Certificate Renewal Deadline

June 30, 2009, is the deadline for North Carolina licensees to complete the annual certificate renewal process.

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

For additional information on the annual certificate renewal process, please see the March 2009 and May 2009 issues of the Activity Review.

www.nccpaboard.gov

Consequences of Federal and State Tax Code Violations

Despite the requirement that all licensees of the Board comply with North Carolina General Statute (NCGS) 93 and North Carolina Administrative Code (NCAC) Title 21, Chapter 08, the Board has experienced a significant increase in the number of cases resulting from violations of the federal and state tax codes by North Carolina CPAs.

These violations, which are primarily the failure to withhold or pay employment taxes on the Employer’s Quarterly Federal tax return (Form 941) and the failure to file or pay personal income tax returns and the failure to supply tax information to the appropriate authorities, may result in a felony or misdemeanor conviction if prosecuted by the Internal Revenue Service (IRS) or the NC Department of Revenue (NCDOR).

Besides criminal prosecution, employers who willfully fail to pay employment taxes may be subject to civil sanctions. Employees suffer because they may not qualify for Social Security, Medicare, or unemployment benefits when an employer does not report or pay employment taxes.

According to Thomas L. Dixon, CPA, Director of the Criminal Investigation Division of the NCDOR, “The Department of Revenue’s Criminal Investigation Division takes the willful violation of the state’s tax statutes very seriously and has successfully prosecuted a number of CPAs in the past few years.”

“As a CPA myself, I am continually amazed that we continue to receive referrals of willful violations by tax professionals,” said Dixon.

Even if the licensee is not disciplined or prosecuted and convicted by a federal or state authority for the aforementioned tax code violations, failure to comply with the federal and state tax codes is a violation of NCGS 93-12(9), 21 NCAC 08N .0201, Integrity, .0203, Discreditable Conduct Prohibited, .0204, Discipline by Federal and State Authorities, and .0207, Violation of Tax Laws, making the licensee subject to discipline by the Board.

When the Board learns of a tax code violation by a North Carolina CPA (usually in the form of a referral by the IRS or NCDOR) the Board opens a case against the licensee and begins an investigation.

[For information on the Board’s case procedure, please see the 08-2008 issue of the Activity Review.]

The discipline imposed by the Board against a licensee for failure to pay 941 funds and conviction of willfully failing to file personal tax returns can result in permanent revocation of the licensee’s North Carolina CPA certificate.

If you have questions regarding this article, please contact Robert N. Brooks, the Board’s Executive Director, by e-mail at rbrooks@nccpaboard.gov.
Disciplinary Actions

Steve E. Moss, #10718  
Henderson, NC  04/21/2009

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 10718 as a Certified Public Accountant.
2. Respondent failed to timely file and pay his federal and state individual income tax returns (returns) and taxes for 2000, 2001, 2002, 2003, and 2004 due to mitigating circumstances related to his personal health which the Board finds mitigates the conduct in this case.
3. The federal and state income taxes (taxes) owed for the periods in which Respondent failed to file and pay totaled $43,818.00. After prepayments and withholding, the total taxes Respondent failed to timely pay were $29,632.00. Penalties and interest assessed by both the Internal Revenue Service (IRS) and the North Carolina Department of Revenue (NCDOR) totaled $11,107.00.
5. On January 29, 2007, the IRS accepted Respondent’s January 15, 2007, offer of a negotiated settlement with the IRS which included payment of all taxes, penalties, and interest and his suspension from practice before the IRS for an indefinite period of time but with the right to request reinstatement after a nine (9) month period.
6. On November 29, 2007, after Respondent completed all requirements for reinstatement, the IRS granted Respondent’s petition for reinstatement and fully reinstated him to practice before the IRS without further condition.
7. 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 08N .0201, .0203(a)(b)1, .0204(a)(b), and .0207. Respondent admits to these violations.

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, Steve E. Moss, is suspended for the specified period of two (2) years; however, said suspension is stayed upon the conditions that:
   (a) Respondent shall be treated at least once a month by a licensed physician during this two (2) year period.
   (b) Respondent shall provide a report postmarked by the US Postal Service of all treatments by the licensed treating physician to the Board on or before the following dates: July 1, 2009; October 1, 2009; January 1, 2010; April 1, 2010; July 1, 2010; October 1, 2010; January 3, 2011; and April 1, 2011.
   (c) Respondent shall file all his 2008 and 2009 personal income tax returns no later than October 15, 2009, and October 15, 2010, respectively, and provide a notarized affidavit postmarked by the US Postal Service to the Board no later than November 2, 2009, and November 1, 2010, respectively, that his individual income tax returns have been properly filed by the above extended due dates.
   (d) During the period of the stayed suspension, Respondent shall comply with all statutes and administrative code of the Board.
   (e) If the Board determines that Respondent has failed to comply with any of the aforementioned conditions, such determination shall be a cause for the stayed suspension of his certificate to become a revocation for the remaining time period of the stayed suspension and shall be a cause for a hearing for violation of NCGS 93-12(e) and 21 NCAC 08N .0203(b)(3).
3. This Consent Order is effective the date approved by the Board.

2009 Board Meetings

July 20  
August 19  
September 21  
October 19  
November 19*  
December 17

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.

*New date
Disciplinary Actions
continued on page 4
Disciplinary Actions
continued from page 3

Hana Ickes, #31452
New York, NY 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 hearing on April 21, 2009, that:

FINDINGS OF FACT

1. The parties have been properly identified.

2. The Board has jurisdiction over 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 Notified 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 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.

8. Respondent informed the Board on her 2007-2008 individual certificate renewal that she had completed the necessary continuing professional education (CPE) hours to meet the 2006 CPE requirement for renewal “including at least 8 hours of non-self-study credit and the required NC Ethics course.” Based on her representations regarding her CPE information, the Board accepted Respondent’s renewal.

9. Based on information provided by Respondent as a part of her 2007-2008 individual certificate renewal, Board staff requested, in a letter, that Respondent provide, prior to January 11, 2008, course listings for the CPE reported to meet her 2006 CPE requirement.

10. Respondent provided the Board with the requested CPE course listings; however, there was no course listing provided to meet the NC Ethics course requirement.

CONCLUSIONS OF LAW

1. Respondent’s actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)3, .0202(b)4, and .0203(b)(1).

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

1. The Certified Public Accountant certificate issued to Respondent, Hana Ickes, is hereby revoked for a period of five (5) years.

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 website, www.nccpaboard.gov.

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

For your convenience, a Change of Address form is printed on the back page of the Activity Review.

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 date:

Friday, July 3, 2009
Independence Day

Reclassifications

<table>
<thead>
<tr>
<th>Date</th>
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<tr>
<td>05/18/09</td>
<td>Howard Kenneth Brown</td>
<td>#18380</td>
<td>Wilmington, NC</td>
</tr>
<tr>
<td>05/18/09</td>
<td>Adrain Lambert Bryant</td>
<td>#29041</td>
<td>New York, NY</td>
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<tr>
<td>05/18/09</td>
<td>Phyllis Edwards Sanders</td>
<td>#20385</td>
<td>Raleigh, NC</td>
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<td>05/18/09</td>
<td>Kathleen Trueheart Storrs</td>
<td>#32364</td>
<td>Arlington, VA</td>
</tr>
<tr>
<td>05/18/09</td>
<td>Carrie Denny Wagner</td>
<td>#16965</td>
<td>Martinez, GA</td>
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</table>

Reissuance

<table>
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<th>Name</th>
<th>License #</th>
<th>City</th>
</tr>
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<tr>
<td>05/18/09</td>
<td>Julie McLeod Williams</td>
<td>#21152</td>
<td>Winston-Salem, NC</td>
</tr>
</tbody>
</table>

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)].
ARSC Issues Proposals in Response to Reliability Task Force Recommendations

The AICPA’s Accounting and Review Services Committee (ARSC) has issued an exposure draft that would revise the standards for compilation and review engagements.

The changes would affect the interplay between the standards and independence rules, permitting an accountant to issue a review report on financial statements when the accountant’s independence is impaired by performing nonattest services that were designed to improve the reliability of the client’s financial information.

The draft includes a trio of proposed standards: Framework and Objectives for Performing and Reporting on Compilation and Review Engagements; Compilation of Financial Statements; and Review of Financial Statements.

In drafting the proposed standards, the ARSC considered recommendations from the Private Company Practice Section (PCPS) Reliability Task Force. ARSC and PCPS believe the proposed standards will respond to many concerns of smaller business owners, users of small business financial statements, and CPAs that serve smaller entities.

The PCPS task force recommended that the ARSC consider revising its standards for situations in which an accountant’s independence is impaired in connection with the performance of a nonattest service relating to the design or operation of an aspect of internal control over financial reporting. These nonattest services help management prepare higher quality or more reliable financial statements.

The proposed standards would also harmonize the AICPA’s review standard with the International Auditing and Assurance Standards Board’s (IAASB) review standard ISRE No. 2400.

Exposure Draft continued on page 7

NC Candidate Receives Elijah Watt Sells Award

The North Carolina State Board of CPA Examiners is pleased to announce that Bradley Thomas Hocking of Charlotte, NC, has qualified for a 2008 Elijah Watt Sells award on the basis of his outstanding Uniform CPA Examination scores.

Under the sponsorship of the American Institute of CPAs (AICPA), the Elijah Watt Sells award program was established in 1923 to recognize outstanding candidate performance on the Uniform CPA Examination.

Current criteria require that Sells awards be granted annually to ten candidates who pass all four sections of the examination on their first attempt and earn the highest cumulative scores.

Elijah Watts Sells was a founding partner of Haskins & Sells, a predecessor to the international firm Deloitte & Touche.

In 1896, Sells became one of the first Certified Public Accountants under the provisions of a New York State law enacted that year and later qualified as a CPA in eight other states.

He was active in the creation of the AICPA and served at different times as an officer and member of its governing council.

Certificates Issued

At its May 18, 2009, meeting, the Board approved the following applications for licensure:

Donovan Glenn Bachtell  Ashley Marie Kristiansen
James Martin Beadle  Andrew Paul Lamson
Eric David Bregman  David Leon Lentz
Chadwick Allen Collins  Jieqin Liu
Lauren Victoria Cox  Constance Elaine Martinez
Sheila Wilson Crabtree  Lea Katherine Matthis
Robert P. Davis  Christopher A. Meidenbauer
Patrick S. Decareaux  Emily Lane McAdams
Michael Wayne Dickerson  Daniel Bryant Murray
Kenneth Duarte  Margaret Lindsey Nelson
David Matthew Faunce  Nga Nguyen Pak
Annette M. Fischer  Neil J. Peraza
David Lee Forester  James Louis Pollack
Silvania Vanessa Freund-Marte  Clayton Newman Roberts
John Geoffrey Gardiner, Jr.  Scott Andrew Rogers
Daniel Robert Gardner  Todd G. Rowe
Benjamin Douglas Harmon  Kevin Lee Ryals
Lauren Michelle Houp  Brenda Annette Sage
Christopher David Hughes  Clifton Wade Shepler
Paraghi Bhadreshkumar Jariwala  Sara Dildy Sloan
Alexander Devon Jones  Donna Marie Stapleton
Shawna Corinne Kaylor  James Benjamin Stroud, III
Rebecca Patton Keen  Kendrick Cornelius Tillman
Jolieann E. Kelly  Joshua Heini Torok
Michael Lee Kennedy  Lisa Marie Warszycki-Fox
Margaret Ann Koehler  Thomas Patrick Wells

Exposure Draft continued on page 7
FASB Issues Standard on Subsequent Events

The Financial Accounting Standards Board has released FASB Statement No. 165, Subsequent Events, setting standards for the disclosure of events that occur after the balance-sheet date, but before financial statements are issued or are available to be issued.

FASB 165 introduces the concept of financial statements being “available to be issued.” It requires the disclosure of the date through which an entity has evaluated subsequent events and the basis for that date—that is, whether that date represents the date the financial statements were issued or were available to be issued.

The disclosure should alert all users of financial statements that an entity has not evaluated subsequent events after that date in the set of financial statements being presented.

In particular, the standard sets forth the period after the balance-sheet date during which management of a reporting entity should evaluate events or transactions that may occur for potential recognition or disclosure in the financial statements; the circumstances under which an entity should recognize events or transactions occurring after the balance-sheet date in its financial statements; and the disclosures that an entity should make about events or transactions that occurred after the balance sheet date.

The new standard should not result in significant changes in the subsequent events that an entity reports—either through recognition or disclosure—in its financial statements, FASB noted.

The standard is effective for interim and annual periods ending after June 15, 2009. Statement No. 165 can be found online at www.fasb.org.

Notice of Apparent Violation and Demand to Cease and Desist

Charles F. Osborne, Jr., Respondent Research Triangle Park, 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 §93-1, “A ‘certified public accountant’ is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter.”

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, Respondent Charles F. Osborne (hereinafter “Respondent Osborne”) is not currently licensed or otherwise authorized by the Board as a certified public accountant in North Carolina; and

WHEREAS, Respondent Osborne identified himself as a “CPA” or “Certified Public Accountant” while working in North Carolina on a document, entitled “Experience Affidavit” which was submitted to the Board by an applicant for licensure. Thereby, Respondent Osborne’s continued use of the title “CPA” or “Certified Public Accountant” conveys the impression that he is authorized to use a title other than ‘accountant’ when, in fact, he 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 Osborne is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from offering or using in any manner the title “CPA” or “Certified Public Accountant” in North Carolina unless and until Respondent Osborne has been licensed as a CPA by the Board.

North Carolina State Board of Certified Public Accountant Examiners

BY:

Robert N. Brooks, Executive Director
North Carolina State Board of Certified Public Accountant Examiners
03/03/2009

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

CONSENTED TO BY:

Charles F. Osborne, Jr.
03/23/2009

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 lisahearme@nccpaboard.gov.
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)].

04/01/09 Melanie Allen Younts #21437 Shallotte, NC
04/02/09 John P. Thomas #30647 Providence, RI
04/07/09 Jennifer Louise Farley #27442 St. Louis, MO
04/13/09 David Durell Lee #12789 Shelby, NC
04/13/09 Jeannette Lannon Reavis #10114 Yakinville, NC
04/13/09 Kimberly Ann Wilkins #25019 Salisbury, NC
04/14/09 Criststine Martin #16281 Raleigh, NC
04/15/09 Kathleen Trueheart Storrs #32364 Arlington, VA
04/16/09 Amy Rebecca King #29948 Charleston, WV
04/16/09 Sarah Langley Wilde #29058 Charlotte, NC
04/20/09 Kevin Andrew Dean #30216 Knoxville, TN
04/21/09 Christopher Holmes Wilson #8646 High Point, NC
04/27/09 Claude Edward Barger #4322 Cornelius, NC
04/27/09 Tyler Joe Maney #33578 Homer, GA
04/28/09 Earl Wayne Baucom #5135 Boston, MA
04/28/09 Christine FitzWilliam Essey #32951 Frederick, MD
04/28/09 Justin Warren Jones #32270 Abingdon, MD
04/28/09 Rebecca James Lester #16311 Southport, NC
04/28/09 Carolyn Barr Llewellyn #32304 Greensboro, NC
04/29/09 Cynthia Denise Ramsey #22877 Spring Lake, NC
04/30/09 Valerie Hubbard Short #28994 Cary, NC
04/30/09 James Edmund Traynor #7220 Fort Mill, SC
04/30/09 Annette West #15144 Scottsdale, AZ
05/05/09 Alfrema Hayes Chambers #22941 Greensboro, NC
05/05/09 Martha Hardy Huffman #21206 Townsend, GA
05/06/09 Nancy J. Jones #22820 Hot Springs Nat Park, AR
05/08/09 Sarah Chapman Henderson #29173 Knoxville, TN
05/08/09 Margo A. Eshleman #20036 Wind Lake, WI
05/08/09 Leigh Ann Travis #29076 Greensboro, NC
05/11/09 Kenneth Stuart Shives #30427 New York, NY
05/13/09 Eric M. Wells #29347 Charlotte, NC
05/14/09 Dara Leigh Carrico #33541 Columbia, SC
05/14/09 Joel Andrew Good #25863 Daniel Island, SC
05/18/09 David Lee McInturff #4266 Easley, SC
05/19/09 Roberta Taylor LaSure #17809 Wilmington, NC
05/20/09 Ilyssa M. Abood #33219 Somerville, NJ
05/20/09 Sadie Spence Price #25796 Wilmington, NC
05/20/09 James Jake Wiley #32342 New Orleans, LA
05/26/09 Rebecca Stowe Ruff Demarest #27812 Charlotte, NC
05/26/09 Deborah Coltrain Smith #25306 Raleigh, NC
05/27/09 Carl Willard Duyck #27507 Washington, DC

Exposure Draft
continued from page 5

Significant proposed changes to the Statements on Standards for Accounting and Review Services (SSARSs) include:

- The introduction of new terms such as moderate assurance, review evidence, and review risk to the review literature to harmonize with international review standards.
- A discussion of materiality in the context of a review engagement.
- A requirement that an accountant establish an understanding with management regarding the services to be performed through a written communication, that is, an engagement letter.
- The establishment of enhanced documentation requirements for compilation and review engagements.
- Guidance for practitioners who are engaged to perform a compilation or review engagement when they have also been engaged to perform nonattest services. The guidance includes reporting requirements for instances in which the accountant’s independence is impaired due to the performance of these services.
- The ability for an accountant to include a general description in the accountant’s compilation report regarding the reason(s) for an independence impairment.

For additional information on the proposed revisions, visit the AICPA web site, www.aicpa.org, and click on the “Exposure Drafts” link under the “Professional Resources” tab.

Need a Form or an Application?
Do you 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. The forms are listed by type (Administrative/Miscellaneous, Complaints, CPE Sponsors, Examinations, Firms, Licensing, and Statutes & Rules).
Notice of Address Change

Certificate No. ____________________
Certificate Holder ____________________ 

New Home Address ____________________

New Bus. Address ____________________

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.

State Board of CPA Examiners

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Raleigh NC 27605-2827 

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