



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. 9-2008

Review of Annual CPE Requirements

The December 31, 2008, deadline for completing the annual CPE requirements for license renewal is quickly approaching. Do you know what the requirements are?

21 NCAC 08G .0401(e) states that active CPAs must complete 40 CPE hours, computed in accordance with 21 NCAC 08G .0409, by December 31 of each year.

However, individuals whose certificate applications are approved by the Board in April, May, or June must complete 30 CPE hours during the same calendar year; individuals whose certificate applications are approved by the Board in July, August, or September must complete 20 CPE hours during the same calendar year; and individuals whose certificate applications are approved by the Board in October, November, or December must complete 10 CPE hours during the same calendar year.

For a CPA to claim credit for a CPE course, the CPA must complete the course; the course must meet the requirements set forth in 21 NCAC 08G .0404; and the course must increase the professional competency of the CPA.

Because of differences in the education and experience of CPAs, a course may contribute to the professional competence of one CPA, but may not contribute to the professional competence of another CPA.

Therefore, each CPA must exercise his or her professional judgment in selecting courses for which CPE credit is

claimed and should choose only those courses that contribute to his or her professional competence.

Although the Board registers CPE sponsors, it does not approve individual CPE courses (except ethics courses); a list of Board-registered CPE sponsors is available on the Board's web site, www.nccpaboard.gov, through the database (click on the "Licensee Search" link). These sponsors have agreed to conduct programs in accordance with the standards set forth in 21 NCAC 08G .0404.

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

21 NCAC 08G .0410, *Professional Ethics and Conduct CPE*, requires that as part of the annual CPE requirement, all active CPAs complete either a two hour group-study course or a four hour self-study course on professional ethics and conduct as set forth in 21 NCAC 08N.

Only those ethics courses which have been approved by the Board 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.

Again, only those ethics courses which have been approved by the Board can be used to fulfill the ethics CPE requirement.

21 NCAC 08G .0409(c) requires that all active CPAs, including those individuals licensed within the current year, complete at least eight hours of non-self-study CPE each year as part of the annual 40-hour CPE requirement.

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.

CPE Requirements
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www.nccpaboard.gov

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Disciplinary Actions

Pete Alexander Harward, #13977
Oakboro, NC 08/18/2008

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 Pete Alexander Harward ("Respondent") was the holder of North Carolina certificate number 13977 as a Certified Public Accountant.

2. In August of 2004, Respondent informed the Board that he and his firm had been named as parties in a civil complaint which alleged that he and his firm had failed to comply with generally accepted auditing standards and generally accepted accounting principles in the preparation of audits for a client. (Exhibit A) The civil complaint was dismissed with prejudice upon settlement and release between the parties.

3. During the pendency of the Board staff investigation, Respondent Harward requested and was granted retired status; however, Respondent Harward was informed by Board staff that his retired status request was temporarily granted and that he continued to be subject to the Board's jurisdiction until such time as the Board's current disciplinary matter was resolved.

4. The 1998 and 2001 peer reviews for Respondent's firm which did not include the audits covered by the civil complaint were unmodified. However, in the 1998 and 2001 peer reviews, problems were identified in the areas of audit planning and assessment of fraud risk, audit documentation, analytical review, and financial statement disclosures.

5. Board staff's review of the 1999, 2000, and 2001 working papers for this client proved the allegations as set forth in the civil complaint that Respondent on behalf of Respondent's firm did not conduct the audits in accordance with Generally Accepted Auditing Stan-

dards and failed to comply with Generally Accepted Accounting Principles.

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 above constitute violations of NCGS 93-12(9)(e) and 21 NCAC 8N .0201, .0202, .0203, .0209, .0212, and .0403.

BASED UPON 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, Pete Alexander Harward, is hereby permanently revoked.

Exhibits referenced in this Consent Order are a matter of public record and are included in the minutes of the Board's August 18, 2008, meeting.

Dennis Alan Whitling, #14043
Durham, NC 08/18/2008

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 14043 as a Certified Public Accountant.

2. In an Affidavit signed on July 2, 2008, and submitted to the North Carolina State Bar (NC Bar), Respondent acknowledged as true the material facts of the NC Bar's investigation of Respondent regarding allegations of his misappropriation of funds from his employer, his diversion of legal fees to himself from an estate trust account for which he was a trustee, filing a false accounting with the Clerk regarding the disbursements of those fees, and disbursements of other fees which had not been approved by the Clerk. (Exhibit I)

3. Based on the statements in his July 2, 2008, Affidavit, the NC Bar issued an Order of Disbarment in which it accepted the surrender of Respondent's license and disbarred him from the practice of law in North Carolina. (Exhibit 2)

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)(d) and (e) and 21 NCAC 8N .0201, .0202, .0203, and .0204.

BASED UPON 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, Dennis Alan Whitling, is hereby permanently revoked.

Exhibits referenced in this Consent Order are a matter of public record and are included in the minutes of the Board's August 18, 2008, meeting.

Carley Walker, #14461
Carrboro, NC 08/18/2008

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 14461 as a Certified Public Accountant.
2. Respondent was engaged by a client to perform monthly accounting services, perform payroll services, and prepare personal and corporate tax returns.
3. Upon demand for the return of client records, Respondent failed to return the requested client records, to make those records available to the client's new CPA, or to respond in any manner to the client's request.
4. In November of 2006, the client filed a complaint with the Board detailing Respondent's failures to return client records and to respond to the client's requests for the return of those records.
5. Board staff sent at least three letters to Respondent's last known mailing address and two emails to Respondent's last known email address before Respondent responded to the Board's inquiry.
6. Respondent responded that all client records would be made available to the new CPA within one week of the date of Respondent's letter.
7. However, Respondent did not provide the client records to the new CPA until Board staff sent another letter to Respondent regarding the status of the return of client records.
8. 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 failures to return client records upon demand constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0305 (a).
3. Respondent's failures to timely respond to a Board inquiry and to claim certified mail from the Board constitute violations 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. Respondent is censured.
2. Respondent shall remit a one thousand dollar (\$1,000.00) civil penalty.

Robert Cooper, #15401
Spring Lake, NC 08/18/2008

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 was the holder of North Carolina certificate number 15401 as a Certified Public Accountant.
2. While Respondent was actively licensed, Respondent failed to prepare an elderly client's tax return and failed to respond to repeated requests from

the client's family for the return of the client's records.

3. The client's family filed a complaint with the Board.

4. Board staff sent a copy of the complaint to Respondent, but, citing Respondent's ill health, a member of Respondent's family (who was acting pursuant to a durable general power of attorney from Respondent) contacted the Board to resolve the return of the client's records. The client's records were returned.

5. After the complaint had been filed and Respondent had been written regarding the complaint, Respondent requested and was granted inactive status.

6. In response to Board staff's request for additional information, Respondent informed the Board that he had sold his firm in October of 2007.

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 21 NCAC 8N .0212 and .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.
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Certificates Issued

At its August 18, 2008, meeting, the Board approved the following applications for licensure:

Stephanie L. Bacik	Valerie Cathey Lamar
Mary Chandler Batchelor	Andrew Micah Largen
Matthew Joseph Blickley	Yuxin Liu
Martin James Bonifer, Jr.	Lindsay N. Mank
Ian Arthur Bradley	Yiep Mat
Michael Leigh Bushnell	Christine Hinman McKinney
James Allen Canady	Brett Stephen Miller
James Andrew Carros	Paul Stephen Mills
Diane Samantha Clavier	Joshua John Morgan
Scott Alan Cottrill, Sr.	David Andrew Motsinger
Catherine Collins Csar	Amanda Marie Patty
Andrew Scott Esses	Gilbert Mark Pieper, Jr.
Michael Peter Fanelli	Thomas Fletcher Poulk
Veroniek Marieke Cyrilla Fraeye	David Gordon Raiford, Jr.
April Shannon Gauger	Stacy Leigh Roberson
Alexander Edward Geranmayeh	Matthew Paul Seale
Jessica Carol Gorrell	Jigna J. Shah
Peter Loren Gross	Brandon Dustin Spears
Domingos Dias Henriques, Jr.	Lee-Jane W. Sun
Matthew T. Illuzzi	Stephen Michael Vanscoy
Cindy Kay Kelly	Bradley Wade Whitley
Jamesine M. Killorin	Stephen Brian Williams
Timothy Paul Kindem	Robert Joseph Winckelmann
Frank Nolan Kissel	Dong Yang
Daniel Paul Knapke	Karlotta Nord Young

Reclassifications

Reinstatements

08/18/08	Marvin Jeffery Armstrong	#22371
08/18/08	Lewis Blake Smyth, Jr.	#32784

Reissuance

08/18/08	Patricia Elizabeth Perkins	#27558
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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)].

08/18/08	Fred T. Denning	#3962	Locust, NC
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In Memoriam: Whitten Philip Windham

Whitten Philip “Phil” Windham, 87, died July 13, 2008, in Chapel Hill, NC. Mr. Windham served as Chief Proctor of the Uniform CPA Examination in North Carolina for 29 years (1958-1987).

Born June 7, 1921, in Millport, AL, Mr. Windham earned his BA and Masters of Accounting at the University of Alabama. In 1954, Mr. Windham married Mary Craft and in 1958, the couple moved to Chapel Hill.

Licensed as a North Carolina CPA in 1964, Mr. Windham was a professor at the business schools of UNC-Chapel Hill and NC State University and was a faculty member at Southern Mississippi University.

His students and colleagues remember his support for their endeavors and his mentoring, along with his dedication to teaching that was the focus of his professional life. Mr. Windham cherished these close friendships he readily formed on and off campus.

Mr. Windham, who was an active member of the NCACPA and the AICPA, was treasurer of the Kiwanis Club of Chapel Hill and Boy Scout Troop 39.

He and his family were also longtime members of University United Methodist Church. Mr. Windham was an avid golfer and devoted fan of Alabama Crimson Tide football.

Mr. Windham was predeceased by his wife, Mary Craft Windham. He is survived by a daughter, two sons, one grandson, one niece, and three nephews.

In lieu of flowers, the family requests that contributions be made in memory of Professor Phil Windham to the Carl Messere Scholarship Fund, NCSU Foundation, College of Management, Campus Box 8614, Raleigh, NC 27695.

Notice of Apparent Violation and Demand to Cease and Desist

John L. Swaine, Respondent

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 defined as “a person who holds a certificate as a certified public accountant issued to him under the provisions 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;” and,

WHEREAS, pursuant to NCGS §93-13, the Board may institute proceedings in an appropriate court seeking civil penalties of \$1,000.00 for each violation of the Act; and,

WHEREAS, Respondent John L. Swaine (hereinafter “Respondent Swaine”) is not licensed by the Board as a certified public accountant; and,

WHEREAS, Respondent Swaine allowed his name to appear as a CPA on financial documents for Industries of the Blind, Inc., Respondent Swaine thereby conveyed the false impression that he is authorized to use the titles “certified public accountant” or “CPA” in this State. Such representations are misleading and contrary to NCGS §93-6.

THEREFORE, Respondent Swaine is hereby notified and the North Carolina State Board of Certified Public

Accountant Examiners demands that he immediately cease and desist from use of the titles “certified public accountant” or “CPA.”

BY:

Robert N. Brooks, Executive Director
North Carolina State Board of Certified Public Accountant Examiners
05/27/2008

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

CONSENTED TO BY:

John L. Swaine
05/28/2008

Gloria Kimbrough-Hicks, Respondent

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 defined as “a person who holds a certificate as a certified public accountant issued to him under the provisions of this chapter;” and,

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, pursuant to NCGS §93-13, the Board may institute proceedings in an appropriate court seeking civil penalties of \$1,000.00 for each violation of the Act; and,

WHEREAS, Respondent Gloria Kimbrough-Hicks (hereinafter “Respondent Kimbrough-Hicks”) is not licensed by the Board as a certified public accountant; and,

WHEREAS, Respondent Kimbrough-Hicks allowed her name to appear as a CPA in an on-line press release, and as a “licensed accountant” on a website for KBS Accounting Firm, LLC, Respondent Kimbrough-Hicks thereby conveyed the false 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 titles “licensed accountant,” “certified public accountant,” or “CPA” in this State. Such representations are misleading and contrary to NCGS §93-6.

THEREFORE, Respondent Kimbrough-Hicks is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that she immediately cease and desist from use of the titles “licensed accountant,” “certified public accountant,” or “CPA” and identify herself only as “accountant.”

BY:

Robert N. Brooks, Executive Director
North Carolina State Board of Certified Public Accountant Examiners
05/29/2008

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

CONSENTED TO BY:

Gloria Kimbrough-Hicks
06/11/2008

CPE Requirements

continued from front page

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. [Please see 21 NCAC 08G .0409 for the specific requirements regarding completing a college course, instructing a CPE course, authoring a publication, or instructing a college course.]

Any combination of group study courses, completing a college course, instructing a CPE course, authoring a publication, or instructing a college course may be used to fulfill the requirement of at least eight hours of non-self-study CPE each year.

Because the non-self-study requirement is an annual requirement, a CPA cannot use carry-forward CPE hours to satisfy the requirement—when CPE hours are used as carry-forward, they lose their self-study/non-self-study properties.

CPAs taking self-study courses to fulfill the Board's 40-hour CPE requirement should note that a self-study course is not considered complete until the CPE sponsor issues a Certificate of Completion. The date the Board will accept for CPE credit is the Certificate of Completion date, not the date the course was completed or the date the completed course was mailed to or received by the sponsor.

Individuals who complete self-study courses late in the year sometimes cannot claim CPE credit for that calendar year because the CPE sponsor issues the Certificate of Completion in the next calendar year.

It is strongly suggested that CPAs who plan to use self-study courses to fulfill the CPE requirement complete the courses and submit them to the sponsor(s) as soon as possible. It is also suggested that the CPA advise the sponsor(s) to date the Certificate of Completions for 2008.

CPAs cannot claim reading accounting journals, periodicals, reference guides, or related materials and taking a test designed to assess reading comprehension as credit for CPE. No CPE credit is allowed for examinations

alone; CPE credit is only allowed for examinations that test a CPA's knowledge of a particular set of study materials as prepared in a formal CPE program.

If a CPA fails to complete the CPE requirements prior to the end of the previous calendar year, but completes the requirements by June 30, the Board will issue a letter of warning for the first such failure within a five calendar year period. For the second such failure within a five calendar year period, the Board will deny the renewal of the CPA's certificate for a period of not less than 30 days and until the CPA meets the reinstatement requirements set forth in 21 NCAC 08J .0106 .

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

Peer Review: An Emerging Niche Market

The July 2008 issue of *The CPA Journal*, published by the New York State Society of CPAs, included an article on expanding into peer review services.

The article, "Peer Review: An Emerging Niche Market," discusses topics such as the market for peer review services, the competition in the market for peer review services, resource investment, revenue consideration, institutional support, as well as myths and misconceptions about the peer review market.

A link to the article, including exhibits, is on the Board's web site, www.nccpaboard.gov, under the heading, "In the Spotlight."

NASBA Offers Online CPE Tracking Tool

The following information is published as a courtesy to the National Association of State Boards of Accountancy (NASBA). The Board, one of 55 members of NASBA, does not require participation in CPetracking and the publication of this information does not constitute an endorsement of CPetracking.

Continuing Professional Education (CPE) is an important part of CPA licensure and keeping track of CPE requirements and compliance can be difficult, especially for individuals licensed in multiple jurisdictions.

CPetracking, an innovative online tool from NASBA, streamlines CPE compliance by measuring, tracking, and reporting CPE credit.

With CPetracking, individuals enter CPE course details online and immediately see how those courses meet the requirements of each jurisdiction, as well as organizations and agencies such as the AICPA and GAO.

If an individual is not in compliance with a jurisdiction's requirements, CPetracking will help determine if a particular course qualifies by comparing the course to the requirement before you take the course.

CPetracking allows uploading of scanned "evidence of attendance" documents (*i.e.*, certificates of comple-

tion) and will print ready-for-filing reports by jurisdiction or reporting period.

Information entered in CPetracking is stored for up to seven years, so if your CPE compliance is audited by a jurisdiction, all of your CPE information and documentation is stored in one convenient location, making it easy to provide the necessary information to that jurisdiction.

CPetracking is not just for individuals--firms can use the system, too. With its flexible architecture, CPetracking can integrate with a firm's existing CPE tracking program saving the firm time and money.

With its user-friendly, menu-driven logical navigation and processing, CPetracking is the total solution for managing CPE compliance.

For additional information on CPetracking, including pricing, visit www.CPEtracking.com, or contact NASBA at 1-866-627-2286 or cpe tracking@nasba.org.

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)].

07/16/08	Jason Taylor Albaugh	#26896	Durham, NC
07/16/08	Kerri Lynn Pierce	#21926	Rock Hill, SC
07/16/08	Dennis K. Thorne	#13577	Farmville, VA
07/17/08	Esther D. Flashner	#29749	Chapel Hill, NC
07/17/08	Mary Anne Jackson	#23190	Charlotte, NC
07/18/08	Derric A. Gregory, Sr.	#31414	Durham, NC
07/18/08	Susan Joy Murphy	#29952	Cary, NC
07/21/08	William Keith Bellucci	#15038	Pawcatuck, CT
07/21/08	Kimberly Ann Cossaart	#22899	Oak Ridge, NC
07/21/08	Summer McCoy Ellis	#31780	New York, NY
07/21/08	Tracy Tinkham Jackson	#27925	Cary, NC
07/21/08	Charles Andrew Jolley, Jr.	#14952	The Woodlands, TX
07/21/08	Robert Wayne McGee	#12396	Cornelius, NC
07/21/08	Sarah Nicholson Simon	#25841	Winston-Salem, NC
07/22/08	Kimberly Dawn Barrs	#26752	Greenville, SC
07/22/08	Tracy Celeste Church	#22851	Silver Spring, MD
07/22/08	Danny Clinton Fort	#7396	McDonough, GA
07/22/08	George Harold Wilson	#10118	Lewisville, NC
07/23/08	Ryan Michael Lally	#33531	New York, NY
07/23/08	William Van de Venter Leaming, Jr.	#22058	Ocala, FL
07/24/08	Pam Setji Cobb	#29074	Brownsville, TX
07/24/08	Robert Craig Collins	#25536	Houston, TX
07/24/08	James David Fallon	#22381	Hoover, AL
07/24/08	David McFadyen	#2977	Fayetteville, NC
07/24/08	Gary Brewer Morris	#12939	New Fairfield, CT
07/24/08	Angela Jacqueline Patterson	#29503	Charlotte, NC
07/24/08	David Poucher	#18038	Upland, IN
07/24/08	Melissa Jamie Westergard	#31942	Florence, KY
07/24/08	Gail Ann Weston	#12971	Windermere, FL
07/28/08	Richard Felix Bernstein	#1694	Toledo, OH
07/28/08	Sheri Harrison Black	#32169	Huntsville, AL
07/28/08	Yongmei Cai	#31765	Boca Raton, FL
07/28/08	Judy Benson Massengill	#13516	Cary, NC
07/28/08	Heather Mowat	#33067	Waxhaw, NC
07/28/08	Cynthia Vinson Richardson	#27210	Rock Hill, SC
07/28/08	Paul David Shilling	#32552	Bolingbrook, IL
07/28/08	Elizabeth J. Simon	#29963	Roswell, GA
07/28/08	Peter Adams Wagner	#22368	Raleigh, NC
07/29/08	Mark Joseph Bryant	#27438	Blacksburg, VA
07/29/08	Robert Leon Edwards	#3013	Winston-Salem, NC
07/29/08	Rufus Thomas Mills, Jr.	#16949	Pembroke Pines, FL
07/30/08	David Carpenter	#14180	Charlotte, NC
07/30/08	Elaine Cassens Claiborne	#18142	Charlotte, NC
07/30/08	James Louis Dodd, Jr.	#17490	Cary, NC
07/30/08	Lester A. Kanis	#20591	Bethesda, MD
07/30/08	Yvonne Faye Sullivan	#32999	Reynoldsburg, OH
07/30/08	Hideo Takada	#22130	Atlanta, GA
07/31/08	Jennifer B. Deutsch	#32837	Falls Church, VA
07/31/08	Tara Lea Hazelbaker	#30225	Richmond, VA
07/31/08	Benjamin Everett Hopper	#9464	Greensboro, NC
07/31/08	Anna Burgess Lau	#29672	San Jose, CA
07/31/08	Uche Remigius Ohanenye	#26888	Middletown, DE
07/31/08	Larry E. Tarwater	#29401	Richmond, VA

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 is prohibited from accepting oral changes of address.

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 .

2008 Board Meetings

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.



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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 _____

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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.