



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. 06-2017

Tips for Avoiding a Complaint and Responding to a Complaint

Every CPA should be committed to practicing the profession at the highest skill level and with the utmost integrity. However, sometimes a client has a problem with the service or end product.

The following tips may prevent a complaint from being filed against you by a client:

- **Understand the Statutes and Board Rules.** If you do not understand a rule or how it applies to you or your firm, contact the Board and ask for an explanation or guidance.
- **Keep Up with Changes in the Statutes and Rules.** When changes are made to the statutes and rules, those changes are made available on the Board website, www.nccpaboard.gov, and in the *Activity Review*. You are responsible for knowing the current statutes and rules and complying with them.
- **Get an Executed Engagement Letter.** An effective engagement

letter asserts the scope of the services to be provided; outlines the responsibilities of the client and practitioner; and explains the fees to be charged. [In-depth information on engagement letters was published in the 07-2016 issue of the *Activity Review*.]

There are many instances of the Board closing a case because the licensee has a well-written, executed engagement letter that refutes the allegations made in the complaint.

- **Don't Promise What You Can't Deliver.** When a client contracts with you for services, be realistic with the time frame for performing the work.
If it takes you 10 days to perform similar engagements, don't promise the client that you will complete it in five days. It is better to under-promise and over-deliver than to over-promise and under-deliver

Before accepting an engagement, make sure you can meet the deadline for completing the engagement. If you are unable to complete an engagement in a timely manner, let the client know.

- **Know Your Professional Limits.** Do not undertake work you cannot perform with profession-



CPA License Renewal Deadline Is June 30

The deadline for North Carolina CPAs to renew their CPA licenses is June 30, 2017.

The renewal must be completed online through the Board's website, www.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.

In This Issue

Disciplinary Actions	2, 4
Certificates Issued	3
Elijah Watt Sells Awards	3
Receive <i>Activity Review</i> by Mail or Email	3
Privilege License Exemption	5
Inactive Status	6
Reclassifications	7
Exam Performance	7
2017 Board Calendar	7



Tips
continued on page 5

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."

ABDULLA A. DARWISH, #27922 | ABDULLA A. DARWISH, CPA PC | CHARLOTTE, NC

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. Abdulla A. Darwish, (hereinafter "Respondent") is the holder of North Carolina certificate number 27922 as a certified public accountant.
2. Abdulla A. Darwish, CPA PC (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. At all relevant times, the Respondent was listed with the Board as the supervisor of the Respondent Firm.
3. The Board received a referral from the South Carolina Board of Accountancy regarding an audit that the Respondent Firm performed for a general contractor for licensure with the South Carolina Board of Contractors. The South Carolina investigator noted a number of deficiencies on the face of the statements.
4. The Board staff requested copies of the Respondent's workpapers and CPE. The Respondent provided his CPE but was unable to produce the workpapers for the audit.
5. The Board staff and the Board's Professional Standards Committee reviewed representative samples of the Respondent Firm's compilation engagements and determined that those services were not performed in accordance with professional standards.
6. 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 Respondent's and Respondent Firm's failure to abide by audit documentation standards is a violation of 21 NCAC 08N .0403.
3. The Respondent's and Respondent Firm's failure to perform compilation engagements in accordance with all Statements on Standards for Accounting and Review Services constitutes a violation of 21 NCAC 08N .0404.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent, Abdulla A. Darwish, is censured.
2. The Respondent must pay a one thousand dollar (\$1,000) civil penalty, to be remitted with this signed Consent Order.
3. The Respondent must pay five hundred dollars (\$500) in administrative costs, to be remitted with this signed Consent Order.
4. The Respondent may not perform, or participate in the performance of, any audit services.
5. Prior to performing compilations, reviews, or agreed-upon procedures, the Respondent must have all such services pre-issuance reviewed by a reviewer approved by the Board, until such time as the Board decides that such reviews are no longer necessary.

Approved by the Board May 25, 2017

Activity Review Available by Mail or Email

In an effort to improve communication with its constituents, the Board is giving candidates and licensees the option to receive the *Activity Review* by mail or email. The preferred/default delivery method is email.

The option to choose paper instead of email is part of the 2017-2018 license renewal. Licensees who prefer to receive the newsletter by mail must select that option by clicking the edit button in the address section of the renewal and choosing "paper."

If you renewed without changing your newsletter delivery method to paper, please send an email to **communications@nccpaboard.gov** that includes your full name and license number, and Board staff will update your preference.

Exam candidates who prefer to receive the newsletter by mail may send an email to **communications@nccpaboard.gov**.

Licensees and candidates with non-US addresses will receive the newsletter by email only.



Certificates Issued

On May 25, 2017, the Board approved the following individuals for licensure as North Carolina CPAs:

Matthew Joseph Albert
April Elizabeth Baird
Brooke LeAnne Baker
Michael Richard Bass
Megan Elizabeth Bassett
Lindsay Ann Bernstein
Margaret Cranford Blanton
Emily Kathleen Burr
Abraham Tsai Chen
Evelyn Forbes Cone
Morgan Dennis Costner
Lori Ellis Crawford
Blake William Crawley
Susan Leigh Darnell
Thomas Allen Dowling, III
Dewey Taylor Fender
Grady Wynd Smyth Gilbert
Julian Robert Gildea
Patricia Anne Glidewell
Katlyn Dublin Godwin
Heather Nicole Boulden Gurganus
Hunter Bryan Hagy
Bridget Marie Harrington
Matthew Barton Higgins
Jeffrey Allen Hirth
Fatimatu Hudu Ingawa
Candace Altman Johnson
Gurpreet Kaur
Johnathan Kildosher
Edwin Jordan Lee, Jr.

Graham Elliot Lenes
Christian Elio Leon
Vanessa R. Loftis
Kristen Lynn McLamb
John Travis Metcalf
Brian James Meyer
Sara Christine Meyer
Haley Hunt Miller
Nathan Tabor Miller
Robert Albin Mullis, Jr.
Sean Vincent Murphy
Ashok Natarajan Noah
Shaneka Takia Parker
Mukesh Shewak Pursnani
Stephen Patrick Reader
Christopher Lane Roberts
William Ranza Sheets
Rosemary Elisabeth Sirois
Carol Ann Smith
Charles Richard Steffenella
Brittanie Megan Stewart
Samantha Larkin Stoddard
Eric Steven Vozzo
Christopher Paul Walker
Joseph Kinton Weston
David Russell Whiteman
Jessica Catherine Wilkinson
Katherine Lea Williams
Kenneth Lee Woodruff, Jr.
YoHan Yoo

CONGRATS

2016 Elijah Watt Sells Award Winners

The AICPA has honored 58 Uniform CPA Exam candidates with the 2016 Elijah Watt Sells Award.

To be eligible for the award, a candidate had to obtain a cumulative average score above 95.50 across all four sections of the Exam; passed all four sections of the Exam on the first attempt; and completed testing in 2016.

The following 2016 Sells Award winners either sat for the Exam as a North Carolina candidate or graduated from a university in North Carolina:

- **Kayla Elizabeth Gawlik** is a graduate of the University of Michigan with a BA in Economics and Wake Forest University with a MS in Accountancy. She is employed with KPMG, LLP in New York, NY.
- **Madeline Hartman** is a graduate of the University of Washington with a BS in Economics and the University of North Carolina at Chapel Hill with a Master of Accounting. She is employed with Grant Thornton, LLP in Boston, MA.
- **Dena Konneker** is a graduate of the University of North Carolina at Chapel Hill with a BA in Spanish and a Master of Accounting, as well as SIT Graduate Institute with an MA in Teaching English as a Second or Other Language. She is employed with RSM US, LLP in Raleigh, NC.
- **Jeff R. Pullen** is a graduate of Clemson University with a BS in Accounting and a Master of Accounting. He is employed with KPMG, LLP, in Minneapolis, MN.

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.

THOMAS J. KELLER, #28567

Charlotte, NC 05/25/2017

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

Respondent Keller 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 Keller 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 49 hours of CPE including an eight-hour accountancy law course as offered by the NCACPA in a group-study format.

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

BRANDON SCOTT LAWS, #27896

Statesville, NC 05/25/2017

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

Respondent Laws 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 Laws 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 45 hours of CPE including an eight-hour accountancy law course as offered by the NCACPA.

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

MARGARET F. STAMPLEY, #27423

Charlotte, NC 05/25/2017

The Board opened a case against Margaret F. Stampley (Respondent Stampley) for failure to complete sufficient CPE, including an ethics course, as required for renewal of her North Carolina CPA license.

Respondent Stampley 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 Stampley may apply to return her 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 as offered by the NCACPA.

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

JAMES B. WHITNEY, #10188

Winston-Salem, NC 05/25/2017

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

Respondent Whitney 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 Whitney 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 as offered by the NCACPA.

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

Tips *continued from front page*

al competence. If you have no experience performing a type of engagement and have limited or no professional knowledge in that area, don't accept the engagement.

This doesn't mean you can't expand the scope of your services; it means that you must acquire the professional knowledge to perform the engagement well.

In addition, do not take on work that your staff cannot perform well or work that you cannot adequately plan and supervise.

- **Take Relevant CPE.** Continuing professional education (CPE) is intended to increase your professional competence so you can provide a high level of services to your clients or employer.

You may be tempted to take quick, easy, cheap CPE to be in compliance with the annual CPE requirement. If you take CPE courses simply to check a box on the annual license renewal form, you have missed the point of CPE.

Take courses that help you work smarter. Take classes that help you understand your clients' businesses. Take courses that make you a more knowledgeable, skilled CPA.

- **Communicate with Your Clients.** Lack of clear communication with your clients is a recipe for disaster. Respond to client phone calls and emails in a timely manner. If you run into problems with an engagement, let the client know right away.

Make sure your clients understand what you are telling them; don't assume that they are fluent in accounting-speak.

- **Don't Bury Your Head in the Sand.** When you have a problem with an engagement or client, deal with it right away. Ignoring a seemingly small problem can

turn into a situation that puts your license in jeopardy.

If you do have a problem with a client or employer, document everything that happens; don't rely on your memory. Professional, thorough documentation can make your response credible in the event that the problem rises to the level of a complaint.

Sometimes, despite your best efforts, a client or an employer files a complaint against you with the Board. The following tips may help you better navigate the complaint process.

- **Respond to the Board's Inquiry.** When a complaint is filed, the Professional Standards Committee of the Board needs a complete picture of the matter in order to make an informed decision.

The Board will ask you to provide your side of the story by a specified date. If you cannot respond by the specified deadline, let the Board know; the deadline may be extended.

If you don't provide the information, the Committee doesn't have all the facts it needs.

Above all, don't take the "if I ignore it, it will go away" attitude; failure to timely respond to a Board inquiry is in itself a violation of the Board rules.

When CPAs learn that a complaint against them has been filed with the Board, they may ask if they need to hire an attorney to deal with the complaint. You are not required to hire an attorney, but if you wish to hire an attorney you may do so.

- **Respond in a Professional Manner.** When a complaint is filed against you, you may feel personally attacked or think the complaint is without merit. The client or employer has a reason for filing the complaint and you must respond in a professional manner.

The Board may ask you to provide specific documents (such as a copy of the engagement letter) as well as any information pertinent to the matter.

Your written statements should be clear and contain the facts of matter, not your personal opinion of the client or employer.

Although the best way to avoid a complaint is to practice accounting in a competent, professional manner that is in compliance with the statutes and the Board rules, complaints do get filed. If you are the subject of a complaint, be sure to cooperate fully with the Board's inquiry.

Persons Exempt from Privilege License Tax

"Am I Required to Have a Privilege License from the NC Department of Revenue?" (*Activity Review*, April 2017) omitted that certain persons are exempt from the tax.

NC General Statute 105-41(b), states:

The following persons are exempt from the tax:

(1) A person who is at least 75 years old.

(2) A person practicing the professional art of healing for a fee or reward, if the person is an adherent of an established church or religious organization and confines the healing practice to prayer or spiritual means.

(3) A blind person engaging in a trade or profession as a sole proprietor. A "blind person" means any person who is totally blind or whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or where the widest diameter of visual field subtends an angle no greater than 20 degrees. This exemption shall not extend to any sole proprietor who permits more than one person other than the proprietor to work regularly in connection with the trade or profession for remuneration or recompense of any kind, unless the other person in excess of one so remunerated is a blind person.

Inactive Status

The individuals listed below were approved for inactive status during the period of March 23, 2017, through May 18, 2017. "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)].

Andy Badger Smith, #18637	Fayetteville, NC	Karen Gallagher Busby, #20170	Salisbury, NC
Christopher D. Crepps, #30744	Troy, NC	Diane Taylor Stair, #27006	Fairview, NC
Patricia Ann Dillon, #19939	Ft. Wayne, IN	Janet P. Dengler, #24685	Roaring River, NC
Martha Morrison Hunt, #15764	Cary, NC	Charles Creston Stophel, #2363	Tallahassee, FL
Cynthia Hanna Sexton, #16469	Burnsville, NC	Kathryn Criss Arfmann, #24218	Lewisville, NC
Larry Warren Hartsell, #11578	Myrtle Beach, SC	Gail Hubbard Cheshire, #4368	Rocky Mount, NC
James David Nance, #21416	Laurinburg, NC	John McArthur, Jr., #3671	Charlotte, NC
Martha Lynn Reed-Baysden, #11653	Seabrook Island, SC	Matthew John Vanaman, #32186	Wake Forest, NC
Vickey Hurst Jorgensen, #27145	Concord, NC	Crystal Dawn Farrell, #38462	Raleigh, NC
Gladys Kar-Yee Yam, #38435	CANADA	Katherine Claire Ferguson, #34175	Charlotte, NC
Georgia Anna Capobianco, #33567	Fernandina Beach, FL	James Duncan Moser, Jr., #3105	Burlington, NC
Sherry Lynn Clark, #27958	Venice, FL	William H. Jones, III, #9409	Louisburg, NC
Jong Shik Lee, #19246	Seattle, WA	Donna Lee LaBounty, #35836	Lake Worth, FL
Steven Matthew Lloyd, #16760	Cary, NC	Rosanne Chenevert Litaker, #14742	Matthews, NC
Karen J. Miller, #28288	Hillsborough, NC	James Alex Beurle, #24402	Pound Ridge, NY
Shirley Chen Perkins, #15022	Murray, UT	Scott Thomas Hitchens, #27139	Charlotte, NC
Ronald Kahn, #13224	Charlotte, NC	Jean Rowland Keith, #31593	Statesboro, GA
Jonathan Douglas O'Neill, #33228	Thompson Station, TN	Allen Reid McKay, Jr., #10714	Hickory, NC
Ledel Marshall Staton, #13007	Kinston, NC	Clifford Kendall Pierce, #38630	East Burke, VT
Kimberly Lynn Nenni, #36819	Mooreville, NC	Christopher Michael Sainz, #38425	Baltimore, MD
Steven Moran Tyer, #3518	Greensboro, NC	Myron Caldwell, #16070	Davidson, NC
Danny Allen Snead, #12466	Mount Holly, NC	Melvin Manuel Cartagena, #35339	Cutler Bay, FL
Richard Peter Arsenault, #16587	Woodbridge, VA	Kathy Grubb Barger, #16174	Durham, NC
Kayla Rose Dierker, #37631	Nashville, TN	Thomas Luke Eller, #11714	High Point, NC
Alice Clare Biddle, #14176	Charlotte, NC	James Hoyt Evans, #15919	Greensboro, NC
George Ervin Harris, #13975	Maiden, NC	Cathy Elizabeth McKinley, #34253	Timberlake, NC
Eilene Williams Hobbs, #25983	Sulphur, LA	Sheila Lynn Hooper McLean, #16647	Winston-Salem, NC
Carol Preston Hoxie, #10914	Burlington, NC	Suzanne Chapman Mecum, #13503	Independence, VA
Ruth Ann Mahoney, #34443	Oklahoma City, OK	John Dale Starnes, #10729	Leicester, NC
Daniel Wayne Martin, #20569	Carthage, MO	James Gerard Welch, #20246	Riverside, RI
Amy Elizabeth Miller, #38616	Ponte Vedra, FL	Tracy Lynn Fisher, #14689	Harrisburg, PA
Kevin James Monacelli, #34720	Candler, NC	Sharon Jane Howard, #36839	Lake Worth, FL
Natasha Vonn Schamberger, #33212	Topeka, KS	Alan W. Saltzman, #27004	New York, NY
Michael Emmett Schwartz, #7763	Charleston, SC	Molly Beth Hansen, #32393	Matthews, NC
Derrick Robert Strand, #24300	Mechanicsville, VA	Kenneth M. Peyton, # 22671	Saratoga Springs, NY
Carolyn Boyette Williams, #10110	Charlotte, NC	Jessica Mae Robinson, #37425	Eagle River, AK
James Douglas Yarbrough, #29032	Wilmington, NC	Travis Clint VanHoy, #38890	Houston, TX
David Blair Frazelle, #9301	Fayetteville, NC	Charles Everett Bell, #15036	Carolina Beach, NC
Gary Alan Ridgeway, #14018	Morehead City, NC	Gary Ray Duerk, #28837	Roanoke, VA
Jane Rowe Barnhill, #17608	Trent Woods, NC	John Kirkman Pugh, #14336	Browns Summit, NC
Kenneth Ronald Cline, #9457	Hickory, NC	Billy Joe Emory, #35969	IRELAND
Paul E. Cobb, Jr., #7392	Graham, NC	Megan Alexandra Morava, #40368	Charlotte, NC
Quiester Craig, #13876	Greensboro, NC	John O. Skelton, #31746	Brevard, NC
Mary Lynne Smith Forrest, #18972	Kernersville, NC	Pamela Madigan Humphrey, #13983	Mount Gilead, NC
Earl Wade Hartenstine, Jr., #12693	Indian Land, SC	Michael David Nolan, #35083	Carolina Beach, NC
Sarah Jordan Ilderton, #33922	Mt. Pleasant, SC	Jeffrey Michael Salvatore, #36046	Atlanta, GA
Linda Susan Lee, #36973	Walnut Cove, NC	Anna Penelope Ta Tozzi, #27176	Charlotte, NC
Joyce Petty Watkins, #14627	Charlotte, NC	Bryan Douglas Yokley, #32452	Atlanta, GA
Iris-Young Boran Cha, #30167	Cleveland, OH	Robert Clyde Edminston, #20185	Wilkesboro, NC
Victor Kenneth Lewis, #23445	Willow Spring, NC	Wendy Diamond Epter, #26531	Augusta, GA
Karen Louise Stevenson, #15715	Greensboro, NC	Karen Jonson Fioramonti, #27289	Boone, NC
William Henry Watson, Jr., #9209	Raleigh, NC	Cecelia Elizabeth Horton, #19413	Durham, NC
Scott Graham Francis, #33082	Winston-Salem, NC	Thomas Richard Thompson, #22106	Lawrenceville, GA
George Alton Royster, Jr., #6835	Huntersville, NC	Linda A. Burkhalter, #27288	Hertford, NC
Charles Edward Williams, #12799	Apex, NC	Jane Lowe Maxwell, #13792	Asheboro, NC
Anneli Browning Burns, #37193	Houston, TX	Charles Lee Ward, III, #17091	North Myrtle Beach, SC

Reclassifications

On May 25, 2017, the Board approved the following applications for reclassification:

Reinstatements

Kokila Amin, #21454	Cary, NC
Elizabeth Annette Catlin #25858	Holland, OH
Robert Kader Crawford, #33709	Belmont, NC
Lana Parker Richards, #37540	Apex, NC
Charles Butler Stokes, Jr., #16559	Sandy Springs, GA
Gary Winford Walters, #19096	Moselle, MS
JoAnn Malyevac Young, #23200	Davidson, NC

Reissuance

Regina Louise Guillet, #28408	Atlanta, GA
Ryan Alan Kompanik, #31240	Huntersville, NC
Thomas Carl Morton, #17918	Greensboro, NC
Jason Robert Schneider, #30073	Raleigh, NC

2017 Q-1 CPA Exam Performance North Carolina

Section Performance

	<u>Sections</u>	<u>Score</u>	<u>% Pass</u>
First-Time	900	74.4	60.6%
Re-Exam	556	71.2	45.5%
AUD	329	74.9	55.9%
BEC	519	74.8	58.0%
FAR	234	68.8	45.3%
REG	374	72.0	55.4%

Exam Type by Percent



2017 BOARD CALENDAR

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
-----------	-------------------------

SEPTEMBER

September 4	Office Closed - Labor Day
September 18	Board Meeting - Raleigh
September 22	CPA Day of Service

OCTOBER

October 26	Board Meeting - Raleigh
------------	-------------------------

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

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



State Board of CPA Examiners

Board Members

Wm. Hunter Cook, CPA
President, Charlotte

Cynthia B. Brown, CPA
Vice President, Johns Island, SC

Jeffrey J. Truitt, Esq.
Secretary-Treasurer, Raleigh

Murchison B. (Bo) Biggs, CPA
Member, Lumberton

L. Samuel Williams, CPA
Member, Hickory

Justin C. Burgess
Member, Wilmington

Michael H. Womble, CPA
Member, Eastover

Staff

Executive Director
Robert N. Brooks

Deputy Director
David R. Nance, CPA

Staff Attorney
Frank X. Trainor, III, Esq.

Legal Counsel
Noel L. Allen, Esq.

Administrative Services
Felecia F. Ashe
Vanessia L. Willett

Communications
Lisa R. Hearne, Manager

Examinations
Phyllis W. Elliott

Licensing
Buck Winslow, Manager
Alice Grigsby
Cammie Emery

Professional Standards
Mary Beth Britt
Jean Marie Small

North Carolina State Board of
Certified Public Accountant Examiners
PO Box 12827
Raleigh NC 27605-2827

PRSRT STD
US Postage PAID
Greensboro, NC
Permit No. 821

17,000 copies of this document were printed in June 2017 at an estimated cost of \$3,605 or approximately 21¢ per copy.

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.