



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. 6-2008

AICPA Issues New Peer Review Standards

The AICPA Peer Review Board has issued new standards for performing and reporting on peer reviews to promote quality in CPA firms' accounting and auditing practices.

The new standards are intended to produce simpler, more readable reports that will provide greater transparency to state boards of accountancy, federal agencies such as the Government Accountability Office, and the private sector.

"We have re-written the standards to be more principles-based," said Susan Coffey, AICPA senior vice president for member quality and state regulation.

"It results in less of a checklist-based process that is intended to be more robust. It focuses the report on the most important issues," Coffey said.

A key difference in the new peer review standards is elimination of letters of comment and the old three-tier system of unmodified, modified and adverse grades given to firms by reviewers. The new standards require a simple pass, pass with deficiencies, or fail grade.

The new reports are designed to be more user-friendly by making it very clear whether a firm has satisfactorily designed a quality control system and is complying with that system. The reports will make clear whether a firm

has deficiencies in that system, or whether it has no system at all.

The AICPA is developing additional guidance for the approximately 30,000 accounting firms nationwide that will be subject to peer review under the new standards and for the 2,000 peer reviewers who will apply the new guidance. The new process is intended to guide reviewers to include significant concerns in their actual reports.

The new standards apply to firms that do audit work for private companies, government agencies, non-profit organizations, and employee benefit plans. The new standards further apply to firms that do reviews, compilations, and other attest work.

Members' firms currently enrolled in the Center for Public Company Audit Firms Peer Review Program are covered under this measure for their non-public work. Since the enactment of Sarbanes-Oxley, the Public Company Accounting Oversight Board conducts inspections of the firms' public company audit practices.

The revised Standards and Interpretations are effective for peer reviews commencing on or after Jan. 1, 2009, and are available on the AICPA Peer Review Program and CPCAF Peer Review Program Web sites at www.aicpa.org/members/div/practmon/index.htm and www.aicpa.org/centerprp/index.htm, respectively.

Certificate Renewal Deadline

June 30, 2008, is the deadline for North Carolina licensees to complete the annual certificate renewal process.

Licensees are encouraged to renew on-line through the Board's web site, www.nccpaboard.gov.

If a licensee does not have Internet access and needs a renewal form faxed or mailed, he or she may request a renewal form from the Board. Please fax the request to (919) 733-4209, Attn: Vanessa Willett. Please mail the request to License Renewal Form, PO Box 12827, Raleigh, NC 27605.

For additional information on the annual certificate renewal process, please see the April 2008 and May 2008 issues of the *Activity Review*.

www.nccpaboard.gov

In This Issue...

Board Meeting Dates	2
Certificates Issued	6
CPE Sponsor Register	4
Disciplinary Action Available Online	3
Disciplinary Actions	2
Exam Fees Effective August 1	7
Exam Pass Rates	7
Inactive Status	5
New Format for Exam Questions ...	7
Notice of Address Change	8
Reclassifications	4
Staff E-Mail Addresses	6

Disciplinary Actions

Daniel Eugene Greene, #15719
Charlotte, NC 05/19/2008

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 15719 as a Certified Public Accountant.
2. In December of 2006, a Second Superseding Bill of Indictment was filed with the United States District Court, Western District of North Carolina, Charlotte Division, against Respondent alleging that Respondent along with others did enter into an agreement to defraud home mortgage lenders through mortgage fraud, mail fraud, bank fraud, and money laundering. (Attachment 1.)
3. In September of 2007, Respondent signed and accepted a Plea Agreement in which Respondent entered a "voluntary plea of guilty to Counts One (1), Two (2), and Twenty-Eight (28) as set forth in the Second Superseding Bill of Indictment, and admits to being in fact guilty as charged in those Counts." (Attachment 2.) Said violations constituted federal felonies, and dishonesty, deceit, or fraud were essential elements of each crime.
4. Respondent failed to disclose on his 2007-2008 individual certificate renewal or in any correspondence with the Board that he had been investigated or charged. (Attachment 3.)
5. Despite at least three (3) attempts by Board staff to contact Respondent by first-class mail and certified mail sent to Respondent's last known mailing address, and email sent to the email address provided by Respondent to the Board, Respondent failed to timely respond to the Board's inquiries regarding the charges filed against him.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board

ex parte, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (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 in finding #2 and #3 above constitute violations of NCGS 93-12(9) a, b, d, and e and 21 NCAC 8N .0201, .0202, .0203, .0204, .0212, .0301, and .0303.
3. Respondent's actions as set out in finding #4 above constitute violation of NCGS 93-12(9)e and 21 NCAC 8N .0206.

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, Daniel Eugene Greene, is hereby permanently revoked.

Carl Player Patterson, #31031
Fayetteville, NC 05/19/2008

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 hearing on May 19, 2008, that:

FINDINGS OF FACT

1. The parties have been properly identified.

2. The Board has jurisdiction over the Respondent and these matters.
3. Respondent received at least fifteen (15) days written Notice of Hearing of these Matters 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 not present at the Hearing and was not represented by counsel.
7. 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.

Count 1

8. In March of 1998, Respondent, having pled guilty to two (2) felony counts

continued

2008 Board Meetings

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.

Meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m. However, meeting dates, times, and locations are subject to change.

of mail fraud, was sentenced to thirty-three (33) months of imprisonment and ordered to pay restitution in the amount of \$320,791.13.

9. In February of 2004, Respondent completed an application for a North Carolina reciprocal license based on his Georgia CPA license.

10. Despite his prior conviction in Georgia, on said North Carolina licensure application, Respondent failed to affirmatively respond to the Moral Character Data request, "Have you ever been charged, arrested, convicted, found guilty of or pleaded *nolo contendere* to any criminal offense?"

11. Subsequent to his licensure, Respondent has failed to provide the Board with any information regarding the Georgia conviction.

Count 2

12. In November of 2007, the Board received a notarized complaint from a Client who alleged that Respondent had embezzled approximately \$100,000.00 from the Client and had failed to return client records upon demand.

13. Based on the seriousness of Respondent's prior conduct and the complaint allegations, as well as evidence of the imminent danger of continued and irreparable harm to the public, on December 19, 2007, the Board issued an Emergency Order For Revocation and Notice temporarily revoking Respondent's certificate and notifying Respondent of the Board's Hearing.

CONCLUSIONS OF LAW

1. Respondent's failures to inform the Board of his Georgia conviction represents violation of NCGS 93-12(9)(c) and (e), and 21 NCAC 8F .0502 and 8N .0202(a), and (b)(3).

2. Respondent's alleged misappropriation of client funds is a violation of NCGS 93 12 (9) and 21 NCAC 8N .0203.

3. Respondent's alleged failure to return client records upon demand is a violation of NCGS 93-12(9) and 21 NCAC 8N .0305.

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

1. The Certified Public Accountant certificate issued to Respondent, Carl Player Patterson, is hereby permanently revoked.

**Jesse L. Wooten, Jr., #13278
Dunn, NC 05/19/2008**

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 13278 as a Certified Public Accountant.

2. In 1981, Respondent purchased the accounting practice of an accountant who later died before Respondent had completed making all payments toward the purchase of the accounting practice.

3. Over the intervening years and despite numerous agreements between Respondent and the accountant's widow, Respondent failed to timely repay all monies owed toward the purchase of the accounting practice.

4. In 2007, the accountant's widow filed a civil suit to collect the funds still owed to her. Respondent represents that said litigation has been resolved and all of the monies owed by Respondent to the accountant's widow have been paid.

5. 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 repeated failures, despite numerous agreements, to repay all monies owed toward the purchase of the accountant's practice are violations of NCGS 93-12(9)e and 21 NCAC 8N .0201 and 21 NCAC 8N .0203(b)(1).

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.

Disciplinary Action Available Online

The Board's web site includes public record information regarding disciplinary action taken against CPAs and CPA firms. (*See "Why Is This Information Available?" below*).

If the Board has taken formal disciplinary action against a CPA or CPA firm, the resulting Consent Order or Board Order is included in the record for that individual or firm.

To access the information, search for a CPA or CPA firm and look for the "public documents" heading on the licensee / firm search details page.

If the "public documents" heading does not appear on the licensee / firm search details page, then the Board has not taken any formal disciplinary action against that individual or firm.

Why Is This Information Available?

NCGS 93-12.2 states, "Any notice or statement of charges against a certificate holder or applicant, or any notice to a certificate holder or applicant of a hearing to be held by the Board is a public record. If any record, paper, or other document containing information collected and compiled by the Board is admitted into evidence in a hearing held by the Board, it shall then be a public record within the meaning of Chapter 132 of the General Statutes."

CPE Sponsor Register

Although the Board no longer publishes and mails the CPE Sponsor Register, licensees still have access to the CPE Sponsor Register through the Board's website, www.nccpaboard.gov.

Licensees can search for a CPE sponsor by clicking on the "Licensee Search" link and then clicking on the "Search for a CPA Firm or CPE Sponsor" link or clicking on the "List of Currently Registered CPE Sponsors."

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 but are not included in the Board's database.

Although the Board registers CPE sponsors, the Board does not approve individual CPE courses (except ethics courses).

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

Reclassifications

Reinstatements

05/19/08	Tammy Kay Bridges	#22848
05/19/08	Deborah R. Fox	#14935
05/19/08	Melanie C. Gilmore	#20308
05/19/08	Robert William Knox	#27257
05/19/08	Kimberly Howell Leonard	#19418
05/19/08	George Anthony Raftelis	#9513

Reissuance

05/19/08	Youngsun Cha	#30167
05/19/08	Scott B. Davis	#27675
05/19/08	Kristin Keri Lee	#32899
05/19/08	Martin A. Lee	#29673
05/19/08	Kimberly Suzanne Mattoon	#22403
05/19/08	Terray F. Suggs	#10133
05/19/08	Robert L. Swayze Jr.	#17184

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)].

05/19/08	Hugh Garland Becton	#9867	Greenville, NC
05/19/08	Frank C. Bobbitt	#9868	Apex, NC
05/19/08	Thomas Clark Cogswell	#18996	Raleigh, NC
05/19/08	Charles E. Krantz	#14957	Greensboro, NC
05/19/08	John Wesley Lewis, Sr.	#4141	Greensboro, NC
05/19/08	Thomas V. Tinsley, Jr.	#21713	Mountain Top, PA

Retention and Return of Client Records

Pursuant to 21 NCAC 8N .0305, *Retention of Client Records*, a CPA must return client records in his or her possession to the client after a demand for the return of the records is made.

If the client is a partnership, records must be returned, upon request, to any of the general partners. If the client is a corporation, the records must be returned, upon demand, to the president. Joint records must be made available, upon demand by any party.

Upon demand, client records must be returned immediately unless there are reasonable circumstances that would delay the return of the records.

For example, a delay may be required to retrieve a closed file from storage or to extract the CPA's working papers.

If the records cannot be returned immediately upon demand, the CPA must notify the client of the exact date that the records will be returned.

Under no circumstances should a CPA refuse to return client records in order to force payment for services provided.

Work papers are generally the property of the CPA and need not be surrendered to the client.

However, some work papers may contain data which should be reflected in the client's books and records, but have not been duplicated nor provided to the client. Therefore, the client's records are incomplete without these records.

In such cases, the work papers that contain this information are considered part of the client's records and copies should be given to the client along with any other client records.

Please consult 21 NCAC 8N .0305 for more complete information about the retention and return of client records.

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)].

05/05/08	Alissa Elizabeth Bray	#32613	Charlotte, NC
05/05/08	Jennifer Williams Coleman	#25964	Wake Forest, NC
05/05/08	Carole Dyer Hall	#20923	Irmo, SC
05/05/08	Van Waco Sawyer, Jr.	#9499	Williamston, NC
05/05/08	Lori Calloway Schamay	#20788	Clemmons, NC
05/05/08	Victoria P. Whetzel	#32556	Holly Springs, NC
05/06/08	Fernanda Simone Tiu	#21646	Friendswood, TX
05/07/08	Steven Allen Clincy	#31895	Charlotte, NC
05/08/08	Jamin Russell Jenkins	#31589	Charlotte, NC
05/09/08	Peggy White Everhart	#22043	Fairview, NC
05/09/08	Daniel George Gibson	#14089	Overland Park, KS
05/09/08	Carol A. Lucas	#16644	Birmingham, AL
05/09/08	Robert C. Taylor, Jr.	#21643	Clayton, NC
05/12/08	Jon Charles DeVries	#12309	Round Rock, TX
05/12/08	Robin Michelle Reinhard	#30161	Atlanta, GA
05/12/08	Steven O. Smith	#27214	Charlotte, NC
05/14/08	Henri Alexandre Leveque, III	#21800	Atlanta, GA
05/15/08	Adam Jeffrey Basch	#33423	Charlotte, NC
05/15/08	William Harold Battey	#12030	Bixby, OK
05/15/08	Karen Connor	#25295	Hudson, NC
05/15/08	Edward George Malmgren	#13068	Charlotte, NC
05/15/08	Laura Martin	#26108	Concord, NC
05/15/08	Michael Kerry McConville	#19603	Pittsburgh, PA
05/15/08	Benjamin Richard Williams	#14268	Irvine, CA
05/19/08	Joe Channing Minor	#3422	West Palm Beach, FL
05/19/08	Hannalie Trautman	#29443	Denver, NC
05/20/08	Kenneth Wayne Jones	#13837	Winston-Salem, NC
05/20/08	Andrea D. Lee	#33382	Overland Park, KS
05/20/08	Brian A. Sutton	#18829	Bluffton, SC
05/22/08	Jolene Kay Perez	#24254	Woodville, AL
05/22/08	Herbert Clay Purvis	#26275	Virginia Beach, VA
05/22/08	Nancy Grant Rhue	#14168	Raleigh, NC
05/27/08	Mary Beth C. Giovanni	#26425	Las Vegas, NV
05/27/08	Ericka Faye Kranitz	#31595	Columbia, MO
05/28/08	Kimberly Bennett Bushnell	#30779	Durham, NC
05/28/08	Barbara Mills Poole	#13769	Marietta, GA
05/28/08	Laura L. Seery	#28765	Maryville, TN
05/28/08	Soundharie Thiagarajah	#30905	Gibsonia, PA

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:

Friday, July 4, 2008

Independence Day

Monday, September 1, 2008

Labor Day

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 Changed?

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 by clicking on 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.

Please note that all address changes must be in writing; Board staff cannot accept oral changes of address.

Certificates Issued

At its May 19, 2008, meeting, the Board approved the following applications for licensure:

Terry Vern Aaseby	Megan Elizabeth Hennegan	Jennifer Childers Norris
Jamie Smith Baker	Michael Stuart Ives, Jr.	Lenora Walker Osborne
Matthew T. Banko	Christopher Lee Jandebour	Cory Allen Parsons
Patrick Edward Beaudry	James Millard Jones	Roy Ryan Piercy
Nathaniel John Branscomb	Michael Ray Jordan	Suzanne McLamb Plunket
Elizabeth Marie Williams Bright	Maryana Leon	Kristin Rebekah Ritter
Mary Elizabeth Cheshire	Michael A. Leon	Katherine Simpson Rogers
Jennifer Elizabeth Colby	Joseph Brenton Lewis	Patrick D. Ryan
William James Costigan, II	Bradley Scott Loman	Rachel Allene Savo
Frank David Davies	Yan Ma	Martina Christa Schneider
Christine Eckloff-Vassos	Erin Mahoney	Christopher Cannon Scholten
Thomas Fitzgerald Edmunds, IV	Brian Labhart McCoy	Thomas Patrick Smith
Jennifer Elizabeth Evans	Therese Louise McGannon	Yingna Su
Timothy W. Flora	Melissa Jauncey McGehee	Ashley Christian Sutton
Angela Dawn Gangemi	Sean C. McKinney	Edin Terzic
Erin Moretz Garner	David Simmons Mickey	Heather Leigh Wallace
Anna A'dele Gibbs	Maria Rica Quial Misra	David Henning Wallin
Daniel Patrick Halpin	Jacqlyn Diana Muscente	Summer Rose Williamson
Emily Drescher Hansen	Kristen Elizabeth Nickle	Sarah Jayne Wilson
Alice Bynum Helms	Jin Liu Niedermuller	Fang Zuo

E-Mail Addresses for Board Staff

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Cammie S. Emery, Licensing Assistant (firms, peer review, CPE)

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Professional Standards

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Paulette Martin, Professional Standards Specialist

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Mary Beth Britt, Professional Standards Assistant

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Focus On: Uniform CPA Examination

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 through June for the benefit of candidates testing before the new format is implemented.

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

Exam Pass Rates

Based on figures provided to the Board by the National Association of State Boards of Accountancy (NASBA), it appears that North Carolina candidates are passing sections of the Uniform CPA Examination at a rate higher than the national average. The chart below compares the national pass rate to the North Carolina pass rate for each section of the Exam.

Section/Year	National Pass Rate	NC Pass Rate
AUD (2004)	45.5%	53.20%
AUD (2005)	43.66%	49.89%
AUD (2006)	44.18%	48.25%
BEC (2004)	47.80%	55.20%
BEC (2005)	44.16%	50.27%
BEC (2006)	43.81%	48.68%
FAR (2004)	45.30%	47.80%
FAR (2005)	43.22%	47.54%
FAR (2006)	44.63%	46.16%
REG (2004)	43.80%	52.20%
REG (2005)	40.66%	49.30%
REG (2006)	42.41%	48.81%

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

Don't forget...June 30 is the license renewal deadline!



State Board of CPA Examiners

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Licensing
Buck Winslow, Manager
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21,000 copies of this document were printed for this agency at a cost of \$3,130.74 or approximately \$.145 per copy in June 2008.

Notice of Address Change

Certificate Holder _____
Last Name Jr./III First Middle
Certificate No. _____ Send Mail to ___ Home ___ Business
New Home Address _____
City _____ State _____ Zip _____
CPA Firm/Business Name _____
New Bus. Address _____
City _____ State _____ Zip _____
Telephone: Bus. () _____ Home () _____
Bus. Fax () _____ E-mail Address _____
Signature _____ Date _____

**Mail to: NC State Board of
CPA Examiners
PO Box 12827
Raleigh, NC 27605-2827**

Fax to: 919-733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.