



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. 01-2010

CBT-e to Launch January 1, 2011

In 2009, the AICPA announced that January 1, 2011, had been selected as the launch date for what will, in effect, be a new Uniform CPA Examination. [This new version of the Exam has been named the CBT-e; CBT stands for Computer-Based Testing and the "e" for evolution.]

The following are just some of the many changes that will be implemented on January 1, 2011, when CBT-e is launched:

- New Content and Skill Specification Outlines (CSOs/SSOs), including International Financial Reporting Standards (IFRS), will go into effect.
- A new release of authoritative literature, with codified FASB Accounting Standards, and a new research task format will be introduced on the Exam.
- The components of Exam sections will be reorganized, with all written communication tasks to be concentrated in one section – Business Environment and Concepts (BEC); section time allocations will be adjusted.
- Short Task-Based Simulations (TBS) will replace simulations in the current (long) format in Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR), and Regulation (REG).

For more information on the CBT-e, visit the AICPA's Exam web site, www.cpa-exam.org.

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 a Clerk of Court, and the preparation of wills and trusts.

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.

www.nccpaboard.gov

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Disciplinary Actions

Richard J. Corpora
Richard J. Corpora, CPA, P.C.
Morrisville, NC 12/17/2009

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (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 Respondents stipulate the following Findings:

1. Respondent Richard J. Corpora (hereinafter "Respondent Corpora") is not now nor has he ever been the holder of a certificate as a Certified Public Accountant issued by the Board. However, Respondent Corpora is duly licensed as a CPA in the State of New York. Respondent Corpora, as a licensee of another state, has a practice privilege to practice in this state so long as Respondent Corpora consents to the Board's jurisdiction and complies with North Carolina accountancy laws and rules.

2. Respondent Corpora represents to the Board that Respondent Richard J. Corpora, CPA, P.C. (hereinafter "Respondent Firm") is or was a CPA firm registered by the New York Board of Accountancy. To the extent Respondent Firm is a firm duly registered in New York, it has a practice privilege to engage in the practice of accounting in North Carolina so long as it complies with applicable accountancy laws and rules. Said laws and rules provide in part that any firm establishing an office in this state must register with the Board and register with the North Carolina Secretary of State (Secretary of State) as a professional corporation authorized to offer services in North Carolina.

3. While not licensed as a North Carolina CPA, Respondent Corpora opened an office in Morrisville, North Carolina, through which he offered to provide accounting services as a CPA through Respondent Firm. However, Respondent Firm failed to register with the Board as a CPA firm and failed to register with the Secretary of State as a professional corporation authorized to offer services in North Carolina.

4. Despite correspondences sent by the Board staff via first-class and certified mail to Respondents at the addresses for both the North Carolina office and the New York office for Respondent Firm, Respondents failed to respond to the Board staff's inquiries. However, Respondent did respond to a Notice of Hearing issued by the Board sent by United Parcel Service.

5. Respondents wish to resolve this matter by consent and agree 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. Respondents understand and agree that this Consent Order is subject to review and approval by this 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. Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondents' actions as set out above constitute violations of NCGS 93-1(a)(3), 93-3, 93-4, 93-5, 93-6, 93-10, and 93-12(9)d and e, and 55B; and 21 NCAC 08J .0108, 08N .0202(b)(10), .0203(a), .0206, .0213, and .0302(c).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondents agree to the following Order:

1. Respondents' North Carolina practice privileges are suspended for one (1) year; however, the suspension is stayed.

2. Respondents shall remit a one thousand dollar (\$1,000.00) civil penalty with this signed order.

3. Respondent shall remit administrative costs of \$1,011.00 to the Board with this signed order.

Fredrick M. Gipson, #29859
Fredrick M. Gipson, PC
Concord, NC 12/17/2009

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 NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Fredrick Gipson (hereinafter "Respondent Gipson") is the holder of North Carolina certificate number 29859 as a Certified Public Accountant.

2. Respondent Fredrick M. Gipson, PC (hereinafter "Respondent Firm"), was a registered certified public accounting corporation in North Carolina. At all times relevant, Respondent Gipson was the sole owner of Respondent Firm.

Count 1

3. Respondent Firm was engaged to perform an audit of the 2004 financial statement for an agency that was receiving county and federal funds.

4. After Respondent Firm issued its audit report, an investigation into the finances of the agency conducted by the local government determined that Respondents had also provided various accounting services to the agency including booking entries to, and maintaining, the agency's general ledger utilizing the cancelled checks and bank statements as source documents; preparing the agency's financial compilations and financial statements utilizing the general ledger as the source document during the same period of time Respondents were also performing the annual audit wherein Respondent firm rendered opinions on the financial statements that he had prepared.

5. Respondent Gipson failed to ensure Respondent Firm's independence in the audit engagement and also failed to ensure that the lack of independence was disclosed in the audit report.

Gipson

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North Carolina State Board of Certified Public Accountant Examiners

Resolution

WHEREAS, Norwood G. Clark, Jr., CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2003;

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

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

WHEREAS, during his tenure he faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interests of the public and the profession;

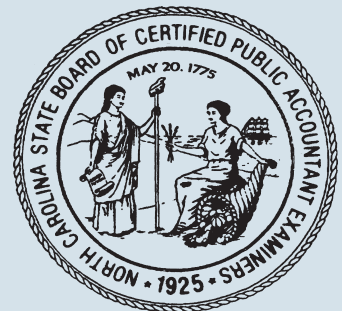
BE IT THEREFORE RESOLVED that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Norwood G. Clark, Jr., CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

This the 19th day of November 2009.

Michael C. Jordan, CPA

Michael C. Jordan, CPA, President

North Carolina State Board of
Certified Public Accountant Examiners



Licensing Activity

Certificates Issued

12/17/09 Todd Derek Borger

Reinstatements

12/17/09	Tammy Fullbright Barry #29303	Raleigh, NC
12/17/09	Ollie Glenn Bishop #12809	Rowland, NC
12/17/09	Susan Doughty Fishel #17735	Raleigh, NC
12/17/09	John Morrell Hinkle #11803	Pinehurst, NC
12/17/09	James Gray Kimbrough, Jr. #13507	Durham, NC
12/17/09	Laura Johnson Risey #29126	Charlotte, NC
12/17/09	Milan Fay Shaw #20789	Kernersville, NC
12/17/09	Kelly Howard Young #19645	Waxhaw, NC
12/17/09	Waseem Zafar #24644	Herndon, VA

Reissuance

12/17/09	Jonathan Woodrow Cooper #29791	Charlotte, NC
12/17/09	Gale Haney Duarte #26920	Waxhaw, NC
12/17/09	Rhonda Ann Thomas #30248	Raleigh, NC
12/17/09	Cynthia Chen Tang #28196	Chapel Hill, NC

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)].

11/23/09	Stanley Boies Angle, Jr., #20116	Oak Ridge, NC
11/23/09	Jason Andrew Hartman, #26840	Roanoke, VA
11/25/09	Anne B. Huitt, #26092	Greensboro, NC
11/25/09	Ernest Wayne Stallings, #4202	Bogart, GA
12/02/09	Jennifer Williams Andrews, #25630	Columbia, MD
12/02/09	Hugh Edward Campbell, Jr., #3097	Charlotte, NC
12/02/09	Jessie Hsieh-Fang Chang, #22246	ISRAEL
12/02/09	John Martin Mathieson, Jr., #25528	Columbia, MD
12/02/09	Joseph Craig Osborn, #27697	Austin, TX
12/03/09	Domeica Davis White, #28338	Charlotte, NC
12/07/09	Richard Scott Alibozek, #30535	Macon, GA
12/07/09	Martha Ann Wheeler Grigg, #14424	Cary, NC
12/07/09	Amelia Michalski, #33405	Mooresville, NC
12/08/09	Michael Wynne Boliek, #25233	Greenville, SC
12/08/09	Richard Edward Davis, #29274	Greenville, SC
12/08/09	Tanya Able Squire, #30008	Sandy Springs, GA
12/10/09	Steven John Frost, #24957	Greensboro, NC
12/14/09	James Winston Harrison, #10369	Winston-Salem, NC
12/14/09	Ted Alan McNeill, #18081	Sanford, NC
12/15/09	Coreen D. Howard, #24395	Murphy, NC
12/15/09	Sammy Gwyn Vestal, #16902	Greensboro, NC

Need a Form or an Application?

Do you need a form or an application? Many of the Board’s forms and applications are available from the Board’s web site, www.nccpaboard.gov.

To access the forms, click on the “Forms” link on the left side of the home page. The forms are listed by type (Administrative/Miscellaneous, Complaints, CPE Sponsors, Examinations, Firms, Licensing, and Statutes & Rules).

2010 Board Meetings

February 22
 March 24*
 April 26
 May 20
 June 23**
 July 19
 August 23
 September 20
 October 21
 November 22
 December 20

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

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

The agenda for each meeting is available from the Board’s web site, www.nccpaboard.gov, approximately five (5) business days before the scheduled meeting.

*1:00 p.m.

**Greensboro

Moved? Changed Jobs?

If you have moved, changed your phone number or e-mail address, or switched employers, please notify the Board in writing of the change(s). Address changes may be made online through the Board’s web site, www.nccpaboard.gov.

Count 2

6. Board staff wrote to Respondent Gipson requesting documentation of Respondent Firm's peer review, which should have been completed by February 28, 2007.

7. Respondent Gipson responded that he had never obtained said peer review and that he did not have the finances to pay for a peer review.

8. Board staff wrote to Respondent Gipson requesting certificates of completion of his continuing professional education (CPE) for the years 2004, 2005, 2006, 2007, and 2008.

9. In reviewing the CPE provided by Respondent Gipson, Board staff determined that Respondent Gipson had failed to comply with his annual CPE requirement for 2006.

10. On his 2007-2008 individual certificate renewal, Respondent Gipson represented to the Board that he had completed forty (40) hours of CPE including carryforward. However, Respondent Gipson could only document that he had completed eighteen (18) hours of CPE, which included six (6) hours of carryforward and only four (4) hours toward the required eight (8) hours in a group-study format.

11. In reviewing the CPE provided by Respondent Gipson, Board staff also determined that Respondent Gipson had failed to comply with his annual CPE requirement for 2007.

12. On his 2008-2009 individual certificate renewal, Respondent Gipson reported completing forty (40) hours of CPE including carryforward. However, Respondent Gipson's documentation established that he had completed only twenty-seven (27) hours of CPE with no carryforward hours.

13. In reviewing the CPE provided by Respondent Gipson, Board staff was also able to determine that, when Respondent Gipson requested inactive status on June 30, 2009, he had completed only thirty-four (34) hours toward his forty (40) hour 2008 CPE requirement.

14. Respondents wish to resolve this matter by consent and agree 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. Respondents understand and agree 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. Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondents' action as set out in Count 1 above constitutes a violation of NCGS 93-12(9)e and 21 NCAC 08N .0212, .0402(d) and .0403.

3. Respondents' failure to obtain a peer review as set out in Count 2 above constitutes a violation of NCGS 93-12 (8c), and 21 NCAC 08M .0105(a) and 08N .0203(b)(3).

4. Respondent Gipson's failures to obtain the annual forty (40) hours of CPE as set out in Count 2 above constitute violations of 93-12(8b), 08G . 0401(e), .0409(c), and 08N .0202(b)(4).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. Respondent Gipson's North Carolina CPA certificate is revoked for two (2) years from the date this Order is approved by the Board.

2. Respondent Gipson shall remit, with the signed Order, his CPA certificate, and, within six (6) months of the approval of the signed Order, a two thousand dollar (\$2,000.00) civil penalty.

3. Respondent firm registration shall be revoked for two (2) years from the date this Order is approved by the Board.

4. After his two (2) year revocation,

Respondent Gipson may apply to return his certificate to active status by submission and approval of a reissuance application which includes:

- a. Application form,
- b. Payment of the application fee,
- c. Three (3) moral character affidavits,
- d. Forty (40) hours of continuing professional education (CPE) in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format, and
- e. Thirty-five (35) additional hours of CPE in the twelve (12) months preceding the application.

5. After his two (2) year revocation, Respondent Gipson may apply to reinstate Respondent Firm.

6. Upon reissuance of his certificate and the reinstatement of Respondent Firm, Respondent Gipson shall be required to have all audits, reviews, compilations, and agreed-upon procedures engagements, which Respondent Gipson performs or participates in, pre-issuance reviewed before the reports are issued. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondent Gipson shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report upon its issuance. Respondent Gipson shall continue to obtain pre-issuance reviews until such time as he completes a peer review(s) with a pass, which includes at least one of each of the above referenced types of report engagements.

7. Respondent Firm shall reimburse the Board for its administrative costs incurred as a result of monitoring compliance with pre-issuance review requirements.

Firm Renewal & Peer Review Compliance Due January 31

January 31, 2010, is the final deadline for firm renewal and peer review compliance. For more information, visit www.nccpaboard.gov.

Notice of Apparent Violation and Demand to Cease and Desist

Greenwell & Associates, Inc.
Respondent Firm
Mooreville, NC

To the Above-Named Respondent Firm:

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 §93-1, a “certified public accountant” is defined as “a person who holds a certificate as a certified public accountant issued to him under the provisions of this chapter;” and,

WHEREAS, pursuant to NCGS §93-5, “It shall be unlawful for any corporation to assume or use the title of certified public accountant, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that such corporation has received a certificate of qualification from the State Board of Certified Public Accountant Examiners admitting it to practice as a certified public accountant;” and,

WHEREAS, pursuant to NCGS §93-6, “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 the 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 services as an accountant, and refrains from the use in any manner of any other title or designation in such practice;” and,

WHEREAS, pursuant to NCGS §93-13, the Board may institute proceedings in an appropriate court seeking civil penalties of \$1,000.00 for each violation of the Act; and,

WHEREAS, Respondent firm Greenwell & Associates, Inc. (hereinafter “Respondent Firm”) is not registered by the Board as a certified public accounting Professional Corporation; and,

WHEREAS, Respondent Firm referenced standards as “issued by the American Institute of Certified Public Accountants” on a review report, and Respondent Firm used the firm identifiers, “Accountants, Tax Professionals, and CPA’s [sic],” on a review report, Respondent Firm thereby conveyed the false impression that it is authorized to engage in the public practice of accountancy as certified public accountants (CPAs) and as a CPA Professional Corporation and that it must comply with AICPA standards when, in fact, Respondent Firm is not lawfully registered as a CPA Professional Corporation which could lawfully employ CPAs to perform any attest and assurance services that require compliance with AICPA standards. Such representations are misleading and contrary to NCGS §93-5 and 93-6.

THEREFORE, Respondent Firm is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that it immediately cease and desist from use of or identification of itself as a CPA Professional Corporation, the identification of any employees of the corporation as CPAs, and any reference to compliance with AICPA standards.

BY:

Robert N. Brooks, Executive Director
North Carolina State Board of Certified Public Accountant Examiners
05/27/2008

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

CONSENTED TO BY:

Daniel T. Greenwell, II
Authorized Representative for Greenwell & Associates, Inc.
08/10/2008

Board Committees

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Personnel Committee

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Jordan C. Harris, Jr.
Michael C. Jordan, CPA

Communications Committee

Michael C. Jordan, CPA

Check Your CPE Carryforward Online

Licenses can 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 Cammie Emery by e-mail at cemery@nccpaboard.gov.

North Carolina Public Campaign Fund

The following information is printed as a courtesy to the State Board of Elections.

With tax season at hand, North Carolina licensees are reminded of their legal obligation to ask clients about a check-off designation for the North Carolina Public Campaign Fund (the Fund) on the North Carolina personal income tax form.

Established by NCGS 163-278.61, administered by the State Board of Elections, the Fund supports a nationally acclaimed program designed to improve how North Carolina voters elect judges for the North Carolina Supreme Court and Court of Appeals.

The Fund helps voters cast a more informed vote in these elections by paying for the creation of a non-partisan voter guide which describes the functions of the appellate court and profiles the candidates running for those offices.

The Fund also helps protect the impartiality of the courts by providing financial aid to candidates who accept

restrictions on their spending and fundraising, including limits on donations from lawyers and special-interest groups.

Pursuant to NCGS 105-159.2, "a taxpayer must be given the opportunity to indicate an agreement to that allocation...after being presented with the information required."

To participate in the Fund, filers of North Carolina personal tax returns may designate \$3.00 to the Fund by checking a box on their personal tax returns. Taxpayers must be made aware that designating \$3.00 to the Fund does not increase the taxpayer's tax due and does not reduce any refund due the taxpayer.

A paid taxpreparer of an individual's personal tax return may not mark an agreement or objection to the allocation without the taxpayer's consent.

To help licensees explain the Fund to clients, the State Board of Elections website, www.sboe.state.nc.us has fact

sheets and small dollar-size flyers ("buck slips") available for printing.

More information on the Fund is available from the non-partisan Democracy North Carolina web site, www.democracy-nc.org.

Additional information is also available by calling the State Board of Elections Campaign Finance Division at (919) 733-7173.

This box appears on the North Carolina personal income tax form and should appear as a question on software versions:

NC Public Campaign Fund

Mark "Yes" if you want to designate \$3 of taxes to this special Fund for voter education materials and for candidates who accept strict spending limits. Marking "Yes" does not change your tax or refund.

You	Your Spouse
<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
<input type="checkbox"/> No	<input type="checkbox"/> No

E-Mail Addresses for Board Staff

Executive Staff

Robert N. Brooks, Executive Director

rbrooks@nccpaboard.gov

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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: 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.