



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • www.nccpaboard.gov • No. 04-2015

Four NC Candidates Receive Elijah Watt Sells Award

The Board is pleased to announce that four North Carolina Uniform CPA Exam candidates were named 2014 Elijah Watt Sells Award winners by the AICPA.

Sarah Watkins Carver, a graduate of North Carolina State University with a BS in Accounting and a Master of Accounting, is employed with Thomas, Judy & Tucker, PA, in Raleigh, NC.

Ashlyn Lane Congdon, a graduate of the University of North Carolina at Chapel Hill with a Bachelor of Business Administration and a Master of Accounting, is employed with Grant Thornton, LLP, in Raleigh, NC.

John Norcio, a graduate of Wake Forest University with a BS in Finance and a Master in Accountancy, is employed with Ernst & Young, LLP, in McLean, VA.

Jooyoung Park a graduate of the University of Virginia with a BS in Commerce and a BA in Economics, is employed with Deloitte & Touche, LLP, in Raleigh.

The Elijah Watt Sells Award is presented to candidates who have obtained a cumulative average score above 95.50 across all four sections of the Exam, completed testing during the 2014 calendar year, and passed all four sections of the Exam on their first attempt.

May 1, 2015, Is “Check Your CPE Day”

The Board has designated May 1, 2015, as the first annual “Check Your CPE Day” for North Carolina CPAs.

“Each year, far too many North Carolina CPA licenses are forfeited because people haven’t met the annual CPE requirement; we want that to change,” said Robert N. Brooks, Executive Director of the Board.

“We ask that all North Carolina CPAs take 30 minutes on May 1 to review their records to make sure they have completed the necessary hours of CPE, usually 40, including at least two hours of ethics CPE, needed for the 2015-2016 license renewal.”

When a CPA has completed more than the required number of CPE hours in a calendar year, the extra hours, not to exceed 20 hours, may be carried forward and treated as hours earned in the following year.

Carry-forward hours cannot be used to satisfy the ethics CPE requirement, and ethics courses may not be carried forward.

A licensee may check his or her carry-forward CPE hours by looking up his or her own record using the “Licensee Search” function of the Board’s website, www.nccpaboard.gov.

“Licensees also need to make sure they have the certificates of completion for each course completed. Without those certificates of completion, they have no real proof of having completed those courses and that is a problem, especially if they are selected for the

CPE audit we conduct every year,” explained Brooks.

If selected for the CPE audit, a licensee must respond to the Board within the specified time frame and must provide certificates of completion for each CPE course claimed for credit.

It is the CPA’s responsibility to maintain records substantiating the CPE credits claimed for the current year and for each of the four calendar years prior to the current year.

If it appears that a licensee is not in compliance with the CPE requirement, the matter is referred to the Board’s Professional Education and Applications Committee for review.

If the Committee determines that a licensee is not in compliance, the matter is referred to the Professional Standards Committee for possible disciplinary action for violation of Board rules.

Additional information about the annual CPE requirement is available online at www.nccpaboard.gov/cpe/ or by contacting Cammie Emery at (919) 733-1423 or cemery@nccpaboard.gov.

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Disciplinary Actions

**Walter Greene Church, Jr., #16076
Morganton, NC 03/18/2015**

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. Walter Greene Church, Jr., (hereinafter "Respondent") is the holder of North Carolina certificate number 16076 as a Certified Public Accountant.
2. Respondent, at all relevant times, was the owner and operator of CFG Associates, Inc. ("CFG"). As a benefit, Respondent offered his employees participation in the CFG Associates, Inc., 401(k) Profit Sharing Plan ("Plan").
3. Respondent was the Plan Trustee and, therefore, a fiduciary of the Plan.
4. The United States Department of Labor ("DOL") initiated an audit of the Plan that lasted from approximately February 2012 until its conclusion in August 2013.
5. On May 23, 2013, the DOL sent a letter to the Plan, and to Respondent as the Plan's fiduciary, outlining potential Employee Retirement Income Security Act ("ERISA") violations on the part of the Plan and Respondent.
6. Notably, the DOL determined that Respondent participated in prohibited transactions between 2008 and 2011. It also determined that the Plan was not properly bonded per ERISA's specifications.
7. On August 26, 2013, the DOL closed its file after noting that Respondent had made all corrective actions including the return of all Plan assets plus lost earnings.
8. In June 2012 and June 2013, Respondent renewed his CPA certificate on-line. In each of the renewals, the following question was asked:

Have you been investigated, charged, or disciplined since filing your last renewal; or are you currently under investigation by a governing or licensing board or

professional organization or by a state or federal agency?

Respondent answered that question in the negative.

9. 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. By engaging in prohibited transactions and other ERISA violations, Respondent violated 21 NCAC 08N .0203 and .0204.
3. Respondent's misrepresentations on his annual renewals constitute violations of 21 NCAC 08N .0202.
4. Per N.C. Gen. Stat. §93-12(9), and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

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

1. The Certified Public Accountant certificate issued to Respondent, Walter Greene Church, Jr., is hereby suspended for a period of four (4) years.
2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to

use any practice privileges in any other state during the period of suspension.

3. At the end of the suspension period, Respondent may have his certificate reissued per 21 NCAC 08J .0106 (2015), but only after the Board has determined that good cause exists that it be reissued per the standards set forth in 21 NCAC 08I .0104(c) and (d) (2015).

**James Edward O'Connor, #13240
Greenville, NC 02/23/2015**

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. James Edward O'Connor (hereinafter "Respondent") is the holder of North Carolina certificate number 13240 as a Certified Public Accountant.
2. Respondent completed a tax services engagement for a client. The client failed to pay for those services. At the time the services were rendered, Respondent provided the client with a copy of his returns, including a depreciation schedule.
3. After the engagement was concluded, the client requested an additional copy of the depreciation schedule prepared by Respondent, along with other information. Respondent provided some of

2015 Board Meetings

- 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.

the information requested but did not, at that time, provide the depreciation schedule, which the client asserted had never been received from Respondent. At this time, Respondent requested payment which had not been received from the client for services rendered.

4. Respondent did not hear from the client for a period of time until receiving a telephone call demanding that he produce the depreciation schedule within 48 hours, or the client would report Respondent to this Board. During that call, Respondent did not have the opportunity to request payment from the client for the sole purpose of providing the requested document. Respondent did not immediately provide the depreciation schedule, and the client filed a complaint with the Board. Respondent ultimately provided a copy of the depreciation schedule to the client.

5. Per 21 NCAC 08N .0305(a), "A CPA must return client records in his or her possession to the client after a demand is made for their return."

6. Per 21 NCAC 08N .0305(d), "A CPA shall not retain a client's records in order to force payment of any kind."

7. Per 21 NCAC 08N .0305(g), a CPA can require payment of a reasonable copy fee prior to providing a second copy of a record to a client.

8. 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 failure to promptly provide the client with a copy of the client's depreciation schedule is a violation of 21 NCAC .0305.

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.
2. Respondent shall remit, with this signed Order, a one thousand dollar (\$1,000) civil monetary penalty.

Kim M. Ward, #29681
Fuquay-Varina, NC 02/23/2015

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 29681 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 thirty-five and one-half (35.5) 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

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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. Forty-four and one-half (44.5) 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.

Bonadio & Co., LLP **Pittsford, NY 03/18/2015**

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. Bonadio & Co., LLP (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina, as well as two (2) balance sheet audits of a North Carolina entity ("Audits").

3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards.

4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the Audits.

5. Respondent Firm subsequently provided a Notice to the Board.

6. 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. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.

3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.

4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also 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 shall remit, with this signed Order, a two thousand dollar (\$2,000.00) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500.00) payment for administrative costs.

Officers Elected

21 NCAC 08A .0201, *Election of Officers*, states that the Board shall annually, prior to March 31 of each year, elect a President, Vice President, and Secretary-Treasurer.

In accordance with that rule, the Board elected officers at its March 18, 2015, meeting

Miley ("Bucky") Glover, CPA, of Monroe, was re-elected President; Michael H. Womble, CPA, of Eastover was re-elected Vice President; and Wm. Hunter Cook, CPA, of Charlotte, was re-elected Secretary-Treasurer.

Exam Item Writers and Reviewers Needed

The AICPA is recruiting item writers and reviewers of multiple choice questions (MCQs) and task-based simulations (TBSs) for the Uniform CPA Examination.

Writers and reviewers will be selected based on their areas of expertise in the *Content Specification Outline (CSO) of the CPA Examination*. A full list of content areas covered can be found at <http://bit.ly/1FJdnK6>.

Interested people may request to be considered for participation in the development of both MCQs and TBSs.

For more information and to apply, contact Carie Chester, Manager of Examination Products and Services, at cchester@aicpa.org.

Board Office Closed

In accordance with the State of North Carolina holiday schedule the Board office will be closed Monday, May 25, 2015, for Memorial Day.

Notices of Apparent Violation and Agreement to Cease and Desist

William Daniel Turner, Jr.
Respondent
Wilmington, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. §93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act ("Act") through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N. C. Gen. Stat. §93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to N. C. Gen. Stat. §3-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under N.C.G.S. §93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to N. C. Gen. Stat. §93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, Respondent William Daniel Turner, Jr. (hereinafter "Respon-

dent"), is not now, nor has he ever been, licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but his principal place of business is in North Carolina.

WHEREAS, Respondent, in July of 2010, signed a Notice of Apparent Violation and Demand to Cease and Desist agreeing not to use the title "CPA" and to identify himself only as an "accountant" in North Carolina.

WHEREAS, Respondent identified himself as a "CPA" to the Internal Revenue Service (IRS) in order to obtain or maintain a Preparer Tax Identification Number (PTIN) registration.

WHEREAS, Respondent has utilized the PTIN to provide tax services to clients while having a principal place of business in the State of North Carolina.

WHEREAS, the aforementioned facts constitute apparent violations of N.C. Gen. Stat. §§93-3 and 93-6 and Respondent has been notified of the same.

THEREFORE, Respondent and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent shall immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks, Executive Director

Date: 10/24/2014

In lieu of civil proceedings authorized by N.C. Gen. Stat. §93-12(16), the Board will accept Respondent's consent to this Demand.

Consented to By:
William Daniel Turner, Jr.

Date: 11/17/2014

Edward Andrew Karpus
Respondent
Raleigh, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. §93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act ("Act") through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N. C. Gen. Stat. §93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to N. C. Gen. Stat. §93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to N. C. Gen. Stat. §93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

Karpus

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WHEREAS, Respondent Edward Andrew Karpus (hereinafter “Respondent Karpus”) is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but his principal place of business is in North Carolina; and

WHEREAS, Respondent Karpus, in June of 2011, was granted “inactive” status for his North Carolina CPA license. Per that application, he agreed “I certify under oath that I will not identify myself as a CPA to any person in any manner ... as long as I remain on inactive status.”

WHEREAS, Respondent Karpus, while on inactive status, identified himself as

a CPA in the State of North Carolina in his Preparer Tax Identification Number (PTIN) registration with the Internal Revenue Service (IRS), thereby representing that he prepared tax returns as a CPA in the State of North Carolina. Such a representation is misleading and contrary to N. C. Gen. Stat. §93-3 and §93-6.

THEREFORE, Respondent Karpus and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Karpus shall immediately cease and desist from using in any manner the title “CPA” or “Certified Public Accountant” in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks, Executive Director

Date: 11/14/2014

In lieu of civil proceedings authorized by N.C. Gen. Stat. §93-12(16), the Board will accept Respondent’s consent to this Demand.

Consented to By:
Edward Andrew Karpus

Date: 12/16/2014

Terri Nicole Knotts, Respondent Greensboro, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (“Board”) is authorized by N. C. Gen. Stat. §93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act (“Act”) through actions for injunctive relief regarding “a single violation” of this Chapter; and,

WHEREAS, pursuant to N. C. Gen. Stat. §93-1, “A ‘certified public accountant’ is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter.”

WHEREAS, pursuant to N. C. Gen. Stat. §93-3, “It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant.”

WHEREAS, pursuant to N. C. Gen. Stat. §93-6, “It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term ‘accountant’ and only the term ‘accountant’ in connection with his

Certificates Issued

At its March 18, 2015, meeting, the Board approved the following applicants for certification as North Carolina CPAs:

Edmundo Javier Aja	Jessica Suzanne Jones
Darren Michael Allen	Ralph Griffin Kennedy
Stephanie Elizabeth Boglioli	Westley Trotter King
Stephen Bruce Carico	Jill Chapman Kravitz
Megan Elizabeth Carson	Inge Lynette McCrory
James Alex Childers, Jr.	Kaelyn Amanda Mulvey
Janet Sabatasso Cochrane	Austin Holt Newlin
Kelsey Marie Conner	Matthew Peter Parsells
John Walker Copley, IV	Jaymee Dipak Patel
Chad Everett Crayton	Shavonn R. Pittman
Emily Anne Dean	Stephanie Johnson Prewitt
Emily Frances Dean	Alejandro Karlo Pulido
Vivian Christine Denoyer	Travis Alexander Reed
Edward Raymond Dornsmith	Jamie Ray Reynolds
Taylor David Duran	Justin Afton Rice
Benjamin Delfs Geyer	Kyle Matthew Salmon
Nicole Christine Girard	Justin Daniel Sandlin
Chalice Marie Golden	Nicholas John Joseph Savarino
Bryan Robert Hall	Michal Seligson
John David Hance	Ali Marguerite Springer
Paul Henry Hardin, Jr.	Kevin Ryan Thornewell
Jessica Glenna Hubard	Kelsey Briana Thrasher
Daniel Joseph Hudson, II	Katherine Amanda Wester
Roberta Ann Jennings	Donald C. Weymer, Jr.
Christopher Robert Jones	Ryan Winkler
James Anderson Jones, Jr.	Karneisha Tiye Wolfe

name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice.”

WHEREAS, Respondent Terri Nicole Knotts (hereinafter “Respondent Knotts”) is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but her principal place of business is in North Carolina.

WHEREAS, Respondent Knotts, in June of 2011, applied for and was later granted, “inactive” status of her North Carolina CPA. Per that application, she agreed not “to identify myself as being licensed as a CPA.”

WHEREAS, Respondent Knotts, while on inactive status, identified herself as a CPA in the State of North Carolina in her Preparer Tax Identification Number (PTIN) registration with the Internal Revenue Service (IRS), thereby representing herself as a CPA in the State of North Carolina. Such a representation is misleading and contrary to N. C. Gen. Stat. §93-3 and §93-6.

THEREFORE, Respondent Knotts and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Knotts shall immediately cease and desist from using in any manner the title “CPA” or “Certified Public Accountant” in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks, Executive Director

Date: 11/18/2014

In lieu of civil proceedings authorized by N.C. Gen. Stat. §93-12(16), the Board will accept Respondent’s consent to this Demand.

Consented to By:

Terri Nicole Knotts

Date: 12/01/2014

**Donald Dean Suttles
Respondent
Rutherfordton, NC**

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (“Board”) is authorized by N. C. Gen. Stat. § 93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act (“Act”) through actions for injunctive relief regarding “a single violation” of this Chapter; and,

WHEREAS, pursuant to N. C. Gen. Stat. §93-1, “A ‘certified public accountant’ is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter.”

WHEREAS, pursuant to N. C. Gen. Stat. §93-3, “It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant.”

WHEREAS, pursuant to N. C. Gen. Stat. §93-6, “It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term ‘accountant’ and only the term ‘accountant’ in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice.”

WHEREAS, Respondent Donald Dean Suttles (hereinafter “Respondent Suttles”) is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this

State, but his principal place of business is in North Carolina; and

WHEREAS, Respondent Suttles, in May of 2000, was granted “inactive” status for his North Carolina CPA license. Per that application, he agreed “I certify under oath that I will not identify myself as a CPA to any person in any manner ... as long as I remain on inactive status.”

WHEREAS, Respondent Suttles, while on inactive status, identified himself to be a CPA in the State of North Carolina in his Preparer Tax Identification Number (PTIN) registration with the Internal Revenue Service (IRS), thereby indicating that he prepared tax returns as a CPA in the state of North Carolina in contravention of N. C. Gen. Stat. §93-3 and §93-6.

THEREFORE, Respondent Suttles and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Suttles shall immediately cease and desist from using in any manner the title “CPA” or “Certified Public Accountant” in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks, Executive Director

Date: 12/15/2014

In lieu of civil proceedings authorized by N.C. Gen. Stat. §93-12(16), the Board will accept Respondent’s consent to this Demand.

Consented to By:

Donald Dean Suttles

Date: 01/05/2015

Cease & Desist Agreements
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Cease and Desist Agreements

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Renee Lynch Teasdale, Respondent Apex, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. §93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act ("Act") through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N. C. Gen. Stat. §93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to N. C. Gen. Stat. §93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to N. C. Gen. Stat. §93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, Respondent Renee Lynch Teasdale (hereinafter "Respondent Teasdale") is not actively licensed as a certified public accountant in North

Carolina or otherwise authorized by the Board to use the CPA title in this State, but her principal place of business is in North Carolina; and

WHEREAS, Respondent Teasdale, in June of 2012, was granted "inactive" status for her North Carolina CPA license. Per that application, she agreed "I certify under oath that I will not identify myself as a CPA to any person in any manner ... as long as I remain on inactive status."

WHEREAS, Respondent Teasdale, while on inactive status, identified herself to be a CPA in the State of North Carolina in her Preparer Tax Identification Number (PTIN) registration with the Internal Revenue Service (IRS), thereby indicating that she prepared tax returns as a CPA in the State of North Carolina in contravention of N. C. Gen. Stat. §93-3 and §93-6.

WHEREAS, Respondent Teasdale, while on inactive status, identified herself through her email address to be a CPA, in contravention of N. C. Gen. Stat. §93-3 and § 93-6.

THEREFORE, Respondent Teasdale and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Teasdale shall immediately cease and desist from using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks, Executive Director

Date: 11/18/2014

In lieu of civil proceedings authorized by N.C. Gen. Stat. §93-12(16), the Board will accept Respondent's consent to this Demand.

Consented to By:

Renee Lynch Teasdale

Date: 11/29/2014

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Reclassifications

Reissuance

02/23/15	Joseph Herndon Clarke, III, #33214	Swannanoa, NC
02/23/15	Robert Frederick Weidaw, #31149	Charlotte, NC
03/18/15	Larry Lee Crawford, #22659	Raleigh, NC
03/18/15	Roy Michael Witt, #16361	Charlotte, NC

Reinstatement

02/23/15	James Christopher Brewington, #24774	Carolina Beach, NC
02/23/15	Marilyn Mitchell Friddle, #16591	Charlotte, NC
02/23/15	Naseem K. Garcia, #32074	Raleigh, NC
02/23/15	Erin Elizabeth May Hartman, #26934	New Bern, NC
02/23/15	Angela M. Hudson, #25908	Raleigh, NC
02/23/15	Christine Millaway, #25772	Cherry Hill, NJ
02/23/15	Jennifer Kerr Stevens, #20184	Greensboro, NC
02/23/15	Katherine Meisky Turner, #29844	West Simsbury, CT
02/23/15	Amy Rydzy West, #33374	Charlotte, NC
03/18/15	Steven Robert Bower, #21364	Charlotte, NC
03/18/15	John Henry Davis, #12013	Springdale, ND
03/18/15	Danny Joe McClary, #14878	Seacrest, FL

**Joey L. Kirkman, Respondent
Greensboro, NC**

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. §93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act ("Act") through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N. C. Gen. Stat. §93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to N. C. Gen. Stat. §93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under N.C.G.S. §93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to N. C. Gen. Stat. §93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, Respondent Joey L. Kirkman (hereinafter "Respondent Kirkman") is not now nor has he ever been licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State; and

WHEREAS, JLK Tax Service is not now nor has it ever been registered as a cer-

tified public accountant firm in North Carolina or otherwise authorized by the Board to use the CPA title in this State, **WHEREAS**, Respondent Kirkman, while working in North Carolina made reference to the CPA title on the websites for JLK Tax Service and on other Internet sites; utilized the term "CPA" in the title to those websites; and referred to JLK Tax Service as a CPA firm. Respondent Kirkman's use of the title "CPA" or "Certified Public Accountant" conveys the false impression that he holds a CPA certificate issued by the Board when, in fact, he is not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such a representation is misleading and contrary to N. C. Gen. Stat. §§93-1, 93-3, and 93-6.

THEREFORE, Respondent and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent shall immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks, Executive Director

Date: 10/08/2014

In lieu of civil proceedings authorized by N.C. Gen. Stat. §93-12(16), the Board will accept Respondent's consent to this Demand.

Consented to By: Joey L. Kirkman

Date: 01/26/2015

**James Rider Landacre, Respondent
Greensboro, NC**

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. §93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act ("Act") through actions for injunctive relief

regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N. C. Gen. Stat. §93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to N. C. Gen. Stat. §93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to N. C. Gen. Stat. §93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, Respondent James Rider Landacre (hereinafter "Respondent Landacre") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but his principal place of business is in North Carolina; and

WHEREAS, Respondent Landacre, in July of 2005, was granted "inactive" status for his North Carolina CPA license. Per that application, he agreed "I certify under oath that I will not identify myself as a CPA to any person in any manner ... as long as I remain on inactive status."

Landacre

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Landacre *continued from page 9*

WHEREAS, Respondent Landacre, while on inactive status, identified himself to a CPA in the State of North Carolina in his Preparer Tax Identification Number (PTIN) registration with the Internal Revenue Service (IRS), thereby indicating that he prepared tax returns as a CPA in the state of North Carolina in contravention of N. C. Gen. Stat. §93-3 and §93-6.

THEREFORE, Respondent Landacre and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Landacre shall immediately cease and desist from using in any manner the title “CPA” or “Certified Public Accountant” in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks, Executive Director

Date: 11/18/2014

In lieu of civil proceedings authorized by N.C. Gen. Stat. §93-12(16), the Board will accept Respondent’s consent to this Demand.

Consented to By:

James Rider Landacre

Date: 01/18/2015

Margaret Boose Norris, Respondent Charlotte, NC

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (“Board”) is authorized by N. C. Gen. Stat. §93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act (“Act”) through actions for injunctive relief regarding “a single violation” of this Chapter; and,

WHEREAS, pursuant to N. C. Gen. Stat. §93-1, “A ‘certified public accountant’ is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter.”

WHEREAS, pursuant to N. C. Gen. Stat. §93-3, “It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant.”

WHEREAS, pursuant to N. C. Gen. Stat. §93-6, “It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term ‘accountant’ and only the term ‘accountant’ in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice.”

WHEREAS, Respondent Margaret Boose Norris (hereinafter “Respondent Norris”) is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State, but her principal place of business is in North Carolina; and

WHEREAS, Respondent Norris, in June of 1993, voluntarily surrendered her CPA certificate and was granted “inactive” status.

WHEREAS, Respondent Norris, while on inactive status, identified herself to be a CPA in the State of North Carolina on the CommunityOne Bank, N.A., website and other publications, thereby indicating that she is licensed as a CPA in the state of North Carolina in contravention of N. C. Gen. Stat. §93-3 and §93-6.

THEREFORE, Respondent Norris and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Norris shall immediately cease and desist from using in any manner the title “CPA” or

“Certified Public Accountant” in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

By: Robert N. Brooks, Executive Director

Date: 01/27/2015

In lieu of civil proceedings authorized by N.C. Gen. Stat. §93-12(16), the Board will accept Respondent’s consent to this Demand.

Consented to By: Margaret Boose Norris

Date: 02/13/2015

NASBA Examination Stats Books Available

The NASBA 2014 *Uniform CPA Examination School Performance Book*, covering the 2014 testing windows, is now available in both soft cover and eBook versions.

Compiled to meet the needs of educational institutions, the *Book* is intended to serve as a companion publication to NASBA’s 2014 *Uniform CPA Examination: Candidate Performance Book*, which was released in late January.

The *School Performance Book* can help track variables such as changes to the curriculum and admission criteria. It also shows a school’s comparative performance by region and program size.

Schools that seek custom reporting beyond what is found in publication can contact CPB@nasba.org for additional information.

The soft cover 2014 *Uniform CPA Examination Candidate Performance Book* is \$150 and the eBook version is \$100.

The softcover 2014 *Uniform CPA Examination School Performance Book* is \$250 and the eBook version is \$200.

Orders may be placed through www.nasbareport.com.

Inactive Status

“Inactive,” when used to refer to the status of a person, describes a person who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant,” and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section [21 NCAC 08A .0301(b)(20)].

01/05/2015

Stephen Wade Adkins, #19457, McGaheysville, VA
David Allen Banks, #29686, Sophia, NC
Holly Holland Barker, #25034, Wilton, CT
Darci L. Bly, #30479, Matthews, NC
David Alan Bridges, #33763, St. Louis, MO
Margaret Hudgins Burke, #31119, Indian Land, SC
Charles Raymond Duval, #1135, Shelby, NC
Carolyn Worcester Elfland, #15338, Pittsboro, NC
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Mary Alison Reitano, #20876, Charlotte, NC
Cynthia Mitchell Roberts, #15661, New Hill, NC
Betty Chisholm Rouse, #19687, Newport News, VA
Teresa Lynn Shaw, #22678, Marietta, PA
Dennis Keith Stanfield, #21996, Winston-Salem, NC
Elsa Teotia, #28688, Wilmette, IL
Charles Hayden Wanzer, #10979, Blowing Rock, NC
Richard Charles Wilson, #9311, King, NC

01/06/2015

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Ian Arthur Bradley, #33850, Simpsonville, SC
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01/07/2015

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01/08/2015

David Reade Taylor, #13373, Greensboro, NC

01/12/2015

Andrew John Nelson, #36534, Durham, NC
Cynthia Crystal Royal, #29728, Cary, NC

01/14/2015

Geri A. Usher, #27574, Big Horn, WY

01/20/2015

Joyce Minton Woods, #14469, Jonesboro, AR

01/21/2015

John Holmes Berngartt, #19366, Raleigh, NC

01/23/2015

Al Marty Conyers, #11014, Raleigh, NC

01/26/2015

Jesse Rae Atkinson, #31379, Harrisburg, NC

01/28/2015

Floyd Reeves Willis, Jr., #14912, Gastonia, NC

01/29/2015

Terry A. Liles, #32841, Weaverville, NC

01/30/2015

Mary-Beth S. Rigg, #23002, Phoenix, AZ

02/02/2015

Barbara Hichew Imboden, #18843, Durham, NC

02/03/2015

Jenny Ann Duey, #31335, Tega Cay, SC

02/05/2015

John Michael Barham, #19389, Fuquay-Varina, NC
Megan Stainback Boswell, #33926, Burlington, NC
Stacey Barber Hollings, #34825, Charleston, SC
Allison Victoria Tucker, #35408, Charlotte, NC

02/06/2015

Joseph Edward O'Malley, #21223, Bermuda Run, NC

02/10/2015

Gail Ann McGary Murchison, #9872, Charlotte, NC

02/13/2015

Brandon Russell Benson, #34323, Charlotte, NC

02/18/2015

Loni Jayne Williams, #31197, Denver, CO

02/19/2015

Tommy Levi Thomas, #4354, North Wilkesboro, NC

02/27/2015

Jack Thomas Crush, #25745, Raleigh, NC
Lorraine Ming Hayleck, #38527, Topsail Beach, NC

03/02/2015

Laura Beth Craver, #35684, Chicago, IL

03/04/2015

Jonathan Michael LeFave, #33904, Redwood City, CA

03/09/2015

Shirley Davis Crowley, #27477, Greensboro, NC



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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.