



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 • nccpaboard.gov • No. 07-2016

Key Elements of an Engagement Letter

The following article is based on guidance provided by the AICPA to its members. For more information on engagement letters, please consult the AICPA or your professional liability insurance carrier.

An engagement letter is an important practice management tool that serves as a type of contract between a client and the CPA.

It asserts the scope of the services to be performed; outlines the responsibilities of the client and practitioner; defines the parties that will be relying on the CPA's work; and manages the client's expectations.

Although engagement letters are required only for certain attest and assurance services, the use of engagement letters for all service types should be considered because a properly drafted engagement letter serves as a vital risk-management tool by establishing a legal framework for a working relationship with a client.

Identification of Client

A properly drafted engagement letter should identify who will receive the CPA's services. The CPA may be working for an individual, a group, an entity, or a portion of an entity.

For example, if the CPA's client is a corporation that has subsidiaries or other corporate affiliations, it may be necessary to identify the entities to be included in the engagement.

Should the CPA identify changes to the underlying facts during the engagement, consideration should be given to modifying the original engagement letter.

Description and Limitations of Work to Be Performed

The engagement letter should indicate which services are to be rendered. In general, the CPA should outline the procedures to be performed and any reports to be issued.

This can help guard against the client developing unreasonable expectations about the nature and the scope of the services to be provided.

Timing of Work and Staffing of Engagement

While this section of the engagement letter varies by the type of engagement, it should indicate when the engagement will begin and end.

For example, an audit engagement may contain a provision indicating the date fieldwork will begin and end and an expected date of delivery of the audit report.

While the engagement letter itself may vary with the level of service or type of engagement, most engagement letters include

- Identification of client;
- Description of the engagement and its limitations;
- Timing of the work and staffing of the engagement;
- Client information and responsibilities;
- Designation of the party to work with the CPA;
- Identification of intended users of the CPA's work product;
- Fees and payments;
- Withdrawing from and/or terminating the engagement;
- Responding to discovery requests, subpoenas, and outside inquiries;
- Alternative dispute resolution as a means of resolving disputes;
- Where applicable, disclosures recommended or required by the AICPA; and
- Client acceptance.



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Disciplinary Actions

Pursuant to NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund ("Fund") in accordance with NCGS 115C-457.2. NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."

Oliver W. Bowie, #13561
Olive W. Bowie, CPA, PA
Greensboro, NC 04/25/2016

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 ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on April 25, 2016, that:

FINDINGS OF FACT

1. Oliver W. Bowie (hereinafter "Respondent Bowie") is the holder of North Carolina certificate number 13561 as a Certified Public Accountant.
2. Respondent Oliver W. Bowie, CPA, PA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.
3. The Board has jurisdiction over Respondent Bowie and Respondent Firm (hereinafter collectively referred to as "Respondents") and the subject matter of this action.
4. Respondents received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. §150B-38(c).
5. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
6. Respondents did not object to any Board Member's participa-

- tion in the Hearing of this matter.
7. Respondents were present at the Hearing and were represented by counsel.
8. At hearing, the Board received evidence showing the following:
 - a. Respondent Bowie was the sole owner of Respondent Firm and had ultimate responsibility for the filing and payment of Respondent Firm's withholding taxes.
 - b. At the time that the taxes were withheld, Respondents were responsible for holding those taxes in trust for the government pending timely transmittal to the IRS.
 - c. Respondent Bowie failed to cause Respondent Firm to timely pay the taxes due on Respondent Firm's Form 941 ("941 taxes") for the quarter ending December 31, 2011.
 - d. Respondent Bowie failed to cause Respondent Firm to timely pay the 941 taxes for the quarter ending December 31, 2013.
9. In 1996, Respondent Bowie had been disciplined for failure to properly file and report employer's federal unemployment taxes and employer's quarterly federal taxes and individual federal taxes.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the

- North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon Respondents and to impose civil monetary penalties.
3. Respondent Bowie was responsible for the Respondent Firm's deficiencies per 21 NCAC 08N .0103.
4. Respondent Bowie's failures to ensure the timely filing and payment of 941 taxes constitute violations of 21 NCAC 08N .0201, .0203(a), and .0207.
5. The Respondent Firm cannot continue to operate as a registered CPA firm without having any owners with an active CPA certificate.

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Oliver W. Bowie, is hereby permanently revoked.
2. The firm registration for Respondent Firm, Oliver W. Bowie, CPA, PA, is hereby suspended.
3. Respondent Bowie 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.



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Mark K. Nelson, #19066
Greensboro, NC 06/23/2016

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. Mark K. Nelson (hereinafter "Respondent") is the holder of North Carolina certificate number 19066 as a Certified Public Accountant.
2. The PCAOB notified the Board that it had taken action against Respondent and Scott and Company, PLLC ("Scott & Co."), regarding an audit in which the independence rules were violated.
3. Scott & Co. was engaged to perform an audit of 2012 financial statements for Anchor Funding Services, Inc. ("AFS"), a corporation located in North Carolina. Respondent was not an employee of Scott & Co. but was engaged by Scott & Co. to assist with the audit and was identified as one of the CPAs responsible for the audit.
4. At that time, Respondent was employed by a different accounting firm, which had prepared the 2012 taxes for AFS. Respondent performed some of that work, including AFS' 2012 tax provision.
5. The PCAOB determined that by preparing the tax provision, and then later auditing that same tax provision, Respondent violated the independence rules. Respondent was censured by the PCAOB. Respondent was also barred from being an associated person for an accounting firm performing PCAOB audits for a period of one (1) year.

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 and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. The PCAOB Order indicates a violation of the Board's independence rules found at 21 NCAC 08N .0402.
3. The PCAOB Order also constitutes a prima facie violation of Board rule NCAC 08N .0204 regarding *Violations of Other Authorities' Laws or Rules*.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) 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. Respondent, Mark K. Nelson, is censured.
2. Respondent may not perform audit services or assist with an audit engagement for a period of one (1) year.

Disciplinary Actions
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Letters of Demand Mailed to CPAs Who Did Not Renew by July 1

The Board mailed a Letter of Demand to each North Carolina CPA who failed to renew his or her license or request inactive status by July 1, 2016.

A Letter of Demand is a written request that the CPA renew his or her CPA certificate or request inactive status within 30 days of the date of the letter.

Failure of an individual to complete the license renewal or request inactive status within 30 days of the Letter of Demand automatically results in forfeiture of the CPA's certificate, as required by NCGS 93-12(15).

Upon forfeiture of a certificate, the individual cannot use the CPA title in any way, and he or she must return his or her CPA certificate to the Board within 15 days of the notice of forfeiture.

The online license renewal link will remain available on the Board's website, www.nccpaboard.gov, through the end of July. The *Request for Inactive Status* is on the "Forms and Applications" page of the website.



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. Scott and Company, PLLC (hereinafter “Respondent Firm”), is a registered Certified Public Accounting firm in North Carolina.
2. The PCAOB notified the Board that it had taken action against Respondent Firm and Mark K. Nelson (“Nelson”) regarding an audit in which the independence rules were violated.
3. Respondent Firm was engaged to perform an audit of 2012 fi-

ancial statements for Anchor Funding Services, Inc. (“AFS”), a corporation located in North Carolina. Nelson was not an employee of Respondent Firm but was engaged by Respondent Firm to assist with the audit and was identified as one of the CPAs responsible for the audit.

4. At that time, Nelson was employed by a different accounting firm, which had prepared the 2012 taxes for AFS. Nelson performed some of that work, including AFS’ 2012 tax provision.
5. The PCAOB determined that by preparing the tax provision, and then later auditing that same tax provision, Respondent Firm and Nelson violated the independence rules. Respondent Firm was censured by the PCAOB and required to pay a ten thousand dollar (\$10,000) civil 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 and Title 21, Chapter 08 of the North Carolina Administrative



Board Meetings

August 22

September 19

October 27

November 21

December 19

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

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

2. The PCAOB Order indicates a violation of the Board’s independence rules found at 21 NCAC 08N .0402.
3. The PCAOB Order also constitutes a prima facie violation of Board rule NCAC 08N .0204 regarding *Violations of Other Authorities’ Laws or Rules*.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) 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. Respondent Firm, Scott and Company, PLLC, is censured.
2. Respondent Firm shall remit with this signed Order a one thousand dollar (\$1,000) civil penalty.

Is Your Contact Information Correct?

21 NCAC 08J .0107 requires all licensees and CPA firms to notify the Board in writing within 30 days of any change in home address and phone number; CPA firm address and phone number; business location and phone number; and email address.

Licensees and firms may make address changes online through the Board’s website, www.nccpaboard.gov (look for the “Address Change” link on the right-hand side of the home page).

Licensee and firms may also submit address changes by email to addresschange@nccpaboard.gov.

Exam candidates are asked to update their contact information by sending an email to phyllise@nccpaboard.gov.



FRIDAY, SEPTEMBER 23, 2016
engage in your community

Engagement Letter

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A tax engagement may contain a provision indicating any known filing deadlines and the parties' understanding concerning the use of extensions should the information not be received timely by the CPA.

Some CPA firms may indicate which staff members will be part of the engagement team. This provision may prove helpful if a client expects to work with certain employees of the CPA firm.

Client Information and Responsibilities

In most engagements, the client is required to collect certain information and provide certain records to the CPA.

If this information is necessary for the CPA to complete the engagement, these client responsibilities and any applicable deadlines for the completion of work by the client should be described.

The CPA should specify his or her reliance on the client's records, as well as the client's responsibility for the accuracy of the information provided.

Designation of the Party to Work with the CPA

Some engagement letters request that the client designate the specific party or parties to work with the CPA.

This provision can help the CPA avoid situations in which conflicting requests or instructions are received from more than one of the client's employees.

Identification of Intended Users of the CPA's Work Product

In some jurisdictions, a CPA can limit or avoid liability to third parties by identifying in the engagement letter the intended users of the work product.

In addition to identifying these users, this provision often contains language prohibiting the client from distributing the CPA's work product to any party other than the identified users.

In deciding if the engagement letter should contain this provision, competent legal counsel should be consulted. This is especially true for jurisdictions that have privity standards for establishing auditor negligence.

Fees and Payments

This section of an engagement letter details how and when the client will be billed.

It may describe the amount of retainer (if any); how the fee will be computed; when payment will be due; the client's obligation to pay promptly; and the CPA's rights should the client fail to give prompt payment.

In some cases, the CPA may charge interest for late payments. In more extreme cases, it may be necessary for the CPA to suspend work or cancel the engagement for fees not paid.

Withdrawing From or Terminating the Engagement

Sometimes it may be necessary for a CPA to withdraw from an engagement. The engagement letter should outline the conditions that may lead to the CPA's withdrawal and the procedures the CPA will follow in case of withdrawal.

Examples of situations in which the CPA's withdrawal from the engagement may be required include issues of conflict of interest, management ethics or integrity, or the CPA's real or apparent lack of independence.

This section of the engagement letter should also discuss policies and procedures related to the termination of the engagement, including return

of client files, preparation of the final bill, work paper retention, and date of termination of services.

Responding to Discovery Requests, Subpoenas, and Outside Inquiries

Occasionally, a CPA may receive a discovery request, subpoena, or outside inquiry. Although several jurisdictions have established CPA/client privilege with respect to communications, many jurisdictions do not have such a privilege.

Moreover, there is no federal CPA/client privilege, with the specific exception relating to tax planning.

This section of the engagement letter can help avoid future misunderstandings between the client and the CPA regarding if, and to what extent, the CPA may be required to respond to such requests.

Dispute Resolution

Alternative dispute resolution (ADR) refers to methods of resolving disputes outside of the courtroom.

One of these methods is known as arbitration. In arbitration, the opposing parties select one or more arbitrators who decide the outcome of the dispute.

In most cases, the decision of the arbitrator cannot be appealed. Typically, the pre-arbitration discovery process is limited, and third parties are not bound by the arbitrator's decision.

Another method of resolving disputes outside of a court of law is mediation.

During mediation, a mediator attempts to find the "common ground" that exists between the opposing parties that may lead to a mutually agreed-upon settlement.

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Engagement Letter

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In the event the mediation is not successful, the parties may litigate their dispute if they so desire.

Before inserting a provision in the engagement letter regarding ADR, the CPA should consult with legal counsel regarding the provision's enforceability.

In addition, inserting a provision concerning alternative dispute resolution in an engagement letter may have insurance coverage implications.

For example, while some insurers encourage the use of mediation, under some policies the use of an arbitration clause may limit or void the CPA's professional liability insurance coverage for any claims that are arbitrated.

Disclosures Recommended or Required by the AICPA

The AICPA recommends the inclusion in an engagement letter of certain disclosures for certain types of engagements. These disclosures may be incorporated into, or have an effect upon, other provisions of the engagement letter.

Client Acceptance

This section should request that the client sign and return an executed copy of the engagement letter to the CPA.

It should provide that if the client does not agree that the engagement letter accurately reflects the agreement of the parties to the engagement, the client will promptly notify the CPA.

A well-written, properly executed engagement letter is an important practice management tool that identifies the terms and conditions

of the services to be provided by the CPA to the client.

By having the client sign an engagement letter before the engagement begins, the CPA can ensure that there are no

misunderstandings with the client over the scope of the work to be done and that the engagement is performed in the best interests of the CPA and the client.

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 a Consent Order, use the Licensee Search function of the Board's website, nccpaboard.gov, to look up the licensee's record. In the record, click on the "Details" link and select "View" under the Public Documents heading.

Craig Robert Besnoy, #21553 **Demarest, NJ 06/23/2016**

The Board opened a case against Craig Robert Besnoy (Respondent Besnoy) for failure to complete sufficient CPE, including an ethics course, as required for renewal of his North Carolina CPA license.

Respondent Besnoy signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

Respondent Besnoy may apply to return his certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a \$1,000 civil penalty; and proof of completion of at least 80 hours of CPE including an eight-hour group study accountancy law course offered by the NCACPA.

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

Richard C. Jarvies, #3176 **Fayetteville, NC 06/23/2016**

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

Respondent Jarvies signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

Respondent Jarvies may apply to return his certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a \$1,000 civil penalty; and proof of completion of at least 80 hours of CPE including an eight-hour group study accountancy law course offered by the NCACPA.

Failure to timely comply with any terms of the Consent Order will be sufficient grounds to revoke Respondent Jarvies' CPA license.

Inactive Status

Between May 19, 2016, and June 20, 2016, the individuals listed below were approved for inactive status by the Board. "Inactive," when used to refer to the status of a person, describes a person 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 Rule .0308(b) of this Section [21 NCAC 08A .0301(b)(20)].

Sybil Ann Hobgood, #20476	Clearwater, FL	Stephen Alton Jolly, #11728	Harrisburg, NC
Linda Frances Register, #15598	Greensboro, NC	Daniel Benjamin Oates, #36080	Tyndall AFB, FL
Michael Caleb Vuljanic, #32651	Tysons, VA	James Michael Pryor, #5597	Winston-Salem, NC
Fred Watson Bowers, Jr., #3692	Fort Mill, SC	Linda Faye Williams Sims, #10169	Durham, NC
David Andrew Stern, #16896	Charlotte, NC	Lilly Arlene Teague, #17186	Morganton, NC
Kenneth Ray Carpenter, Jr., #26800	Annapolis, MD	Susan Jane McAndrew, #35160	Vero Beach, FL
Mark Joseph Ondash, #36008	Miami Beach, FL	Paul Mark Oakley, #19430	Phoenix, AZ
Robert Kenneth Johnson, #12875	Hickory, NC	Keri Trexler Shirley, #37490	Concord, NC
Reed Spangler, #10727	Charleston, WV	Kathleen Robbins Wallace, #16477	Fredericksburg, VA
Glenda J. Blasko, #30957	Palm Harbor, FL	H. Barry Berlin, 6981	Stirling, NJ
Thomas Allen Forrester, III, #37874	Charleston, SC	Donna Brackeen McNairy, 23634	Charlotte, NC
Gary Allen Shaver, #16797	Statesville, NC	John Peavy Meacham, 9721	Raleigh, NC
Angelos Christoforou, #37721	Seattle, WA	Larry Mack Patterson, 15021	Burlington, NC
Charles Dennis Muha, #34462	Rancho Santa Fe, CA	Bruce Calvin Rhoades, 16026	Jacksonville, NC
Louis Oberle, Jr., #17672	Cary, NC	Larry Mitchell Dinkins, #6839	Augusta, GA
Michael Douglas Stanley, #19086	Vilas, NC	Antoinette Marie Drda, #32106	Avon Lake, OH
Kathleen E. Whiddon, #27577	Hickory, NC	Crystal Slate Johnson, #37724	Norfolk, VA
Gail Hoyle Ayers, #11289	Myrtle Beach, SC	Allan Francis Ross, #11629	Charlotte, NC
Catherine Witwicki Greenwald, 1#9325	Fair Play, SC	Emily Rebekah Vargas, #37488	Dubuque, IA
Betty Kay Mitchell, #19167	Spring Hope, NC	Daniel Alexander Wendelborn, #36570	Charlotte, NC
Alexander Nicholas Pirro, #39633	Charlotte, NC	Kyle Robert Burkey, #31832	Charlotte, NC
Sherry Inman Watts, #17763	Oak Island, NC	David Michael Grim, #39105	Windsor Locks, CT
Joseph Michael Berlin, #25158	Winston-Salem, NC	Elizabeth Anne Hester, #16105	Ashburn, VA
George Isaac Clover, #2392	Advance, NC	William Watkins Kelly, Jr., #20934	Dunwoody, GA
Reba Rae Best Ray, #9885	Raleigh, NC	Viola Cutshall Shelton, #21088	Mars Hill, NC
Cindy Ellen Rosenberg, #34654	New York, NY	Tammy Fullbright Barry, #29303	Raleigh, NC
Allyson Kay Van Wyk, #18538	Hillsborough, NC	Sandra Leigh Belfor, #38242	Black Mountain, NC
David McLeod Boggs, #30573	Raleigh, NC	Patricia Ellen Cain, #13043	Charlotte, NC
Joan Wearn Gilbert, #7428	Atlanta, GA	Donald Fleming Cook, #22699	Winston-Salem, NC
Andrea Craft Hicks, #20913	Winston-Salem, NC	Sara Speas Shippee, #8777	Wake Forest, NC
Peter William Knerr, #34136	Charlottesville, VA	Rebekah Adair Abben, #38268	Fort Mill, SC
Kurt Louis Kuchenbrod, #38202	West Columbia, SC	Winelda Shields Bishop, #20160	Banner Elk, NC
Earldene Yates Michael, #14110	Denver, NC	Bobby Curtis, #3924	Greensboro, NC
Melissa Ellen Cole Miller, #35746	Raleigh, NC	Michael Russell Truesdale, #36905	Virginia Beach, VA
Patricia A. Shanklin, #31935	Abingdon, VA	Mary Jane Dunn, #14669	Raleigh, NC
Mark Andrew Clifton, #25292	Fort Mill, SC	Laura Mangold Hester, #37792	Lakemont, GA
Kathleen Kozole Clime, #8222	Roebuck, SC	James Adrian Ross, II, #9508	Virginia Beach, VA
Freda Diana Horne McBride, #18805	Hertford, NC	Lee Wooten Allen, #38525	Cary, NC
Lawson Allen Rankin, Jr., #12141	Cary, NC	David Lindon Cabe, #9226	Waynesville, NC
Cole Costello Shephard, #33921	Apex, NC	Thomas Linwood Dixon, Jr., #20990	Raleigh, NC
David Lester Slack, #31976	Spring, TX	Jerry Paul Fox, #9232	Richmond, VA
Turner Jones Wortham, Jr., #8474	Beaufort, SC	Edwin Jordan Lee, #12881	Wake Forest, NC
Kathryn Marie Bustell, #36441	New York, NY	John Joseph Bernat, #37950	Charlotte, NC
Gordon Lee Clark, #34629	Monroe, NC	Karla A. Key, #19762	Palm Coast, FL
Robert Alan Coons, #16628	Terre Haute, IN	Jeremy Randal Midkiff, #32314	London, England
Kathy Haverty Drumm, #13688	Mount Holly, NC	Steven Randall Nicewarner, #33261	Bellevue, WA
Philip Wade Edmisten, #18692	Raleigh, NC	Joseph Blount Swain, Jr., #13541	Scottsdale, AZ
Brian C. Holt, #27893	Sherrills Ford, NC	Adam Daneker Ward, #38359	Raleigh, NC



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23,000 copies of this document were printed in July 2016 at an estimated cost of \$4,450 or approximately 19¢ per copy.

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 & CPA firms shall notify the Board in writing within 30 days of any change in home address & phone number; CPA firm address & phone number; business location & phone number; & email address.