



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. 12-2015

December 31, 2015, Deadlines for CPA Firms and CPAs

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, 2015.

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

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.

For CPAs, December 31, 2015, is the date by which they must complete the annual CPE requirement to be eligible for certificate renewal for the 2016-2017 license year.

All active licensees must complete a two-hour regulatory or behavioral ethics course offered by a sponsor reg-



istered 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, 2015, but completes the required CPE by June 30, 2016, 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 annual CPE requirement, please contact Cammie Emery at (919) 733-1423 or cemery@nccpaboard.gov.

Changes to W-2 and 1099 Forms

The Internal Revenue Service (IRS) is making yearly adjustments to W-2 and 1099 forms. The changes include situations where the Social Security Administration will return Form W-2 electronic and paper wage reports due to specific conditions.

Preparers should be aware of these changes and take appropriate steps to ensure they are appropriately informed of the changes that impact their clients.

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Disciplinary Actions

Pursuant to NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund ("Fund") in accordance with NCGS 115C-457.2. NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."

David C. Miller, CPA, #13156
David C. Miller, CPA
Greenville, NC 10/22/2015

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 the Respondent stipulate to the following:

1. David C. Miller, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 13156 as a Certified Public Accountant.
2. David C. Miller, CPA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.
3. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. The Respondent Firm had received a peer review for the year ended November 30, 2012. However, it was later discovered that the Respondent Firm had conducted an audit of an employee benefit plan. That audit had not been identified by the Respondents to the peer reviewer.
5. Per the peer review rules, if a firm performs an audit of an employee benefit plan during the relevant time period, at least one such plan must be subjected to peer review.
6. At the beginning of the peer review process, firms must com-

plete a questionnaire. The questionnaire specifically requires the firm to review a list of audit engagements, including employee benefit plan audits, and identify whether the firm has performed any of those engagements.

7. As a result of the failure to identify its employee benefit plan audit engagement(s), the Respondent Firm's peer review was recalled. The Respondent Firm received a "fail" on its ensuing system peer review report.
8. The peer review report cited that the Respondent Firm's quality control processes were not documented and did not ensure that the Respondent Firm's service engagements were performed in accordance with standards. Specifically noted was the lack of continuing professional education in technical areas, reporting requirements were not met, and audit documentation was not maintained in accordance with professional standards (in regards to ERISA engagement). The Respondent Firm did not require annual monitoring of its accounting and auditing practice, resulting in the failure to list the ERISA engagement for its last peer review.
9. The Respondents wish to resolve this matter by consent and agree 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. The Respondents understand and agree that this Consent Order is subject to review and approval

by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent should have known that the Respondent Firm conducted an employee benefit plan audit during the relevant peer review period, and further should have known that the audit was required to be disclosed to the peer reviewer. The failure to disclose the employee benefit plan audit to the peer reviewer constitutes a violation of 21 NCAC 08N .0202(a).
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of the Respondent's consent to this order, the Respondents are subject to the discipline set forth below.

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

1. The Respondent's CPA certificate shall be revoked for one (1) year. However, the revocation is stayed if all requirements of this Consent Order are met and the Respondent is not found to have violated the peer review rules during that period.

2. The Respondent Firm's registration shall be cancelled for one (1) year. However, the cancellation is stayed if all requirements of this Consent Order are met and the Respondent Firm is not found to have violated the peer review rules during that period.
3. The Respondent Firm shall pay a one thousand dollar (\$1,000) civil penalty to be remitted with this signed Consent Order.
4. The Respondent Firm shall pay a five hundred dollar (\$500) administrative cost to be remitted with this signed Consent Order.
5. Prior to the Respondent Firm's next peer review, the Respondent must take four (4) hours of group-study CPE, specifically covering the peer review process and/or getting ready for peer review.
6. The Respondents agree that failure to comply with any terms of this agreement shall be deemed sufficient grounds to lift the stays set forth above.

John Ashley Pollard #36705
John A. Pollard CPA PLLC
Tarboro, NC 10/22/2015

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. John A. Pollard (hereinafter "Respondent") is the holder of a North Carolina number 36705 as a Certified Public Accountant
2. John A. Pollard CPA PLLC (hereinafter "Respondent Firm") is a registered certified public accounting firm in North Carolina.
3. At all relevant times Respondent was the owner and supervising

CPA of Respondent Firm and was responsible for the audits and other work product produced by Respondent Firm.

4. Respondent Firm was engaged to prepare an audit for the Town of Princeville Volunteer Fire Department.
5. The State and Local Government Finance Division of the Department of State Treasurer ("LGC"), currently overseeing the Town of Princeville finances, noted that the report submitted did not accurately report funding that the Town of Princeville had provided to the Fire Department. The LGC referred the matter to the Board for further review.
6. Board staff determined that the initial, and subsequently prepared, audit reports prepared by Respondent Firm did not use the proper language and failed to include required disclosures.
7. Respondent has asserted that neither he nor Respondent Firm has current plans to enter into further audit engagements.
8. Respondent and Respondent Firm wish to resolve this matter by consent and agree 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. Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. Respondent and Respondent Firm are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, in-

cluding the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondents' failures to perform audit engagements in accordance with all applicable standards constitute violations of 21 NCAC 08N .0403 and .0409.
3. By virtue of Respondents' consent to this order, they are subject to the discipline set forth below.

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

1. Respondent Pollard is censured.
2. Respondent Pollard shall pay a one thousand dollar (\$1,000) civil monetary penalty due with this signed Consent Order.
3. Respondents shall confirm that they are not currently conducting audit services.
4. In the event that Respondent or Respondent Firm decides to engage in audit services in the future, Respondents will:
 - a) Notify the Board of their intent to begin performing audit services prior to performing such services.
 - b) Provide the Board evidence that Respondent and all staff members working on audit engagements have completed eight (8) hours of audit CPE. Such CPE may also count toward the annual forty (40) hour CPE requirement.
 - c) Obtain a pre-issuance review of an audit prior to issuing any further audit reports. The pre-issuance review must be performed by a reviewer approved by the Board. The Board will release Respondents from the pre-issuance review requirement upon receiving and confirming a favorable pre-issuance report.

CPA Exam Policy on New Pronouncements

In October, the AICPA Board of Examiners (BOE) approved revisions to the *CPA Exam Policy on New Pronouncements*.

The revisions move the eligibility date for testing new accounting and auditing pronouncements to the later of the first testing window beginning after the pronouncement's earliest mandatory effective date or the first testing window beginning six months after the pronouncement's issuance date. The revisions also remove the ability to test new and existing pronouncements simultaneously.

The revised policy becomes effective with the testing window beginning on April 1, 2016, and will be applied to all accounting and auditing pronouncements issued after July 1, 2015. Standards issued prior to July 1, 2015, remain subject to the former *Policy on New Pronouncements*.



The BOE concluded that the existing policy on new pronouncements was no longer aligned with the needs of the CPA Exam.

Specifically, the BOE concluded that newly licensed CPAs are likely to have limited exposure to and involvement with a new pronouncement during any early adoption period and that the simultaneous testing of new and existing standards during any early adoption period could result in unnecessary candidate confusion.

For more details, please refer to the complete *CPA Exam Policy on New Pronouncements* posted at <http://bit.ly/1HZGdtA>.

Reductions in SUTA for NC Employers

On November 12, 2015, Governor Pat McCrory and the Division of Employment Security (DES) announced that North Carolina's unemployment trust fund reserve had reached \$1 billion.

As a result, the 20% state unemployment insurance tax (SUTA) that North Carolina employers have been paying will be discontinued.

To read the press release, visit the "Info You Can Use" page of the Board's website, nccpaboard.gov. For additional information about the tax rate computations, visit the DES website, www.ncesc.com.

Certificates Issued

On November 16, 2015, the Board approved the following applicants for certification as North Carolina CPAs:

David Edmund Amiss	Elisa Jean Gover	Tracee Carter McFarland
Chad Benjamin Antley	Patrick Kelley Griffin	Brian Patrick McSorley
Zach Francis Aronson	Ved Vrat Gupta	Stephanie Louise Nachtrieb
Garland Roosevelt Avent, III	Steven Edward Hammell	Allison Michelle Newman
Danielle Baker	Jada Latrece Henderson	Alexander Matthew Putzer
Sara Ashley Strader Bankos	Kimberly Anne Herrick	Renee Catherine Reed
Abbey B. Bearer	Jody Kendall Hice	Adam Wade Robinson
Benjamin Lane Buckner	Kristen Marie Hogan	Carola Elisabeth Roland
Jack Leland Burgess, III	Jordan Scott Hudson	Isaac Edward Rowles
Kathleen Alice Button	Mark Stephen Hunike, Jr.	Cher Connard Savas
Brendan Corey Byrnside	Kelly Moran Hurtik	Kelsey Anne Shuster-Dutcher
Krishna Kumar Challagolla	Michael James Huxsol	Riley Elaine Smith
Christopher John Cox	Steven William Johnson	Brent Andrew Songer
Veronica Jean Curioso	Deidra Roshawn Jones	Marla Miller Spittler
Morgan Lee Davis	Stephen Matthew Juras	Lauren Rebecca Stout
Megan Danielle DeMent	Anne Mary Kelley	Kara Diane Stucky
Holly Noel Disbrow	Elizabeth Burton Kennedy	David Gregory Sullivan
Richard Bryan Duff	Aaron Mason King, II	Jennifer Lynn Sullivan
Jonathan Patrick Dugan	Kristina Klier	John Cameron Terry, II
Kristen Michelle Dugan	Matthew Paul Kushy	Chrissey Michelle Thomas
Mildrid Numbisie Esua	Cody Ashton Leach	Binbin Weng
Mark Alan Fiedler	Michael Mahabir	Lynn Renee Wimmer
Kelly Ann Filson	Kyle Andrew Marcum	Brad Michael Woodard
Johnathan Gene Gabbard	Meredith Ashley McDonald	Feng Ling Wu

Disciplinary Actions, continued

Insero & Company, CPAs, P.C.
Rochester, NY 07/20/215

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. Insero & Company, CPAs, P.C. (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 retirement plans sponsored in North Carolina (“ERISA 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. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice (“Notice”) prior to performing the ERISA 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) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

Kahn, Litwin, Renza & Co., Ltd.
Boston, MA 07/20/2015

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. Kahn, Litwin, Renza & Co., Ltd. (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 retirement plans sponsored in North Carolina (“ERISA 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. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice (“Notice”) prior to performing the ERISA 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 Or-

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der 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 four thousand dollar (\$4,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

Reclassifications

Reinstatements

Charles Brian Bennett, #14838	Winston-Salem, NC
Stephen Randall Cobb, #21466	Greenville, SC
Richard Alan Liston, #14636	Raleigh, NC
Michael Eugene Powers, #6623	Hickory, NC
Emily Gilbert Ransom, #35429	Raleigh, NC
David Benjamin Spencer, #21541	Township, OH

Reissuance

Donika Lee Muckler, #33946	Huntersville, NC
Michael Angel Seda, #27700	Raleigh, NC
Michael Wayne Soistman, Jr., #37430	Charlotte, NC
Jon Thomas Vincent #17136	Wilmington, NC

Inactive

From September 22, 2015, through November 9, 2015, the individuals listed below were approved for inactive status by the Board. "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)].

Marie Victoria Tanguay, #13023	Marietta, GA
Amy Marie Cline Leden, #32266	Raleigh, NC
Dianne Covington McGreevy, #16931	Irmo, SC
David Oliver Bryant, #10743	New London, NC
Steven Charles Chapman, #37803	Island Heights, NJ
Suzanne Duncan Houck Johnson, #13927	Charlotte, NC
Ashley Michelle Wendel, #38530	Zelienople, PA
Zeno H. Montgomery, #33236	Columbia, SC
Michael Vernon Norton, #22613	Solon, OH
Heather Marie Phillips, #36494	Cary, NC
Daniel Edwin Polk, #11989	Matthews, NC
Mark D. Sullivan, #29876	Charlotte, NC
Elaine J. Perkins, #19433	Charlotte, NC
Rui-ru Bao, #32935	Chapel Hill, NC
Beth Hopkins Montgomery, #14249	Belmont, NC
Donald Ray Saunders, #4129	Kernersville, NC
Andrew Paul Lamson, #34527	Holly Springs, NC
Brendan Charles Davern, #36987	Charlotte, NC
Sheila Baker Hamm, #12983	Cornelius, NC
Adam C. Martin, #32488	Meridian, ID
Thurman L. Brooks, #28515	St. Louis, MO
James Andrew Betts, #8595	Raleigh, NC
Harriett Ball Rosebrough, #27910	Cornelius, NC
Howard Kenneth Dickson, Jr., #15980	Raleigh, NC
Adam Bruce McLain, #35975	Cary, NC
G. Todd Fornes, #29698	Holly Springs, NC
Erin Sabrinsky Strickler, #29650	Raleigh, NC
Stanley Albart Wilson, #32537	Westerville, OH
Robert J. Brandenburg, #19798	Summerville, SC
Hardin Preston Higgins, #20293	Galax, VA
Roy Wayne Sowers, #16963	Lexington, NC
Clarence Edward Brooks, Jr., #15165	High Point, NC
James Dowd Yandle, Jr., #11308	Charlotte, NC



2016 BOARD CALENDAR

JANUARY

January 1	Office Closed - New Year's Day
January 9	Board Strategic Planning Session – Greensboro
January 18	Office Closed - Dr. Martin Luther King, Jr., Day
January 25	Board Meeting - Raleigh
January 31	Final Deadline - Firm Renewal & Peer Review Compliance Reporting

FEBRUARY

February 22	Board Meeting - Raleigh
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MARCH

March 23	Board Meeting - Raleigh
March 25	Office Closed - Good Friday

APRIL

April	Online CPA Certificate Renewal Period Begins
April 25	Board Meeting - Raleigh

MAY

May 19	Board Meeting - Raleigh
May 30	Office Closed - Memorial Day

JUNE

June 23	Board Meeting – Greensboro
June 30	CPA Certificate Renewal Deadline

JULY

July 4	Office Closed - Independence Day
July 25	Board Meeting - Raleigh
July 31	Final Deadline - CPA Certificate Renewal

AUGUST

August 22	Board Meeting - Raleigh
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SEPTEMBER

September 5	Office Closed - Labor Day
September 16	CPA Day of Service
September 19	Board Meeting - Raleigh

OCTOBER

October 27	Board Meeting - Raleigh
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NOVEMBER

November	Online Firm Renewal/Peer Review Compliance Reporting Period Begins
November 11	Office Closed - Veterans Day
November 21	Board Meeting - Raleigh
November 24 & 25	Office Closed - Thanksgiving

DECEMBER

December 19	Board Meeting - Raleigh
December 23-27	Office Closed - Christmas
December 31	Final Deadline - Firm Renewal & Peer Review Compliance Reporting

Raleigh meetings are held at the Board office (1101 Oberlin Road, Raleigh, NC 27605) and Greensboro meetings are held at the Grandover Conference Center (1000 Club Rd., Greensboro, NC 27407)

Dates, times, and locations are subject to change. Changes will be posted on the Board's website, nccpaboard.gov.



State Board of CPA Examiners

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Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: <input type="checkbox"/> Home <input type="checkbox"/> Business

Mail form to: PO Box 12827, Raleigh, NC 27605
Fax form to: (919) 733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders & CPA firms shall notify the Board in writing within 30 days of any change in home address & phone number; CPA firm address & phone number; business location & phone number; & email address.