



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. 5-2009

Have You Completed Your 2009-2010 License Renewal?

Since March, North Carolina CPAs have been completing their 2009-2010 license renewals online through the Board's web site, www.nccpaboard.gov.

To renew online, 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 2008 CPE requirement, and a valid MasterCard or VISA credit card account number (including the security code) with the card expiration date and complete billing address. A debit card may be used for payment if the card has a MasterCard or VISA logo. Each licensee's renewal must be a separate and distinct online transaction.

[If a CPA firm has multiple licensees and prefers to submit a lump sum payment by mail, an online 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 by fax to (919) 733-4209 or by mail to PO Box 12827, Raleigh, NC 27605.

To access the online renewal, the user must log on to the Board's web site, www.nccpaboard.gov, and click on the "online 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 NC 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 online 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 online 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 should read each item carefully, select the appropriate answer, and click "submit."

Renewal Information
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www.nccpaboard.gov

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Disciplinary Actions

Etim Jeremiah Udoh, #29680
Charlotte, NC 04/21/2009

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearings on February 16, 2009, and April 21, 2009, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondent and this Matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was present at the Hearing on February 16, 2009, and was not represented by counsel. Initially, the Hearing was continued to March, but Respondent stated that he would be unable to attend, so the Hearing was continued to April 21, 2009, and Respondent was strongly encouraged to be present. Respondent was given over a month advance notice of the continued Hearing date.
7. Respondent was not present at the Hearing on April 21, 2009, but was represented by counsel.
8. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

9. While licensed as a certified public accountant, Respondent was registered with the Board as an individual practitioner firm.

10. In March of 2008, Respondent was arrested and charged with six (6) counts of obtaining property under false pretense.

11. On June 27, 2008, Respondent failed to inform the Board, on his 2008-2009 individual certificate renewal, of any arrest or charges against him.

12. On July 21, 2008, the Honorable Allen Baddour, Superior Court Judge of Wake County, accepted Respondent's guilty plea to two (2) felony counts of obtaining property under false pretense. And upon judgment of conviction, Respondent was sentenced to from five (5) to six (6) months in prison, but said prison sentence was suspended and Respondent was placed on twenty-four (24) months of supervised probation. Respondent was assessed fines, court costs, and community service fees totaling \$2,441.50. Respondent was required to complete one hundred (100) hours of community service within the first one hundred eighty (180) days of his probation. Further, Respondent was required to file accurate amended tax returns and pay any taxes owed within the first six (6) months, to timely and accurately file and pay all state and federal tax returns, to cease preparing or assisting in any manner with the preparation of any tax returns other than his own, and was instructed that restitution would be determined by the probation officer after tax returns are filed. The Court also ordered that this Board be notified of the convictions.

13. Respondent failed to notify the Board within thirty days of his conviction of a criminal offense.

CONCLUSIONS OF LAW

1. Respondent's felony conviction and failures to inform the Board of the arrests, charges, and convictions represents violations of NCGS 93-12(9)a, b, d, and e and 21 NCAC 08N .0202(a), .0203, .0204, .0207, and .0208.

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

1. The Certified Public Accountant certificate issued to Respondent, Etim Jeremiah Udoh, is hereby permanently revoked.

William A. Bostic, #23012
Richlands, NC 03/25/2009

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 23012 as a Certified Public Accountant.
2. Sometime in 2003, Respondent was engaged by a professional corporation equally owned by a husband and a wife. While most of the information provided on behalf of the corporation was apparently provided by the wife, the husband is the president of the corporation and is therefore its legal representative.
3. After the husband and wife separated, Respondent turned over client records for the corporation to the wife and has failed to provide client records to the husband as requested.
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 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 8N .0305.

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 is censured.

Karen R. D'Eredita, #18543
Charlotte, NC 03/25/2009

THIS CAUSE coming before the Board on March 25, 2009, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Karen R. D'Eredita (hereinafter "Ms. D'Eredita") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Ms. D'Eredita failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 8J .0108(b) and (g).

3. Ms. D'Eredita was sent a letter by certified mail on February 12, 2008, regarding her failure to renew her firm registration, which was returned as undeliverable with no forwarding address; that address is still her physical address of record with the Board.

Disciplinary Actions
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Notice of Apparent Violation and Demand to Cease and Desist

Virginia Wicks-Riley
Wake Forest, NC

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 who has not received a certificate of qualification admitting him to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

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, Respondent Virginia Wicks-Riley (hereinafter "Respondent Wicks-Riley") is not currently licensed or otherwise authorized by the Board as a certified public accountant in North Carolina; and

WHEREAS, Respondent Wicks-Riley identified herself as a "CPA" or "Certified Public Accountant" in an affidavit filed with the Court, in other Court documents, on a resumé, and on

an employment application, 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 Wicks-Riley is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that she immediately cease and desist from offering or rendering public accounting services of any kind in North Carolina unless and until Respondent Wicks-Riley has been licensed as a CPA by the Board.

BY:

Robert N. Brooks, Executive Director
North Carolina State Board of
Certified Public Accountant
Examiners
02/10/2009

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

CONSENTED TO BY:

Virginia Wicks-Riley
02/18/2009

2009 Board Meetings

June 24*
July 20
August 19
September 21
October 19
November 18
December 17

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

*Greensboro

Disciplinary Actions

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Ms. D'Eredita was sent an e-mail on May 9, 2008, requesting her current address but no response was received; that e-mail address is still her e-mail address of record with the Board. As of this date, Ms. D'Eredita has never renewed or cancelled her firm registration.

CONCLUSIONS OF LAW

1. Ms. D'Eredita's failure to timely file the annual firm registration or inform the Board as to the status of her firm's registration prior to the prescribed filing date is a violation of NCGS 93-12(7b) and 21 NCAC 8J .0108(b) and (g) and 21 NCAC 8N .0213.

BASED ON THE FOREGOING, the Board orders that:

1. Ms. D'Eredita's certificate shall be suspended for thirty (30) days; however, said suspension is stayed.
2. Ms. D'Eredita shall disclose the suspension of her license whenever asked if she has ever had a license suspended, revoked, or disciplined.
3. Ms. D'Eredita's certificate shall be placed on conditional status for one year from the date this Order is approved.
4. Ms. D'Eredita shall pay a five hundred dollar (\$500.00) civil penalty.

Shellie L. Garay, #29241
Deerfield, IL 03/25/2009

THIS CAUSE coming before the Board on March 25, 2009, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Shellie L. Garay (hereinafter "Ms. Garay") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina

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

2. Ms. Garay failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 8J .0108(b) and (g).

3. Ms. Garay was sent a letter by certified mail on February 12, 2008, regarding her failure to renew her firm registration; the Board never received written confirmation of her receipt of the letter. Another letter was sent by certified mail on May 12, 2008, which Ms. Garay signed for and received on May 17, 2008. As of this date, Ms. Garay has not renewed or cancelled her firm registration with the Board.

CONCLUSIONS OF LAW

1. Ms. Garay's failure to timely file the annual firm registration or inform the Board as to the status of her firm's registration prior to the prescribed filing date is a violation of NCGS 93-12(7b) and 21 NCAC 8J .0108(b) and (g) and 21 NCAC 8N .0213.

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Garay's certificate shall be suspended for thirty (30) days; however, said suspension is stayed.
2. Ms. Garay shall disclose the suspension of her license whenever asked if she has ever had a license suspended, revoked, or disciplined.
3. Ms. Garay's certificate shall be placed on conditional status for one year from the date this Order is approved.
4. Ms. Garay shall pay a five hundred dollar (\$500.00) civil penalty.

Beverly J. Kubota, #25194
Charlotte, NC 03/25/2009

THIS CAUSE coming before the Board on March 25, 2009, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Beverly J. Kubota (hereinafter "Ms. Kubota") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Ms. Kubota failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 8J .0108(b) and (g).

3. Ms. Kubota subsequently cancelled her firm registration, which was received by the Board on April 13, 2008, in excess of 60 days but not more than 120 days from the annual firm registration date.

CONCLUSIONS OF LAW

1. Ms. Kubota's failure to timely file the annual firm registration or inform the Board as to the status of her firm's registration prior to the prescribed filing date is a violation of NCGS 93-12(7b) and 21 NCAC 8J .0108(b) and (g), and 21 NCAC 8N .0213.

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Kubota's certificate shall be placed on conditional status for one year from the date this Order is approved.
2. Ms. Kubota shall pay a one hundred dollar (\$100.00) civil penalty.

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 25, 2009

Memorial Day

Friday, July 3, 2009

Independence Day

www.nccpaboard.gov

2009-2010 Board Committees

Michael C. Jordan, CPA, President of the North Carolina State Board of CPA Examiners, recently announced the Board's 2009-2010 committees. Committee assignments are as follows:

Executive

Michael C. Jordan, CPA,
President

Jeffrey T. Barber, CPA,
Vice President

Maria T. Lynch, Esq.,
Secretary-Treasurer

Professional Standards

Norwood G. Clark, Jr., CPA, Chair

Jeffrey T. Barber, CPA

Michael C. Jordan, CPA

Professional Education and Applications

Maria T. Lynch, Esq., Chair

Jordan C. Harris, Jr.

Jose R. Rodriguez, CPA

Audit

Arthur M. Winstead, Jr., CPA

Jose R. Rodriguez, CPA

Communications

Michael C. Jordan, CPA

Personnel

Maria T. Lynch, Esq., Chair

Jordan C. Harris, Jr.

Arthur M. Winstead, Jr., CPA

Moved? Changed Jobs?

21 NCAC 08J .0107 requires all licensees and firms to notify the Board *in writing* within 30 days of any change in address (including telephone number or e-mail 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. Exam candidates must submit address changes by fax, e-mail, or US mail.

Certificates Issued

At its April 21, 2009, meeting, the Board approved the following applications for licensure:

Jessi Lynn Adams
Krupa Amin
Thomas David Arman Jr.
Kimberley Clegg Beecher
Dorothy E. Birch
Gerene Sue Bovermann
Heidi Beth Brausch
Kevin Christopher Burke
Robert Carickhoff Jr.
Sarah Morris Clapsadl
Brett Alan Cohen
Kendra Alise Cooks
Loren Stanley Cornish
Todd P. Courtney
Christopher Abram Cramer
David Wayne Croswhite
Eric John Curran
Susan Yount Davis
Janice Jeryle Doughty
Jonathan Rhett Esser
Mark Eugene Fogle
Jackie Lynn Fryt
Kelly Brigette Green-Krist
Jeffrey John Haas
Carl DeMeyer Harris
Tifini Shalom Isom
Lydia Elizabeth Jensen
Andrew Bennett Keasler
David William King
Philip Charles Lachapelle
Ching Ha Lam
Allison Watkins Lee
Chantal Elizabeth Lyon
Jie Ma
Ruth Ann Mahoney
Sally Boseman McClure
Michael Ray McKinney
Laurie J. McMillen
Pietro Vincent Milano
William Earl Mims
Brenda Ann Moore
Daniel H. Moore

Jason Scott Moss
Charles Dennis Muha
William Sean Nelson
Aurora M. Nieves-Aponte
Heather Peebles Norton
Anne Smart Pagano
Thomas Robert Pirolo
William Markland Porter
Shannon Noel Quon
Anson Marcus Reilly
Craig Daniel Resinger
Bradley Wayne Retzlaff
Julie L. Richter
Donald Robert Scotberg
David William Shearer, II
Angela Rae Shrock
Barbara Silver
Jessica Erin Simpson
Jordan Michael Smith
Justin Ryan Smith
Miriam N. Stuart
Karen Amy Sullivan
David Lynn Swalls
Edward James Vaccaro
Jeffrey Robert Wager
Andrew Vincent Walker
Joseph Bernard Walker
Greg Robert Warmuth
Gordon Valden Wheeler
Olivia Clare Whipple
David Lewis Wolfe
Karin Lee Young
Damon Keith Yudichak
Andrey Paulovich Zubenko

Have a Question or Comment?

Do you have a question or comment about an article in the *Activity Review*? E-mail your questions, comments, or article suggestions to lisahearne@nccpaboard.gov.

Reclassifications

Reinstatements

04/21/09	Crystal Cheatham Drum	#22287
04/21/09	Tracy Michelle Hamilton	#28549
04/21/09	Stewart Clayton Hare	#32027
04/21/09	Mary Elizabeth Higgins	#20491
04/21/09	Gail Shell Miller	#14501
04/21/09	Gerald G. Spaugh	#10847
04/21/09	Jodie B. Vinson	#29742

Reissuance

04/21/09	William Fred Chapman	#14686
04/21/09	Reginald Dean Oakley	#28000

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)].

04/21/09	Charles Douglas Mecimore, Sr.	#3523	Winston-Salem, NC
04/21/09	Marjorie Faye Vesey	#28735	Greensboro, NC

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)].

03/03/09	Rick Deese	#15979	Mercer Island, WA
03/03/09	Nancy Aycock O’Hanlon	#15664	Midlothian, VA
03/03/09	Cindy Lynn Owens	#30353	Lynchburg, VA
03/04/09	David J. Farren	#26433	Esteros, FL
03/04/09	Tracy Michelle Hamilton	#28549	Smyrna, GA
03/04/09	Thomas Edison Leary, Jr.	#15572	Dallas, TX
03/04/09	Cathy Bridges Walgate	#17929	Asheville, NC
03/05/09	David Kittner	#628	Philadelphia, PA
03/05/09	Carla Thrower Zorovich	#25402	Boynton Beach, FL
03/09/09	Danny Allen Snead	#12466	Mount Holly, NC
03/12/09	Brandon Gray Combs	#32567	Antelope, OR
03/19/09	Andrew Williams Preston	#32749	Washington, DC
03/20/09	Natalie Huffman Brown	#32004	Winston-Salem, NC
03/20/09	Lori Price Cobb	#20692	Columbus, IN
03/20/09	Clinton Eugene VanHoy	#16812	Peachtree City, GA
03/20/09	Betty Pritchett White	#12663	Chapel Hill, NC
03/24/09	Jeffrey Scott Gittler	#33255	Allentown, PA
03/25/09	Erica V. Smith	#28193	West End, NC
03/27/09	Jodi Renae Rocco	#31272	Salisbury, NC
03/31/09	Thomas Coke Bates	#24769	Greensboro, NC
03/31/09	Thomas Nickolson Gray	#2811	San Antonio, TX
03/31/09	Thomas Hamilton Lewis, VI	#31917	GERMANY

CPE Requirements

As part of the annual CPE requirement, all active CPAs must complete an ethics course and at least eight hours of non-self-study CPE to be eligible for license renewal.

CPAs must complete either a two-hour group-study course or a four-hour self-study course on professional ethics and conduct [21 NCAC 08G .0410].

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

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

A non-resident CPA (a licensee who neither lives nor works in North Carolina) may satisfy the annual ethics 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 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.

In addition, all active CPAs, including those individuals licensed within the current year, must complete at least eight hours of non-self-study CPE [21 NCAC 08G .0409(c)]. A CPA is not required to take any self-study CPE, but is required to take at least eight hours of non-self-study CPE.

Non-self-study CPE includes group-study courses, interactive group web casts, completing a college course, instructing a CPE course, authoring a publication, and instructing a college course. 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.

Renewal Information

continued from front

NOTE: If the user selects answer “B” because the individual was licensed after January 1, 2009, 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 2007, the CPE credit hours earned in 2008, and the CPE hours for carry-forward into 2009.

If the number of carry-forward hours brought forward from 2007 (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 2007 (Block A) to the CPE hours earned in 2008 (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 2008 was prorated, he or she may carry forward up to 20 hours in excess of the annual requirement. If an out-of-state licensee complies with the CPE requirement in the state where he or she lives and works and is licensed, he or she reports the number of CPE hours that he or she earned in 2008 but no carry-forward hours are calculated due to the differences in other states’ CPE requirements.

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 uses the most current encryption algorithm, Secure Socket Layer Version 3 (SSL3) and the site is scanned regularly by a third-party vendor to ensure a continuous high level of security compliance.

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.

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.

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, 2010.

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, 2010.

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, 2009, 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, 2009. Inactive or retired status forms are available from 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.



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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.