



# 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. 03-2015

### 2015-2016 Individual CPA License Renewal Information

By the last week in March, individual CPA license renewal for the 2015-2016 license year will be available on the Board's website, [www.nccpaboard.gov](http://www.nccpaboard.gov). The 2015-2016 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 2014 requirement; and a valid MasterCard or VISA account number (including the security code) with the card expiration date and billing address.

Internet Explorer, Mozilla Firefox, Google Chrome, or Apple Safari may be used to complete the online renewal.

To access the online renewal, the licensee will navigate to [www.nccpaboard.gov](http://www.nccpaboard.gov) and click on the renewal link in the "How Do I" box on the right side of the home page.

If a licensee does not see that link when he or she navigates to that page, he or she should click on the small brown box at the bottom of the "How Do I" box; this will allow the user to view all links in the "How Do I" section.

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.

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

To update an address, the licensee must click on the blue highlighted "edit" link to change each type of address (mailing address, home address, or business/practice address).

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).

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 and phone number 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 should 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, 2015, the licensee will not be able to view Page 3 where licensees who report CPE will enter the CPE 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 2013, the CPE

**Renewal**  
*continued on page 2*

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## Renewal *continued from front*

credit hours earned in 2014, and the CPE hours for carry-forward into 2015.

If the number of carry-forward hours brought forward from 2013 (Block A) does not agree with the licensee's records, the licensee must contact Cammie Emery 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 2013 (Block A) to the CPE hours earned in 2014 (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 2014 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 understands that he or she is responsible for knowing and understanding 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 complete 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.

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 \$60.00 check or money order payable to State Board of CPA Examiners, to PO Box 12827, Raleigh, NC 27605-2827.

Online renewals are processed in real time; therefore, 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, 2016.

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, 2015, 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, 2015. Forms for inactive status are available on the website, [www.nccpaboard.gov](http://www.nccpaboard.gov) or by sending an email to [vanessiaw@nccpaboard.gov](mailto:vanessiaw@nccpaboard.gov).

Please contact Buck Winslow, Manager of Licensing, by email at [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov) with questions about the renewal process.

## 2015 Board Meetings

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.

# 2015-2016 North Carolina Online 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 period, the licensee may have time to correct it. A licensee who renews close to the June 30, 2015, deadline may encounter server slowdowns and may miss the opportunity to correct problems. A licensee who fails to renew by the deadline 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. 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. The website is updated in real time. A licensee who wishes to keep a copy of the information submitted must print each page of the online renewal after he or she has completed the information required, but before clicking the "submit" button.

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

A licensee needs 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 2014 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 uses 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. A licensee should 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.** A licensee who completed the 40-hour requirement, including at least two (2) hours of ethics CPE (regulatory or behavioral) offered by a CPE Sponsor registered with National Association of State Boards of Accountancy (NASBA) on its National CPE Sponsor Registry ([www.learningmarket.org](http://www.learningmarket.org)), in calendar year 2014, will check Box A. A licensee certified in North Carolina during the second, third, or fourth quarters of 2014 has a prorated CPE requirement for that year--30 hours, 20 hours, and 10 hours respectively. Hours earned in excess of the minimum requirement may be carried forward into 2015 (maximum carry-forward is 20 hours).

**B.** A licensee who was certified in North Carolina after January 1, 2015, will check Box B because persons certified after that date may not report any CPE earned in 2014 or any carry-forward from prior years. The licensee will not be able to view Page 3 where licensees who report CPE enter the hours taken, but will be automatically redirected to Page 4.

**C.** A licensee who took some of his or her 2014 CPE after the December 31, 2014, deadline, but before June 30, 2015, and needs to use those courses to meet the 2014 requirement will 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, 2015, he or she does not qualify for renewal.

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

## Renewal Instructions *continued from page 3*

**D.** A licensee who took some of the 2014 CPE after the December 31, 2014, deadline, but before June 30, 2015, and the Board granted him or her an extension, will check Box D. Note that an extension must have been formally approved by the Board, and the licensee received written confirmation that the extension was granted.

**E.** A licensee who is not a resident of North Carolina may comply with the CPE requirements in the jurisdiction where he or she is licensed as a CPA and works or resides [21 NCAC 08G .0410]. A licensee who claims compliance with out-of-state CPE requirements will check Box E. If a licensee checks Box E, North Carolina will no longer track carry-forward hours for the licensee. Note that if a licensee shows a North Carolina address, he or she will not be allowed to select Box E.

**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 2013 (20 maximum). If this number does not agree with the licensee's records, he or she should contact Cammie Emery by email 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.** A licensee will enter the total number of CPE hours earned in 2014. If a licensee completed courses between January 1 and June 30, 2015, he or she may renew by combining the 2014 and 2015 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 2013 (Block A) to the CPE hours earned in 2014 (Block B), and put the total in the Total Hours Reported block (Block C). Forty hours is the minimum total unless the 2014 CPE requirement was prorated or the licensee is claiming compliance with another jurisdiction'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 2014 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. A licensee will 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 his or her 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 is responsible for knowing and understanding the North Carolina Accountancy Statutes and Rules. The most current statutes and rules are available 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. A licensee who wishes to mail the completed form with a check or money order 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 to the Board by June 30. 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), by calling the Board office at (919) 733-4222, or sending a request to [vanessiaw@nccpaboard.gov](mailto:vanessiaw@nccpaboard.gov). A licensee may request inactive status by submitting the proper form to the Board. 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. Retired status is no longer available.

# 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*, 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. Only those ethics CPE courses (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 does not register 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. A licensee may verify if a sponsor is NASBA-registered by visiting the Learning Market website, [www.learningmarket.org](http://www.learningmarket.org). Because of 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 may 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; however, a licensee is required to keep the documentation in his or her files for five 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;

**CPE Information** *continued from page 5*

- 3) A description of the facilities used and the number of other participants;
- 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. Individuals receiving a Letter of Warning may also be audited.

**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. A licensee who does not maintain 20 hours of carry-forward 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.*, major illness). Failure to complete courses on time because of business circumstances probably will not be approved. Note that extensions are not granted past June 30. Extension requests must be submitted to the Board 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).

## Rule-Making Hearing Held March 18, 2015

On March 18, 2015, the Board conducted a public rule-making hearing to consider amending 21 NCAC 08G .0409, *Computation of CPE Credits*.

The full text of the proposed rule is available on the Board's website, [www.nccpaboard.gov](http://www.nccpaboard.gov).

No fiscal note is required regarding this proposed rule as there is no fiscal impact on any local, state, state budget, or federal funds.

No federal certification of this proposed rule change is required as this rule is not mandated by any federal statutes or rules.

Written comments on the proposed amendment will be accepted through 5:00 p.m. on April 17, 2015.

Please submit written comments regarding the proposed amendment by mail, fax, or email to:

**Robert N. Brooks**  
State Board of CPA Examiners  
PO Box 12827  
Raleigh, NC 27605  
Fax: 919-733-4209  
Email: [rbrooks@nccpaboard.gov](mailto:rbrooks@nccpaboard.gov)

## Check the Status of Your Application

Exam and license applicants can check the status of their applications through the Board's website, [www.nccpaboard.gov](http://www.nccpaboard.gov).

To check the status of an 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.

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## Certificates Issued

At its February 23, 2015, meeting, the Board approved the following applicants for certification as North Carolina CPAs:

Cassie Hedgepeth Allman  
Caroline Cox Andrews  
Steven Nelson Baker  
Jana Nicole Ballard  
Joshua Adam Brown  
Christina Morgan Burnett  
Melissa Colleen Castrey  
Huan Chen  
Rachael Parnell Constable  
Charlene Cook Controne  
Koren Sickles Cranford  
Evan Andrew Crim  
Sarah Simpson Diebold  
Abdirisak Farah Dirie  
Ian Alexander Frank Edmonds  
Brittany Jo Eronson  
Amir Albir Eskarous  
DeAnna Lynn Ford  
Chelsea Rebecca France  
George Duncan Fraser, Jr.  
Rachel Ann Gable  
Adam Daniel Gattoni  
Jessica Lena Gregory  
Robert James Hager  
Kimberlee Sue Harmon  
Corey Daniel Hawley  
Benfield Gordon Hicks  
Farabee Hussain  
Michael Robert Jacobs  
Patricia Joanne Jordan  
Ryan Robert Koppe  
Kayla Beth Kreigsman  
Joseph Bart Labenson  
Alexander Nichols Lamm  
Seth Elliot Larson  
Dandan Laubacker  
Matthew Robert Lyons  
Amy Rebecca Marquit  
Christopher Hugh Massey  
Erik Michael Mate  
Jeffrey Scott McDonald  
Matthew Stephenson McLean  
Joshua Andrew Morgan  
Marc Anthony Morris

Carver Anne Morrow  
Jeremy Wilkes Musgrave  
Megan Leigh Naylor  
Michael Bryan Neve  
Renee Gail Neyman  
Daniel Gregory Oliver  
Anna Keener Olson  
Joslin Rene Owens  
Michael Byrd Parisi  
Carla Brooke Parker  
Wendy Lynn Pendergraph  
Oscar Arnulfo Perla  
Amanda Pindar  
Amanda Arianne Polasik  
Kaitlin Ashley Postle  
Robert Clay Prim, V  
Bryan Noelting Quisenberry  
Lyndsay Hoch Renaud  
Phyllis Louise Reynolds  
Carson Gray Sasser  
William Walker Scotten  
Rebecca Lynn Seifel  
Jinal B. Shah  
Richard Dean Siler  
Garry Tyler Spence  
Kristin Payne Stroud  
Steven Hatfield Stull  
Hilary Jordan Taylor  
Caitlin Lucy Townsend  
John Wesley Umstead, V  
Meredith Blaine Vogt  
William James Volker  
Alesia Nicole Walker  
John Talmadge Willis  
Herbert Smith Wilmer, Jr.  
James Allen Young, Jr.

### Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed Friday, April 3, 2015, for Good Friday.



## State Board of CPA Examiners

### Board Members

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**Tawannah G. Allen, Ed.D**  
*Member, Morrisville*

**Murchison B. (Bo) Biggs, CPA**  
*Member, Lumberton*

**George W. Rohe, CPA**  
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23,000 copies of this document were printed in March 2015 at an estimated cost of \$3,982 or approximately 17¢ 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.