



# 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](http://www.nccpaboard.gov) • No. 03-2014

### 2014-2015 Online CPA License Renewal Available in April

In April, individual CPA license renewal for the 2014-2015 license year will be available on the Board's website, [www.nccpaboard.gov](http://www.nccpaboard.gov). The 2014-2015 certificate renewal fee is \$60.00.

To renew online, a CPA must have his or her NC CPA certificate number, his or her Social Security number, the number of CPE hours completed to meet the 2013 CPE requirement, and a valid MasterCard or VISA account number (including the security code) with the card expiration date and complete billing address.

A licensee may use Internet Explorer, Mozilla Firefox, Google Chrome, or Apple Safari to complete the online renewal.

To access the online renewal, the licensee must navigate to the Board's website, [www.nccpaboard.gov](http://www.nccpaboard.gov), and click on the renewal link on the home page.

When the renewal page displays, the licensee will click on the "individual" link to launch the renewal process.

On the "Licensee Log-In" page, the licensee will enter his or her Social Security number and North Carolina CPA certificate number and click "submit."

**NOTE:** If a licensee wishes to keep a copy of the information submitted during the renewal process, he or she must print each page of the online renewal after he or she provides the required information, but before clicking the "submit" button.

If the Social Security number and certificate number entered match the information in the Board's records, the first page of the online renewal, "Pertinent Data on File," will display.

This page of the renewal pertains to the licensee's contact information, concentration area, occupation area, job title, and AICPA and NCACPA membership information.

Each licensee must provide the Board with a complete address, including business name, mailing address, email address, and telephone number so that the Board will have accurate contact information for each of its licensees.

To update an address, the licensee must click on the blue highlighted link (such as Mailing Address or Home Address) to change each type of address (mailing address, home address, or business/practice address).

If a complete mailing address (including email address) is not provided, the licensee will not be allowed to continue with the renewal process.

If a licensee is using his or her home address or business/practice address as the mailing address, the licensee does not need to list the same address in two categories (such as mailing address and home address or mailing address and business/practice address).

Please note that the address selected as the licensee's mailing address is the address that will be displayed in the searchable database on the Board's website.

The name, address, and telephone number entered in the "Mailing Address" section of the renewal will be publicly available on the Board's website in the "Licensee Search."

If a licensee does not want his or her home address to display on the Board's website, he or she must select the business/practice address as the mailing address.

In the "Certificate and Licensee Information" section, the licensee must select the proper occupation and concentration category from the pop-up lists, type in his or her job title, indicate if he or she is a member of the AICPA and/or NCACPA, and click the "continue" button.

CPE compliance information is entered on Page 2 of the renewal. The licensee must read each item carefully, select the appropriate answer, and click "submit."

**NOTE:** If the licensee selects answer "B" because he or she was licensed after January 1, 2014, the licensee will not be able to view Page 3 where licensees who report CPE will enter the CPE

**Renewal**  
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## **Renewal** *continued from front*

hours completed. Instead, the licensee will be automatically directed to Page 4.

The third page of the renewal is used to calculate the number of hours of CPE carry-forward from 2012, the CPE credit hours earned in 2013, and the CPE hours for carry-forward into 2014.

If the number of carry-forward hours brought forward from 2012 (Block A) does not agree with the licensee's records, the licensee must contact Cammie Emery by email at [cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov) for verification of the licensee's CPE hours. After the CPE hours are verified by Board staff, the renewal process may be completed.

The system will automatically add the carry-forward hours earned in 2012 (Block A) to the CPE hours earned in 2013 (Block B), and place the total in Block C. The hours available for carry-forward will be automatically calculated in Block D (carry-forward hours cannot exceed 20).

**NOTE:** If the licensee's CPE requirement for 2013 was prorated, he or she may carry forward up to 20 hours in excess of the annual requirement.

After clicking the "submit" button, the licensee will be taken to Page 4 of the renewal, "Moral Character Data."

On this page, the licensee must answer each question and type a brief explanation of each affirmative answer in the text box at the bottom of the page, upload applicable court documents as a PDF (no larger than 20 mb), and click "upload."

The moral character data for a licensee who has not previously filed a certificate renewal is applicable for the period since the filing of his or her certificate application. The moral character data for licensees who have previously filed a certificate renewal is applicable for the period since the filing of their last renewal.

Page 5 is an affirmation which states that the licensee has read the North Carolina Accountancy Statutes and Rules. The statutes and rules are available on the Board's website, [www.nccpaboard.gov](http://www.nccpaboard.gov).

In addition, the licensee is certifying that the information provided on the renewal form is correct and complete. When the licensee accepts the statement on Page 5 and clicks the "submit" button, he or she will be directed to the payment page.

The Board's website is certified by Comodo ([www.comodogroup.com](http://www.comodogroup.com)) as secure for web-based transactions; all e-commerce transactions are directed through the VeriSign gateway ([www.verisign.com](http://www.verisign.com)).

In addition, the underwriters at BB&T, the Board's financial institution of record, have reviewed and approved the payment transaction portion of the Board's website as part of the bank's "Trustkeeper" program.

The Board accepts only MasterCard and VISA for online payment of the renewal fee. All fields on the payment page of the renewal are required. If the licensee does not fill in all fields properly, the transaction will fail and the licensee will be prompted to correct the information entered.

Account information is not processed until the "submit" button is clicked; account information is not stored in the Board's records.

After the transaction is complete, the licensee may print the acknowledgment page to confirm that the renewal was accepted; the acknowledgment page serves as the licensee's payment receipt. A licensee may also check his or her personal record in the "Licensee Search" section of the Board's website, [www.nccpaboard.gov](http://www.nccpaboard.gov), to confirm an updated expiration date for his or her certificate and print a payment receipt if desired.

A licensee who does not wish to submit credit card information using the secure website, but still wishes to pay by credit card, may submit a copy of his or her online renewal form by answering all questions on each page of the renewal, printing each page as it is completed (but before clicking "submit"), signing the renewal, and faxing the completed pages, including the completed credit card information page, to the Board at (919) 733-4209.

A licensee or firm who wishes to submit the renewal form(s) with a check or money order may do so by answering all questions on each page of the renewal, printing each page as it is completed (but before clicking "submit"), signing the renewal, and mailing the completed pages, with a check or money order for \$60.00 payable to "State Board of CPA Examiners," to PO Box 12827, Raleigh, NC 27605-2827.

Online renewals are processed in real time; the Board's database is updated in real time. A licensee may check the status of his or her renewal by using the "Licensee Search" function of the Board's website to confirm that the license expiration date has been changed to June 30, 2015.

Licensees are encouraged to renew early; as the June 30 renewal deadline draws nearer, licensees may experience server slowdowns which may delay or prevent renewals from being processed.

Licensees who do not submit a properly completed renewal and the \$60.00 fee prior to July 1, 2014, may receive a Letter of Demand from the Board. Failure to submit the renewal form and fee within 30 days of the mailing of the Letter of Demand will result in an automatic forfeiture of the licensee's NC CPA certificate.

Licensees who elect to be placed on inactive status may do so by submitting the proper form to the Board prior to July 1, 2014. Forms for inactive status are available on the website, [www.nccpaboard.gov](http://www.nccpaboard.gov), by calling (919) 733-4222, or by sending an email to [vanessiaw@nccpaboard.gov](mailto:vanessiaw@nccpaboard.gov).

If you have questions regarding the renewal process, please contact Buck Winslow, Manager of Licensing, by email at [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov).

### **April Board Meeting**

The Board's April meeting will be held April 22, 2014, at the Board office at 1101 Oberlin Road, Raleigh, and is scheduled to begin at 10 am.

# 2014-2015 Online North Carolina CPA Certificate Renewal Instructions

The Board staff encourages licensees to renew early. If there is a problem with a licensee's renewal at the beginning of the renewal season, the licensee may have time to correct it.

If a licensee renews close to the June 30 deadline, he or she may encounter renewal server slowdowns and may miss the opportunity to correct problems.

A licensee who fails to renew will forfeit his or her CPA certificate.

A licensee should print the final renewal acknowledgement page as proof that his or her renewal was processed; a credit card statement also serves as a receipt.

If a licensee wishes to keep a copy of the information submitted, he or she must print each page of the online renewal after he or she has completed the information required, but before clicking the "submit" button.

A licensee may also check his or her personal record in the "Licensee Search" section of the Board's website, [www.nccpaboard.gov](http://www.nccpaboard.gov), to confirm an updated expiration date for his or her certificate and print a payment receipt if desired. The website is updated in real time.

If a licensee encounters errors during the renewal, he or she should clear his or her browser cache, restart his or her computer, and try again; this procedure fixes the majority of problems that occur.

A licensee will need four things to complete his or her renewal:

- 1) his or her North Carolina CPA certificate number;
- 2) his or her Social Security Number;
- 3) the number of CPE hours earned to meet the 2013 requirement; and

4) a valid MasterCard or VISA number (including security code) and valid expiration date.

The Board's website is certified as secure by Comodo for web-based transactions. A licensee may use Internet Explorer, Mozilla Firefox, Google Chrome, or the Apple Safari browser to complete the online renewal.

**I.** Page 1 of the online renewal lists the licensee's personal information from the Board's files. The licensee must review and correct the information as necessary so that the Board's records are current and complete.

A licensee must provide the Board with a full address, including business name, mailing address, email address, and telephone number so that the Board will have complete, accurate information and will be able to contact the licensee if necessary.

Addresses are updated by clicking on the blue highlighted link (such as Mailing Address) and changing each address (mailing address, business/practice address, or home address) as needed.

A licensee will not be allowed to complete the renewal and exit the system without providing a mailing address and an email address.

The name, address, and telephone number entered in the "Mailing Address" section of the renewal will be publicly available on the Board's website in the "Licensee Search."

If a licensee is using his or her home address or business address as the mailing address, he or she does not need to list the same address in two categories (such as mailing address and home address

or mailing address and business/practice address). However, the Board must have a licensee's home and business address on file.

Use only the occupation and concentration categories provided in the pop-up lists.

**II.** Page 2 of the online renewal pertains to the mandatory CPE requirement.

**A.** If a licensee completed the 40-hour requirement, including at least two (2) hours of ethics CPE (regulatory or behavioral) offered by a CPE Sponsor registered with the Board or with the NASBA (National Association of State Boards of Accountancy) National CPE Sponsor Registry, in calendar year 2013, check Box A.

If a licensee was certified in North Carolina during the second, third, or fourth quarters of 2013, his or her CPE requirement for that year is prorated (30 hours, 20 hours, and 10 hours respectively).

Hours earned in excess of the minimum requirement may be carried forward into 2014 (maximum carry-forward is 20).

**B.** If a licensee was certified in North Carolina after January 1, 2014, check Box B because persons certified after that date may not report any CPE earned in 2013 or any carry-forward from prior years.

The licensee will not be able to view Page 3 where licensees who report CPE input the hours taken, but will be automatically redirected to Page 4 instead.

**C.** If a licensee took some of his or her 2013 CPE after the December 31, 2013, deadline, but

**Renewal Instructions**  
*continued on page 4*

**Instructions** *continued from page 3*  
before June 30, 2014, and needs to use those courses to meet the 2013 requirement, check Box C.

Taking CPE after the deadline may result in a Letter of Warning pursuant to 21 NCAC 08G .0406(b).

If a licensee did not meet the CPE requirement by June 30, 2014, he or she does not qualify for renewal.

**D.** If a licensee took some of the 2013 CPE after the December 31, 2013, deadline, but before June 30, 2014, and the Board granted him or her an extension, check Box D.

**NOTE:** An extension must have already been formally approved by the Board, and the licensee should have received written confirmation that the extension was granted.

**E.** If a licensee is a non-resident of North Carolina, he or she may comply with the CPE requirements in the state where he or she is licensed as a CPA and works or resides. [21 NCAC 08G .0410].

To claim compliance with out-of-state CPE requirements, check Box E. If a licensee checks Box E, North Carolina will no longer track any carry-forward hours for the licensee.

**NOTE:** If a licensee shows a North Carolina address, he or she will not be allowed to choose this option.

**III.** Report CPE hours on Page 3. The Board will audit a sample of licensees to ensure compliance. Individuals selected for the CPE audit will be contacted by the Board and must provide the required documentation by the deadline specified.

**A.** Block A shows the number of carry-forward hours brought forward from 2012 (20 maximum).

If this number does not agree with the licensee's records, he or she should email Cammie Emery

at [cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov) before completing the online renewal.

Staff will verify the licensee's claim so that he or she may properly complete the renewal after the issue has been resolved.

**B.** Enter the total number of CPE hours for the courses earned in 2013. If a licensee completed courses between January 1 and June 30, 2014, he or she may renew by combining the 2013 and 2014 hours, but he or she may be issued a Letter of Warning.

**C.** The renewal system will automatically add the carry-forward hours earned in 2012 (Block A) to the CPE hours earned in 2013 (Block B), and put the total in the Total Hours Reported block (Block C).

Forty hours is the minimum total unless the 2013 CPE requirement was prorated or the licensee is claiming compliance with another state's CPE requirement [21 NCAC 08G .0401(i)].

**D.** The hours available for carry-forward will be automatically calculated in Block D (carry-forward hours cannot exceed 20).

**NOTE:** If the CPE requirement for 2013 was prorated, the licensee may carry forward up to 20 hours in excess of the requirement.

**IV.** Moral character data is requested on Page 4. Answer the appropriate item(s) affirmatively and type a brief explanation in the text box at the bottom of Page 4.

The moral character data for licensees who have not previously filed a certificate renewal is applicable for the period since the filing of their certificate application.

Applicable court documents should be uploaded as a PDF document no larger than 20 mb.

**V.** Page 5 is an affirmation which states that the licensee has read the North Carolina Accountancy Statutes and Rules.

The most current copy may be accessed on the Board's website, [www.nccpaboard.gov](http://www.nccpaboard.gov), or by clicking the links embedded in the renewal.

The licensee is also certifying that the information provided on the online renewal is correct and complete.

**VI.** The renewal fee is \$60. The Board accepts only MasterCard and VISA or a debit or purchasing card with the MasterCard or Visa logo for payment.

The renewal is considered incomplete if a credit card charge is not authorized by the issuing financial institution.

If a licensee wishes to mail the completed form with a check or money order, he or she may do so by signing the last page of the renewal and submitting all pages of the completed form and the required fee to the Board at PO Box 12827, Raleigh, NC 27605-2827.

**Change of Status:** A licensee may elect inactive status by submitting the proper form. Retired status is no longer an option due to a 2014 rule change. CPAs on inactive status are not required to renew their certificates, report CPE, or pay a renewal fee.

A licensee may obtain the form for inactive status from the Board's website, [www.nccpaboard.gov](http://www.nccpaboard.gov), or by calling the Board office at (919) 733-4222.

A licensee may request inactive status by submitting the proper form by June 30. A CPA on inactive status may keep his or her CPA certificate, but must affirm that he or she will not use the CPA title in any way while on inactive status.

**Renewal Deadline**  
**June 30, 2014**

# Essential Continuing Professional Education (CPE) Information

**General Information** – All CPAs on active, “can’t use title,” or probationary status must comply with the CPE requirements and pay an annual renewal fee.

A licensee is required to complete at least 40 hours of CPE per calendar year to renew his or her certificate. The deadline for reporting CPE credit earned is June 30.

CPE hours are reported during the online certificate renewal process. Detailed listings of courses taken to meet the requirement are not submitted to the Board unless a licensee receives a letter specifically requesting such documentation.

CPE hours must be rounded down to the nearest half-hour after the first full hour of credit has been earned.

The Board’s CPE rules are found in Title 21, North Carolina Administrative Code (NCAC), Chapter 08G, Section .0400. Please refer to the Board’s website, [www.nccpaboard.gov](http://www.nccpaboard.gov), for the current CPE rules.

**Self-Study Courses** – The amount of credit for all self-study courses is based on the average completion time in 50-minute hours as determined by the sponsor.

Questions regarding the way the sponsor calculated the hours recommended must be answered by the course provider. A licensee may earn all of his or her CPE by self-study. Non-self-study coursework is no longer required.

One example of self-study material that does not meet the Board’s requirement for appropriate instructional design is a “course” that consists of an examination on periodicals, guides, magazines, subscription services, books, reference manuals and supplements

(e.g., *Journal of Accountancy*, *CPE Direct*, tax services and handbooks, audit guides, etc.).

Such programs do not meet this requirement because the material studied is not designed primarily for CPE purposes [21 NCAC 08G .0404(e)].

**Ethics CPE Requirement** – 21 NCAC 08G .0410 requires all licensees to take annually two (2) hours of ethics CPE. Any ethics CPE course (regulatory or behavioral) offered by a CPE sponsor registered with the NASBA National CPE Sponsor Registry will be accepted for compliance with the Board’s annual ethics CPE course requirement.

Submit questions regarding the ethics CPE requirement to Cammie Emery by email at [cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov).

**Registered Sponsors** – The Board no longer registers CPE sponsors. However, NASBA does register CPE providers that agree to conduct programs that enhance a CPA’s professional skills and meet other minimum standards.

These organizations have also agreed to keep records of their programs for five (5) years. This requirement removes some of the burden of record-keeping for CPAs taking the course, but it does not automatically mean that a CPA may claim credit for a course.

A licensee is responsible for selecting the CPE courses he or she attends, and a licensee should pick only those courses that will improve his or her professional competence.

You may verify if a sponsor is NASBA-registered by visiting its website, [www.learningmarket.org](http://www.learningmarket.org).

Due to the large number of licensees and the volume of courses

offered, the Board staff will not approve CPE courses.

**Non-Registered Sponsors** – Pursuant to 21 NCAC 08G .0404(f), a licensee may claim CPE credit for continuing education programs that are conducted by non-registered sponsors.

Please refer to 21 NCAC 08G .0403 and .0404 for the types of coursework that might qualify, as well as the standards that such courses must meet.

A licensee does not need to submit his or her documentation to the Board at the end of each year; a licensee is required to keep the documentation in his or her files for five (5) years pursuant to 21 NCAC 08G .0401(h).

Complete and accurate information regarding sponsors and courses is essential. Such documentation should include, but is not limited to:

- 1) Proof of completion of a course (must include licensee’s name as the course participant, course title, date of completion, sponsor’s name and address, and CPE hours recommended). This is the most important piece of documentation that licensees should save. Proof of registration or copies of course agendas are not adequate proof of attendance;
- 2) The instructor’s biography, indicating both general teaching competence and particular mastery of the subject matter of the course;
- 3) A description of the facilities used and the number of other participants;

**CPE Info**

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**CPE Info** *continued from page 5*

- 4) Information about the course developer and sponsor; and
- 5) A description of course objectives, prerequisites, experience level, content, required advance preparation, teaching method used, and CPE credit recommended.

**General Guidelines** – CPE courses offered by any sponsor should be on a professional level and should relate to the field of accountancy.

The seven approved subject areas for CPE programs as set forth in 21 NCAC 08G .0404(b) are:

- 1) Accounting and Auditing
- 2) Consulting Services
- 3) Ethics
- 4) Management
- 5) Personal Development
- 6) Special Knowledge and Applications; and
- 7) Tax

Examples of courses that may not meet such criteria are:

- 1) Basic courses in accountancy and related technical subjects;
- 2) Programs not designed for professional competence, such as:
  - a) Information for the general public on matters such as personal money management, personal investments, elementary income tax, social security, and retirement benefits,
  - b) Sales-oriented presentations for office equipment and other system applications;
  - 3) Programs that do not contribute to knowledge of the field of accounting, such as:
    - a) Programs restricted to the policies and procedures of a particular company or organization,

- b) Programs presenting sophisticated scientific and technical knowledge generally considered beyond the scope required for the practice of accountancy.

**Audit of CPE Reports** – Staff will audit a computer-generated, random sample of licensees each year. If selected for the audit, it is the licensee’s responsibility to contact sponsors directly and obtain verification from them if needed.

**Carry-Forward Hours** – Carry-forward hours are designed to be an “insurance policy” to guard against situations where circumstances prevent a licensee from completing the full 40-hour CPE requirement by December 31.

If a licensee does not maintain 20 hours of carry-forward, he or she increases the risk of receiving a Letter of Warning or being ineligible to renew his or her certificate. Twenty (20) hours is the maximum carry forward.

New North Carolina CPAs should also be aware that they may not claim carry-forward from the calendar year before the year they were certified in North Carolina.

Carry-forward hours do not maintain their characteristics (*e.g.* self-study, group study, ethics, etc.).

Note that a licensee may earn half hours after the first whole hour earned in a single program.

Therefore, a licensee may carry forward CPE hours in half-hour increments. CPE credit should be rounded down to the nearest half hour after the first whole hour has been earned.

Note that a whole course must be claimed in the calendar year it is completed; it cannot be split into two calendar years to satisfy the Ethics requirement or for any other purpose.

**Extensions of Time to Complete CPE** – Extensions of time to complete CPE requirements may be requested by submitting a completed extension request form (available on the Board’s website, [www.nccpaboard.gov](http://www.nccpaboard.gov)).

However, the Board will generally approve extensions only when circumstances indicate a severe personal hardship (*e.g.*, severe illness).

Failure to complete courses on time due to business circumstances probably will not be approved.

**NOTE:** Extensions are not granted past June 30. Extension requests must be submitted by April 1.

**Penalties for Noncompliance** -- Licensees who fail to comply with the CPE requirements are subject to a Letter of Warning or forfeiture as outlined in 21 NCAC 08G .0406(b).

### 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:

**Friday, April 18, 2014**  
**Good Friday**

**Monday, May 26, 2014**  
**Memorial Day**

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### 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 [Ihearne@nccpaboard.gov](mailto:Ihearne@nccpaboard.gov).

## NASBA Releases CPA Exam Statistics

The National Association of State Boards of Accountancy (NASBA) has released the *2013 Uniform CPA Examination Candidate Performance Book*.

This year's publication features comprehensive statistical data from all four (4) testing windows of the Uniform CPA Examination for 2013.

Released annually, the publication serves as a valuable resource to top-ranked colleges and universities, accounting firms, researchers, academia, university accounting programs, corporate recruiters, students and prospective certified public accountants.

The publication allows institutions to compare their school's overall performance to peer institutions and against the national average.

Professors benefit from the ability to assess the overall performance of their accounting programs and accounting students.

The publication also aids accounting firms and corporate recruiters as they source and develop talent, and assists students, and aspiring CPAs, in their research on top-ranked accounting programs.

In addition to the summary data points, significant emphasis has been placed on enhancing the demographics reported throughout the publication's two-page jurisdictional dashboards.

As a result of this effort, approximately 95% of gender-specific data is captured in the 2013 publication, representing a 15% increase compared to previous publications. Featured tables also provide a more granular view of individual exam event and performance data.

The *2013 Uniform CPA Examination Candidate Performance Book* is available for purchase, in both softback (\$150) and eBook (\$100) versions.

Questions regarding NASBA's *2013 Uniform CPA Examination Candidate Performance Book* and other candidate performance products should be directed to [cpb@nasba.org](mailto:cpb@nasba.org) or (615) 312-3806.

## Periodic Review of the Rules

House Bill 74 (H74), which was passed in the 2013 Session of the North Carolina Legislature, requires all state agencies, including occupational licensing boards, to review the North Carolina Administrative Code (NCAC) (aka "rules") every ten years.

In accordance with the bill, the Board has begun reviewing its rules, NCAC Title 21 - *Occupational Licensing Boards and Commissions*, Chapter 08 - *Certified Public Accountant Examiners*.

As required, the Board has placed this information on its website, [www.nccpaboard.gov](http://www.nccpaboard.gov), for a 60-day period to receive public comments from interested parties.

At its February 24, 2014, meeting, the Board determined the categories of the rules: necessary with substantive public interest, necessary without substantive public interest, and unnecessary (see website, [www.nccpaboard.gov](http://www.nccpaboard.gov), for definitions for determination as established by the Rules Review Commission of the Office of Administrative Hearings).

The Board's website, [www.nccpaboard.gov](http://www.nccpaboard.gov), includes a spreadsheet that lists all of the Board's 118 rules with the corresponding determinations as well as the full text of the 118 rules.

Public comments about the rules must be written with objection to a rule in whole or in part from any member of the public, including an association or other organization representing the regulated community or other members of the public. In order for a comment to be considered by the Rules Review Commission (RRC), the comment must address the content of the rule.

Comments may be sent via the US Postal Service (USPS) or other delivery service (UPS, FedEx, etc.) and electronic submission including fax and email. All comments must be USPS postmarked, delivered, faxed, or emailed as of May 3, 2014, to be accepted.

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Raleigh, NC 27605

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**Email:** [rbrooks@nccpaboard.gov](mailto:rbrooks@nccpaboard.gov)  
Subject: Rules Review

If you have any questions regarding this process, please contact Robert N. Brooks, Executive Director of the Board at (919) 733-4222 or [rbrooks@nccpaboard.gov](mailto:rbrooks@nccpaboard.gov).



## State Board of CPA Examiners

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Permit No. 821

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## 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 & 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.