

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. 12-2012

Michael H. Womble, CPA, Appointed to State Board of CPA Examiners

Governor Bev Perdue has appointed Michael H. Womble, CPA, of Eastover to a three-year term on the State Board of Certified Public Accountant (CPA) Examiners.

Womble, who was sworn the Oath of Office at the Board's October 18, 2012, meeting, replaces Wm. Hunter Cook, CPA, whose term on the Board expired (see page 3).

Licensed as a North Carolina CPA in 1987, Womble has more than 30 years of experience in the field of accounting and is currently a partner in the CPA firm Williams Overman Pierce, LLP, which has offices in Raleigh and Greensboro.

Although Womble has been involved in many areas of federal and state taxation, and accounting and business consulting, he now focuses on tax and litigation services, including business valuation, divorce litigation services, dissenting shareholder litigation, and financial and economic damages.

In addition to his license as a CPA, Womble holds the professional designations of Accredited in Business Valuation (ABV) and Certified in Financial Forensics (CFF) by the American Institute of Certified Public Accountants; Certified Valuation Analyst (CVA) and Certified Forensic Financial Analyst (CFFA) by the National Association

of Certified Valuation Analysts; and Accredited Senior Appraiser (ASA) by the American Society of Appraisers.

He is a member of the American Institute of Certified Public Accountants, the North Carolina Association of CPAs, the National Association of Certified Valuation Analysts, and the American Society of Appraisers.

Womble has authored and/or presented more than 25 publications on various tax issues, ESOPs, and business valuation. He has participated in more than 30 trial and arbitration testimonies and depositions.

A former resident of Dunn, Womble's civic and community service includes service as Vice President-Finance, President Elect, and President of the Dunn Chamber of Commerce. He also served as a member and Chairman of the Dunn Planning Board, a member of the Dunn City Council, and Mayor *Pro Tem* of Dunn.

He was Chair of the Averagesboro Township Tourism Development Authority and volunteered as an emergency medical technician with the Dunn Rescue Squad.

He is a graduate of Leadership Harnett and received the Distinguished Service Award from the Greater Dunn Jaycees. He is a former finance officer and current member of the U.S. Coast Guard Auxiliary.

Baldwin Elected Vice President of Board

At the Board's November 26, 2012, meeting, the members of the Board elected Barton W. Baldwin, CPA, as Vice President for the remainder of the 2012-2013 term. Baldwin replaces Wm. Hunter Cook, CPA.

Baldwin, a partner in the firm Baldwin & Hodge, LLP, has been a member of the Board since 2010 and is currently serving as Chair of the Professional Standards Committee.

He previously served on the Board from 1994 through 2000 and during that time, he served as Vice President of the Board and as a member of the Executive Committee and the Personnel Committee. In addition, he served as Chair of the Professional Standards Committee.

Baldwin is an active member of the AICPA and the NCACPA and has served in various leadership roles in those organizations. He has been an integral part of NASBA, serving on the Board of Directors, numerous committees and as Chair of NASBA.

In This Issue

2013 Board Calendar.....	7
Certificates Issued.....	6
Disciplinary Actions.....	2
Disciplinary Actions Resulting from CPE Audit.....	4
Reclassifications.....	5
Resolution: Wm. Hunter Cook, CPA.....	3

Disciplinary Actions

Lewis Dean McGaha, #22470
Brevard, NC 10/18/2012

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. Lewis Dean McGaha (hereinafter "Respondent") is the holder of North Carolina certificate number 22470 as a Certified Public Accountant.
2. Respondent consistently failed to pay his income taxes to both the Internal Revenue Service ("IRS") and the North Carolina Department of Revenue ("State Revenue") for the period beginning in 2003 through 2010.
3. Respondent's failure to pay taxes reflects a lack of control over his business and finances.
4. During that time period, Respondent incurred liens and judgments from the IRS in the amount of approximately \$150,000.00.
5. Respondent entered into an installment agreement with the IRS to repay federal taxes, penalties, and interest.
6. To date, Respondent has failed to consistently make payments as required by the installment agreement.
5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Caro-

lina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's failures to timely pay his federal and North Carolina income taxes are violations of 21 NCAC 08N .0201, .0203 and .0207.
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. The Certified Public Accountant certificate issued to Respondent, Lewis Dean McGaha, is hereby permanently revoked.
2. The firm registration for Respondent's firm, Dean McGaha, CPA, is hereby suspended.
3. Neither Respondent nor Respondent's firm shall offer or render services as a CPA or CPA firm, or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent or Respondent's firm claim or attempt to use any practice privileges in any other state based upon Respondent's permanently revoked North Carolina certificate or Respondent's firm's suspended CPA firm registration.

Darrell R. Scarbrough, #28876
Mooreville, NC 10/18/2012

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on October 18, 2012, that:

Findings of Fact

1. Respondent Darrell R. Scarbrough (hereinafter "Respondent") was the

holder of a certificate as a Certified Public Accountant in North Carolina.

2. The Board has jurisdiction over the Respondent and the subject matter of this action.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. Respondent 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 approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirements.
8. Based on Respondent's representation, the Board accepted his Renewal.
9. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2009 CPE requirements.
10. Respondent failed to provide the certificate or certificates of completion needed to document any of the forty (40) hours of CPE that Respondent claimed he earned between January 1, 2009, and December 31, 2009, as was reported on his Renewal.
11. Despite several requests from Board staff, Respondent failed to respond to the audit or provide any documentation of his completion of any 2009 CPE. The only response received from Respondent was a request to move to inactive status on July 29, 2011.

Scarbrough
continued on page 5

North Carolina State Board of Certified Public Accountant Examiners

Resolution

WHEREAS, Wm. Hunter Cook, CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2009;

WHEREAS, during his tenure he served as Vice President of the Board;

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

WHEREAS, during his tenure he served on the Professional Standards Committee;

WHEREAS, during his tenure he served on the Joint Task Force II;

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;

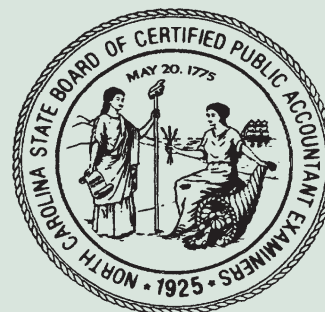
BE IT THEREFORE RESOLVED *that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Wm. Hunter Cook, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.*

This the 26th day of November 2012.

Jose R. Rodriguez, CPA

Jose R. Rodriguez, CPA, President

North Carolina State Board of
Certified Public Accountant Examiners



Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Consent Orders issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. To view the full text of the Consent Order, use the licensee search on the website, www.nccpaboard.gov, to look up the licensee's record, click on the "Details" link, then click on the "View" link under the heading, "Public Documents."

Jennifer Acton, #33825 **Chapel Hill, NC 10/18/2012**

The Board opened a case against Jennifer Acton (Respondent Acton) for failure to complete sufficient non-self-study CPE as required for renewal of her North Carolina CPA license.

Respondent Acton signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one (1) year, of her license; and 3) the imposition of a \$1,000 civil penalty.

Respondent Acton may apply for reissuance of her North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Acton's North Carolina CPA license.

Gregory Briley, #17149 **Raleigh, NC 10/18/2012**

The Board opened a case against Gregory Briley (Respondent Briley) for failure to complete sufficient non-self-study CPE as required for renewal of his North Carolina CPA license.

Respondent Briley signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one (1) year, of his license; and 3) the imposition of a \$1,000 civil penalty.

Respondent Briley may apply for reissuance of his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Briley's North Carolina CPA license.

Christine B. Hargett, #22581 **Matthews, NC 09/24/2012**

The Board opened a case against Christine B. Hargett (Respondent Hargett) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Hargett signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one (1) year, of her license; and 3) the imposition of a \$1,000 civil penalty.

Respondent Hargett may apply for reissuance of her North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Hargett's North Carolina CPA license.

J. Alvin Kpaeyeh, #26250 **Little Elm, TX 09/24/2012**

The Board opened a case against J. Alvin Kpaeyeh (Respondent Kpaeyeh) for failure to complete sufficient non-self-study CPE as required for renewal of his North Carolina CPA license.

Respondent Kpaeyeh signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one (1) year, of his license; and 3) the imposition of a \$1,000 civil penalty.

Respondent Kpaeyeh may apply for reissuance of his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Kpaeyeh's North Carolina CPA license.

Kamal Maruf, #28580 **Austin, TX 11/26/2012**

The Board opened a case against Kamal Maruf (Respondent Maruf) for failure to complete an ethics course as required for renewal of his North Carolina CPA license.

Respondent Maruf signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one (1) year, of his license; and 3) the imposition of a \$1,000 civil penalty.

Respondent Maruf may apply for

reissuance of his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Maruf's North Carolina CPA license.

Joyce Swenson, #13299 **Greensboro, NC 09/24/2012**

The Board opened a case against Joyce Swenson (Respondent Swenson) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Swenson signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one (1) year, of her license; and 3) the imposition of a \$1,000 civil penalty.

Respondent Swenson may apply for reissuance of her North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Swenson's North Carolina CPA license.

Robert F. Weidaw, #31149 **Charlotte, NC 09/24/2012**

The Board opened a case against Robert F. Weidaw (Respondent Weidaw) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Weidaw signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one (1) year, of his license; and 3) the imposition of a \$1,000 civil penalty.

Respondent Weidaw may apply for reissuance of his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Weidaw's North Carolina CPA license.

John F. Wilson, #21292
Atlanta, GA 10/18/2012

The Board opened a case against John F. Wilson (Respondent Wilson) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Wilson signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one (1) year, of his license; and 3) the imposition of a \$1,000 civil penalty.

Respondent Wilson may apply for reissuance of his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Wilson's North Carolina CPA license.

R. Michael Witt, #16361
Charlotte, NC 09/24/2012

The Board opened a case against R. Michael Witt (Respondent Witt) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Witt signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one (1) year, of his license; and 3) the imposition of a \$1,000 civil penalty.

Respondent Witt may apply for reissuance of his North Carolina CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Witt's North Carolina CPA license.

Scarborough
continued from page 2

Conclusions of Law

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. 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). Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate and to impose civil monetary penalties.
3. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0206.

BASED ON THE FOREGOING, the Board orders in a vote of 5 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent Darrell R. Scarborough is hereby permanently revoked.
2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

Reclassifications

Reinstatements

11/26/12	Bonya Banerjia #14071	Charlotte, NC
11/26/12	Ronald Glen Bates, Jr., #15731	Charlotte, NC
11/26/12	Billy Lynn Biggs, #27516	Winston-Salem, NC
11/26/12	Kristine Koons Horlick, #19334	Carrollton, TX
11/26/12	Erik Vonn Horstmann, #23290	Charlotte, NC
11/26/12	Pamela Scott Pursel, #28304	Newtown, PA
11/26/12	Toland Isaac Richard, #30318	Fort Mill, SC
11/26/12	Laura Roberts Smith, #18634	Fayetteville, NC
11/26/12	William Vaughn Ward, #25737	Scott Depot, WV

Reissuance

11/26/12	Richard Samuel Bell, #1331	Burlington, NC
11/26/12	Rhonda E. Campanile, #22302	Charlotte, NC
11/26/12	Mary Lucile Daly, #19669	Charlotte, NC
11/26/12	Robert L. Wolff, #33281	Seminole, FL

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)(32)].

11/26/12	Gary Jones, #22532	Asheville, NC
----------	--------------------	---------------

December Deadlines

December 31, 2012, is the deadline for submitting 2013 CPA firm renewals, peer review compliance information, and CPE sponsor renewals to the Board. The information may be submitted online through the Board's website, www.nccpaboard.gov.

December 31 is also the date by which CPAs must complete the annual CPE requirement to be eligible for certificate renewal for the 2013-2014 license period.

Certificates Issued

At its November 26, 2012, meeting, the Board approved the following individuals for licensure as North Carolina CPAs:

Sweta Patel Adkin
Anne Hunter Ashworth
Stephen Michael Balmer
JoAnn Lynn Birlet
Myra Lee Blanchette
Martha Avent Bomar
James Boyce Brooks, III
Anneli Jennifer Browning
Faith Elizabeth Bynum
John Thomas Caldwell
Laura Jo Canady
Emily Ingram Carriel
John David Cengel
Brett Collins Chapman
Amanda Elizabeth Chen
Daniel Lynn Clark
Nadia Dolores Clevenger
Chad Alexander Cook
Justin Michael Culbertson
Thomas Casey Cunningham
Emily New Dellinger
Diane Judith Dennis
Chad Christian DesMarteau
Glenda Lee Diaz Gonzalez
Alfred Joseph Discepolo
Rafael Angel Duque
Thomas Chester Edgley
Joanne Holbrock Elliott-Perry
Rosa Ana Evalo Kodali
David Parker Fento, Jr.
Mackenzie Jane Ferber
Brittney Marie Fleming
Josue Garcia
Latonya Nicole Garrison
David Justin Gay
Evan Taylor Gentile
Caroline Elizabeth Gibson
Eric Ryan Godfrey
Nisha Gordhan
Kesval Govender
Kimberly Ann Grabow
Kristy Boyette Grady
Julia Ann Gresham
Amy Ruth Griffin
Henry Jude Grzes

Heather Lynne Guy
Leslie Kendrick Harris
Cathy Sue Hayes
Julianne Elizabeth Heal
Christopher Dean Henson
Christian LeAnne Millis Hester
David McCain Highfill
Meagan Nichole Hobbs
Andras Hock
Scott Clibon Hockemeyer
Christopher Michael Hodge
Kenneth William Hunt
Frank Lane Jackson
George Albert Jauregui
Kevin Michael Jewell
Benjamin Hardy Jorge Johnson
Brittany Laurel Johnston
Robin Irene Jordan
Julia Kachula
Jens Kaufmann
Travis Scott Keever
Amanda Leigh Kendall
Matthew Hirth Kilian
Crystal Kay Kirchhoff
Melanie Amber Kudlacik
Danielle Anne Lawson
Jonathan David Leak
Cynthia Starsmeare Lee
Ben Talmadge Lehman
Dawn Michelle Lopez
Matthew Krauss Lynch
Carlos Martinez, III
John Harrison Masters
Anna Blair Mayo
Elliott Lea McKenzie
Margaret Anne Merrell
Nisha Sheth Mistry
Daryl Kenneth Morrison
Matthew Ryan Mullen
Katie Jean Musorofiti
Tiffany Dionne Neely-Jean
Krista Lynn Newton
Mercy Wambui Njenga
Shalimarie Montalvo Otero
Joshua Anthony Overman

Kevin John Carl Page
George John Pappas
John Stigler Passyn
Elena Marie Pisarik
Kristen Sabrina Catherine Potter
Tracey Robinson Pridgen
Brittany Dziejdzic Priebe
Stephanie Lynne Ranck
Jon Christopher Ready
Andrew Cory Reagan
Jameela Robinson
Molly Leigh Robinson
Patti Jeanine Roebuck
William Rufus Rountree
Maureen Elizabeth Scarff
Brittany Lynn Schell
Marisa Acree Shields
Richard Edmund Shore, III
Marion McLean Sims
Erin Pamela Sloop
Cary Ann Smith
Stephanie Suzanne Snyder
Shenghao Melody Song
Elizabeth Anne Sorenson
Lindsey Jane Spitz
Benjamin Patrick Stewart
Amanda Patricia Tamayo
Lu Tang
Jose Eugenio Tapia, Jr.
Caleb Ray Truitt
Anna Katherine Tuttle
Ashley Claire Wagner
Elizabeth McKinley Ward
Deborah Margaret Weir
Elizabeth Gatewood Wellborn
Matthew John Weston
Benjamin Lloyd Wetzell
Christopher Allen Whitfield
Daniel Jeffery Wieland
Johnathon Blake Wilhite
Kaitlin Elaine Wilkes
Jason Michael Wilkinson
Joshua Lee Wilson
David William Wood

2013 Board Calendar

(dates and locations subject to change)

January 1	-	Office Closed - New Year's Day
January 21	-	Office Closed - Dr. Martin Luther King, Jr., Day
January 28	-	Board Meeting - Raleigh
January 31	-	Final Deadline for Firm Renewal & Peer Review Compliance Info
February 25	-	Board Meeting - Raleigh
March	-	Online Certificate Renewal Available
March 20	-	Board Meeting - Raleigh
March 29	-	Office Closed - Good Friday
April 23	-	Board Meeting - Raleigh
May 23	-	Board Meeting - Raleigh
May 27	-	Office Closed - Memorial Day
June 20	-	Board Meeting - Greensboro
June 30	-	Certificate Renewal Deadline
July 4	-	Office Closed - Independence Day
July 22	-	Board Meeting - Raleigh
July 31	-	Final Certificate Renewal Deadline
August 19	-	Board Meeting - Raleigh
September 2	-	Office Closed - Labor Day
September 20	-	CPA Day of Service
September 23	-	Board Meeting - Raleigh
October 21	-	Board Meeting - Raleigh
November	-	Online Firm Renewal/Peer Review Compliance Available
November 11	-	Office Closed - Veterans' Day
November 18	-	Board Meeting - Raleigh
November 28-29	-	Office Closed - Thanksgiving
December 16	-	Board Meeting - Raleigh
December 24-26	-	Office Closed - Christmas
December 31	-	Firm Renewal/Peer Review Compliance Info Due



State Board of CPA Examiners

Board Members

Jose R. Rodriguez, CPA
President, Winston-Salem

Barton W. Baldwin, CPA
Vice President, Mount Olive

Maria M. Lynch, Esq.
Secretary-Treasurer, Raleigh

Miley "Bucky" Glover, CPA
Member, Monroe

Jordan C. Harris, Jr.
Member, Statesville

John M. Kledis, CPA
Member, Asheville

Michael H. Womble, CPA
Member, Eastover

Staff

Executive Director
Robert N. Brooks

Deputy Director
J. Michael Barham, CPA

Deputy Director
David R. Nance, CPA

Staff Attorney
Frank X. Trainor, III

Legal Counsel
Noel L. Allen

Administrative Services
Felecia F. Ashe
Vanessia L. Willett

Communications
Lisa R. Hearne, Manager

Examinations
Phyllis W. Elliott

Licensing
Buck Winslow, Manager
Alice G. Steckenrider
Cammie Emery

Professional Standards
Ann J. Hinkle, Manager
Mary Beth Britt
Adrienne Trainor

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 2012 at an estimated cost of \$4,146.00 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.