December 31, 2016, 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, www.nccpaboard.gov, by December 31, 2016.

The link for the renewal is on the right-hand side of the home page.

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, 2016, is the date by which they must complete the annual CPE requirement to be eligible for certificate renewal for the 2017-2018 license year.

All active licensees must complete a two-hour regulatory or behavioral ethics course offered by a sponsor registered the National Registry of CPE Sponsors (NASBAregistry.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, 2016, but completes the required CPE by June 30, 2017, 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.

Please send questions about firm renewal, peer review compliance, and CPE to Cammie Emery at cemery@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.

<table>
<thead>
<tr>
<th>Licensee Name</th>
<th>State</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>SCOTT LEE FRAZIER</td>
<td>Concord, NC</td>
<td>10/27/2016</td>
</tr>
<tr>
<td>JEFFREY M. KOWALK</td>
<td>Nashville, NC</td>
<td>11/21/2016</td>
</tr>
<tr>
<td>MICHAEL T. ORLANDO</td>
<td>Austin, TX</td>
<td>11/21/2016</td>
</tr>
</tbody>
</table>

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

Respondent Frazier 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 Frazier may apply to return his certificate to active status by submitting a reissuance application that 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 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 Frazier’s CPA license.

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

Respondent Kowalk 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 Kowalk may apply to return his certificate to active status by submitting a reissuance application that 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 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 Kowalk’s CPA license.

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

Respondent McKenna 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 McKenna may apply to return his certificate to active status by submitting a reissuance application that 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 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 McKenna’s CPA license.

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

Respondent Orlando 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 Orlando may apply to return his certificate to active status by submitting a reissuance application that 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 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 Orlando’s CPA license.
Proposed Rule Changes

Below are the proposed changes to 21 NCAC 08A .0301, 08I .0101; 08N .0203; 08N .0208; and 08N .0305. New language is indicated by an underline and deleted language is indicated by a strike through. Because of limited space, some portions of 08A .0301 without changes are not printed below. The full text of 08A .0301 is available online.

21 NCAC 08A .0301 DEFINITIONS
(a) The definitions set out in G.S. 93-1(a) apply when those defined terms are used in this Chapter.
(b) In addition to the definitions set out in G.S. 93-1(a), the following definitions apply when these terms are used in this Chapter:

(1) “Active,” when used to refer to the status of a person, describes a person who possesses a North Carolina certificate of qualification and who has not otherwise been granted inactive status.

(5) “Attest service” means a professional service whereby a CPA in the practice of public accounting is engaged to issue or do issue:

(A) any audit or engagement to be performed in accordance with the Statements on Auditing Standards, Statements on Generally Accepted Governmental Auditing Standards, Public Company Accounting Oversight Board Auditing Standards, and International Standards on Auditing;

(B) any review or engagement to be performed in accordance with the Statements on Standards for Accounting and Review Services;

(C) any compilation or engagement to be performed in accordance with the Statements on Standards for Accounting and Review Services;

(D) any engagement to be performed in accordance with the Statements on Standards for Attestation Engagements;

(14) “CPA firm” means a sole proprietorship, a partnership, a professional corporation, a professional limited liability company, or a registered limited liability partnership that uses certified public accountant(s) or CPAs in or with its name or offers to or renders any attest services in the public practice of accounting;

(16) “Disciplinary action” means revocation or suspension of, or refusal to grant a certificate, or the imposition of a reprimand, probation, constructive comment, or any other penalty or condition;

(20) “Inactive,” when used to refer to the status of a person, describes a person who has requested inactive status and has been approved by the Board and who does not use the title certified public accountant; nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section;

(36) “Work papers” mean the CPA’s records of the procedures applied, the tests performed, the information obtained, and the conclusions reached in attest services, tax services, consulting services, special report services, or other engagements. Work papers include programs used to perform professional analyses, analyses, memoranda, letters of confirmation and representation, checklists, copies or abstracts of company documents, and schedules of commentaries prepared or obtained by the CPA. The forms include handwritten, typed, printed, word processed, photocopied, photographed, and computerized data, or in any other form of letters, words, pictures, sounds, or symbols; and

(37) “Work product” means the end result of the engagement for the client that may include a tax return, attest or assurance report, consulting report, and or financial plan. The forms include handwritten, typed, printed, word processed, photocopied, photographed, and computerized data, or in any other form of letters, words, pictures, sounds, or symbols.

(c) Any requirement to comply by a specific date to the Board that falls on a weekend or federal holiday shall be received as in compliance if postmarked by U.S. Postal Service cancellation by that date, if received by a private delivery service by that date, or received in the Board office on the next business day.

21 NCAC 08I .0101 DISCIPLINARY ACTION
(a) Any person may petition the Board for appropriate disciplinary action against a CPA; file a complaint with the Board against a CPA, pursuant to G.S. 150B for disciplinary action against a CPA for violations of G.S. 93 and this Chapter on forms provided by the Board that are on the Board’s website at www.ncpcaboard.gov and may be requested from the Board.

(b) The petition/complaint shall set forth in simple language the facts upon which the petition/complaint is based. It shall bear an affidavit of the petitioner stating: The complainant shall confirm that he or she believes the facts stated in the petition/complaint are true and that he or she is prepared to prove them at a hearing.

(c) The petition/complaint shall be filed in the office of the Board. The Board’s professional standards staff shall open a case file, notify the complainant of receipt of the complaint, notify and provide a copy of the complaint to the respondent named in the complaint, and conduct any appropriate investigation, an investigation of the allegations in the complaint.

Based upon its investigation, the professional standards staff shall report the investigation and the recommendation of the Professional Standards Committee of the Board appointed by the Board President, and with the approval of the Board, the professional standards staff may do any of the following:

(1) close the case without prejudice;
(2) close the case with prejudice;
(3) prepare a Consent Order;
(4) apply to the courts for injunctive relief;
(5) may prepare a proposed Hearing Notice.

A The Professional Standards Committee appointed by the President of the Board, Committee shall determine whether the allegations in a case warrant applying to the courts for injunctive relief and the allegations in the proposed Hearing Notice, if proven, would warrant a contested case proceeding pursuant to G.S. 150B-38 - 150B-42. A copy of any Hearing Notice filed and application for injunctive relief applied for shall be provided to the complainant in that matter.

(d) The Board may shall notify the complainant and the respondent in any complaint filed with the Board of the disposition of the case and shall publish or announce the disciplinary action against a CPA in such manner and for such period as it deems appropriate.

21 NCAC 08N .0203 DISCREDITABLE CONDUCT PROHIBITED
(a) A CPA shall not engage in conduct discreditable to the accounting profession.

(b) Prohibited discreditable conduct includes:

(1) acts that reflect adversely on the CPA’s honesty, integrity, trustworthiness, good moral character, or fitness as a CPA;

(2) stating or implying an ability to improperly influence a governmental agency or official;

(3) failing to comply with any order issued by the Board;

(4) failing to fulfill the terms of a peer review engagement contract;

(5) misrepresentation in reporting CPE credits; or

(6) entering into any settlement or other resolution of a dispute that purports to keep its contents confidential from the Board; or

(7) failing to participate in a peer review program pursuant to 21 NCAC 08N .0105.

21 NCAC 08N .0208 REPORTING CONVICTIONS, JUDGMENTS, AND DISCIPLINARY ACTIONS
(a) Criminal Actions. A CPA shall notify the Board within 30 days of any conviction or find-

continued on page 4
(c) CPA prepared records are accounting or other records that the CPA was not specifically engaged to prepare and that are not in the client’s books and records or are otherwise not available to the client, thus rendering the client’s financial information incomplete. Examples include adjusting, closing, combining, or consolidating journal entries (including computations supporting such entries) and supporting schedules and documents that the CPA proposed or prepared as part of an engagement, (for an example, an audit). CPA’s work products are deliverables set forth in the terms of the engagement, such as tax returns.

(d) Once a CPA has complied with these requirements, he or she is under no ethical obligation to:

(1) comply with any subsequent requests to again provide records or copies of records described in (a) and (b) of this Rule. However, if subsequent to complying with a request, a client experiences a loss of records due to a natural disaster, the CPA should comply with an additional request to provide such records; and

(2) retain records for periods that exceed applicable professional standards, state and federal statutes and regulations, and contractual agreements relating to the service performed.

(e) A CPA who has provided records to an individual designated or held out as the client’s representative to any party to the record.

(3) Return of Original Records. If the engagement is terminated prior to completion or the CPA’s work product has neither been received nor paid for by the client, the CPA shall be required to return only those records originally given to the CPA by the client.

(4) Retention of Force Payment. A CPA shall not retain a client’s records in order to force payment of any kind.

(e) Work Papers Included in Client Records. Work papers are usually the CPA’s property and need not be surrendered to the client. However, in some instances work papers may contain data that should be reflected in the client’s books and records but for convenience have not been duplicated therein with the result that the client’s records are incomplete. In such instances, the portion of the work papers containing such data constitutes part of the client’s records, and copies shall be given to the client along with the rest of the client’s records. Work papers considered part of the client’s records include but are not limited to:

(1) worksheets in lieu of original entry (such as ledgers, and worksheets and supporting detail in the journal entry; and

(2) all adjusting and closing journal entries and supporting detail, including computer printouts, accounting ledgers, account journals, balance sheets, and supporting schedules and documents that the CPA was not specifically engaged to prepare and that are not in the client’s books and records or are otherwise not available to the client, thus rendering the client’s financial information incomplete. Examples include adjusting, closing, combining, or consolidating journal entries (including computations supporting such entries) and supporting schedules and documents that the CPA proposed or prepared as part of an engagement, (for an example, an audit). CPA’s work products are deliverables set forth in the terms of the engagement, such as tax returns.

(d) Once a CPA has complied with these requirements, he or she is under no ethical obligation to:

(1) comply with any subsequent requests to again provide records or copies of records described in (a) and (b) of this Rule. However, if subsequent to complying with a request, a client experiences a loss of records due to a natural disaster, the CPA should comply with an additional request to provide such records; and

(2) retain records for periods that exceed applicable professional standards, state and federal statutes and regulations, and contractual agreements relating to the service performed.

(e) A CPA who has provided records to an individual designated or held out as the client’s
representative, such as the general partner, majority shareholder, or spouse, is not obligated to provide such records to other individuals associated with the client.

(f) Work papers are the CPA’s property, and the CPA is not required to provide such information to the client. However, state and federal statutes and regulations and contractual agreements may impose additional requirements on the CPA.

(g) In fulfilling a request for client provided records, CPA prepared records, or a CPA’s work products, the CPA may:

1. charge the client a fee for the time and expense incurred to retrieve and copy such records and require that the client pay the fee before the CPA provides the records to the client;
2. provide the requested records in any format usable by the client. However, the CPA is not required to convert records that are not in electronic format to electronic format. If the client requests records in a specific format and the records are available in such format within the CPA’s custody and control, the client’s request should be honored.
3. make and retain copies of any records that the CPA returned or provided to the client.

(h) A CPA who is required to return or provide records to the client should comply with the client’s request as soon as practicable but, absent extenuating circumstances, no later than 45 days after the request is made.

Reclassifications

At its November 21, 2016, meeting, the Board approved the applications for reclassification submitted by the following individuals:

**Reinstatements**

Keith Gaston Bernard, #18374          Charlotte, NC
Brian Keith Branson, #19124          Morrisville, NC
Donna Gordon Elyea, #16723          Charlotte, NC
Keturah Sharee June, #37100          Charlotte, NC
Angela Criminger Leckie, #23645      Charlotte, NC
James Linton Starling, #31705        Chapel Hill, NC
Wayne Howard Wilson, #20088          Reno, NC

**Reissuance**

William Ronald Babcock, #22028        Annandale, NJ

**Inactive Status**

From September 28, 2016, through November 4, 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)].

Jeana Dianne Ochsner, #25129          Hollywood, FL
Joseph Piacentino, Jr., #32078        Richmond, VA
Joseph Edward Lamb, Jr., #8998        Conover, NC
Bobby Thomas Martin, #7160            Charlotte, NC
Joanne Terry Gibson, #22576           Littleton, NC
Jeff Paul Thomas, #37982              Raleigh, NC
David Wayne Long, #35482              Abilene, TX
Linda N. Davis, #19829                Raleigh, NC
David Stanfred Poisson, #35763        Raleigh, NC
Roscoe Benjamin Atkinson, #40001       Saratoga Springs, UT
William Dixon Self, #12382            Apex, NC
Kenneth Alan Steele, #21524           Stokesdale, NC
John Robert Morgan, #14883            Greensboro, NC
Bonnie J. Sames, #31033               Raleigh, NC
Brent Andrew Songer, #39924           Columbus, OH
Leslie Earl Johnson, #16343           Prescott Valley, AZ
James Sebastian, #10974               North Wilkesboro, NC
Misti Ann Skinner, #40259              Fort Worth, TX
Jonathan David Swart, #36578          Wilmington, NC
Judith Rorick Thompson, #18555         Raleigh, NC
Rebecca Maples Doty, #14726            Durham, NC
James Edwards, #15468                 Hickory, NC
Patrick Keith Eudy, #34609             Wake Forest, NC
Ronald Linde, #14318                  Valrico, FL

**Office Closed**

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on the following dates:

**Christmas**
December 23, 2016
December 26-27, 2016

**New Year’s**
January 2, 2017

**Dr. Martin Luther King, Jr., Day**
January 16, 2017
## Uniform CPA Exam Fees

<table>
<thead>
<tr>
<th></th>
<th>Applications Received Before 12/27/2016</th>
<th>Applications Received After 12/27/2016</th>
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<td>Re-Exam Application</td>
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<td>Business Environment &amp; Concepts (BEC)</td>
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<td>Financial Accounting &amp; Reporting (FAR)</td>
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<td>Regulation (REG)</td>
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## Certificates Issued

On November 21, 2016, the Board approved the following applicants for certification as North Carolina CPAs:

- Lata Agarwal
- Judith A. Kristan
- William Shannon Reid, Jr.
- Thomas Bradford Andrews
- Stephen Andrew Krouse
- Brian Joseph Reynolds
- David Coates Barton
- Andrea Christine Lorine Lambert
- Patricia Roberts
- Jason Behrens
- David Grady Landers
- Dredlin Rodriguez Ramos
- Michael Gyles Braxton
- Jennifer Nicole Lane
- Melissa Lee Rood
- Jeremy Patton Brown
- Rianne Kathryn Lang
- Gabriel Gary Rooth
- Sarah Mary Brown
- Stephanie Mariah Macon
- Taylor Marie Rote
- Matthew Joseph Bustamante
- Kayla Margot Marchese
- Robert Russoniello
- Patrick Lukas Camuso
- Brittany Elizabeth Martin
- Matthew Charles Ruterbories
- Katherine Michelle Carter
- Michael Derek Martin
- Nicholas Davey Sanford
- Kevin Donovan Casady
- Jill Michele McCallister
- Joy Michelle Schaub
- Tyler David Chapman
- Alison M. Merkabah
- Michael Victor Scott
- Zhihao Chen
- Tyler Edward Miller
- Jigna H. Shah
- Robert Mary Brown
- Robert James Milne
- Kasturi Raghuveera Shetty
- Matthew LaRyan Davis
- Britanny Elizabeth Martin
- Andrew Michael Silverman
- Ryan Edward Dixon
- Michael Paul Ohrnstein
- Andrew Lee Slosiarek
- Johannes A. Dreyer
- Jordan Clell Orlandi
- Alfred Tate Smith
- Dzenana Dzanic
- Olga Panus
- John Macon Smith
- James Langston Evans
- Britanny Lee Nance
- Brandyn Michael Spangenberg
- Sarah Adele Mulholland
- Aaron Joseph Sparrow
- Robert James Murphy
- Jeffrey Richard Stulgis
- Brittany Lee Nance
- Michael Paul Ohrnstein
- Premalata Sundaram
- Jordan Clell Orlandi
- Brandi LeAnn Teat
- Olga Panus
- Nicholas Alan Vance
- Britanny Marie Patel
- Shuo Wang
- Radhika Hemant Patel
- Andrew Michael Silverman
- Nils Martin Persson
- Domani Lourdes Vendargon
- Alexander F. Peter
- Heather Deininger Vetter
- Lindsey Rae Phillips
- Kathryn Marie Wallace
- Melissa Judith Phillips
- Casper Eldredge Wiggins, Jr.
- Andrew Benjeman Prescott
- Taylor Marie Rote
- Nicholas Alan Vance
- Mary Thompson Prillaman
- Shuo Wang
- Marquis James Pullen
- Zachary David Williams
- Susan Ralko
- Karolyn Ruth Young
- Judy Domovich Ramsey
- Hadeel Akram Zaben
- Lee Alan Ramsey
- Andrew James VanLeeuwen
- Jared Ethan Rapoport
- Heather Janine Jackson
- Nicholas Alan Vance
- Mario Carlington Jarrett
- Zachary David Williams
- Steven Gerard Kanczewski
- Karolyn Ruth Young
# 2017 BOARD CALENDAR

<table>
<thead>
<tr>
<th>Month</th>
<th>Date</th>
<th>Event</th>
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<tbody>
<tr>
<td><strong>JANUARY</strong></td>
<td></td>
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<tr>
<td>January 2</td>
<td></td>
<td>Office Closed - New Year’s Day</td>
</tr>
<tr>
<td>January 14</td>
<td></td>
<td>Board Strategic Planning Session – Greensboro</td>
</tr>
<tr>
<td>January 16</td>
<td></td>
<td>Office Closed - Dr. Martin Luther King, Jr., Day</td>
</tr>
<tr>
<td>January 23</td>
<td></td>
<td>Board Meeting - Raleigh</td>
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<tr>
<td>January 31</td>
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<td>Final Deadline - Firm Renewal &amp; Peer Review Compliance Reporting</td>
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<tr>
<td><strong>FEBRUARY</strong></td>
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<tr>
<td>February 20</td>
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<td>Board Meeting - Raleigh</td>
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<tr>
<td><strong>MARCH</strong></td>
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<tr>
<td>March 22</td>
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<td>Board Meeting - Raleigh</td>
</tr>
<tr>
<td><strong>APRIL</strong></td>
<td>Mid-April</td>
<td>Online CPA Certificate Renewal Period Begins</td>
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<tr>
<td>April 14</td>
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<td>Office Closed - Good Friday</td>
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<tr>
<td>April 24</td>
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<td>Board Meeting - Raleigh</td>
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<tr>
<td><strong>MAY</strong></td>
<td>May 25</td>
<td>Board Meeting - Raleigh</td>
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<tr>
<td>May 29</td>
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<td>Office Closed - Memorial Day</td>
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<tr>
<td><strong>JUNE</strong></td>
<td>June 22</td>
<td>Board Meeting – Greensboro</td>
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<tr>
<td>June 30</td>
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<td>CPA Certificate Renewal Deadline</td>
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<tr>
<td><strong>JULY</strong></td>
<td>July 4</td>
<td>Office Closed - Independence Day</td>
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<tr>
<td></td>
<td>July 24</td>
<td>Board Meeting - Raleigh</td>
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<tr>
<td></td>
<td>July 31</td>
<td>Final Deadline - CPA Certificate Renewal</td>
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<tr>
<td><strong>AUGUST</strong></td>
<td>August 21</td>
<td>Board Meeting - Raleigh</td>
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<tr>
<td><strong>SEPTEMBER</strong></td>
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<tr>
<td>September 4</td>
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<td>Office Closed - Labor Day</td>
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<tr>
<td>September 18</td>
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<td>Board Meeting - Raleigh</td>
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<tr>
<td><strong>OCTOBER</strong></td>
<td>October 26</td>
<td>Board Meeting - Raleigh</td>
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<tr>
<td><strong>NOVEMBER</strong></td>
<td>November 10</td>
<td>Office Closed - Veterans Day</td>
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<tr>
<td></td>
<td>Mid-November</td>
<td>Online Firm Renewal/Peer Review Compliance Reporting Period Begins</td>
</tr>
<tr>
<td></td>
<td>November 20</td>
<td>Board Meeting - Raleigh</td>
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<tr>
<td></td>
<td>November 23 &amp; 24</td>
<td>Office Closed - Thanksgiving</td>
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<tr>
<td><strong>DECEMBER</strong></td>
<td>December 18</td>
<td>Board Meeting - Raleigh</td>
</tr>
<tr>
<td>December 25-27</td>
<td></td>
<td>Office Closed - Christmas</td>
</tr>
<tr>
<td>December 31</td>
<td></td>
<td>Final Deadline - Firm Renewal &amp; Peer Review Compliance Reporting</td>
</tr>
</tbody>
</table>

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, & locations are subject to change. Changes will be posted on the Board’s website, [www.nccpaboard.gov](http://www.nccpaboard.gov).
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: Home 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.