



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. 5-2008

Have You Completed Your 2008-2009 License Renewal?

Since March, North Carolina CPAs have been completing their 2008-2009 license renewals on-line through the Board's web site, www.nccpaboard.gov.

To renew on-line, a CPA must have his or her NC CPA certificate number, his or her Social Security number, the number of CPE hours completed to meet the 2007 CPE requirement, and a valid MasterCard or VISA account number (including the security code) with the card expiration date and complete billing address. Please note that each licensee's renewal must be a separate and distinct on-line transaction.

[If a CPA firm has multiple licensees and prefers to submit a lump sum payment by mail, an on-line renewal must be completed for each licensee, each page of the renewal printed (before clicking the "submit" button) and the completed form signed by the licensee. The firm may then submit the completed forms and payment to the Board.]

If a licensee does not have Internet access and needs a renewal form faxed or mailed, please send a written request to Alice Steckenrider by fax to (919) 733-4209 or by mail to PO Box 12827, Raleigh, NC 27605.

To access the on-line renewal, the user must log onto the Board's web site, www.nccpaboard.gov, and click on the "on-line renewal" link located at the bottom of the menu on the left-hand side of the page.

When the renewal page displays, the user will click on the "individual" link to launch the renewal process. On the "Licensee Log-In" page, the user

will enter the licensee's Social Security number and North Carolina CPA certificate number and click "submit."

NOTE: If a licensee wishes to keep a copy of the information submitted during the renewal process, he or she must print each page of the on-line renewal after he or she provides the required information, but before clicking the "submit" button.

If the Social Security number and certificate number entered match the information in the Board's records, the first page of the on-line renewal, "Pertinent Data on File," will display.

This page of the renewal pertains to the licensee's contact information, concentration area, occupation area, job title, and AICPA and NCACPA membership information.

Each licensee must provide the Board with a complete address, including business name, mailing address, e-mail address, and telephone number so that the Board will have complete and accurate information.

To update a licensee's address(es), click on the blue highlighted link (such as Mailing Address or Home Address) to change each type of address (mailing address, home address, or business/practice address).

If a complete mailing address is not provided, the user will not be allowed to continue with the renewal process.

If a licensee is using his or her home address or business/practice address as the mailing address, the licensee does not need to list the same address in two

categories (such as mailing address and home address or mailing address and business/practice address).

The address selected as the licensee's mailing address is the address that will be displayed in the searchable database on the Board's web site. If a licensee does not want his or her home address to display on the Board's web site, he or she must use the business/practice address as the mailing address.

In the "Certificate and Licensee Information" section, the user must select the proper occupation and concentration category from the pop-up lists, type in the licensee's job title, indicate if the licensee is a member of the AICPA or NCACPA, and click the "continue" button.

CPE compliance information is entered on Page 2 of the renewal. The user

Renewal
continued on page 3

www.nccpaboard.gov

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Disciplinary Actions

A. Todd Carswell, #30342
Morganton, NC 04/22/2008

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

1. Respondent is the holder of North Carolina certificate number 30342 as a Certified Public Accountant. Respondent is not a licensed attorney authorized to practice law in North Carolina.
2. Respondent, on behalf of clients, has prepared, signed, and filed Articles of Incorporation with the North Carolina Secretary of State's (Secretary of State) office.
3. The Board has, in numerous newsletter articles, informed licensees that the North Carolina State Bar has determined that preparing, signing, or filing a client's Articles of Incorporation with the Secretary of State's office by a CPA who is not also licensed as an attorney constitutes the unauthorized practice of law. Based upon Respondent's "assurance" that his "conduct will not be repeated..." the North Carolina State Bar issued Respondent a Letter of Caution.
4. 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 Caro-

lina 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 93-1(b) and 93-12 (9)e and 21 NCAC 8N .0202(b)(6), .0203, and .0204.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Order.

Jacob O. Balogun, #20601
Fayetteville, NC 04/22/2008

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

1. Respondent Jacob O. Balogun (hereinafter "Respondent Balogun") was the holder of North Carolina certificate number 20601 as a certified public accountant.
2. While he was licensed as a certified public accountant, Respondent Balogun was registered with the Board as an individual practitioner firm.
3. In October of 2006, Respondent Balogun entered into a Consent Order (October Consent Order) with the Board suspending his certificate for a period of six (6) months from the date that the Board approved the Order on October 23, 2006.
4. Despite his agreement to the October Consent Order, Respondent Balogun has, after October 23, 2006, failed to remove the CPA title from any and all modes of communication.
5. The Board issued an Emergency Order, pursuant to NCGS 150B-3(c), revoking Respondent Balogun's certificate as a Certified Public Accountant on April 24, 2007.

6. Respondent received the Emergency Order on April 27, 2007, yet Respondent still failed to remove the CPA title from any and all modes of communication.

7. Respondent contends that any continued use of the CPA title was not willful and was not done with the intent to deceive or misled the public.

8. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

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)e and 21 NCAC 08N .0202, .0203(b)(1) and(3).

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, Jacob O. Balogun, is hereby permanently revoked.

Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on the following dates:

Monday, May 26, 2008
Memorial Day

Friday, July 4, 2008
Independence Day

Renewal *continued from front*

should read each item carefully, select the appropriate answer, and click "submit."

NOTE: If the user selects answer "B" because the individual was licensed after January 1, 2008, the user will not be able to view Page 3 where licensees who report CPE will enter the CPE hours completed. Instead, the user will be automatically directed to Page 4.

The third page of the renewal is used to calculate the number of hours of CPE carry-forward from 2006, the CPE credit hours earned in 2007, and the CPE hours for carry-forward into 2008.

If the number of carry-forward hours brought forward from 2006 (Block A) does not agree with the licensee's records, please contact Cammie Emery by e-mail at cemery@nccpaboard.gov or by telephone at (919) 733-1423. The licensee's CPE hours will be verified so that the user may complete the renewal process.

The system will automatically add the carry-forward hours earned in 2006 (Block A) to the CPE hours earned in 2007 (Block B), and place the total in the Block C. The hours available for carry-forward will be automatically calculated in Block D (carry-forward hours cannot exceed 20).

NOTE: If the licensee's CPE requirement for 2007 was prorated, he or she may carry forward up to 20 hours in excess of the annual requirement.

After clicking the "submit" button, the user will be taken to Page 4 of the renewal, "Moral Character Data."

On this page, the user must answer each question and type a brief explanation of each affirmative answer in the text box at the bottom of the page and click "submit."

The moral character data for licensees who have not previously filed a certificate renewal is applicable for the period since the filing of their certificate application.

Page 5 is an affirmation which states that the licensee has read the North Carolina Accountancy Statutes and Rules. The statutes and rules are

available on the Board's web site, www.nccpaboard.gov.

In addition, the user is certifying that the information provided on the renewal form is correct and complete. When the user accepts the statement on Page 5 and clicks the "submit" button, he or she will be directed to the payment page.

The Board's web site is certified by Comodo as secure for web-based transactions; all e-commerce transactions are directed through the VeriSign gateway.

[For additional information about Comodo, please visit www.comodogroup.com, and for additional information about VeriSign, please visit www.verisign.com.]

In addition, the underwriters at BB&T, the Board's financial institution of record, have reviewed and approved the payment transaction portion of the Board's web site.

Please note that the Board only accepts MasterCard and VISA for on-line payment of the renewal fee.

All fields on the payment page of the renewal are required. If the user does not fill in all fields properly, the transaction will fail and the user will be prompted to correct the information entered.

Account information is not submitted until the "submit" button is clicked; account information is not stored in the Board's records.

After the transaction is complete, the user may print the acknowledgment page to confirm that the renewal was processed. The Board does not provide payment receipts; the credit card statement serves as the user's payment receipt.

A licensee who does not wish to submit credit card information using the secure web site but still wishes to pay by credit card may submit a copy of his or her on-line renewal form by answering all questions on each page of the renewal, printing each page as it is completed (but before clicking "submit"), signing the renewal, and faxing the completed pages, including the completed credit card information page (available on the "Forms" page of the Board's web site) to the Board at (919) 733-4209.

A licensee who wishes to submit the renewal form with a check may do so by answering all questions on each page of the renewal, printing each page as it is completed but before clicking "submit," signing the renewal, and mailing the completed pages, with a check or money order for \$50.00 payable to "State Board of CPA Examiners," to PO Box 12827, Raleigh, NC 27605-2827. The Board does not provide payment receipts; the cancelled check serves as the user's receipt.

On-line renewals are processed in real time; the Board's database is updated immediately. To check the status of a renewal, use the "Licensee Search" function of the web site to verify that the license expiration date has been changed to June 30, 2009.

Please note that renewal confirmation postcards are no longer mailed to licensees. Those licensees who take advantage of the on-line renewal will receive a printable renewal confirmation as the last page of the renewal process. Licensees who renew by mail or fax must verify through the "Licensee Search" function of the web site that the license expiration date has been changed to June 30, 2009.

Licensees are encouraged to renew early; as the June 30 renewal deadline draws nearer, users may experience server slowdowns which may delay or prevent renewals from being processed.

Licensees who do not submit a properly completed renewal and the \$50.00 fee prior to July 1, 2008, may receive a Letter of Demand from the Board. Failure to submit the renewal form and fee within 30 days of the mailing of the Letter of Demand will result in an automatic forfeiture of the licensee's NC CPA certificate.

Licensees who elect to be placed on retired or inactive status may do so by submitting the proper form to the Board prior to July 1, 2008. Inactive or retired status forms are available on the web site, www.nccpaboard.gov, or by calling (919) 733-4222.

If you have questions regarding the renewal process, please contact Buck Winslow, Manager of Licensing, by e-mail at buckw@nccpaboard.gov or by telephone at (919) 733-1421.

Review of Annual CPE Requirements

As the 2008-2009 certificate renewal period draws to a close, licensees are encouraged to review the rules regarding the Board's annual CPE requirements.

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, CPAs having certificate applications approved by the Board in April, May, or June must complete 30 CPE hours during the same calendar year; CPAs having certificate applications approved by the Board in July, August, or September must complete 20 CPE hours during the same calendar year; and CPAs having certificate applications 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(a) or (c); 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 not another. Each CPA must therefore exercise judgment in selecting courses for which CPE credit is claimed and choose only those that contribute to his or her professional competence.

Although the Board registers CPE sponsors, it does not approve individual CPE courses (except ethics courses); it is up to the individual attending a course and desiring to claim CPE credit for the course to assess whether it increases his or her professional competency.

A list of Board-registered CPE sponsors is available on the Board's web site, www.nccpaboard.gov, through the database (click on the "Licensee Search" link). These sponsors have agreed to conduct programs in accordance with the standards for CPE set forth in 21 NCAC 08G .0404.

Sponsors of CPE programs which are listed in good standing on NASBA's National Registry of CPE Sponsors are considered to be registered CPE sponsors with the Board.

21 NCAC 08G .0409(c) requires that active licensees complete at least eight hours of non-self-study CPE each year as part of the annual CPE requirement. A licensee 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 webcasts, 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 licensee 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.

Licensees 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 accepts 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 licensees 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.

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.

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 forth in 21 NCAC 08N.

Only those ethics courses which have been approved by the Board can be used to fulfill the ethics CPE requirement for North Carolina licensees who live or reside in North Carolina.

A non-resident licensee (a licensee who neither lives nor works in North Carolina) may satisfy the ethics CPE requirement by completing the ethics requirement of the board of accountancy in the jurisdiction in which he or she is licensed and works or resides.

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

A 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 requirement prior to the end of the previous calendar year, but the CPA has completed the requirement by June 30, the Board may issue a Letter of Warning for the first such failure within a five calendar year period; and 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 CPE, please contact Cammie Emery by telephone at (919) 733-1423 or by e-mail at cemery@nccpaboard.gov.

Reclassifications

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)].

03/28/08	Arne Leroy Fennel	#17766	Concord, NC
03/28/08	Edgar Lawton Pittman, Jr.	#3295	Youngsville, NC
03/31/08	Virginia Jeffery Chamblin Grochowski	#32125	Rocky Mount, NC
04/01/08	Marianne Clark Holt	#14298	Matthews, NC
04/01/08	Nicholas A. Sinigaglia	#32472	Farmingdale, NY
04/02/08	Beverly Carroll Eckard	#32700	High Point, NC
04/03/08	Theresa Marie Allison	#27222	Hartford, CT
04/03/08	Julie Adrienne Moore	#21499	Redondo Beach, CA
04/14/08	Geoffrey Challenger	#14150	Greenville, SC
04/14/08	Larry Fine	#2604	Miramar Beach, FL
04/14/08	Jennifer Lynn Harding	#27135	Charlotte, NC
04/14/08	Kimberleigh S. Kidd	#27685	Canton, GA
04/15/08	Luther Gary Leonard	#4337	Greensboro, NC
04/15/08	Loretto G. Martin	#25670	Rockwall, TX
04/15/08	Kevin Eugene Tucker	#27827	Statesville, NC
04/25/08	Roger Foster Eller	#1753	Sneads Ferry, NC
04/28/08	Headon Bynum Foster	#13616	Fort Mill, SC
04/28/08	Xinyi “Sunny” Wu	#31885	CHINA
04/30/08	Lisa Lutz Gantt	#21323	Fuquay Varina, NC
04/30/08	Carol Vance Harris	#18896	Greensboro, NC
05/02/08	Meredith Corlew Wood	#9861	Beech Grove, IN

Reinstatements

04/22/08	Bonya Banerjia	#14071	
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Reissuance

04/22/08	Catherine Irene Butts	#26426	
04/22/08	Beverly Ruth Winstead	#31036	

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)].

04/22/08	Alexander G. Glover	#30259	Tryon, NC
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Check Your CPE Carryforward Online

Licensees 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.

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 .

Address Change?

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

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

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

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

Generic Ethics Courses

As a reminder, generic ethics courses cannot be used to satisfy the requirement of 21 NCAC 08G. 0410, *Professional Ethics and Conduct CPE*.

For example, a tax update course which includes one hour of generic ethics instruction does not meet the requirements of 21 NCAC 08G. 0410.

Courses used to meet the requirements of 21 NCAC 08G .0410 must be approved by the Board pursuant to 21 NCAC 08G .0400 and must be offered by a CPE sponsor registered with the Board pursuant to 21 NCAC 08G .0403(a) or (b).

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

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

2008 Board Meetings

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

Certificates Issued

At its April 22, 2008, meeting, the Board approved the following applications for licensure:

Scott D. Adams
Thomas Beverly Alvis, III
Ginger May Argot
Glenda Renee Arnold-Tuthill
Sarah Beth Atkins
Sherry Lee Bear
Kimberly Elaine Benson
Kathleen Lynn Blackburn
Regina Beach Blackley
John Lance Bogert
Amy Lee Boswell
Ryan Terry Brummeyer
Heidi Marie Brundage
Richard Paul Burchill, Jr.
Michael J. Burillo
Georgia Anna Capobianco
Timothy Joseph Carr
Heather Hines Chatham
David Robert Cottone
Delia D. Couvillon
Taunya Lynn Craig
Scott D. Davis
Jasey Hein Day
Jaclyn Marie Deason
Paula Elizabeth DeLorenzo
Michael Kyle Detroy
Amy McNeal Dieffenbach
Kelli Ann DiPietro
Monique Eve Elliott
Michael Scott Fair
Lisa Rudolph Featherngill
Robert A. Frith
Mohammed Subhi Ghanayem
Gustavo De Jesús Giordanelli
Lois Kathrine Green
Robert D. Greer
John Lee Grissom, III
James R. Hanlon
Andrew Allen Hardy
Monica Herrera
Telika April Tony Holder
Bridget Marie Hugues
Angelica Maria Jacobs
Brian Keith
Chad Anthony Kidney

Robert Warren Knapp
William Francis Larkin
Keira A. Lichtenstein
Meredith Ann Luke
Tyler Joe Maney
Anne Marie Mundinger
Shaun Michael Nicholson
Russell Aric Norris
Vandie Leroy Oaties
Christine Renee Olszewski
Annabelle V. Palanca
Laura Elizabeth Palmer
Richard Martin Pasquantonio
Tania Patricia Peon
Rosalind Crayton Pettway
Stefanie Marie Powell
Aaron Robert Reece
Theresa M. Richter
Delmo Lafayette Risley
Lisa E. Rower
Todd Alan Samsa
David Charles Schmidt
Terry Joel Schwartz
Christopher Hanner Scott
David Charles Scrimale
Jeanette Erickson Sellers
Devin Manuel Simon
Ioulia Nickolaevna Smirnova
Timothy Adair Smith
Gregory Wayne Spivey
Kristen Marie Steffen
Scotty Ray Tribble
Jason Alan Underwood
Elena A. Utkina
Lara Nicole Vann
Deron Matthew Vaughn
Allison Lilly Wellemeyer
Jean Colnon Williams
William Robert Williamson
Steven Lee Winters
Dieter Ernst Wulff
Wenzhen Xiao
Melissa Grace Youngblood
Chen Zhang

Focus On: Uniform CPA Examination

New Tutorial and Sample Tests Available

On May 5, 2008, the AICPA announced that new versions of the Uniform CPA Exam tutorial and sample tests are available on the Exam web site, www.cpa-exam.org.

A simpler and more intuitive research task format is scheduled to go into effect on July 1, 2008 (see *"New Research Question Format"* in box at right). The revised tutorial and sample tests demonstrate the new functionality.

Through the end of May, two versions of the tutorial and sample tests will be available on the Exam web site – the current version for candidates testing before July 1, and the new version for those who will test on July 1 and thereafter.

Candidates with active Notices to Schedule (NTSs) were notified by e-mail about the implementation of the new format and the materials available for their review.

Slides illustrating the new research task format have also been posted on the Exam web site. The slides and the revised tutorial and sample tests cover the same change in functionality – the slides providing a static view, and the tutorial and sample tests showing the new functionality in action.

Candidates are strongly encouraged to review the slides, tutorial, and sample tests to gain familiarity with the new format.

Need Exam Information?

Exam candidates are encouraged to visit the following web sites to obtain the most current information on the Uniform CPA Examination:

www.nccpaboard.gov
www.cpa-exam.org
www.nasba.org

New Research Question Format

A new Uniform CPA Examination research question response format is scheduled to be introduced in the third testing window of 2008.

According to the AICPA, the new format will be a major improvement – more intuitive, much simpler, and far more compact.

"We have simplified the research question response process by eliminating the need to have text copied from authoritative literature to the answer location," says Pete Brittingham, AICPA Examination Team's Strategic Architect.

"Beginning on July 1, candidates will only be required to identify – not copy – their responses, in much the

same way that they select answers to multiple-choice questions. Candidates will not have to worry about splitting the screen as everything they need will appear on a single 'tab.' I really think the new interface will make them happy."

A new tutorial and sample tests are now posted on the CPA Examination web site, www.cpa-exam.org, so that candidates planning to test on or after July 1 may become thoroughly familiar with the new functionality.

The current tutorial and sample tests will remain available on the web site until June for the benefit of candidates testing before the new format is implemented.

Exam Fees Will Increase August 1, 2008

Effective August 1, 2008, the Uniform CPA Exam fees charged by the AICPA and Prometric Test Centers will increase. Neither the Board's administrative fees nor NASBA's Exam fees will increase August 1, 2008.

The AICPA's fee of \$80 per Exam section will increase to \$95 per Exam section. Prometric's per test hour fee of \$23.85 per hour will not increase, but Prometric's fee of \$4 per Exam section will increase to \$5.95 per Exam section.

Applications postmarked on or before July 31, 2008, and received by the Board on or before August 8, 2008, will be processed using the current fee schedule. Applications postmarked after July 31, 2008, will be processed using the new fee schedule. Applications postmarked after July 31, 2008, which do not include the increased fees will be returned to the applicant.

Revised Exam applications which reflect the new fees will be available in July from the Board's web site, www.nccpaboard.gov.

Exam Fees Effective August 1, 2008

Administrative Fees

Initial Applicant	\$230.00
Re-exam Applicant	\$75.00

Exam Section Fees

Auditing & Attestation (AUDIT)	\$226.28
Financial Accounting & Reporting (FAR)	\$214.35
Regulation (REG)	\$190.50
Business Environments & Concepts (BEC)	\$178.58



State Board of CPA Examiners

Board Members

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