



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. 12-2016

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.

Comments on Proposed Rules

On December 19, 2016, the Board conducted a public rule-making hearing on proposed changes to the Board rules cited as 21 NCAC 08A .0301; 08I .0101; 08N .0203, .0208, and .0305. The text of these rules with the proposed changes is found on pages 3-5; is available on the Board's website, www.nccpaboard.gov; and is published in Volume 31, Issue 11 of the *North Carolina Register*, www.ncoah.com/rules/register.

Please submit comments on the proposed actions by mail: State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605; by fax: (919) 733-4209, or by email: rbrooks@nccpaboard.gov.

Written comments on the proposed changes must be received by the Board by 5:00 p.m. on January 30, 2017.

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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.

SCOTT LEE FRAZIER #32604

Concord, NC 10/27/2016

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 ap-

plication 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.

JEFFREY M. KOWALK, #23386

Nashville, NC 11/21/2016

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 ap-

plication 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.

MICHAEL R. MCKENNA, #23053

New York, NY 11/21/2016

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.

MICHAEL T. ORLANDO, #29221

Austin, TX 11/21/2016

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 ap-

plication 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~~" inactive status;

(5) "Attest service" means a professional service whereby a CPA in the practice of public accounting is engaged to issue or does 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; or

(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)~~" certified public accountant(s) or "~~CPA(s)~~" CPA(s) in or with its name or offers to or renders any attest services in the public practice of accountancy;

(16) "Disciplinary action" means ~~revocation or~~ revocation, 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~~," certified public accountant, nor does he or she allow anyone to refer to him or her as a "~~certified public accountant~~," 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;

(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 services, 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~~ 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.nccpaboard.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 in-~~

~~vestigation of the allegations in the complaint. Based upon its investigation, the professional standards staff 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;~~

~~or~~

~~(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. ~~CPA.~~

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.~~ Board; ~~or~~

~~(7) failing to participate in a peer review program pursuant to 21 NCAC 08M .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-

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ing of guilt of, pleading of nolo contendere, or receiving a prayer for judgment continued to any criminal offense.

(b) Civil Actions. A CPA shall notify the Board within 30 days of any judgment or settlement in a civil suit, bankruptcy action, administrative proceeding, or binding arbitration that:

- (1) is grounded upon an allegation of professional negligence, gross negligence, dishonesty, fraud, misrepresentation, incompetence, or violation of any federal or state tax law; and
- (2) was brought against either the CPA or a North Carolina office of a CPA firm of which the CPA was a managing owner.

(c) Settlements. A CPA shall notify the Board within 30 days of any written settlement in lieu of a civil suit or criminal charge which a client or former client releases the CPA from liability that is grounded upon an allegation of professional negligence; gross negligence; dishonesty; fraud; misrepresentation; incompetence; or violation of any federal, state, or local law. Notification shall be required regardless of any confidentiality clause in the settlement law, regardless of whether the client or former client has filed a civil suit or criminal charge.

(d) Investigations. A CPA shall notify the Board within 30 days of any inquiry or investigation by the criminal investigation divisions of the Internal Revenue Service (IRS) or any state department of revenue pertaining to any personal or business tax matters.

(e) Liens. A CPA shall notify the Board within 30 days of the filing of any liens by the Internal Revenue Service (IRS) or any state department of revenue regarding the failure to pay or apparent failure to pay for any amounts due for any tax matters.

21 NCAC 08N .0305 RETENTION OF CLIENT RECORDS

(a) Return Upon Demand. A CPA shall return client records in his or her possession to the client after a demand is made for their return. The records shall be returned upon demand unless circumstances make some delay reasonable in order to retrieve a closed file or to extract the CPA's work papers described in Paragraph (f) of this Rule. If the records cannot be returned upon demand, the CPA shall immediately notify the client of the date the records will be returned. Nothing in this Rule shall be interpreted to require a CPA to pay delivery costs when the records are returned to the client.

(b) Who May Demand Client Records. If the client is a partnership, records shall be returned upon request to any of its general partners. If the client is a limited partnership or a registered limited liability partnership, records shall be returned upon request to its general partner(s) and the managing partner, or his or her designated individual respectively. If the client is a corporation, records shall be returned upon request to its president. If the client is a limited liability company, records shall be returned upon request to the manager. Joint records shall be returned upon request to any party to the record.

(c) 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.

(d) Retention to 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 listings and distributions of cash receipts or cash disbursements on columnar work paper);
- (2) worksheets in lieu of general ledger or subsidiary ledgers, such as accounts receivable, job cost and equipment ledgers, or similar types of depreciation records;
- (3) all adjusting and closing journal entries and supporting details not fully set forth in the journal entry; and
- (4) consolidating or combining journal entries and worksheets and supporting detail used in arriving at final figures incorporated in an end-product such as financial statements or tax returns.

(f) Work Papers Belonging to the CPA. Work papers developed by the CPA incident to the performance of an engagement that do not result in changes to the client's records, or are not in themselves part of the records ordinarily maintained by such clients, are the CPA's work papers and are not the property of the client. For example, the CPA may make extensive analyses of inventory or other accounts as part of the selective audit procedures. These analyses are considered to be a part of the CPA's work papers, even if the analyses have been prepared by client personnel at the request of the CPA. Only to the extent these analyses result in changes to the client's records would the CPA be required to furnish the details from the work papers in support of the journal entries recording the changes, unless the journal entries themselves contain all necessary details.

(g) Reasonable fees for Copies. Nothing in this Rule shall be construed to require the CPA to furnish a client with copies of the client's records already in the client's possession. However, if the client asserts that such records have been lost, or are otherwise not in the client's possession, the CPA shall furnish copies of the records and may charge a reasonable fee.

(h) Retention of Work Product and Work Papers. A CPA shall ensure that the work product and the work papers created in the performance of an engagement for a client are

retained for at least of five years after the date of issuance of the work product unless the CPA is required by law to retain such records for a longer period:

(a) A CPA shall return client-provided records in the CPA's custody or control to the client at the client's request. Client provided records are accounting or other records, including hardcopy and electronic reproductions of such records, belonging to the client that were provided to the CPA by, or on behalf of, the client.
(b) Unless a CPA and the client have agreed to the contrary, when a client makes a request for CPA prepared records or a CPA's work products that are in the CPA's custody or control and that have not previously been provided to the client, the CPA should respond to the client's request as follows:

- (1) The CPA should provide CPA prepared records relating to a completed and issued work product to the client, except that such records may be withheld if fees are due to the CPA for that specific work product; and
- (2) CPA's work products should be provided to the client, except that such work products may be withheld:
 - (a) if fees are due to the CPA for the specific work product;
 - (b) if the work product is incomplete;
 - (c) if for purpose of complying with professional standards (for example, withholding an audit report due to outstanding audit issues); or
 - (d) if threatened or outstanding litigation exists concerning the engagement or CPA's work.

(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, 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. In addition, the CPA is not required to provide the client with formulas, unless the formulas support the client's underlying accounting or other records or the CPA was engaged to provide such formulas as part of a completed work product; and

(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.

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

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
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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	Midland, MI
David Wayne Long, #35482	Abilene, TX
Linda N. Davis, #19829	Waxhaw, 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

Uniform CPA Exam Fees

	Applications Received Before 12/27/2016	Applications Received After 12/27/2016
ADMINISTRATIVE FEES		
Initial Exam Application	\$230.00	\$230.00
Re-Exam Application	\$75.00	\$75.00
SECTION FEES		
Auditing (AUD)	\$193.45	193.45
Business Environment & Concepts (BEC)	\$173.60	193.45
Financial Accounting & Reporting (FAR)	\$193.45	193.45
Regulation (REG)	\$173.60	193.45

Certificates Issued

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

Lata Agarwal
 Thomas Bradford Andrews
 David Coates Barton
 Mary Grace Beets
 Jason Behrens
 Michael Gyles Braxton
 Jeremy Patton Brown
 Sarah Mary Brown
 Matthew Joseph Bustamante
 Patrick Lukas Camuso
 Katherine Michelle Carter
 Kevin Donovan Casady
 Tyler David Chapman
 Zhihao Chen
 Robert Charles Cromer
 Vernon Scott Crytser, Jr.
 Lori Catherine Curtsinger
 Malissa LaRyan Davis
 Ryan Edward Dixon
 Johannes A. Dreyer
 Dzenana Dzanic
 James Langston Evans
 Mary Kathleen Goodwin Evans
 Vincent Angelo Falvo
 Mary Katherine Fish
 Rachel Ann Graham
 David Charles Grippin
 Gregg Manuel Gustin
 Kaitlyn Coen Haake
 Karyn Leigh Heimes
 Mary Ann Hunter
 Brenda Baker Jackson
 Heather Janine Jackson
 Mario Carlington Jarrett
 Steven Gerard Kanczewski

Judith A. Kristan
 Stephen Andrew Krouse
 Andrea Christine Lorine Lambert
 David Grady Landers
 Jennifer Nicole Lane
 Rianne Kathryn Lang
 Stephanie Mariah Macon
 Kayla Margot Marchese
 Brittany Elizabeth Martin
 Michael Derek Martin
 Jill Michele McCallister
 Alison M. Merkabah
 Tyler Edward Miller
 Robert James Milne
 Stephen James Milton
 Dalton James Morris
 Sarah Adele Mulholland
 Robert James Murphy
 Brittany Lee Nance
 Michael Paul Ohrnstein
 Jordan Clell Orlandi
 Olga Panus
 Brittany Marie Patel
 Radhika Hemant Patel
 Nils Martin Persson
 Alexander F. Peter
 Lindsey Rae Phillips
 Melissa Judith Phillips
 Andrew Benjeman Prescott
 Mary Thompson Prillaman
 Marquis James Pullen
 Susan Ralko
 Judy Domovich Ramsey
 Lee Alan Ramsey
 Jared Ethan Rapoport

William Shannon Reid, Jr.
 Brian Joseph Reynolds
 Patricia Roberts
 Dredlin Rodriguez Ramos
 Melissa Lee Rood
 Gabriel Gary Rooth
 Taylor Marie Rote
 Robert Russoniello
 Matthew Charles Ruterbories
 Nicholas Davey Sanford
 Joy Michelle Schaub
 Michael Victor Scott
 Jigna H. Shah
 Kasturi Raghuvveera Shetty
 Andrew Michael Silverman
 Andrew Lee Slosiarek
 Alfred Tate Smith
 John Macon Smith
 Brandyn Michael Spangenberg
 Aaron Joseph Sparrow
 Jeffrey Richard Stulgis
 Premalata Sundaram
 Brandi LeAnn Teat
 Nicholas Alan Vance
 Andrew James VanLeeuwen
 Domani Lourdes Vendargon
 Heather Deininger Vetter
 Kathryn Marie Wallace
 Shuo Wang
 Casper Eldredge Wiggins, Jr.
 Rion Wallace Williams
 Zachary David Williams
 Karolyn Ruth Young
 Hadeel Akram Zaben



2017 BOARD CALENDAR

JANUARY

January 2	Office Closed - New Year's Day
January 14	Board Strategic Planning Session – Greensboro
January 16	Office Closed - Dr. Martin Luther King, Jr., Day
January 23	Board Meeting - Raleigh
January 31	Final Deadline - Firm Renewal & Peer Review Compliance Reporting

FEBRUARY

February 20	Board Meeting - Raleigh
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MARCH

March 22	Board Meeting - Raleigh
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APRIL

Mid-April	Online CPA Certificate Renewal Period Begins
April 14	Office Closed - Good Friday
April 24	Board Meeting - Raleigh

MAY

May 25	Board Meeting - Raleigh
May 29	Office Closed - Memorial Day

JUNE

June 22	Board Meeting – Greensboro
June 30	CPA Certificate Renewal Deadline

JULY

July 4	Office Closed - Independence Day
July 24	Board Meeting - Raleigh
July 31	Final Deadline - CPA Certificate Renewal

AUGUST

August 21	Board Meeting - Raleigh
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SEPTEMBER

September 4	Office Closed - Labor Day
September 18	Board Meeting - Raleigh

OCTOBER

October 26	Board Meeting - Raleigh
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NOVEMBER

November 10	Office Closed - Veterans Day
Mid-November	Online Firm Renewal/Peer Review Compliance Reporting Period Begins
November 20	Board Meeting - Raleigh
November 23 & 24	Office Closed - Thanksgiving

DECEMBER

December 18	Board Meeting - Raleigh
December 25-27	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, & locations are subject to change. Changes will be posted on the Board's website, www.nccpaboard.gov.



State Board of CPA Examiners

Board Members

Michael H. Womble, CPA
President, Eastover

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