Professional Education (CPE) to renew her North Carolina CPA license. Respondent Klingensmith signed a Consent Order with the Board in which she accepted the denial of the renewal of her license; the forfeiture, for at least 90 days, of her license; and the imposition of a \$1,000.00 civil penalty. Respondent Klingensmith may apply to reinstate her North Carolina CPA

2008 Board Meetings

January 14
February 18
March 19
April 22
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

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 Klingensmith's North Carolina CPA license.

Gregory Denard Massey, #17047
Charlotte, NC 11/19/2007

The North Carolina State Board of CPA Examiners (Board) opened a case against Gregory Denard Massey (Respondent Massey) for failure to obtain sufficient Continuing Professional Education (CPE) to renew his North Carolina CPA license. Respondent Massey 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 Massey 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 Massey's North Carolina CPA license.

Ben Carl Wethington, #24104
Kannapolis, NC 11/19/2007

The North Carolina State Board of CPA Examiners (Board) opened a case against Ben Carl Wethington (Respondent Wethington) for failure to complete an ethics Continuing Professional Education (CPE) course as required for renewal of his North Carolina CPA license and for failure to complete at least eight (8) hours of non-self study Continuing Professional Education (CPE) as required for renewal of his North Carolina CPA license. Respondent Wethington 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 Wethington 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 Wethington's North Carolina CPA license.

Jeanne M. Winkler, #19266
Granite Falls, NC 11/19/2007

The North Carolina State Board of CPA Examiners (Board) opened a case against Jeanne M. Winkler (Respondent Winkler) for failure to complete an ethics Continuing Professional Education (CPE) course in 2005 or 2006 as required for renewal of her North Carolina CPA license. Respondent Winkler signed a Consent Order with the Board in which she accepted the denial of the renewal of her license; the forfeiture, for at least 90 days, of her license; and the imposition of a \$1,000.00 civil penalty. Respondent Winkler may apply to reinstate her 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 Winkler's North Carolina CPA license.

Sandy D. Winkler, #23706
Granite Falls, NC 11/19/2007

The North Carolina State Board of CPA Examiners (Board) opened a case against Sandy D. Winkler (Respondent Winkler) for failure to complete an ethics Continuing Professional Education (CPE) course in 2005 or 2006 as required for renewal of his North Carolina CPA license. Respondent Winkler 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 Winkler 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 Winkler's North Carolina CPA license.

Annual Ethics CPE Requirement

21 NCAC 08G.0410, *Professional Ethics and Conduct CPE*, requires that all active North Carolina CPAs annually complete a Board-approved two hour group-study course or a Board-approved four hour self-study course on professional ethics and conduct.

Only those ethics courses which have been approved by the Board as acceptable NC ethics courses and that are offered by a CPE sponsor registered with the Board can be used to fulfill the ethics CPE requirement. A list of Board-approved ethics courses is available on the Board's web site, www.nccpaboard.gov.

Generic ethics CPE courses do not meet the requirements of 21 NCAC 08G.0410 and therefore cannot be used to satisfy the requirement.

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

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

If you have questions regarding the ethics CPE requirement, please contact Lisa Moy by telephone at (919) 733-1423 or by e-mail at lmoy@nccpaboard.gov.

Board Office Closed

The Board office will be closed December 24, 2007, through December 26, 2007, for Christmas.

In addition, the Board office will be closed January 1, 2008, for New Year's Day.

The Board office will be closed January 21, 2008, in observance of Dr. Martin Luther King, Jr., Day.

Notice of Apparent Violation and Demand to Cease and Desist

Patti D. Royster, Respondent

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by NCGS §93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding “a single violation” of this Chapter; and,

WHEREAS, pursuant to NCGS §93-3, “It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by this Board, unless such person uses the term ‘accountant’ and only the term ‘accountant’ in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his ser-

vices as an accountant, and refrains from the use in any manner of any other title or designation in such practice;” and

WHEREAS, Respondent Patti D. Royster (hereinafter “Respondent Royster”) is not currently licensed by the Board as a Certified Public Accountant; and

WHEREAS, Respondent Royster is listed as a CPA in the Lincolnton Chamber of Commerce Directory and in the Lincolnton City Guide, uses an e-mail address, “patticpa@bellsouth.net,” identifying herself as a “CPA,” and has allowed her name to appear on stationery and fax cover sheets which identified her as a “CPA” thereby conveying the impression that she is authorized to engage in the public practice of accountancy using a title other than accountant when in fact she is not lawfully authorized to use the title “certified public accountant” or “CPA” in

this State. Such a representation is misleading and contrary to NCGS §93-6.

THEREFORE, Respondent Royster is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that she immediately cease and desist from use of the title “certified public accountant” or “CPA” and identify herself only as “accountant.”

BY:

Robert N. Brooks, Executive Director
NC State Board of CPA Examiners
10/01/2007

In lieu of civil proceedings authorized by NCGS §93-12(16), the Board will accept Respondent’s consent to this Demand.

CONSENTED TO BY:

Patti D. Royster
10/12/2007

Responding to a Subpoena for Client or Employer 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.”

This rule is intended to protect the confidential information of a client or employer, not the CPA.

How is this rule applied when a subpoena for client or employer records is served on a CPA?

Pursuant to 21 NCAC 08N .0205(b), the confidentiality rule shall 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.

There are instances in which the CPA may disclose confidential client or employer information without a subpoena; however, it is the Board’s position that the CPA must obtain written

permission from the client or employer prior to disclosing client or employer information to a third party.

If you have questions regarding the Board’s rule on confidentiality as it applies to subpoenas, please contact the Board’s Executive Director, Robert N. Brooks, by e-mail at rbrooks@ncpcb.org.

Peer Reviewers Needed

The AICPA needs firms to serve as peer reviewers in the AICPA Peer Review Program.

For information about becoming a peer reviewer, visit the AICPA’s peer review web site, www.aicpa.org/members/div/practmon/become_peer_reviewer.htm, e-mail the AICPA at PeerReviewupdates@aicpa.org, or call the AICPA at (919) 402-4502.

Check Your CPE Carryforward Online

Licensees can now verify their CPE carryforward through the Board's web site, 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 by e-mail at lmoy@nccpaboard.gov.

Need a Form or an Application?

The Board has made most of its forms and applications available on its web site, www.nccpaboard.gov.

To access the forms, click on the "Forms" link on the left side of the home page.

Many of the forms and applications are interactive; the user types in his or her information and then prints the form and submits it to the Board.

If you do not have Internet access, you may request a form or an application by calling the Board office at (919) 733-4222.

Change of Address

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

Reclassifications

Reissuance

11/19/07	Donald Everett Drake	#28635
11/19/07	James William Foster	#12803
11/19/07	Daniel Ray Fowler	#28105
11/19/07	James A. Fowler Jr.	#30173
11/19/07	Joseph Kenneth McAdams	#13361
11/19/07	Phillip Lawrence Robey	#19350
11/19/07	Christine Katherine Rothman	#28919
11/19/07	Robert Cardwell Saunders	#11561
11/19/07	Charles Blackwell Scoggin, III	#9495
11/19/07	Charles Lee Ward III	#17091

Reinstatements

11/19/07	Thomas Tyler Dyer	#24037
11/19/07	Angela Meyers Hartwig	#26077
11/19/07	Byron Malcolm Hudson	#7217
11/19/07	Jennifer Loyd Madaris	#16216
11/19/07	Sonya Evans Stalls	#17183
11/19/07	James William Woody	#13768

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)].

11/19/07	James E. Childers, Jr.	#1752	Matthews, NC
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Inactive

"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)].

10/31/07	Michelle Lynn Gontarchick	#29256	Charlotte, NC
11/02/07	Doyle Eugene Hendricks	#4380	Lenoir, NC
11/05/07	Mary Lou Rathje Barlow	#17145	Durham, NC
11/05/07	Eleanor C. Haymond	#32714	Cary, NC
11/07/07	Daniel Vincent Urban	#19188	Jacksonville, NC
11/09/07	Tonya Lee Lowe	#15349	Raleigh, NC
11/13/07	John Dewey Bradsher, Jr.	#2141	Blowing Rock, NC
11/13/07	Loyd Russell Daniel, Jr.	#3694	N. Myrtle Beach, SC
11/16/07	Derek N. Ellis	#22162	Wilmington, NC
11/21/07	Mary Alice Church-Steurer	#16242	Mills River, NC
11/27/07	Kelli Deonne Black	#24983	Groton, MA
11/27/07	Angela Lane Mooring	#27388	Greensboro, NC

Certificates Issued

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

Michael Linwood Ballard	Matthew B. Leonard
Peter A. Bergman	Richard Francis Lodato
Javier Betancourt	Kevin John Mast
Michelle Marie Bettin	Barry Scott Masterson
Ryan Matthew Boward	Allison Nicole McMasters
Candice Michelle Bradner	Daniel Ryan Monroe
Ashley Morgan Bradshaw	Ryan Harrison Montgomery
Tara Krin Brewer	Steven Randall Nicewarner
Kelly Adams Cannefax	Jacqueline Nichole Nordahl
Michael Shawn Carey	Alexander Timothy Pappas
Nancy H. Church	Karishma B. Patel
Cheney Suzanne Cobb	Nikhil Patel
Jennifer Lynn Cottle	John Samuel Patterson
Avaleen Keisha Crawford-Williams	Stacy Smith Pegram
Nicholas Joseph D'Antoni	Ekaterina Penkova
Matthew Thomas Davis	Matthew Scott Perry
Brian T. Dermott	Karen White Posner
Christopher Todd Dickman	Robert Hathaway Rhodes, II
Jennie Leigh Doss	Dana Alyson Short
McFerrin Justin Falck	Sarah Louise Spaid
Glenn Joseph Floyd	Kyle Micah Sprenger
Christy Leigh Freeman	Antonina Andriyivna Starodub
Ronald Jason Freeman	Lindsay Anne Strunk
Douglas Garland Freeman, III	Joe D. Styres
Hope Miller Greene	Brandon Scott Vaughn
Richard A. Grimstad, III	Margaret Caroline Wall
Matthew David Groff	Jonathan Edward Ward
Stephen Douglas Guild	Jessica Marie Watson
Brittany Leigh Harrill	Daniel Philip Whitley
Sarah Gale Hereford	Pamela Suzanne Williamson
Kayce Arnette Hughes	Ryan Stewart Willingham
Jennifer Brightman Johnson	Randall Adam Wilson
Myra Ann Johnson	Robert W. Wolfe, Jr.
Colleen Lauren Joyce	Robert L. Wolff
Mark A. Judson	Ping Yang

Practice of Law

continued from front

The North Carolina State Bar has consistently held that the preparation of articles of incorporation and corporate bylaws is the practice of law.

The filing of an initial and ninety-day inventory and accountings for an estate with a Clerk of Court is also considered the practice of law.

However, providing assistance to clients in preparation of the information for estate filings is permissible.

Although attorneys also provide these services, CPAs may file fiduciary, federal estate, and North Carolina inheritance tax returns for an estate.

According to the statutes, the statutory listing of activities constituting the practice of law is neither exclusive nor exhaustive.

The statutes also prohibit non-lawyers from representing parties in quasi-judicial proceedings.

Accordingly, the State Bar has previously ruled that representing a third party before the regular Tax Review Board constitutes the practice of law as it is expressly defined as a quasi-judicial proceeding.

Although the State Bar has not had an opportunity to consider representation of third parties before the augmented Tax Review Board, the State Bar states that any proceeding at which evidence and legal arguments are presented with a right of appeal to the courts should be considered as quasi-judicial.

21 NCAC 08N .0204 states that CPAs shall not act in a way that would cause them to be disciplined by a federal or state agency or board for violation of laws, rules, or ethics.

If you have questions about services you offer or perform that may be considered the practice of law, please contact David Johnson, counsel to the Authorized Practice Committee of the North Carolina State Bar, by telephone at (919) 828-4620 or by e-mail at djohnson@ncbar.com.

Amended NCGS 93-13 Effective December 1, 2007

Effective December 1, 2007, North Carolina General Statute (NCGS) 93-13, "Violation of Chapter; penalty," increases the punishment for violating certain laws regulating CPAs in North Carolina.

NCGS 93-13 reads as rewritten, "A violation of G.S. 93-3, 93-4, 93-5, 93-6,

or 93-8 shall be a Class 1 misdemeanor."

The statute applies to violations occurring on or after December 1, 2007.

Please send questions regarding the amended statute to rbrooks@nccpaboard.gov.

2008 Board Calendar

(Dates and locations subject to change)

January 1	–	Office Closed - New Year's Day
January 14	–	Board Meeting - Raleigh
January 21	–	Office Closed - Dr. Martin Luther King, Jr., Day
January 31	–	Final Deadline for 2008 Firm Renewal & Peer Review Compliance Info
February 18	–	Board Meeting - Raleigh
March	–	On-Line Certificate Renewal Available
March 19	–	Board Meeting - Raleigh
March 21	–	Office Closed - Good Friday
April 22	–	Board Meeting - Raleigh
May 19	–	Board Meeting - Raleigh
May 26	–	Office Closed - Memorial Day
June 11	–	Board Meeting - Asheville
June 30	–	Certificate Renewal Deadline
July 4	–	Office Closed - Independence Day
July 21	–	Board Meeting - Raleigh
August 18	–	Board Meeting - Raleigh
September 1	–	Office Closed - Labor Day
September 22	–	Board Meeting - Raleigh
October 20	–	Board Meeting - Raleigh
November	-	On-Line Firm Renewal/Peer Review Compliance Available
November 11	–	Office Closed - Veterans' Day
November 17	–	Board Meeting - Raleigh
November 27-28	–	Office Closed - Thanksgiving
December 17	–	Board Meeting - Raleigh
December 24-26	–	Office Closed - Christmas
December 31	–	2009 Firm Renewal/Peer Review Compliance Info Due



State Board of CPA Examiners

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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.