How Do the Amended CPE Rules Affect Me?

Four CPE rules, 21 NCAC 08G .0401, .0403, .0409, and .0410, were amended effective January 1, 2014. These rules, as well as 11 other amended rules, were published in the January 2014 Activity Review showing the text added and deleted during the rule-making process.

The amended rules have been posted to the Board’s website, www.nccpaboard.gov, under the “Resources” tab (click on the NC Administrative Code link).

21 NCAC 08G .0401 now requires that a CPA receive a certificate of completion from the course sponsor in order to receive credit for completing a CPE course.

The completion of an examination of a self-study CPE course or a copy of the completed examination is not acceptable verification of the completion of a course for CPE credit toward the annual CPE requirement.

A certificate of completion must be provided to the CPA by the CPE course vendor and the certificate of completion must include the information specified in 21 NCAC 08G .0403(13).

Pursuant to the amended 21 NCAC 08G .0403, the Board no longer registers sponsors of CPE courses to provide CPE in North Carolina.

The 81 sponsors (23 CPA firms, 23 businesses, 15 colleges, 9 government agencies, 5 law firms, 4 associations, and 2 non-for-profit organizations) that were registered with the Board as of December 31, 2013, may continue to offer CPE courses to North Carolina licensees, but may no longer advertise themselves as sponsors registered with the Board.

North Carolina licensees have never been required to take CPE from a CPE sponsor registered with the Board, a CPE sponsor registered with the National Association of State Boards of Accountancy (NASBA) National CPE Registry, or any other specific entity, and the amendments to the CPE rules do not affect that.

The exception is that the annual ethics CPE course required for certificate renewal must be taken from a CPE sponsor on NASBA’s National CPE Registry.

Numerous behavioral or regulatory ethics courses are offered by several sponsors, including the North Carolina Association of CPAs (NCACPA), registered with the Registry.

Please note that the Accountancy Law Course required for certificate applicants is only available from the NCACPA.

21 NCAC 08G .0409 reflects two changes that the Board adopted from the NASBA/AICPA CPE Standards.

21 NCAC 08G .0409(a) now includes the requirement for a monitoring mechanism for Internet-based CPE programs and 21 NCAC 08G .0409(c) references the NASBA word count formula for determining credit for self-study CPE courses.

In accordance with the amended 21 NCAC 08G .0410, as part of the annual CPE requirement, licensees must take a behavioral or regulatory ethics course offered by a CPE sponsor registered with the National CPE Registry maintained by NASBA.

In addition to the changes in content and intent, the staff of the Rules Review Commission (RRC) of the Office of the Administrative Hearings made changes in the structure, format, punctuation, and form to the CPE rules and the other rules affected by rule-making.

For questions about 21 NCAC 08G .0401, .0403, .0409, or .0410 please contact Buck Winslow, Manager of Licensing, at buckw@nccpaboard.gov or contact Cammie Emery, Licensing Assistant, at cemery@nccpaboard.gov.

For questions about the amendments to other rules, please contact a member of the Board’s Executive Staff at rbrooks@nccpaboard.gov or dnance@nccpaboard.gov.
**Disciplinary Actions**

Roger Bowman, #9869  
Bowman, Pegg & Starr, CPAs  
Hickory, NC   12/16/2013

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. Roger Bowman (hereinafter “Respondent Bowman”) is the holder of North Carolina certificate number 9869 as a Certified Public Accountant.
2. Bowman, Pegg & Starr, CPA (hereinafter “Respondent Firm”) is a registered certified public accounting partnership in North Carolina. At all relevant times, Respondent Bowman was the supervising CPA of Respondent Firm.
3. Respondent Firm was engaged by a governmental entity to prepare audits for the years 2008, 2009, and 2010.
4. The Board contends and Respondents deny that Respondents did not conduct the 2008, 2009, and 2010 audits in accordance with Generally Accepted Auditing Standards, and that the 2008 audit was not conducted in accordance with Government Auditing Standards.
5. Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this matter by ex parte, whether or not the Board accepts this Consent Order as written. Respondents understand and agree 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. Respondents are 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. Respondents’ actions as set out above constitute violations of 21 NCAC 08N .0403 and .0409.
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondents’ consent to this order, Respondents are 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. Respondents shall reimburse the Board for its administrative costs of one thousand eight hundred dollars ($1,800.00) incurred in the investigation of this matter.
2. From and after October 1, 2013, Respondent Firm shall obtain pre-issuance reviews of all working papers and audit reports prior to Respondent Firm’s issuance of any audit report. The pre-issuance reviews shall be conducted until the Board decides that pre-issuance reviews are no longer necessary.
3. The pre-issuance reviews shall be performed by a pre-issuance reviewer approved by the Board, and Respondent Firm shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report upon it issuance.
4. Respondents shall reimburse the Board for reasonable administrative costs incurred as a result of monitoring Respondents’ compliance with the pre-issuance review requirements.

Bipin M. Gandhi, #25176  
Charlotte, NC   11/18/2013

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. Bipin M. Gandhi (hereinafter “Respondent”) is the holder of North Carolina certificate number 25176 as a Certified Public Accountant.
2. Respondent’s client (“Client”) has alleged that Respondent was engaged by the Client to prepare the Client’s income tax returns, and sales and use tax returns for 2005, 2006, and 2007. Respondent contends that he was retained to prepare sales and use tax returns only.
3. When the Client determined that Respondent had not prepared or filed the income tax returns, the Client contends that he demanded that Respondent return all the Client’s records.
4. Respondent was not immediately responsive to subsequent inquiries made by the Client and/or the Client’s successor accountant regarding the Client’s records. Respondent contends that he was out of the country at the time of the request, and provided the information promptly upon his return.
5. After the Client filed a Complaint

**2014 Board Meetings**

<table>
<thead>
<tr>
<th>Date</th>
<th>Location</th>
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<tbody>
<tr>
<td>March 19*</td>
<td>*1 pm</td>
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<tr>
<td>April 22</td>
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<td>May 22</td>
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<tr>
<td>June 19**</td>
<td><strong>Greensboro</strong></td>
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<td>July 21</td>
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<td>August 25</td>
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<td>October 23</td>
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<td>November 17</td>
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<td>December 15</td>
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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 pm  
**Greensboro
WHEREAS, John M. Kledis, CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2012;

WHEREAS, during his tenure he served on 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 John M. Kledis, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

This the 16th day of December 2013.

Jose R. Rodriguez, CPA
Jose R. Rodriguez, CPA, President

North Carolina State Board of Certified Public Accountant Examiners
Gandhi continued from page 2

with the Board, Respondent did respond to the Board’s inquiries, however that response was not made within the 21 day time period set forth in 21 NCAC 08N .0206.

6. Respondent denies any violation of the Board’s laws and rules but 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. Respondent denies any violation of the Board’s laws and rules.

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 alleged failure to timely return client records and failure to cooperate with a subsequent accountant regarding those records, if proven, would be violations of 21 NCAC 08N .0305.

3. Respondent’s alleged failures to timely respond to Board inquiries, if proven, would constitute violations of 21 NCAC 08N .0206.

4. 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, Bipin M. Gandhi, is hereby subject to a two-year suspension, which suspension is stayed upon successful compliance with the remainder of this Consent Order. The stay will be lifted in the event that, during the next two years, Respondent violates any provision of this Order, subject to Respondent’s opportunity to show cause as to why the stay should not be lifted.

2. Respondent shall pay a one thousand dollar ($1,000.00) civil penalty, to be remitted within sixty (60) days of the Board’s approval of this Consent Order.

3. Respondent shall pay administrative costs in the amount of two thousand dollars ($2,000.00), to be remitted within sixty (60) days of the Board’s approval of this Consent Order.

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

1. Respondents are 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. Respondents actions as set out above, if proved, would constitute violations of 21 NCAC 08N .0403 and .0409.

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

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

1. Respondent Firm shall obtain pre-issuance reviews, to be performed by a pre-issuance reviewer approved by the Board, for all audit engagements until a determination is made by the Board that said engagements can be performed by Frankie Lindsay and/or Respondent Firm in accordance with applicable standards. Respondent Firm shall authorize and cause the pre-issuance reviewer to provide the Board a copy of each pre-issuance review report upon its issuance. Respondent Firm shall reimburse the Board for its administrative costs incurred as a result of monitoring compliance with pre-issuance review requirements.

2. Respondent Firm shall reimburse the Board for its administrative costs of three hundred dollars ($300.00) incurred in the investigation of this matter.
# Reclassifications

**Reinstatement**

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<td>John Paul Barbee, #36178</td>
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<td>Dale Thomas Massey, #18170</td>
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<td>Emily Riche Massey, #26359</td>
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<td>Deborah Coltrain Smith, #25306</td>
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<td>Tammie Bland Cartledge, #26097</td>
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<td>Elizabeth Anne Hester, #16105</td>
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<td>Suzanne Mary Martin, #25527</td>
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<td>Anne Jennings Sanders, #23467</td>
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<td>Leah A. Singleton, #31396</td>
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**Reissuance**

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<td>Donald Hugh Combs, #14848</td>
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<td>Jackson Reeves Gossett, Jr., #17797</td>
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**Inactive**

Inactive, when used to refer to the status of a person, describes a person 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 Rule .0308(b) of this Section [21 NCAC 08A .0301(b)(20)].

<table>
<thead>
<tr>
<th>Date</th>
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<td>11/19/13</td>
<td>Mary Virginia Collins, #13127</td>
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<td>Karen Anderson Lian, #25429</td>
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<td>Jeremy Joseph Gutkowski, #34981</td>
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<td>12/03/13</td>
<td>Andre Hudson, #26813</td>
<td>Kingwood, TX</td>
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<td>Teresa Armstrong LaBonte, #17788</td>
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<td>Denise Frigon Linehan, #23885</td>
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<td>Christopher Cary Collins, #22523</td>
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<td>Tanya Jones East, #24330</td>
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<td>Henry Nowell Willey, #15147</td>
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<td>Charles Wayne Freeman, #29972</td>
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<td>Tracy Simpson Hall, #25977</td>
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<td>Lana Parker Richards, #37540</td>
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<td>Emily Gilbert Ransom, #35429</td>
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<td>12/19/13</td>
<td>Ronald J. Raulston, #27273</td>
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What Is a Concentration in Accounting?

21 NCAC 08A .0309 states, in part, that a concentration in accounting must include at least 30 semester hours, or the equivalent in quarter hours, of undergraduate accountancy courses which shall include no more than six (6) semester hours of accounting principles and no more than three (3) semester hours of business law.

To be eligible to sit for the Exam, applicants must possess a bachelor’s degree in any subject, from a regionally accredited college or university, that either includes or is supplemented by a concentration in accounting as defined in 21 NCAC 08A .0309.

One of the most frequently asked questions about the concentration in accounting refers to the stipulation that no more than six (6) semester hours of accounting principle coursework may be counted toward the 30 semester hour requirement.

Fifteen of the 34 North Carolina colleges and universities that offer a four-year degree in accounting still call introductory accounting courses “Accounting Principles I and II.” The other 19 schools use names such as “Introduction to Financial Accounting,” “Introduction to Managerial Accounting,” or similar names. Regardless of the course titles, these courses are introductory level accounting courses.

A number of colleges, universities, and community colleges give four (4) semester hours credit for these introductory courses. However, for the Board’s purposes, these introductory accounting courses are limited to three hours credit each and no more than six (6) hours of the accounting concentration.

A similar question concerns “pre-accounting” courses offered by some schools. These courses are generally one (1) or two (2) semester hours and serve as introductory courses to the accounting program and are completed before courses such as “Accounting Principles I and II,” “Financial Accounting,” or “Managerial Accounting,” etc.

Again, these courses are at the introductory or principle level and can only be counted toward the six (6) semester hours of accounting principles portion of the 30 semester hour requirement—any additional hours of principle-level coursework cannot be used to meet the concentration in accounting requirement. However, these courses may be counted toward the 150 semester hour requirement for licensure.

Unfortunately, a few Exam applicants have been denied because the individuals incorrectly included more than six (6) semester hours of accounting principles when calculating their compliance with the 30 semester hour requirement.

These applicants must take additional courses to fulfill the concentration in accounting requirement to become eligible to sit for the Exam.

Duplicate coursework is also a problem for some Exam applicants. For example, some colleges and universities offer a single tax course that covers both individual and business tax return preparation. A student completes that course, but chooses to take a business tax return preparation course at another school.

Because the coursework is duplicative (the business-only tax preparation course supersedes the combined individual/business tax preparation course), only one of the courses may be counted toward the 30 semester hour requirement.

Applicants who include the credit hours for both courses may be ineligible to sit for the Exam because they, in fact, do not have a concentration in accounting.

Applicants must consider the content of courses, not just the course names, when calculating compliance with 21 NCAC 08A .0309 and 21 NCAC 08F .0302.

While finance, management, marketing, computer, economics and writing classes may be essential components of a school’s degree program, such classes are not acceptable for the concentration in accounting.

In addition, accounting internships and Exam preparation courses, while highly beneficial to the student, are not eligible for credit toward the 30 semester hour requirement.

Exam applicants and educators are encouraged to review the Board’s rules regarding the education requirement for the Uniform CPA Exam.

If you have questions regarding the concentration in accounting or other Exam requirements, please contact the Board’s Deputy Director, David Nance, CPA, by email at dinance@nccpaboard.gov, or contact the Board’s Executive Director, Robert N. Brooks, by email at rbrooks@nccpaboard.gov.

Exam Fees Not Expected to Change in 2014

On January 13, 2014, NASBA, Prometric, and the AICPA notified boards of accountancy that the Uniform CPA Examination fees charged by these organizations would not increase in 2014.

The fees charged by NASBA (currently $18/section) and the AICPA ($90/section) will remain at that level until 2016.

The Prometric hourly fee is currently $19.52/hour and will remain unchanged in 2014 and 2015, but may change in 2016.

The Prometric security fee of $5.95 is not expected to increase until 2016.

Comment or Question about the Activity Review?

Do you have a comment or question about information published in the Activity Review? The Board welcomes your comments and suggestions. Contact us by email at lhearn@nccpaboard.gov.

Follow us on Twitter twitter.com/NCCPABoard
Like us on Facebook facebook.com/NCCPABoard
At its December 16, 2013, and January 27, 2014, meetings, the Board approved the following applicants for licensure as North Carolina CPAs:

Rebekah Adair Abben
Megan Stein Adams
Emmeline Douglas Aghapour
Joseph Edward Allen
Catherine Rachel Ambler
Douglas E. Arvin
Sheila Naa Akuma Ashley
Brandon Todd Ausley
Pierce Larry Autry
Tommi Ann Barbour
Jacqueline Marie Bardet
Christopher Brian Bass
John Kevin Beasley, Jr.
Sandra Leigh Belfor
John Dante Bertolozzi, Jr.
Sarah Marie Bonfiglio
Taryn Roten Boston
Lori Lynn Bothwell
Kelly Borden Bowman
Shannon Leigh Brett
Brandon Shawn Hall
Christopher David Hall
Ryan Clayton Hamelin
Lori Carol Hamilton
Robert Everett Hamilton
Ashley Griffin Hamm
Terry Bernard Harris, Jr.
William Byrd Harrison
Tamara Rene Henderson
Marlies Yvette Hendricks
James Dunn Holland
William Zachary Holland
Ruogji Hu
Davis James Hunt
Oluafisanoy Victor Ijamakinwa
Kia Barriateau Ikpe
Danny Ryan Jackson
Preston Leland Kafka
Lidiya V. Kazantsev
Meghan Virginia Keller
Ronnie Elizabeth Kelley
Catherine Michelle Kelly
Frank Stephen Ketterly
Ellen Elizabeth King
Kurt Louis Kuchenbrod
Dhara Mannmohan Lakhani
Bao-Tran Thi Le
Mary Beth Leed
Joseph Ryan Lentz
Jennifer Mary Lischer
John Alexander Loewer
Matthew Locke Long
Nicole Angelica Longa
Kari Lyn Luna
Christopher Stephan Maciej
Sophie Youssef Malati
Corey Edward Mallard
Wanda Cordelia Manning
Timothy James Manton
Ryan Lee Martin
James Alexander McDermott
Charles Cameron McGoogan
Robert Elmer Meador
Melissa Elizabeth Miller
Peter Robert Miller
Eric John Modrak
Kevin David Moody
Neal Wesley Morgan
Jaymeson Willett-Day Morris
Alyssa Marie Morrow
Robert Donald Muirhead
Nathaniel Reece Musgrove
Jordan Blaine Myers
Arnold Grayson Nance
Jianming Ni
Thomas Christopher O’Connor, Jr.
Leah Marie Oleski
Martin William O’Neill
Carly Jane Osteen
Ankit Manojkumar Patel
Puja Dev Patel
Matthew C. Pierce
Amy E. Pinto
Ralph Daniel Polk
Tonya Lynn Schrone Pope
Gregory Thomas Portal
Katelan Suzanne Price
Benjamin Greer Pulliam
Jessica Elizabeth Radford
James Gerard Radler
Anthony John Reggiannini
Danielle Marie Richards
April Jean Richmond
Jeremiah Daniel Robison
Emily McLaurin Rogers
Amanda Grace Rose
Samuel Aaron Saunders
Andrew Thomas Schwartz
Gabrielle Oriana Shahid
Nathaniel William Shishko
Catherine Smith Shomo
Jessica Kate Simmons
Chelsea Marie Simon
Amanda L. Skonezney
Emily Elizabeth Small
Daniel Alexander Smeaton
Andrew John Smith
Joseph Edmond Smith
Kristen Michelle Smith
Matthew David Snyder
Kira Kanika Staggers
Daniel Leo Stilphen
Joel Brent Stocks
Elizabeth Claire Stollbrink
Andrea Jean Storck
Patrick James Stultz
Kristen Nicole Thompson
Hien Hong Tran
Garret Kovach Tripp
Marshall Wayne Trull
Caitlin Marie Upperman
Samuel Miles Upton
Jennelle Denise Vickers
Nathan William Villaueme
Benjamin James Wade
Lee Anthony Vickers
Marcia McCusker Waldron
Charles Michael Walker
Elizabeth Andrea Wellman
Rachel Isaacson Werner
Victoria Thatcher Wilkinson
Shannon Holly Williams
Lloyd Alexander Wishon
Joseph Thomas Wood
Jacob Anthony Woodfin
Joan Barry Workman
Ta-Tanisha Braggs Worrell
Donna Marie Yost
Lindsay Marie Zech
Zhigang Zhang
Xiaojie Zheng
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: ☐ Home ☐ 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 & CPA firms shall notify the Board in writing within 30 days of any change in home address & phone number; CPA firm address & phone number; business location & phone number; & email address.