



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • www.nccpaboard.gov • No. 12-2011

Is Your Internet Advertising Compliant with Board Rules?

Any CPA or CPA firm that advertises services to the public on the Internet must comply with the Board's rules on advertising. For purposes of this discussion, Internet advertising includes, but is not limited to, business or personal websites, listings on websites such as Craigslist, and social media sites such as Twitter, LinkedIn, Facebook, and YouTube.

21 NCAC 08N .0306(e), *Advertising or Other Forms of Solicitation*, specifically addresses the Internet by stating: Any CPA or CPA firm offering to or performing professional services via the Internet shall include the following information on the Internet:

- CPA business name or CPA firm name as registered with the Board;
- Principal place of business;
- Business phone, and
- North Carolina certificate number and North Carolina as state of certification.

As with all other forms of advertising that a CPA or a CPA firm may choose to advertise professional services, Internet advertisements should contain meaningful information that is not misleading or deceptive to the public.

Qualitative or quantitative terms such as "expert," "specialist," "reasonable," or "affordable" should not be used. After all, what you consider reasonable or affordable may not be reasonable or affordable to someone else.

Although "expert" can only be determined by the Court, a CPA or CPA firm may use terms such as "specializing in" or "concentrating in" in advertisements.

Although a CPA or a CPA firm may advertise the nature of services provided to clients, a CPA cannot advertise or indicate a designation or other title unless the CPA has met the requirements of the granting organization for each separate designation or title and he or she is in good standing with the granting organization for each designation or title.

The Board does not approve or authorize designations or separate titles, and the use of such designations is for public information purposes only.

The CPA title is a credential, not a designation. Examples of designations or titles include, but are not limited to, membership in organizations such as the AICPA, NCACPA, or other professional organization; designations such as PFS issued by a professional organization; and education-related information such as MBA or MSA;

Although the Board allows a CPA firm, on its website or Internet-based advertisements, to provide a description of a CPA's position within the firm or his or her professional experience, the Board limits the information that can be provided for unlicensed staff.

Advertising
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December Deadlines

December 31, 2011, is the deadline for submitting 2012 CPA firm renewal, CPE sponsor renewal, and peer review compliance information to the Board. December 31 is also the date by which CPAs must complete the annual CPE requirement to be eligible for certificate renewal for the 2012-2013 license period.

In November, the Board notified all registered CPA firms that each firm must renew its registration and provide peer review compliance information (if applicable) online at www.nccpaboard.gov.

If a CPA firm fails to comply with any part of 21 NCAC 08J, *Renewals and Registrations* or 21 NCAC 08M, *Peer Review Program*, the Board may take disciplinary action against the CPA firm's members as specified in 21 NCAC 08J.0111 and 21 NCAC 08M.0106. Such action may include a civil penalty for each firm owner up to \$500.

21 NCAC 08G .0410, *Professional Ethics and Conduct CPE*, requires that all active CPAs complete either a two-hour group-study course or a four-hour

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Disciplinary Actions

Barbara E. McNary, #23520
Waynesville, NC 07/25/2011

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Barbara E. McNary (hereinafter "Ms. McNary") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. McNary failed to timely file the annual firm registration for Barbara E. McNary, CPA, as required by N.C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Ms. McNary subsequently renewed her firm registration, which was received by the Board on February 4, 2011, within sixty (60) days of the annual firm registration deadline.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. McNary's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Ms. McNary has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have decided to accept Ms. McNary's payment as full resolution of the aforementioned violation.

Jason Scott Moss, #34416
Greensboro, NC 07/25/2011

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Jason Scott Moss (hereinafter "Mr. Moss") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Moss failed to timely file the annual firm registration for Jason Moss, CPA, as required by N.C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

3. Mr. Moss subsequently renewed his firm registration, which was received by the Board on February 14, 2011, within sixty (60) days of the annual firm registration deadline.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Moss' infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Moss has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have decided to accept Mr. Moss' payment as full resolution of the aforementioned violation.

John Welton Spann, #31213
Charlotte, NC 07/25/2011

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. John Welton Spann (hereinafter "Mr. Spann") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Spann failed to timely file the annual firm registration for John W. Spann, Jr., CPA, as required by N.C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Mr. Spann subsequently renewed his firm registration, which was received by the Board on March 4, 2011, within sixty (60) days of the annual firm registration deadline.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Spann's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Spann has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have decided to accept Mr. Spann's payment as full resolution of the aforementioned violation.

Michelle A. Thompson, #30775
Winston-Salem, NC 07/25/2011

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Michelle A. Thompson (hereinafter "Ms. Thompson") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Thompson failed to timely file the annual firm registration for Michelle A. Thompson, CPA, as required by N.C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

3. Ms. Thompson subsequently renewed her firm registration, which was received by the Board on February 14, 2011, within sixty (60) days of the annual firm registration deadline.

4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Thompson's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Ms. Thompson has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have decided to accept Ms. Thompson's payment as full resolution of the aforementioned violation.

Cary Whitaker, #1833
Roanoke Rapids, NC 07/25/2011

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Cary Whitaker (hereinafter "Mr. Whitaker") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Whitaker failed to timely file the annual firm registration for Cary Whitaker, CPA, Esq., as required by N.C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

3. Mr. Whitaker subsequently renewed his firm registration, which was received by the Board on February 11, 2011, within sixty (60) days of the annual firm registration deadline.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Whitaker's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.

5. Mr. Whitaker has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have decided to accept Mr. Whitaker's payment as full resolution of the aforementioned violation.

James E. Woodruff #9481
Raleigh, NC 07/25/2011

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. James E. Woodruff (hereinafter "Mr. Woodruff") is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Woodruff failed to timely file the annual firm registration for James E. Woodruff, CPA, P.A., as required by N.C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.

3. Mr. Woodruff subsequently renewed his firm registration, which was received by the Board on February 18, 2011, within sixty (60) days of the annual firm registration deadline.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Woodruff's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.

5. Mr. Woodruff has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have decided to accept Mr. Woodruff's payment as full resolution of the aforementioned violation.

Robert L. Blyth, Jr. # 22245
Charleston, SC 11/21/2011

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to North Carolina General Statute (N.C. Gen. Stat.) § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 22245 as a Certified Public Accountant.

2. Respondent informed the Board on his 2010-2011 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE), had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirement.

3. Based on Respondent's representation, the Board accepted his renewal.

4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2009 CPE requirement.

5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide a certificate of completion needed to document the Board-approved North Carolina ethics CPE course that Respondent claimed he earned between January 1, 2009, and June 30, 2010, as was reported on his renewal.

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 and Title 21, Chapter 08 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 N.C. Gen. Stat. §§ 93-12(8b)a, 93-12(9), 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 and in lieu of further contested case proceedings, the Board and Respondent agree to the following:

1. Respondent's application for renewal is deemed insufficient and untimely under N.C. Gen. Stat. §150-B-3(a). Hence, his certificate is automatically forfeited pursuant to N.C. Gen. Stat. §93-12(8b).

2. Respondent must return his certificate to the Board with this signed Consent Order.

3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.

4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:

a. Application form,
b. Payment of the application fee,
c. Three (3) moral character affidavits, and

d. Forty (40) hours of CPE in the twelve (12) months preceding the application including the eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting any reissuance application.

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his license.

Reclassifications

Reinstatements

11/21/11	Eugene Joseph Carr, #12383	Greensboro, NC
11/21/11	Ella Nancy Lamar Gibson, #13136	Concord, NC
11/21/11	Valerie Krasinski, #27147	Waxhaw, NC
11/21/11	Arthur Beamguard McCarter, #11668	Conover, NC
11/21/11	Gregory Dean Robbins, #23688	Huntersville, NC
11/21/11	Dawn Renee Schambach, #18446	Colorado Springs, CO
11/21/11	Christopher Cannon Scholten, #33696	Charlotte, NC

Reissuance

11/21/11	Mary-Beth Army, #19718	Nashville, TN
11/21/11	Martha Morrison Hartley, #18863	Bluffton, SC
11/21/11	Nathaniel Perkinson Hayes, III, #19620	Greensboro, NC
11/21/11	Henry Anderson Holland, #9297	Lenoir, NC

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)].

11/21/11	Jake Harvey Grubbs, #11648	Charlotte, NC
11/21/11	Lorie Charles Lackey, #3997	Greensboro, NC
11/21/11	Michael D. Woods, #19292	Kernersville, NC

Inactive

"Inactive," when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant," and neither he nor she nor anyone else refers to him or her in any representation as described in 21 NCAC 08A .0308(b) [21 NCAC 08A .0301(b)(21)].

09/07/11	Jennifer Ann Thorne, #34884	Columbia, SC
09/08/11	Preston Scott Edwards, #14801	Vanceboro, NC
09/08/11	Bedir Memmedoglu Memmedli, #30507	Alexandria, VA
09/08/11	Paul Madison Odom, #15766	Greensboro, NC
09/08/11	Max Lynn Vogler, #13088	Winston-Salem, NC
09/15/11	Elizabeth Prunka Breen, #32730	Davidson, NC
09/27/11	Cynthia Smith Fisher, #35623	Geneva, NY
09/27/11	Keith Hall Strohecker, #21828	Moseley, VA
09/30/11	Elizabeth Lamb Fluharty, #28692	Asheville, NC
09/30/11	Rickey Anders McCarver, #10144	Gastonia, NC
10/07/11	Heather Warren Godwin, #30748	Raleigh, NC
10/11/11	Franklin Barrett Cooke, #30289	Abingdon, VA
10/11/11	Linda Jarman Jenkins, #22181	Richlands, NC

Advertising

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In a 2001 Declaratory Ruling, the Board concluded that unlicensed staff, if listed on the firm's website, must be listed in a separate section from the licensed staff.

In addition, that section must be clearly titled in such a way that the public will not be misled into believing that those staff members are licensed by this Board or otherwise authorized to render professional services without the supervision of an individual licensed by the Board in accordance with the North Carolina General Statutes and North Carolina Administrative Code.

In regard to an unlicensed staff member, the Board ruled that on the firm's website, a firm can only include the unlicensed staff member's name, his or her position title, the firm's business address, and the staff member's telephone number, fax number, and email address. Résumé-type information for an unlicensed staff member cannot be included.

As an Internet-based business environment becomes more prevalent, it is important to remember that the profession and the public are best served when CPA firms and individual CPAs take the appropriate steps to ensure that the public is not deceived or misled by a CPA's advertising, whether it is Internet-based or not.

If you have questions regarding the use of the Internet as an advertising tool, please contact Robert N. Brooks, the Board's Executive Director, by email at rbrooks@nccpaboard.gov.

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:

January 2, 2012
New Year's Day

January 16, 2012
Dr. Martin Luther King, Jr., Day

Cease and Desist Notice and Voluntary Consent Agreement

Richard M. Reedman, Respondent
Raleigh, NC

To The Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by N.C. Gen. Stat. §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 N.C. Gen. Stat. §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 N.C. Gen. Stat. §93-3, “It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under G.S. §93-10 admitting the person 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 Richard M. Reedman (hereinafter “Respondent Reedman”) is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but his principal place of business is in North Carolina; and

WHEREAS, Respondent Reedman, while working in North Carolina, has been identified in online directories and websites as a certified public accountant (CPA) and forensic certified public accountant (FCPA). These issues were first addressed between Reedman and the Board in 2007, and Reedman agreed to take steps to remove any such information from the Internet. To date, despite actions being taken by Reedman, there continues to be information available listing Reedman as a

“CPA,” “certified public accountant,” “FCPA,” and/or “Forensic Certified Public Accountant,” thereby allegedly conveying the false impression that he is authorized to use the titles “certified public accountant” or “CPA” in this State. Such a representation is potentially misleading and contrary to N.C. Gen. Stat. §93-3.

WHEREAS, Reedman did not participate or encourage any online Internet references of himself as a “CPA,” “Certified Public Accountant,” “FCPA,” or “forensic CPA” (hereinafter referred to as “online sources”). However, Reedman, through Counsel, has agreed to voluntarily address the matter by providing the Board with copies of letters to any source identified by the Board to remove any references of Reedman as a “CPA,” “Certified Public Accountant,” “FCPA,” and/or “Forensic CPA.” Further, Reedman will agree to remove any reference of himself as “CPA,” “Certified Public Accountant,” “FCPA,” or “Forensic CPA” from his website.

THEREFORE, Reedman will write letters to certain online sources that identify him as a “CPA,” “Certified Public Accountant,” “FCPA,” and/or “Forensic CPA” and request that such Internet references be removed. The Board will identify in writing to Reedman’s Counsel all online sources that must be sent a letter. The letters to the online sources shall be provided to, and approved by, Counsel for the Board. The review by the Board’s Counsel shall ensure that the letter is consistent with, and satisfies the terms of, this Voluntary Consent Agreement.

THEREFORE, Reedman will remove all references on his website to “CPA,” “Certified Public Accountant,” “FCPA,” and “Forensic CPA” and will write to Counsel for the Board that such action has been taken. Once the action has been taken, Counsel for the Board will review the website to determine if all references have been removed and will write to Counsel for Reedman that all references have been successfully

removed and all online references have been contacted and addressed such that Reedman is compliant with this Voluntary Consent Agreement.

THEREFORE, this agreement is a voluntary consent agreement designed to avoid court action between Reedman and the Board and entered into by the parties as such.

North Carolina State Board of Certified Public Accountant Examiners

BY: Frank X. Trainor, III, Board Staff Attorney

DATE: 09/16/2011

BY: Bobby P. Khot, Attorney for Respondent Reedman

DATE: 09/08/2011

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

CONSENTED TO: Richard M. Reedman

DATE: 09/08/2011

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Check Your CPE Carry-Forward Online

Not sure how many carryforward CPE hours you have? You can find out with a quick visit to the Board’s website, www.nccpaboard.gov.

To verify your hours, use the “Licensee Search” function of the website to search for yourself using your name or certificate number.

After your record is displayed, click on the “details” link. The number of CPE carryforward hours will be displayed below your address and telephone number.

If there is a discrepancy in the number of carryforward hours, please contact Cammie Emery at cemery@nccpaboard.gov

Certificates Issued

At its November 21, 2011, meeting, the Board approved the following individuals for licensure as North Carolina CPAs:

Michele Lee Adams	Nathaniel Wade Jordan
Sonya Maria Allen	Thomas Olof Karlsson
Elizabeth Ann Baker	Amanda Lynn Kelley
William Jordan Baucom	Eunika Denise Smalls Lake
Nicholas James Bayer	Michael Emile Leclerc
Paul Edward Benedict	Jamelia Renee Livingston
Becky Jo Bennett	Milos Daniel Maldonado
Michelle Nicole Beracha	Steven Gregory Mallard
Ashley Meredith Bolick	Cheryl Anne Marsh
Bevan Bruce Buchanan	Cary Westbrook McCormick
Tray Albert Buggs	Andrew James Mezwicki
Kathryn Marie Bustell	David Michael Morris
Marcus Wendell Canady	Christine Moses
Karen Ruth Cardillo	Joel Kearns Mullen
Robert Allen Carroll, II	Jerry Dwayne Murphy
Jacob Lee Case	Carrie Garmon Mussato
Mary Copulos Christy	Steven Craig Nellis
Erin Elizabeth Ciechowski	William Hubert Ogburn, III
Jonathan Thomas Clardy	Regina Marie Palombo
Tricia Miriam Corcoran	John Nathan Pearce
Casey Alan Cox	Sarah Whitney Proctor
Jessica Megan Davis	Stacey Lutz Rash
Vincent J. DeVivo	Jason Lee Reinfried
Travis Lee Dickenson	Daniel Shelton Roebuck
Dennis Andrew Disbrow	Delbert Wayne Rush
Alexandra Duhon	Alison Marie Savignano
Oscar Duran Jr.	Elizabeth Alyce Schmid
Fred Erskine Duyck	Adam Gerard Schmitt
Anthony Wayne Enlow	Lyria Vanderboom Sims
James Ford Eubanks	Nkima Shani Skeete
Rebecca Gilmore Fay	Brandon Keith Smith
Clayton Grady Fogg, Jr.	Cynthia Marie Smith
Ann Marie Gerlitz	Shermeca Teria Stanton
Sarah Mary Gillis	Diana Jeannette Thomas
Eric Robert Glenn	Jon Alden Thompson
Jason Timothy Gray	Dee Marie Trivette
Rebecca Leigh Griffin	Frederick Charles Truelove, III
John Joseph Guess	MaryAlice Czmyr Trussell
Kenneth Antione Jones Hancock	Amanda Madigan Vaughan
James Nathaniel Handy	Robert Alex Vaughan
McGregor Wood Holmes	Collin Michael Walsh
Michelle Lynn Hottenstein	Justin Kelly White
Jerome Anderson Jackson, Jr.	Nancy Usher Williams
Felicia Amanda Jones	Zijuan Zhuge

Deadlines

continued from front

self-study course on professional ethics and conduct as set forth in 21 NCAC 08N. The course may be any course on behavioral or regulatory ethics offered by a CPE sponsor registered with the Board or with the NASBA Registry of CPE Sponsors.

Because the ethics requirement is an annual requirement, carry-forward CPE hours cannot be used to satisfy the requirement.

A non-resident CPA (a licensee who neither lives nor works in North Carolina) may satisfy the annual ethics CPE 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 a two-hour group study or four-hour self-study course on behavioral or regulatory ethics offered by a CPE sponsor registered with the Board or with the NASBA Registry of CPE Sponsors.

21 NCAC 08G .0409(c) requires that active CPAs complete at least eight hours of non-self-study CPE each year as part of the annual 40-hour CPE requirement. Because the non-self-study requirement is an annual requirement, a CPA cannot use carry-forward hours to satisfy the requirement.

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 (5) calendar year period. For the second such failure within a five (5) 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 firm renewal, peer review compliance, or the CPE requirement, please contact Cammie Emery by email at cemery@nc-cpaboard.gov or contact Buck Winslow by email at buckw@nccpaboard.gov.

2012 Board Calendar

(dates and locations subject to change)

January 2	-	Office Closed - New Year's Day
January 16	-	Office Closed - Dr. Martin Luther King, Jr., Day
January 23	-	Board Meeting - Raleigh
January 31	-	Final Deadline for Firm Renewal & Peer Review Compliance Info
February 20	-	Board Meeting - Raleigh
March	-	Online Certificate Renewal Available
March 21	-	Board Meeting - Raleigh
April 6	-	Office Closed - Good Friday
April 24	-	Board Meeting - Raleigh
May 21	-	Board Meeting - Raleigh
May 28	-	Office Closed - Memorial Day
June 21	-	Board Meeting - Greensboro
June 30	-	Certificate Renewal Deadline
July 4	-	Office Closed - Independence Day
July 23	-	Board Meeting - Raleigh
July 31	-	Final Certificate Renewal Deadline
August 20	-	Board Meeting - Raleigh
September 3	-	Office Closed - Labor Day
September 24	-	Board Meeting - Raleigh
October 18	-	Board Meeting - Raleigh
November	-	Online Firm Renewal/Peer Review Compliance Available
November 12	-	Office Closed - Veterans' Day
November 22-23	-	Office Closed - Thanksgiving
November 26	-	Board Meeting - Raleigh
December 17	-	Board Meeting - Raleigh
December 24-26	-	Office Closed - Christmas
December 31	-	Firm Renewal/Peer Review Compliance Info Due



State Board of CPA Examiners

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North Carolina State Board of
Certified Public Accountant Examiners
PO Box 12827
Raleigh NC 27605-2827

PRSRT STD
US Postage PAID
Greensboro, NC
Permit No. 821

22,000 copies of this document were printed in December 2011 at an estimated cost of \$4,143.00 or approximately 18¢ per copy.

Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: <input type="checkbox"/> Home <input type="checkbox"/> Business

Mail form to: PO Box 12827, Raleigh, NC 27605

Fax form 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.