



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 • nccpaboard.gov • No. 12-2014

Davenport Elected Chair of NASBA



Walter C. Davenport, CPA

The NC State Board of CPA Examiners (Board) is pleased to announce that Walter C. Davenport, CPA, of Raleigh has been elected Chair of the National Association of State Boards of Accountancy (NASBA) for 2014-2015.

Davenport, who served on the Board for nine years, is the third member of the Board to lead NASBA.

A retired audit partner with Cherry, Bekaert & Holland, Davenport previously served as NASBA's Vice Chair, Director-at-Large, and Middle Atlantic Regional Director.

He is also the former chair of NASBA's CPA Licensing Examinations Committee, CPE Committee, Strategic Initiatives Committee, Audit Committee, and Administration & Finance Committee, and a former member of NASBA's Compliance Assurance, Examination, Relations with Member

Boards, Nominating, Licensing Requirements, and Uniform Accountancy Act Committees, as well as the Standards Study Group.

In addition to his involvement with the Board and NASBA, Davenport served as a member of the AICPA Board of Examiners and is an active member of the NCACPA.

Davenport's inaugural address entitled, "Embracing the Future Without Seeing It," challenged NASBA and boards of accountancy to embrace change and give consideration to three critical areas (the 3Es)--enforcing board rules, educating for optimization, and engaging diverse talent.

During his installation as NASBA Chair, Davenport was presented with *The Order of the Long Leaf Pine*, one of the highest honors that can be bestowed on a North Carolina citizen by the State's Governor.

Nathan Garrett, a former member of the Board and a past Chair of NASBA, along with other members of the Board, made the presentation on behalf on Governor Pat McCrory.

A graduate of Morehouse College, Davenport began his career in public accounting with Arthur Andersen & Company in Atlanta, GA. He returned to North Carolina to join the firm of Nathan Garrett, and in 1998, Garrett & Davenport, P.C., the largest and oldest minority-owned CPA firm in North Carolina, merged into Cherry, Bekaert & Holland.

December Deadlines

In November, the Board notified the administrative office of all registered CPA firms that each firm must renew its registration and provide peer review compliance information (if applicable) online through the Board's website, nccpaboard.gov, by December 31, 2014.

The link for the renewal is on the right-hand side of the home page under the heading, "How Do I."

For additional information regarding the online firm renewal/peer review compliance process, please see the November issue of the *Activity Review*.

If a CPA firm fails to comply with any part of 21 NCAC 08J, *Renewals and Registrations*, or 21 NCAC 08M, *Peer Review Program*, the Board may take disciplinary action against the CPA firm's members as specified in 21 NCAC 08J. 0111 and 21 NCAC 08M.0106.

Such action may include a civil penalty assessed against each CPA firm member's CPA certificate.

Deadlines

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Disciplinary Actions

A. Faye Painter, CPA Lincolnton, NC 09/22/2014

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. A. Faye Painter, CPA (hereinafter “Respondent firm”), is a registered certified public accounting firm in North Carolina.
2. Respondent firm received a “fail” on its most recent engagement peer review, with an acceptance letter date of December 19, 2013.
3. Respondent firm submitted a copy of the Final Letter of Acceptance related to its failed peer review but not the Peer Review Report and Letter of Response; therefore, the Respondent firm failed to comply with peer review reporting requirements in accordance with Board rule 21 NCAC 08M .0106.
4. The failed engagement peer review noted a material departure from Generally Accepted Accounting Principles (“GAAP”) by Respondent firm.
5. Respondent firm 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 firm 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 firm 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 firm’s failure to comply with all aspects of GAAP in the preparation of its clients financial statements constitutes a violation of the Statements on Standards for Accounting and Review Services in violation of 21 NCAC 08N .0404 and .0212.

3. Respondent firm did not meet all reporting requirements in violation of 21 NCAC 08N .0213.

4. By virtue of Respondent firm’s consent to this order, Respondent firm is subject to the discipline set forth below.

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

1. Respondent firm is censured.
2. Respondent firm shall pay a one thousand dollar (\$1000.00) civil penalty to be remitted with this signed Consent Order.
3. Each staff member participating in engagements subject to peer review must take four (4) hours each of group study CPE annually specifically covering SSARS and Not-for-Profit Reporting until the Respondent firm receives a pass on a system review or a pass or pass with deficiencies on an engagement review.

David R. Dracup, CPA, PA Raleigh, NC 10/29/2014

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 the Respondent stipulate to the following:

1. David R. Dracup, CPA, PA (hereinafter “Respondent firm”), is a registered certified public accounting corporation in North Carolina.
2. Respondent firm received a “fail” on its most recent system peer review, with an acceptance letter date of September 5, 2013.
3. The failed system peer review noted a material departure from Generally Accepted Auditing Standards (“GAAS”) by Respondent firm due to a failure to have quality control policies and procedures for reviewing engagements and a failure to document audit procedures.

4. Respondent’s principal was the only person working on audits at the time covered by the audit when Respondent did not have quality control policies and procedures for reviewing engagements written down.

5. Respondent took prompt action to remedy the procedural deficiencies identified before receiving any request to do so.

6. Respondent’s principal has been licensed as a CPA in New York and then North Carolina for over 20 years collectively and has no prior disciplinary action.

7. Respondent firm 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 firm 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.

2015 Board Meetings

- January 26
- February 23
- March 18*
- April 21
- May 21
- June 22
- July 20
- August 24
- September 21
- October 22
- November 16
- December 14

Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

*1 pm

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

1. Respondent firm 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 firm's failure to comply with GAAS is a violation of 21 NCAC 08N .0403.

3. By virtue of Respondent firm's consent to this order, Respondent firm is subject to the discipline set forth below.

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

1. Respondent firm is censured.

2. Each of Respondent firm's professional staff participating in engagements subject to peer review shall take a minimum of eight (8) hours of group study Accounting and Auditing CPE related to Auditing, as part of their annual forty (40) hour CPE requirements, until such time as Respondent firm receives a pass on a system peer review.

Susan F. Ureda, #28881
Columbia, SC 10/29/2014

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. Susan F. Ureda, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 28881 as a Certified Public Accountant.

2. The Board received a complaint from one of Respondent's clients ("Client") alleging that Respondent had provided inaccurate tax advice and that the Client's tax returns were inaccurate as a result.

3. The issue had some complexity and involved the tax treatment of the sale of a business with related shareholder loan transactions.

4. Respondent has noted the complexity of the transactions and has stated that she consulted with the Client and other tax professionals prior to finalizing the Client's taxes.

5. Respondent was unable to produce the documentation and information required to fully substantiate the tax position taken on the Client's returns.

6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute a violation of 21 NCAC 08N .0211.

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.

Donika Lee Muckler, #33946
Charlotte, NC 09/22/2014

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 Findings:

1. Respondent is the holder of North Carolina certificate number 33946 as a Certified Public Accountant.

2. Respondent informed the Board on her 2013-2014 individual certificate Renewal ("Renewal") that between January 1, 2012, and June 30, 2013, she had obtained the requisite 40 hours of continuing professional education ("CPE") to meet the 2012 CPE requirements.

3. Based on Respondent's representation, the Board accepted her Renewal.

4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2012 and 2013 requirements.

5. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was only able to provide documentation for forty-six and one-half (46.5) hours of continuing professional education ("CPE") taken to meet the 2012 and 2013 CPE requirements.

6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board meeting.

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.

2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

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.

Muckler

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Muckler *continued from page 3*

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

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. §93-12(15).
2. Respondent must return her certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order and if Respondent's certificate and the civil penalty required in number five (5) of this Order have been timely received by the Board.
4. Respondent may apply to return her 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. Seventy-three and one-half (73.5) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

Julia Tauras, #25043
Chapel Hill, NC 08/25/2014

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 Findings:

1. Respondent is the holder of North Carolina certificate number 25043 as a Certified Public Accountant.
2. Respondent informed the Board on her 2013-2014 individual certificate Renewal ("Renewal") that between January 1, 2012, and June 30, 2013, she had obtained the requisite 40 hours of continuing professional education ("CPE") to meet the 2012 CPE requirements.
3. Based on Respondent's representation, the Board accepted her Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2012 and 2013 requirements.
5. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was only able to provide documentation for twenty-eight and one-half (28.5) hours of continuing professional education ("CPE") taken to meet the 2012 CPE requirement.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board meeting.

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

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

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 Consent Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. §93-12(15).
 2. Respondent must return her certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
 3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order and if Respondent's certificate and the civil penalty required in number five (5) of this Order have been timely received by the Board.
 4. Respondent may apply to return her 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. Fifty-one and one-half (51.5) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.
 5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.
 6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.
-

Diane K. Murdock, #18627
Cary, NC 08/25/2014

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. Diane K. Murdock (hereinafter "Ms. Murdock") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Murdock failed to timely file the annual firm registration for Diane Murdock, 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. Ms. Murdock subsequently renewed her firm registration, which was received by the Board on March 11, 2014, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Murdock's infraction was for a period of less than sixty (60) days, the appropriate penalty is \$100.00.
5. Ms. Murdock 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. Murdock's payment as full resolution of the aforementioned rules violation.

Board Office Closed

The Board office will be closed December 24-26, 2014, in observance of Christmas.

Reclassifications

At its November 17, 2014, meeting, the Board approved the following applicants for reclassification:

Reinstatement

Carolyn Ashley Alford, #36929
Wilmington, NC

Reissuance

Sybil Ann Hobgood, #20476
Clearwater, FL
Bradford King Root, #13161
Greensboro, NC

Certificates Issued

At its November 17, 2014, meeting, the Board approved the following applicants for licensure as North Carolina CPAs:

Michelle Caroline Abercrombie	Lisa LeAnn Jones
Heather Ridlon Adams	William Drake Kane
Anthony Craig Aliquo	Rachelle Harder Keelan
Kathy L. Allen	Charlotte Elaine Dietrich Keppler
Suzanne Marie Averill	Steven Owen Khoury
LeAnn Walker Bagasala	Perry Earl King, Jr.
Shu Wei Baird	Elena Anastasova Krivincheva
Stephen Tyler Baity	Stuart Marc Kurtz
Lauren Anderson Bean	Bronwyn Elizabeth Lawrence
Antonia Marie Berbrick	Mazalena LaPortia Lee
Mason Lawrence Bradley	William Logan Lewis
Terrence James Brennan, Jr.	Richard William Malinofsky
Latesha Marie Byrd	Michael Patrick Mattimore
Lauren Christine Cozzarelli	Samuel Frederick May
Hannah Blythe Cranford	Sarah Rose Mazur
Christopher Thomas Creekmuir	Brandon Scott Miller
Kenneth Scott Doty	Karen J. Mink
Katherine Elizabeth Dowdy	Stefan Muecke
Tonya Rae Dozier	Dan Wangendo Ndikwe
Jeremy Grier Dunn	Phillipp Alexander O'Neil
Alison Maria Eddings	Rachel Renee Page
Billy James Edwards	William Herbert Page, III
Alison Meredith Eisenberg	Brooke Corcoran Regensburg
Megan Christine Ely	Burnis Cleveland Rollinson, Jr.
Richard Jay Farley	Ramachandran Sandeep
Janet Lynn Fella	Brian Edward Schlotter
Brandon Ronald Gihring	Margot Gabrielle Schneider
Robert Allen Gindes	Joshua Michael Schoedler
Shelley Diane Greene	Joseph Hedrick Simmons, III
Shaun Calvin Greene	Manjeet Singh
Jeremy Wayne Hall	Christopher Anthony Singletary
Erena Joy Hepler	William Alexander Small
Katherine Johnson Hill	Mark Andrew Smith
Anthony Joseph Hoffmaster	Henry Stillely, III
Kateryna V. Hollis	Christopher Paul Stock
David W. Holt	Joseph Patrick Sullivan
Brooke Strider Hunter	William Joseph Tharrington
Sara Elizabeth Bryan Hutter	Matthew Taylor Welborn
	Jacqueline L. Weller

Deadlines *continued from front*

In addition, December 31, 2014, is the date by which active CPAs must complete the annual CPE requirement to be eligible for certificate renewal for the 2015-2016 license year.

All active licensees must complete a two-hour regulatory or behavioral ethics course offered by a sponsor registered the National Registry of CPE Sponsors (learningmarket.org) that is maintained by the National Association of State Boards of Accountancy (NASBA).

A non-resident licensee may satisfy the ethics CPE requirement by completing the ethics requirement in the jurisdiction in which he or she is licensed and works or resides. If there is no ethics CPE requirement in the jurisdiction in which the individual is licensed and resides or works, he or she must complete a course that meets the Board's criteria for ethics CPE courses.

For specific information on the annual CPE requirement, please review 21 NCAC 08G, *Continuing Professional Education (CPE)*.

If a CPA fails to complete the CPE requirement on or before December 31, 2014, but completes the required CPE by June 30, 2015, the Board may issue a Letter of Warning to the licensee for the first such failure within a five (5) calendar year period.

For the second such failure within a five (5) calendar year period, the Board may deny the renewal of the CPA's certificate for a period of not less than 30 days and until the CPA meets the reinstatement requirements set forth in 21 NCAC 08J .0106 .

If you have questions about firm renewal, peer review compliance, or the CPE requirement, please contact Cammie Emery by phone at (919) 733-1423 or by email at cemery@nccpaboard.gov, or you may contact Buck Winslow by phone at (919) 733-1421 or by email at buckw@nccpaboard.gov.

nccpaboard.gov

Exam Candidate Errors

The following information was provided to the Board by NASBA's Candidate Care Department.

There has been an uptick in the number of errors candidates have been making in the past two testing windows. These are simple mistakes that could cause candidates to be turned away from a test center or to have to forfeit their fees.

While NASBA has provided information to candidates in the past as to how to avoid such slip-ups, NASBA decided that it was necessary to remind candidates again. Email blasts and social media campaigns are underway to assist candidates.

The following is a list of the most common errors candidates are making:

Late Arrival: If you arrive at the test center after your scheduled appointment time, Prometric is not obligated to test you. Know where you are going before setting out.

NTS: Do not forget to take your NTS (Notice to Schedule), which has the launch code printed on it, to the test center. This is not the confirmation received from Prometric after scheduling an examination.

Wrong NTS: Check the date on your NTS to make sure it is the current one and not one you have previously used.

Introductory Screens: Once the launch code has been entered, proceed directly through the introductory screens, or else the exam will time out and cannot be restarted.

Cell Phones: Once you enter the testing center, you may not access your cell phone. This includes using your cell phone during a scheduled break.

Reporting Issues: Candidates need to immediately report any difficulties during testing to the staff at the test center and not wait until the exam has ended.

Notifying NASBA: If any difficulties related to the test experience are encountered, a formal complaint needs to be sent to NASBA at candidatecare@nasba.org within five (5) days of taking the exam. Do not wait until the score has been released.

Rescheduling: If you reschedule an appointment with Prometric, you must go the "Reschedule Appointment: Appointment Complete" screen. This follows the "Appointment Verification" screen. You also need to make sure that you have received a confirmation email from Prometric verifying the new appointment time and place.

Finding a Seat: Candidates are advised to schedule an appointment 45 days before they plan to take the Exam to ensure they will get the date and time that they wish.

Navigation: To navigate from question to question, use the controls at the bottom of the screen. Click the "Next" button (not the "Exit" button) to advance to the next question, or the "Previous" button to go to the previous question. To go directly to any question, click on its number.

Check the Status of Your Application

Exam and license applicants can now check the status of their applications through the Board's website, nccpaboard.gov. Look for the link in the "How Do I?" box on the homepage.

To check the status of his or her application, an applicant will enter his or her last name, date of birth, and the last four (4) digits of his or her Social Security number.

A screen showing the applicant's information, the pending items (required documents, payments, etc.), and the status of the pending items will display.

The applicant can update his or her contact information and may also send a message to the appropriate staff member using the comment/question box provided.

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2015 Board Calendar

(dates and locations subject to change)

January 1	-	Office Closed - New Year's Day
January 19	-	Office Closed - Dr. Martin Luther King, Jr., Day
January 26	-	Board Meeting - Raleigh
January 31	-	Final Deadline for Firm Renewal & Peer Review Compliance Info
February 23	-	Board Meeting - Raleigh
March 18	-	Board Meeting - Raleigh
April	-	Online CPA Certificate Renewal Available
April 3	-	Office Closed - Good Friday
April 21	-	Board Meeting - Raleigh
May 21	-	Board Meeting - Raleigh
May 25	-	Office Closed - Memorial Day
June 22	-	Board Meeting - Raleigh
June 30	-	CPA Certificate Renewal Deadline
July 3	-	Office Closed - Independence Day
July 20	-	Board Meeting - Raleigh
July 31	-	Final CPA Certificate Renewal Deadline
August 24	-	Board Meeting - Raleigh
September 7	-	Office Closed - Labor Day
September 21	-	Board Meeting - Raleigh
October 22	-	Board Meeting - Raleigh
November	-	Online Firm Renewal/Peer Review Compliance Available
November 11	-	Office Closed - Veterans Day
November 16	-	Board Meeting - Raleigh
November 26-27	-	Office Closed - Thanksgiving
December 14	-	Board Meeting - Raleigh
December 23-25	-	Office Closed - Christmas
December 31	-	Firm Renewal/Peer Review Compliance Info Due



State Board of CPA Examiners

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23,000 copies of this document were printed in December 2014 at an estimated cost of \$4,265.00 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 & 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.