



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. 05-2010

Have You Completed Your 2010-2011 License Renewal?

Since March, North Carolina CPAs have been completing their 2010-2011 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 2009 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 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 ad-

dress 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."

NOTE: If the user selects answer "B" because the individual was licensed

Renewal
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www.nccpaboard.gov

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Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Board-issued Consent Orders in response to the findings of the Continuing Professional Education (CPE) audit. The complete text of each Consent Order is available online through the Board's web site, www.nccpaboard.gov. To view the full text of a Consent Order, use the licensee search function of the web site to look up the licensee's record, click on the "Details" link, then click on the "View" link under the heading, "Public Documents."

John L. Bogert, #33584 **Charlotte, NC 03/24/2010**

The North Carolina State Board of CPA Examiners (Board) opened a case against John L. Bogert (Respondent Bogert) for failure to complete sufficient CPE for renewal of his North Carolina CPA certificate and for failure to complete a Board-approved ethics CPE course as required for renewal of his North Carolina CPA certificate.

Respondent Bogert signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a \$1,000.00 civil penalty. Respondent Bogert may apply to reinstate his North Carolina CPA license by complying with the terms set forth in the Consent Order.

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

Travis M. Fox, #26223 **Jacksonville, FL 03/24/2010**

The North Carolina State Board of CPA Examiners (Board) opened a case against Travis M. Fox (Respondent Fox) for failure to complete a Board-approved ethics CPE course as required for renewal of his North Carolina CPA certificate.

Respondent Fox signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a \$1,000.00 civil penalty. Respondent Fox may apply to reinstate his North Carolina CPA license by complying with the terms set forth in the Consent Order.

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

Richard W. Goodman, #23521 **Richmond, VA 03/24/2010**

The North Carolina State Board of CPA Examiners (Board) opened a case against Richard W. Goodman (Respondent Goodman) for failure to complete a Board-approved ethics CPE course as required for renewal of his North Carolina CPA certificate.

Respondent Goodman signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year and ninety days, of his license; and 3) the imposition of a \$1,000.00 civil penalty. Respondent Goodman may apply to reinstate his North Carolina CPA license by complying with the terms set forth in the Consent Order.

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

Kenneth H. Griffin, #15985 **Washington, DC 02/22/2010**

The North Carolina State Board of CPA Examiners (Board) opened a case against Kenneth H. Griffin (Respondent Griffin) for failure to complete sufficient CPE for renewal of his North Carolina CPA certificate.

Respondent Griffin signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a \$1,000.00 civil penalty. Respondent Griffin may apply to reinstate his North Carolina CPA license by complying with the terms set forth in the Consent Order.

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

Alfred L. Liner, #11298 **Calabash, NC 03/24/2010**

The North Carolina State Board of CPA Examiners (Board) opened a case against Alfred L. Liner (Respondent Liner) for failure to complete a Board-approved ethics CPE course as required for renewal of his North Carolina CPA certificate.

Respondent Liner signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a \$1,000.00 civil penalty. Respondent Liner may apply to reinstate his North Carolina CPA license by complying with the terms set forth in the Consent Order.

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

Kimberly M. Quinn, #30996 **Pilot Mountain, NC 03/24/2010**

The North Carolina State Board of CPA Examiners (Board) opened a case against Kimberly M. Quinn (Respondent Quinn) for failure to complete a Board-approved ethics CPE course as required for renewal of her North Carolina CPA certificate.

Respondent Quinn signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a \$1,000.00 civil penalty. Respondent Quinn may apply to reinstate her North Carolina CPA license by complying with the terms set forth in the Consent Order.

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

Orders

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Renewal *continued from front*

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 2008, the CPE credit hours earned in 2009, and the CPE hours for carry-forward into 2010.

If the number of carry-forward hours brought forward from 2008 (Block A) does not agree with the licensee's records, please contact Cammie Emery by e-mail at **cemery@nccpaboard.gov**. 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 2008 (Block A) to the CPE hours earned in 2009 (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 2009 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 2009, 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 and that the payment was processed. The Board does not provide any other kind of payment receipts; the credit card statement also 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 online 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.

Online 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, 2011.

Licensees who take advantage of the online 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, 2011.

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, 2010, 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 NCCPA 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, 2010. 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.

Orders continued from page 2

Daniel F. Scanlon, II, #17865
Moyock, NC 03/24/2010

The North Carolina State Board of CPA Examiners (Board) opened a case against Daniel F. Scanlon, II (Respondent Scanlon) for failure to complete a Board-approved ethics CPE course and failure to complete at least eight hours of non-self study CPE as required for renewal of his North Carolina CPA certificate.

Respondent Scanlon signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a \$1,000.00 civil penalty. Respondent Scanlon may apply to reinstate his North Carolina CPA license by complying with the terms set forth in the Consent Order.

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

Scott S. Simmons, #27820
Niagara Falls, NY 03/24/2010

The North Carolina State Board of CPA Examiners (Board) opened a case against Scott S. Simmons (Respondent Simmons) for failure to complete a Board-approved ethics CPE course as required for renewal of his North Carolina CPA certificate.

Respondent Simmons signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a \$1,000.00 civil penalty. Respondent Simmons may apply to reinstate his North Carolina CPA license by complying with the terms set forth in the Consent Order.

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

Teresa M. Walker, #20636
Roxboro, NC 03/24/2010

The North Carolina State Board of CPA Examiners (Board) opened a case against Teresa M. Walker (Respondent Walker) for failure to complete a Board-approved ethics CPE course as required for renewal of her North Carolina CPA certificate.

Respondent Walker signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a \$1,000.00 civil penalty. Respondent Walker may apply to reinstate her North Carolina CPA license by complying with the terms set forth in the Consent Order.

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

Amanda T. Strider, #24184
Arlington, VA 04/26/2010

The North Carolina State Board of CPA Examiners (Board) opened a case against Amanda T. Strider (Respondent Strider) for failure to complete a Board-approved ethics CPE course as required for renewal of her North Carolina CPA certificate.

Respondent Strider signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a \$1,000.00 civil penalty. Respondent Strider may apply to reinstate her North Carolina CPA license by complying with the terms set forth in the Consent Order.

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

Ronald E. Venable, #10737
Salisbury, NC 03/24/2010

The North Carolina State Board of CPA Examiners (Board) opened a case against Ronald E. Venable (Respondent Venable) for failure to complete a Board-approved ethics CPE course and at least

eight hours of non-self study CPE as required for renewal of his North Carolina CPA certificate.

Respondent Venable signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least two years, of his license; and 3) the imposition of a \$2,000.00 civil penalty. Respondent Venable may apply to reinstate his North Carolina CPA license by complying with the terms set forth in the Consent Order.

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

Jeremy H. White, #29529
Charlotte, NC 03/24/2010

The North Carolina State Board of CPA Examiners (Board) opened a case against Jeremy H. White (Respondent White) for failure to complete a Board-approved ethics CPE course as required for renewal of his North Carolina CPA certificate.

Respondent White self-reported the deficiency and signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least 90 days, of his license; and 3) the imposition of a \$1,000.00 civil penalty. Respondent White may apply to reinstate his North Carolina CPA license by complying with the terms set forth in the Consent Order.

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

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:

May 31, 2010
Memorial Day

July 5, 2010
Independence Day

Annual CPE Requirement

As part of the annual 40-hour 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 not an 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 combina-

tion 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.

For specific information about these CPE requirements, please see the Board's web site, www.nccpaboard.gov.

CPE Carryforward

Licensees can verify their CPE carryforward by looking up their information using the "Licensee Search" function of the Board's web site, www.nccpaboard.gov.

Send questions regarding the number of carryforward hours to Cammie Emery by e-mail at cemery@nccpaboard.gov.

2010 Board Meetings

- 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.

*Greensboro

Reclassifications

Reinstatement

04/26/10	Erin Lane Betts, #23011	Katy, TX
04/26/10	John Thomas Chepul, #22569	Matthews, NC
04/26/10	Laura Simmons Hines Conner, #25328	Humble, TX
04/26/10	Donna Jean Earp, #19135	Greensboro, NC
04/26/10	Jeffrey Dean Gordon, #20040	Browns Summit, NC
04/26/10	Stanley Tyler Treece, #25507	Hendersonville, NC
04/26/10	John Thornton Walsh, #25510	Grapevine, TX
04/26/10	Teresa Gay Walters, #28198	Chapel Hill, NC
04/26/10	Angelica Willeford, #28619	Gaithersburg, MD

Reissuance

04/26/10	Bradley Allen Price, #17270	Huntersville, NC
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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)].

04/26/10	Ovid Brown Gardner, #7733	Durham, NC
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Certificates Issued

At its April 26, 2010, meeting, the Board approved the following applications for licensure:

Charlotte Elaine Addison	Shilpi Jain
Seth Stuart Beauchamp	Brittany Ann Suttle Johnson
James Andrew Beavers	Paul Earnest Jordan
Byron DuBose Berry	Ronald John Kapocius
Marilyn Veronica Bertelsen	Sharai Moss Lavoie
Michelle Elizabeth Beyer	Linda Jeanne Lejnar
Chelsea Lynn Blackburn	Amanda Elizabeth Leong
Stephanie Perkins Boothe	Stefan Nicholas Locklair
Scott Howard Brammer	Robert Cary Loe
Daniel Paul Bryant	Ruben Enrique Lopez
Dartagnon Christopher Budz	James Alan Massey
Joe Perry Calderwood	Brandon Jared Massie
Daniel Chun	Erica Caroline Melton
David Daryl Clinton	Allison Baker Mills
Jenna Nicole Cofman	Timothy Patrick Moran
Kevin Glenn Crowley	Justin David Morgan
Renee Marie Crump	Justin Thomas Mosca
Gregory William Demko	Tiffany Marie Pace
Donna Troiano D'Orazio	Lance Abbott Parker
Sally Ann Doyle	Andrea Patricia Quaranto
Lynne Cohen Duncan	Matthew Bradley Rector
Andrew Carleton Easton	David Michael Riggio
Alan Steven Ehrlich	Mary Helen Roberts
Jennifer A. Enholm	Karen Ciha Robinson
Amanda Evans	Peter J. Schlicksup, Jr.
Ginger Lee Fern	Jin Shi
William Eric Fisher	Shavonne McGuirt Slaughter
Ethan Russell Gallagher	Matthew Robert Socha
Edward Joseph Gasparovic	Cathryn Mary Steffenhagen
Zineng Guo	Joseph Gabriel Talton
Tracy Lynn Hachey	Brittany Michelle Thomas
Dustin Tyler Hamilton	Hongyan Niu Tsang
Amy Elizabeth Hawkins	Norman Blake Vickers
Teresa Lynn Helm	Christopher Andrew Welch
S. Scott Hensley	Whitney Evan Wheeler
Barry Kent Hirsch	Michelle Bitney Williams
Christopher Matthew Hodges	Mira Rubin Williams
Laura Vaughan Holland	Cuiqiong Xie
Shawn Michael Hutchinson	Kevin Matthew Yoder

Developing a Practice Continuation Plan

What would happen to your firm if you were unable to work for an extended period of time? What would happen to your firm if you were permanently disabled and never able to return to work? What would happen to your firm if you died?

A practice continuation plan (PCP) can prove to be invaluable to a CPA firm in ensuring the firm's continued operation in the event of the retirement, disability, or death of key personnel.

For a variety of helpful succession planning resources, visit the AICPA's Private Companies Practice Section (PCPS) web site, <http://pcps.aicpa.org/Resources/Succession+Planning/>.

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).

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 using 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.

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)].

03/03/10	Rick W. Rosell, #28935	Seneca, SC
03/05/10	Crystal Conrad Hill, #31635	Charlotte, NC
03/08/10	John Hamilton Haddock, #34334	Westminster, CA
03/08/10	Carl E. Hansen, #21586	Gibsonia, PA
03/15/10	Carol Trillich Bauer, #33241	Avon, NC
03/15/10	Ryan Stewart Willingham, #33307	Atlanta, GA
03/16/10	Lisa Ann Fox, #27035	Oviedo, FL
03/25/10	Lee Nicholas Palles, #13820	Raleigh, NC
03/26/10	Richard Eugene Woollen, #12133	Charlotte, NC
04/05/10	Gerald Wayne Bass, #6802	Charlotte, NC
04/05/10	Laine M. Cocca, #30287	Silver Spring, MD
04/05/10	Keely L. Hedrick, #23937	Coats, NC
04/05/10	Parvinder Singh Parmar, #33938	Arlington, TX
04/05/10	Matthew Scott Perry, #33267	Ellicott City, MD
04/05/10	Carroll Lee Royster, #3604	Greensboro, NC
04/07/10	Robert William Nelson, #10124	Sanford, NC
04/07/10	George David Townsend, #19694	Traverse City, MI
04/13/10	John Lewis Dew, Jr., #10132	Raleigh, NC
04/13/10	Kathleen Gimpel Rosenfeld, #26776	Clovis, CA
04/14/10	Yvonne Darby Frazier, #20122	Seminole, FL
04/20/10	Bruce Baxter Taylor, #20499	Conover, NC
04/21/10	Robert J. Beckwith, #32212	Greenville, SC
04/21/10	Mark Andrew Cancellieri, #25289	Edison, NJ
04/21/10	Lauren Eudy Ponder, #24792	Bowie, MD
04/22/10	George Raymond Aldhizer, III, #31987	Winston-Salem, NC
04/22/10	Steven Robert Pegolo, #24754	Houston, TX
04/26/10	David Kirkland Kibler, #20402	Raleigh, NC
04/27/10	Lindsay Regan Blackburn, #30129	Raleigh, NC
04/28/10	Gerald Earl Bartram, #29154	Yucaipa, CA
04/30/10	Luther Henry Carrington, #4771	Raleigh, NC
04/30/10	Carole Holly Hill, #28261	Salem, SC
04/30/10	John Ellyson Ramsey, Jr., #2997	High Point, NC
04/30/10	Mary Sue Winfrey, #17986	Clinton, NC

Release of Exam Score Notices

With the implementation of the computer-based Uniform CPA Examination in 2004, the process for scoring Exam sections and releasing candidate grades was modified to accommodate the new Exam format.

Under the modified procedure, the American Institute of CPAs (AICPA) grades the Exam on a section-by-section basis; the Board is not notified regarding which Exam section will be graded first.

After grading, the AICPA forwards the scores for each section to the National Candidate Database (NCD), which is managed by the National Association of State Boards of Accountancy (NASBA).

NASBA processes the score notices and sends the score notices to the Board; the Board does not receive advance notice of when NASBA will mail the score notices to the Board.

After receiving the score notices, the Board reviews and processes the score notices, then mails the score notices to candidates. In most cases, the Board mails the score notices to candidates within three business days of receiving the score notices.

It is the Board’s policy to post the mailing date for score notices on its web site, www.nccpaboard.gov.

Because the Exam is graded on a section-by-section basis and the sections are graded in no particular order, a candidate may receive a score notice for an Exam section taken in the second month of the testing window before receiving a score notice for an Exam section taken in the first month of the testing window.

Likewise, a candidate who took an Exam section after you did may receive his or her score notice before you do. Please note that candidates receive a separate score notice for each Exam section taken in a testing window.



State Board of CPA Examiners

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North Carolina State Board of
Certified Public Accountant Examiners
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