



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. 01-2013

Tawannah G. Allen, Ed.D., Appointed to State Board of CPA Examiners

In December, Governor Bev Perdue appointed Tawannah G. Allen, Ed.D., of Morrisville to a three-year term on the State Board of Certified Public Accountant (CPA) Examiners. She will serve as one of the two required public members of the Board.

Allen, who was sworn the Oath of Office at the Board's December 17, 2012, meeting, replaces Jordan C. Harris, Jr., whose term on the Board expired (*see page 3*).

A graduate of North Carolina Central University with a Bachelor of Science in Psychology, Teacher Certification in Elementary Education, and a Master of Education in Speech-Language Pathology, Allen received a Master of School Administration from Fayetteville State University and a Doctorate of Education in Educational Leadership from the University of North Carolina at Chapel Hill.

Allen, who is currently the Director of Doctoral Studies Program and Associate Professor of Educational Leadership at Fayetteville State University, was previously employed by Wake County Public Schools as the Senior Administrator for Staffing and Operations.

She has also served as the Executive Director of Professional Growth and Teacher Retention for Bertie County Schools; as an Adjunct Professor of Speech-Language Pathology at Shaw University; a Guest Lecturer of Educational Leadership at the University of North Carolina at Chapel Hill; an

Adjunct Professor of Early Childhood Credentials and Effective Teacher Training at Martin Community College; and an Adjunct Professor of School Administration at Elizabeth City State University.

Allen has been employed by the Chapel Hill-Carrboro City Schools as the Director of Professional Development and Elementary Programming and as the Interim English as a Second Language (ESL) and Dual Language Coordinator. She has also worked as a Speech Pathologist for Communications Specialists, Inc., and began her career as a kindergarten teacher with Durham Public Schools.

She is a member of the National Council of Professors of Educational Administration (NCPEA), the American Educational Research Association (AERA), the American Speech-Language-Hearing Association (ASHA), the North Carolina Association of School Administrators (NCASA), and the National Black Association for Speech Language Audiologists (NBASLA).

Allen is also involved in a number of community organizations, including the Shaw University Speech and Hearing Program, Habitat for Humanity, Sertoma Club, Delta Sigma Theta Sorority Inc., Chapel Hill-Carrboro NAACP, National Association of Black School Educators, Concerned Citizens of Sampson County, and Sampson County Head Start Policy.

SC Department of Revenue Security Breach

In late October, the South Carolina Department of Revenue (SC DOR) announced that approximately 3.6 million Social Security numbers and 387,000 credit and debit card numbers had been exposed in a cyber attack. In addition, information from up to 657,000 businesses was also exposed.

The breach affects all individuals and businesses that have filed South Carolina income tax returns since 1998.

To protect taxpayers, South Carolina is providing those affected with one year of credit monitoring and identity theft protection. Anyone who has filed a South Carolina tax return since 1998 is urged to visit protectmyid.com/scdor or call 1-866-578-5422 to determine if their information is affected.

SC DOR

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Disciplinary Actions

Robert C. Edminston, #20185
Wilkesboro, NC 09/24/2012

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

1. Robert C. Edminston (hereinafter "Respondent") is the holder of North Carolina certificate number 20185 as a Certified Public Accountant.
2. In 2011, the Internal Revenue Service ("IRS") issued a reprimand to Respondent as an authorized e-File Provider.
3. The IRS reprimand was based upon the assessment of miscellaneous civil penalties imposed by the IRS on January 2, 2011, following an IRS audit of Respondent's individual income tax returns.
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 and Title 21, Chapter 08 of the North Carolina Administrative Code, 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 NCAC 08N .0204.
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent is censured.

Joshua Chertoff, #32757
Davidson, NC 07/23/2012

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. Joshua Chertoff (hereinafter "Mr. Chertoff") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Chertoff failed to timely renew or cancel the annual firm registration for Joshua Chertoff, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. On May 17, 2012, Mr. Chertoff informed the Board that he does not desire to renew the firm registration for Joshua Chertoff, CPA, for the coming year.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Chertoff's infraction was for a period of more than 60 days, but less than 120 days, the appropriate penalty is \$200.00.
5. Mr. Chertoff 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 unanimously decided to accept Mr. Chertoff's payment as full resolution of the aforementioned rules violation.

Kenneth W. Chilcoat, #24053
Winterville, NC 11/26/2012

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

1. Respondent is the holder of North Carolina certificate number 24053 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 initially informed the Board that he had not completed the eight (8) hours of non-self-study CPE that Respondent claimed he earned between January 1, 2009, and June 30, 2010, as was reported on his renewal.

Chilcoat

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2013 Board Meetings

February 25
March 20*
April 23
May 23
June 20**
July 22
August 19
September 23
October 21
November 18
December 16

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.

*1:00 p.m.

**Greensboro

North Carolina State Board of Certified Public Accountant Examiners

Resolution

WHEREAS, Jordan C. Harris, Jr., has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2003;

WHEREAS, during his tenure he served as Secretary-Treasurer of the Board;

WHEREAS, during his tenure, he served on the Executive Committee and the Personnel Committee;

WHEREAS, during his tenure he served on the Professional Standards Committee and the Professional Education & Applications Committee;

WHEREAS, during his tenure he has faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interests of the public and the profession;

BE IT THEREFORE RESOLVED *that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Jordan C. Harris, Jr., for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.*

This the 17th day of December 2012.

Jose R. Rodriguez, CPA

Jose R. Rodriguez, CPA, President

North Carolina State Board of
Certified Public Accountant Examiners



Notice of Apparent Violation and Demand to Cease and Desist

Coy Michael Kilbourne
Greensboro, 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 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 N.C. Gen. Stat. §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 Coy Michael Kilbourne (hereinafter "Respondent Kilbourne") 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; and

WHEREAS, the certificate issued to Respondent Kilbourne by this Board was forfeited in 1985 due to Respondent Kilbourne's failure to renew said certificate; and

WHEREAS, Respondent Kilbourne, while working in North Carolina, allowed himself to be identified as a CPA while offering to provide services to clients of SEMMAX Financial Group. Respondent Kilbourne's use of the title "CPA" conveys the false impression that he is authorized to

use the title "CPA" in this State. Such a representation is misleading and contrary to N.C. Gen. Stat. §93-1 and §93-3.

THEREFORE, Respondent Kilbourne is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from using in any manner the title "CPA" in North Carolina unless and until Respondent Kilbourne has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

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

DATE: 08/31/2012

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: Coy Michael Kilbourne

DATE: 10/16/2012

Michael A. Seda
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 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 N.C. Gen. Stat.

§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 Michael A. Seda (hereinafter "Respondent Seda") 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; and

WHEREAS, the certificate issued to Respondent Seda by this Board was suspended in 2011 by Consent Order; and

WHEREAS, Respondent Seda, while working in North Carolina, allowed himself to be identified as a "certified public accountant" employed by Pfeiffer University. Respondent Seda's use of the title "certified public accountant" or "CPA" conveys the false impression that he is authorized to use the title "CPA" in this State. Such a representation is misleading and contrary to N.C. Gen. Stat. §93-1 and §93-3.

THEREFORE, Respondent Seda is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from using in any manner the title "CPA" in North Carolina unless and until such time as Respondent Seda's license as a CPA has been reissued by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

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

DATE: 10/25/2012

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: Michael A. Seda

DATE: 10/16/2012

Chilcoat *continued from page 2*

6. After receiving a proposed Consent Order regarding this matter, Respondent provided additional information indicating his completion of eight (8) hours non-self-study CPE earned between January 1, 2009, and June 30, 2010.

7. The information was not timely or sufficient in confirming Respondent's completion of eight (8) hours non-self-study CPE earned between January 1, 2009, and June 30, 2010.

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 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 21 NCAC 08G .0401, .0404, and .0409(c).

3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further contested case proceedings, the Board and Respondent agree to the following:

1. Respondent's certificate is suspended for a least one (1) year from the date the Board approves the Consent Order.
2. The firm registration for Respondent's CPA firm is hereby suspended.
3. Respondent must return his suspended certificate and firm registration

to the Board with the signed Consent Order.

4. 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 six (6) of this Order have been received by the Board.

5. 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 in group study format.

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

7. 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.

Tyrone Y. Cox, #28242
Durham, NC 11/26/2012

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. Tyrone Y. Cox (hereinafter "Mr. Cox") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Cox failed to timely file the annual firm registration for Ty Cox & Co., CPAs, PLLC, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Mr. Cox subsequently renewed his firm registration, which was received by the Board on May 2, 2012, more than 60 days, but less than 120 days, from the annual firm registration date.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Cox's infraction was for a period of more than 60 days, but less than 120 days, the appropriate penalty is \$200.00.

5. Mr. Cox 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 unanimously decided to accept Mr. Cox's payment as full resolution of the aforementioned rules violation.

Sheila Marsh Edmonds, #28100
Carthage, NC 09/24/2012

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:

Findings of Fact

1. Sheila Edmonds (hereinafter "Ms. Edmonds") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Edmonds failed to timely file the annual firm registration for Sheila Edmonds, CPA, as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Ms. Edmonds subsequently renewed her firm, which was received by the Board on April 13, 2011, in excess of 60 days but not more than 120 days from the annual firm registration deadline.
4. Pursuant to 21 NCAC 08J .0111(2), because Ms. Edmonds' infraction was for a period in excess of 60 days but not more than 120 days, the appropriate penalty is \$200.00.
5. Ms. Edmonds 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. Edmonds' payment as full resolution of the aforementioned violations.

Orders

continued on page 6

Orders *continued from page 5*

Roger M. Jennings, #10362 **Kernersville, NC 09/24/2012**

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. Roger M. Jennings (hereinafter "Mr. Jennings") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Jennings failed to timely renew or cancel the annual firm registration for Roger M. Jennings, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(3), because Mr. Jennings' infraction was for a period of more than 120 days, the appropriate penalty is \$500.00.
4. Mr. Jennings has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Jennings' payment as full resolution of the aforementioned rules violation.

C. Diane Tedder, #32986 **Durham, NC 07/23/2012**

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. C. Diane Tedder (hereinafter "Ms. Tedder") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Tedder failed to timely file the annual firm registration for CD Tedder, PLLC Certified Public Accountant in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Ms. Tedder subsequently renewed her firm registration, which was received by the Board on March 22, 2012,

less than sixty (60) days from the annual firm registration date.

4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Tedder's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Ms. Tedder 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 unanimously decided to accept Ms. Tedder's payment as full resolution of the aforementioned rules violation.

Certificates Issued

At its December 17, 2012, meeting, the Board approved the following applicants for licensure as North Carolina CPAs:

Marcus Ray Bufford
Lisa Kay Taylor

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Reclassifications

Reinstatements

12/17/12	Michael Ray Cauble, #16981	Asheville, NC
12/17/12	Tom David Eilers, Jr., #22161	Charlotte, NC
12/17/12	Brett Allen Paduch, #33013	Charlotte, NC
12/17/12	Jane Brigid Sullivan, #22681	Cullowhee, NC

Reissuance

12/17/12	Richard Gary Bauer, #32533	New York, NY
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Retired Status

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)(32)].

12/17/12	Carolyn Dees Buko, #20016	Saint John's, FL
12/17/12	June P. Hassett, #19705	Charlotte, NC

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)(20)].

10/29/12	Linda Louise Browning, #35092	Huntersville, NC
11/05/12	Shelly Renee Coe, #29631	Nashville, TN
11/06/12	Karen Ciha Robinson, #35266	Cary, NC
11/06/12	James Thomas Williamson, #12667	Raleigh, NC
11/13/12	Joshua William Harmening, #36381	Winter Park, FL
11/15/12	Robert Higgins Lyford, #7114	Raleigh, NC
11/15/12	Leilani M. Perdue, #30516	Morrisville, NC
11/15/12	Terri Lynn Weatherly Vaughan, #13004	Kernersville, NC
11/16/12	Gina Marie Santore, #32058	Raleigh, NC

SC DOR *continued from front*

If so, the taxpayer can immediately enroll in one year of identity protection service provided by Experian. Consumers must sign up for the service by January 31, 2013.

Taxpayers who sign up for protection will also be notified--by email or letter--about how to sign up for the Family Secure plan if they claim minors as dependents.

Dun & Bradstreet Credibility Corp. offers South Carolina businesses that have filed a tax return since 1998 a CreditAlert product that will alert customers to changes taking place in their business credit file. Even something as simple as a change to a business address or a company officer change would set off an alert to the business owner. The

cost will be waived for business filing tax returns since 1998.

Business owners can visit www.dandb.com/sc/ or can call customer service toll free at 1-800-279-9881. Business owners must sign up for the service by January 31, 2013.

Experian is offering those impacted South Carolina businesses Business Credit AdvantageSM--a self-monitoring service that allows access to a company's business credit report and score.

South Carolina businesses can sign up for Business Credit Advantage at www.smartbusinessreports.com/SouthCarolina.

For additional information on the security breach, visit www.sctax.org/security.htm

Volunteers Needed to Serve on BOE

The AICPA is recruiting CPAs to fill openings on the Board of Examiners and its subcommittees. Because some of the positions fulfill dual purposes, at least 15 people will be needed to fill all the positions.

The open positions and the skill sets and the experience needed for those positions are posted on the Board's website, www.nccpaboard.gov.

Volunteers are requested to submit their applications online through the AICPA's "Volunteer Central" by May 15, 2013.

Contacting the Board Staff

Executive Staff

(rule-making matters, declaratory rulings, Board operations, personnel matters)

Robert N. Brooks, Executive Director	919/733-1425	rbrooks@nccpaboard.gov
J. Michael Barham, CPA, Deputy Director	919/733-4215	mbarham@nccpaboard.gov
David R. Nance, CPA, Deputy Director	919/733-4236	dnance@nccpaboard.gov

Administrative Services

(general accounting, accounts receivable/payable, vendor relations)

Felecia Ashe, Accounting Specialist	919/733-4223	feleciaa@nccpaboard.gov
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(switchboard, address changes, general Board info)

Vanessia Willet, Customer Service Rep	919/733-4222	vanessiaw@nccpaboard.gov
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Communications

(website, newsletter, press releases, public record information, social media)

Lisa R. Hearne, Manager	919/733-4208	lhearne@nccpaboard.gov
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Examinations

(Initial and re-Exam applications, applicant eligibility, score release)

Phyllis Elliott, Specialist	919/733-4224	phyllise@nccpaboard.gov
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Licensing

Buck Winslow, Manager	919/733-1421	buckw@nccpaboard.gov
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(individual licensure & renewal, retired status, inactive status)

Alice Grigsby, Specialist	919/733-1422	aliceg@nccpaboard.gov
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(firm registration & renewal, peer review, CPE, CPE audit, CPE sponsors)

Cammie Emery, Assistant	919/733-1423	cemery@nccpaboard.gov
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Professional Standards

(complaints against CPAs & firms, unauthorized use of title, professional ethics & conduct)

Frank X. Trainor, III, Staff Attorney	919/715-9185	ftrainor@nccpaboard.gov
Ann J. Hinkle, Manager	919/733-1426	ahhinkle@nccpaboard.gov
Mary Beth Britt, Specialist	919/715-2455	mbbritt@nccpaboard.gov
Adrienne Trainor, Specialist	919/733-1424	atrainor@nccpaboard.gov



State Board of CPA Examiners

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22,000 copies of this document were printed in January 2013 at an estimated cost of \$4,146.50 or approximately 19¢ 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.