



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. 06-2016

Are You Like Fred or Sam?

Two CPAs, Fred and Sam, are attending the annual tax conference sponsored by the state society.

The opening remarks begin at 8 a.m., so Fred arrives at the conference at 7:30 a.m., picks up the conference materials, and takes his seat before 8 a.m. **Be like Fred.**

Sam is running late and arrives at the conference about 8:00 a.m. He makes a few phone calls, picks up the conference materials, and enters the session at 8:20 a.m. **Don't be like Sam.**

Fred and Sam are in the same session that begins at 9:10 a.m. Fred listens to the speaker and takes notes, but Sam has a client's file spread out on the table and uses his laptop to send emails. **Be like Fred; don't be like Sam.**

During the break between sessions, Fred calls his office, but keeps an eye on the time so he won't be late to 10:20 a.m. session. **Be like Fred.**

Sam uses the break to call his office, his wife, and his mother. He enters the 10:20 a.m. session about 10:40 a.m. **Don't be like Sam.**

The conference breaks for lunch at 11:35 a.m. with the next session starting at 12:25 p.m. Fred eats the lunch provided by the society, and at 12:20 p.m., he takes a seat in the general session. **Be like Fred.**

Sam drives to a local restaurant for lunch. Sam gets stuck in traffic and doesn't make it to the general



session until 1:00 p.m. **Don't be like Sam.**

Fred and Sam are in the same 1:50 p.m. session. Fred debates using the time to get caught up on his emails, but decides to wait until the conference ends. **Be like Fred.**

Sam isn't interested in the presentation and completes an online self-study ethics course during the session. **Don't be like Sam.**

During the next break, Fred checks the conference agenda and realizes that he must attend Part I and Part II of the "Professional Ethics and Conduct" session to fulfill the board of accountancy's annual ethics CPE requirement **Be like Fred.**

Sam looks at the agenda and decides that since he completed the online self-study ethics course during the previous session, he doesn't need to attend the ethics sessions.

Sam decides that he will attend the 2:50 p.m. "Hot Topics" session and skip the final session of the conference. **Don't be like Sam.**

When Fred completes his attendance form for the day, he knows

that he attended and participated in each session and earned the full eight hours of recommended CPE credit for the conference. **Be like Fred.**

When Sam completes his attendance form for the day, he figures no one really knows if he was there or not, so he claims eight hours of CPE for the conference. **Don't be like Sam.**

CPE is intended to increase the professional competence of CPAs so that they can provide a high level of services to their clients and employers. **Be like Fred; don't be like Sam.**

If you have questions about the Board's rules on CPE, please contact Cammie Emery at **cemery@nccpaboard.gov**.

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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."

Warren H. Pennington, #19776
Linden, TX 05/19/2016

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. Respondent Warren H. Pennington (hereinafter "the Respondent") was the holder of a certificate of qualification admitting the Respondent to practice as a Certified Public Accountant in North Carolina ("Certificate"). The Respondent is subject to the provisions of Chapter 93 of the General Statutes of North Carolina 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. On January 28, 2013, the Respondent entered into a Consent Order with this Board permanently revoking his certificate ("Consent Order").
 3. The Consent Order was premised upon convictions that occurred in the State of Georgia. The convictions arose from the Respondent's ownership of a payroll service company ("Payroll Company").
 4. At the time that he entered into the Consent Order, the Respondent had a pending appeal from those criminal convictions. Therefore, the Consent Order
- contained the provision that "if Respondent's conviction is overturned as a result of his appeal, Respondent may immediately petition the Board for modification of discipline pursuant to 21 NCAC 08I .0104."
5. On July 16, 2013, the Court of Appeals of Georgia entered an order on the Respondent's appeal. The ruling reversed all but four (4) of the Respondent's convictions on the basis that the applicable statute of limitations had expired prior to the filing of the indictment. The ruling reversed the remaining four (4) convictions and ordered a new trial on the basis that the evidence of the barred allegations was prejudicial to the jury's determination.
 6. On remand, the Respondent entered a nolo contendere plea to two (2) misdemeanor counts of theft by conversion.
 7. The Respondent admits that one of his Payroll Company employees embezzled at least \$90,000.00 of his clients' funds while employed at the Payroll Company. The Respondent asserts that he has paid all outstanding sums to the IRS. Following his plea, the Respondent submitted a petition to the Board requesting a modification of the discipline contained in his Consent Order.
 8. The Respondent, in his request for modification of discipline, has indicated that he does not desire to return to the State of North Carolina to provide accounting services.
 9. The 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. The 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. The 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. The Board hereby determines that it is appropriate to modify the Respondent's prior discipline of permanent revocation due to the success of his appeal. Therefore, the January 28, 2013, Consent Order is rescinded by the Board.
3. However, if proven at hearing, the Respondent's plea of nolo contendere on two (2) counts of theft by conversion could constitute a violation of N.C. Gen. Stat. §93-12(9)(b).
4. Further, if proven at hearing, per 21 NCAC 08N .0103, the Respondent's failure to adequately

supervise the employees of the Payroll Company could result in their actions being imputed upon him, resulting in a violation of 21 NCAC 08N .0202.

5. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to this order and the Respondent's stated desire not to provide accounting services in the State of North Carolina, the parties agree as follows:

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

1. The Respondent's request to modify his prior discipline is granted and the revocation of the Respondent's certified public accountant certificate is hereby rescinded.
2. The Respondent, Warren H. Pennington, hereby voluntarily surrenders his certified public accountant certificate permanently.
3. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this State through an office located in this State, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon his permanently surrendered North Carolina certificate.



SAVE THE DATE

Friday, September 23, 2016
For more information, visit
www.ncacpa.org/service.

Important Notice: Responsible Person Liability Statute of Limitations Amended

The following information is published as a courtesy to the North Carolina Department of Revenue (NC DOR). Please direct all questions regarding this Notice to the NCDOR's Taxpayer Assistance and Collection Center at 1-877-252-3052 (toll-free).

Effective May 11, 2016, as provided by S.L. 2016-5, the statute of limitations for assessing a responsible person for unpaid taxes of a business entity under N.C. Gen. Stat. §105-242.2(e) is amended to provide that the period of limitations "**expires the later of (i) one year after the expiration of the period of limitations for assessing the business entity or (ii) one year after a tax becomes collectible from the business entity under G.S. 105-241.22(3), (4), (5), or (6)** [emphasis added by Department of Revenue]."

This amendment to the period of limitations for assessing a responsible person applies to a tax that becomes collectible from the business entity under N.C. Gen. Stat. §§105-241.22(3), (4), (5), or (6) on or after May 11, 2016.



In Memoriam: William "Buck" Medearis Butler, Jr.

William "Buck" Medearis Butler, Jr., a former member of the Board, passed away May 1, 2016. He was 72.

Mr. Butler was born in Winston-Salem, NC, to Martha Ann Glenn Butler and William M. Butler, Sr. He attended the University of North Carolina at Chapel Hill and was licensed as a North Carolina CPA in 1976. He was a co-founder of the firm Butler & Burke, CPAs.

In December 1987, Mr. Butler was appointed to the Board by Governor James G. Martin to serve out the remaining seven months of the term of William M. Shelton, CPA. In July 1988, Governor Martin appointed Mr. Butler to the Board for a three-year term expiring June 30, 1991. He was re-appointed for a second three-year term expiring June 30, 1994.

During his tenure on the Board, Mr. Butler was elected President of the Board for 1992-1993. He was a member of the Professional Standards Committee, the Professional Education and Applications Committee, and the Executive Committee.

Mr. Butler was a member of Centenary United Methodist Church and volunteered with Meals-on-Wheels and North Carolina Baptist Hospital. He loved to play golf and bridge, and was an avid fisherman.

He is survived by his wife Missy; daughters Mandy (Scott) Long and Mary Katherine (Doug) Harrington; five grandchildren; and his brothers, nieces, and nephews.

Memorials may be made to Senior Services, Inc., 2895 Shorefair Drive, Winston-Salem, NC 27105; Second Harvest Food Bank of Northwest NC, 3655 Reed Street, Winston-Salem, NC 27107; or Centenary United Methodist Church, 646 West Fifth Street, Winston-Salem, NC 27101.

Reclassifications

On May 19, 2016, the Board approved the following applications for reclassification:

Reinstatements

Jeffrey Wade Crumpley, #31088
Mary Teresa Fischer, #16258
Richard Thurston Holderness, Jr., #25486
Mary Anne Jackson, #23190
Brent Henry Kasey, #15567
Gail Shell Miller, #14501
Joseph Charles Perkins, Jr., #21224
Eugenia Knox Sekaly, #23498
Akbar Saeed Sharfi, #22773
Randall Adam Wilson, #33306

Isle of Palms, SC
Monticello, FL
Richmond, VA
Charlotte, NC
Henderson, NC
Asheville, NC
Winston-Salem, NC
Kernersville, NC
West Palm Beach, FL
Mount Pleasant, NC

Reissuance

David Stanfred Poisson, #35763
Julia Tauras, #25043

Raleigh, NC
Chapel Hill, NC



Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board of- fice will be closed on Monday, July 4, 2016, for Independence Day.

Certificates Issued

On May 19, 2016, the Board approved the following 60 individuals for licensure as North Carolina CPAs:

Tonya Sharee Agent
Joanna Atkinson
Chloe Bailey
Jess McCall Bankhead
Meridith Leigh Belcher
Daniel Aaron Benjamin
Christopher Richard Berube
Bethany Renee Breeden
James Robert Buda
John Matthew Capasso
Michele Roberts Capel
Hillary Leone Colvin
Jordan Leonhardt Daniel
Steven Scott Davitte Jr.
Martin William Durrence
Steven Karl Evjen
Joshua Charles Ferrin
William Owen Charles Fitzpatrick
Millicent Jean Frias
Rachel Marie Gordon
Robert Alexis Green III
Timothy Alan Hayes
Carmie Lee Howell
Michael John Huber
Patricia White Hunt
John Preston Irvin
Andrew Phillip LaDuke
Ying Ying Lang
Jamie-Lee Lavelle
Larysa V. Lim

Theresa Louise Lynch
Anthony James Mangano
Darren Joseph Marshall
Wilson Andrew McGuire
Lindsey Andrews Metzger
Kelly Thompson Monahan
Megan Alexandra Morava
Lisa Stunda Morrow
Jamie Renee Murphy
Maddison McDaniel Paul
Joseph David Peak III
Catherine Ann Pettus
Zachary Lee Raborn
Andrew Houston Rector
Lisa Bertolini Ringelman
Karina Josefa Romero Carranza
Abdullah Ayid Saleh
Evan George Schroedel
Megan Ruth Schuler
Richard Sparks Segal
Matthew David Shekletski
Jessica Anne Sheridan
Tony Peter Spirakis
Jamie Lynn Stevens
Bennett Palmer Strickland
Alex Douglas Taylor
Joshua D. Timms
Lee Vang
Alex John White
Alan Tyler Wise



CPA License Renewal Deadline Is June 30

The deadline for North Carolina CPAs to renew their CPA licenses is June 30, 2016.

The renewal must be completed online through the Board's web-site, nccpaboard.gov,

Information about the renewal process was published in the March issue of the *Activity Review*. Instructions are also available online.

If you have questions about the renewal process, please contact Buck Winslow at buckw@nccpaboard.gov.

Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Consent Orders issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. To view the full text of a Consent Order, use the Licensee Search function of the Board's website, nccpaboard.gov, to look up the licensee's record. In the record, click on the "Details" link and select "View" under the Public Documents heading.

Rui-ru Bao, #32935 **Chapel Hill, NC 05/19/2016**

The Board opened a case against Rui-ru Bao (Respondent Bao) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Bao signed a Consent Order in which she accepted the denial of the renewal of her CPA license; the forfeiture for at least one year of her CPA license; and the return of her CPA certificate to the Board within 15 days of her receipt of the Board's notification of its approval of the Consent Order.

Respondent Bao may apply to return her certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a \$1,000 civil penalty; and proof of completion of at least 62 hours of CPE including an eight hour group study accountancy law course offered by the NCACPA.

Failure to timely comply with any terms of the Consent Order will be sufficient grounds to revoke Respondent Bao's CPA license.

Brendan Charles Davern, #36987 **Charlotte, NC 04/25/2016**

The Board opened a case against Brendan Charles Davern (Respondent Davern) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Davern signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of

the Board's notification of its approval of the Consent Order.

Respondent Davern may apply to return his certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a \$1,000 civil penalty; and proof of completion of at least 80 hours of CPE including an eight hour group study accountancy law course offered by the NCACPA.

Failure to timely comply with any terms of the Consent Order will be sufficient grounds to revoke Respondent Davern's CPA license.

James Luther Ott, #24752 **Cornelius, NC 04/25/2016**

The Board opened a case against James Luther Ott (Respondent Ott) for failure to complete sufficient CPE, including an ethics course, as required for renewal of his North Carolina CPA license.

Respondent Ott signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

Respondent Ott may apply to return his certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a \$1,000 civil penalty; and proof of completion of at least 40 hours of CPE including an eight hour accountancy law course offered by the NCACPA.

Failure to timely comply with any terms of the Consent Order will be sufficient grounds to revoke Respondent Ott's CPA license.

Suzanne Rudy, #17195 **Greensboro, NC 04/25/2016**

The Board opened a case against Suzanne Rudy (Respondent Rudy) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Rudy signed a Consent Order in which she accepted the denial of the renewal of her CPA license; the forfeiture for at least one year of her CPA license; and the return of her CPA certificate to the Board within 15 days of her receipt of the Board's notification of its approval of the Consent Order.

Respondent Rudy may apply to return her certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a \$1,000 civil penalty; and proof of completion of at least 42.5 hours of CPE including an eight hour group study accountancy law course offered by the NCACPA.

Failure to timely comply with any terms of the Consent Order will be sufficient grounds to revoke Respondent Rudy's CPA license.

Mark D. Sullivan, #29876 **Charlotte, NC 04/25/2016**

The Board opened a case against Mark D. Sullivan (Respondent Sullivan) for failure to complete sufficient CPE, including an ethics course, as required for renewal of his North Carolina CPA license.

Respondent Sullivan signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

Respondent Sullivan may apply to return his certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a \$1,000 civil penalty; and proof of completion of at least 40 hours of CPE including an eight hour accountancy law course offered by the NCACPA.

Failure to timely comply with any terms of the Consent Order will be sufficient grounds to revoke Respondent Sullivan's CPA license.



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.

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.

Inactive Status

Between April 21, 2016, and May 18, 2016, 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)].

Shawn Michael Richardson, #37177
 Vicki Floyd Gregory, #16775
 Dennis Adam Press, #10414
 Sarah Marie Shinn, #37667
 Brittany Lynn Smith, #34133
 Michelle Marie Sullivan, #20891
 Susan F. Ureda, #28881
 Greg Robert Warmuth, #34414
 Pamela Joy Fowler, #20818
 Debora Hagar #14862
 Ann Bell Hartline, #26234
 Douglas Eugene Nelson, #12968
 Taisiya Oliphant, #36210
 John Robert Oxenfeld, Jr., #16323
 Kimberley Clegg Powell, #34449
 Robert Thomas Savage, Jr., #10973
 Jeffrone Thompson, #21288
 Michael Anthony Tomlinson, #36255
 Nora Steentofte Hedrick, #13795
 Richard Nelson Scott, #17308
 Janet Llewellyn, #12771
 Beverly A. Sawyer, #26969
 Jennifer Lynn Buller, #30171
 Glenn Mansfield Fisher, #16633
 Tim C. Gupton, #20346
 Susan Clark Hardy, #21968
 Hannah Lynn Carter Stanfield, #35075
 Samuel Keith Vogler, 315614
 Mary Lucille Foy, #18786
 Frank Cipriano Marchisello, Jr., #14001
 Dwain Dupree Sanders, #13572
 Doris Cornelius Brown, #13809
 James Anderson Jones, Jr., #39244
 Karen Narvaez Guerriero, #38620
 Taylor Ann Hamilton, #36503
 Edward Joseph Blocher, #13871
 Kenneth M. Bopp, #20871
 Heather Leigh Gourley, #28403
 Hood Johnston, #16679
 Peter Dennis Mataragas, #37361
 Robert Jason Rickert, #36020
 Jerry Boyd Bullington, #4133
 Whitney Elizabeth Goodson, #35558
 Benjamin Mackey Guion, #12442
 Jamie Henderson Harrington, #18791
 Richard James Lefevre, #24203
 Kelly Michelle Malson, #25431
 Phyllis I. McArthur, #20296
 Kimberly Ann Olsen, #37838
 Cathryn Mary Steffenhagen, #35243

Raleigh, NC
 Greensboro, NC
 Chapel Hill, NC
 Cold Spring, KY
 Waxhaw, NC
 Hingham, MA
 Columbia, SC
 Boone, NC
 Zebulon, NC
 Mt. Gilead, NC
 Mooresville, NC
 Clemmons, NC
 Houston, TX
 Greensboro, NC
 Cumming, GA
 Hoschton, GA
 Creedmoor, NC
 Fort Mill, SC
 Greensboro, NC
 Raleigh, NC
 Los Angeles, CA
 Mars Hill, NC
 Raleigh, NC
 Hickory, NC
 Raleigh, NC
 Pittsboro, NC
 Denver, CO
 Lexington, NC
 Charlotte, NC
 Burlington, NC
 Jacksonville, FL
 Durham, NC
 Mechanicsville, VA
 High Point, NC
 Daniel Island, SC
 Durham, NC
 Raleigh, NC
 Charlotte, NC
 Lewisburg, PA
 Atlanta, GA
 Wilmington, NC
 Hagerstown, MD
 Matthews, NC
 Davidson, NC
 Hickory, NC
 Howard, OH
 Jacksonville, FL
 Matthews, NC
 Charlotte, NC
 Stokesdale, NC

NASBA Releases Official CPA Population Statistic

On May 25, 2016, the National Association of State Boards of Accountancy (NASBA) released a CPA population statistic that represents the total number of individual, US-licensed CPAs. As of April 22, 2016, there are 664,532 actively licensed CPAs.

This new statistic is derived from NASBA's Accountancy Licensee Database (ALD), the national database of CPAs comprised of official board of accountancy data that is aggregated from 51 of the 56 CPA licensing jurisdictions.

It represents the total number of individual CPAs that are considered to be on "Active" status by their respective boards, a majority of which can be matched across state lines to assure that licensees who are licensed in multiple jurisdictions are only counted once.

Before the existence of the ALD, this ability to eliminate the duplicate licensees across state lines when calculating the total CPA population was not possible.

The database has a public-facing version, **CPAverify.org**, which is a free service available to the



public to verify if a person or firm is licensed to practice public accounting and if there is any enforcement history on the record.

License numbers, issue dates, license status, a flag of existing enforcement history, and other details are included for the records.

The new CPA population statistic will be updated quarterly and made available on NASBA's website, **www.nasba.org**.



2016 BOARD CALENDAR

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

SEPTEMBER

- September 5 Office Closed - Labor Day
- September 19 Board Meeting - Raleigh
- September 23 CPA Day of Service

OCTOBER

- October 27 Board Meeting - Raleigh

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 & 26 Office Closed - Christmas
- December 31 Final Deadline - Firm Renewal & Peer Review Compliance Reporting

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.