It’s Time to Renew Your NC CPA Certificate

The individual certificate renewal link for North Carolina CPAs is available on the Board’s website, nccpaboard.gov. The deadline for completing the renewal is June 30.

The link to the online renewal is in the “How Do I?” box of the Board’s homepage.

Before starting the online renewal, take a few moments to review the renewal infographic on pages 4 and 5 and the renewal FAQs on page 2.

The full instructions for completing the 2018-2019 renewal are included in the online renewal.

As part of the renewal, you must select your preferred delivery method for the Activity Review. The default delivery option for the newsletter is email.

If you prefer to receive the newsletter by mail, you must choose that option by clicking the edit button on the mailing address screen of the Pertinent Data section.

Licensees with non-US addresses may receive the newsletter only by email.

When completing your renewal, make sure you check the appropriate box related to your CPE.

Failure to accurately report your CPE or not having the proper CPE may result in a forfeited certificate and a $1000.00 civil penalty through a Consent Order.

The renewal now includes questions regarding North Carolina’s Employee Fair Classification Act.

Effective December 31, 2017, every North Carolina occupational licensing board is required to have each licensee, as part of the annual certificate renewal, certify that he or she has read and understands the Employee Fair Classification Public Notice Statement (see article on page 3).

Each licensee must certify if he or she has or has not been investigated for employee misclassification and if so, disclose to the licensing board the results of any employee misclassification investigation.

If you do not answer the questions related to employee misclassification, the Board is required by statute to deny your certificate renewal.

If you don’t complete the certificate renewal or request inactive status before July 1, you may receive a Letter of Demand from the Board.

Failure to submit the renewal form and fee or request inactive status within 30 days of receiving the Letter of Demand will result in an automatic forfeiture of your NC CPA certificate.

Send general questions about CPA certificate renewal to the Board’s Licensing Manager, Buck Winslow at buckw@nccpaboard.gov.

Send specific questions about CPE to Cammie Emery, the Board’s Licensing Specialist, at cemery@nccpaboard.gov.

2018-2019 Officers Elected

On March 21, 2018, the Board elected officers for the 2018-2019 fiscal year.

L. Samuel Williams, Jr., CPA, was elected President; Jeffrey J. Truitt, Esq., was elected Vice President; and Arthur M. Winstead, Jr., CPA, was elected Secretary-Treasurer.

Williams, who was licensed as a North Carolina CPA in 1977, was appointed to the Board in 2016.

He is the owner of the CPA firm, L. Samuel Williams, Jr., CPA, in Lenoir.

Truitt, one of two public members of the Board, was appointed to the Board in 2014 and reappointed in 2016.

He is the Chief Corporate Development and Legal Officer of Securrency, Inc., in Washington, DC.

Winstead, who has been a North Carolina licensee since 1980, was appointed to the Board in 2017. He previously served on the Board 2003-2009.

Winstead is general services partner in the Greensboro office of DMJ & Co., PLLC, and is the firm-wide Accounting, Auditing, and Quality Control Partner.
Online CPA Certificate Renewal FAQs

How do I access the online CPA certificate renewal?

The link to the online renewal is in the “How Do I” box in the upper right-hand corner of the Board’s homepage, nccpaboard.gov.

What information do I need to renew online?

You need your Social Security number; your NC CPA certificate number; the number of CPE hours completed for the 2017 requirement; and a valid MasterCard or VISA account number including security code, expiration date, and billing address.

Can I renew online using a mobile device?

Yes, you can, but it may be easier to complete the renewal on a laptop or desktop computer.

I don’t remember my CPA certificate number. Where do I find it?

You may look up your certificate number using the “Find a CPA” link on the homepage of the Board’s website, nccpaboard.gov.

I was licensed as a North Carolina CPA in February 2018. Do I need to renew my certificate?

Yes, all active CPAs licensed before July 1, 2018, must complete the 2018-2019 certificate renewal or request inactive status before July 1, 2018.

If I was licensed in November 2017, how many CPE hours was I supposed to complete in 2017?

If you were licensed in 2017, the number of CPE hours you need to meet the annual requirement is prorated based on the quarter in which your certificate was issued:

- Jan/Feb/Mar = 40 hours;
- Apr/May/Jun = 30 hours;
- July/Aug/Sept = 20 hours;
- Oct/Nov/Dec = 10 hours.

How do I find out how many carry-forward CPE hours I have?

Your previous year’s carry-forward hours are automatically inserted in the renewal for you.

If you want to check the number of carry-forward CPE hours you have before starting the renewal, use the “Find a CPA” link on the Board’s website, nccpaboard.gov.

If the number shown in the online database is incorrect, contact Cammie Emery at cemery@nccpaboard.gov.

Before starting the online renewal process, you should review your 2017 certificates of completion to confirm that the CPE year is correct, the hours are stated correctly, and that each course meets the requirements of 21 NCAC 08G .0404.

Make sure, too, that you have completed a two-hour course on regulatory or behavioral professional ethics offered by a sponsor registered with NASBA.

If I answer yes to one of the moral character questions, how do I submit the information to the Board?

For each affirmative answer, type in an explanation in the space provided on the renewal.

Relevant court documents can be submitted as a single PDF no larger than 20 MB using the upload option on the screen.

If you prefer to mail the documents, send them to: Certificate Renewal, State Board of CPA Examiners, PO Box 12827, Raleigh NC 27605.

What happens if I answer yes to one of the moral character questions?

The information you provide is submitted to the Board’s Professional Standards staff, which may request additional information from you.

If warranted, the information is forwarded to the Board’s Professional Standards Committee, which will review the information and then instruct the Professional Standards staff as to how to proceed with the matter.

Why is the Board asking me questions about the Employee Fair Classification Act (EFCA)?

All North Carolina occupational licensing boards are now required to include the employee misclassification public notice and disclosure statement on all certificate applications and certificate renewals (see article on page 3).

I tried to renew online, but I got an error message. What do I do now?

Most errors related to the online renewal can be cleared by restarting your computer. If you have restarted your computer more than once and still can’t complete the renewal, contact Buck Winslow at buckw@nccpaboard.gov and attach a screenshot of the error message.

What forms of payment do you accept for the online renewal?

The Board accepts only MasterCard and Visa as payment for the online renewal.

I have multiple charges for the renewal on my credit card. How do I request a refund?

Click the submit button for your payment one time only. If you receive an error message when submitting the payment, contact the Board at (919) 733-4222.

If you have multiple charges for the renewal on your credit card statement, email a copy of that statement to Buck Winslow at buckw@nccpaboard.gov. A staff member will provide you with a refund request form.

I can’t renew my certificate online because I want to pay using a check. Is there another way for me to renew?

If you prefer to pay the renewal fee by check, you must complete FAQs continued on page 3
North Carolina’s Employee Fair Classification Act (EFCA), went into effect on December 31, 2017.

EFCA (NC Gen. Stat. Chapter 143, Article 82) addresses the practice of employers misclassifying workers as independent contractors instead of employees.

By classifying a worker as an independent contractor, an employer avoids paying state and federal payroll taxes, unemployment taxes, and providing worker’s compensation insurance.

In addition to establishing the Industrial Commission’s Employee Classification Section, EFCA ties employee misclassification to occupational licensing.

NC Gen. Stat. 143-765 requires each North Carolina licensing board to include a public notice statement about EFCA on every application for licensure/certification and each renewal of that license/certificate.

Each applicant must certify that he or she has read and understands the public notice statement.

The applicant must disclose if he or she has been investigated for employee misclassification and if yes, provide the result of the investigation(s).

If an applicant for licensure or license renewal does not comply with the certification and disclosure requirements of NC Gen. Stat. 143-765, the licensing board must deny the license or license renewal of that applicant.

To comply with NC Gen. Stat. 143-765, the Board has updated the applications for an original CPA license, a reciprocal CPA license, reissuance of a CPA license, and reinstatement of a CPA license to include the EFCA public notice statement and investigation disclosure statement.

The annual CPA certificate renewal form now includes the EFCA public notice statement and investigation disclosure statement.

Information about EFCA is available from the Industrial Commission’s website, www.ic.nc.gov.

Please contact the Board’s Executive Director, Robert N. Brooks at rbrooks@nccpaboard.gov with questions about EFCA as it relates to your application for CPA licensure or your license renewal.
2018-2019 Online CPA Certificate Renewal

21 NCAC 08J requires all active NC CPAs to renew their certificates annually by July 1. The information on these two pages is an overview of the online certificate renewal process. Please review this information as well as the Online CPA Certificate Renewal FAQs on page 2 before starting the online renewal. Detailed instructions for completing the renewal are included in the online renewal. If you have questions about the online renewal, please contact the Board at (919) 733-4222.

What You’ll Need to Renew

Social Security Number
NC CPA Certificate Number
CPE Hours Completed to Meet the 2017 Requirement
MasterCard or VISA account number (including security code, card expiration date and billing address)

Log-in
Enter your social security number and certificate number.

How to Look Up Your Certificate Number & CPE Carry-Forward Hours
Visit the “Find a CPA” section of our website.

Pertinent Data
Review and Edit
- Employment information;
- AICPA & NCACPA membership;
- Contact information; and
- Newsletter delivery method.

CPE Compliance
Read 5 statements about CPE reporting. Select “yes” for one statement only.

Moral Character Data
Answer four questions about your moral character; provide details for each “yes” answer; & upload relevant court documents.

Oath of a North Carolina CPA
No action needed.

Accountancy Statutes and Administrative Code
Acknowledge and affirm responsibility for knowing and understanding the statutes and rules. Accept or decline declaration that information in the application is true, correct, and complete.

Employee Fair Classification Act (EFCA)
Certify or deny understanding of public notice statement; and accept or decline disclosure statement.

Payment
Enter all required information and submit for processing. Print receipt.
Report CPE Credit Hours

Enter the number of CPE hours you are claiming for 2017. Must have certificates of completion for all hours claimed. 
2016 carry-forward hours are automatically inserted into your renewal.

Moral Character Data

Answer four questions about your moral character; Provide details for each “yes” answer; & Upload relevant court documents.

Oath of a North Carolina CPA

No action needed.

Accountancy Statutes and Administrative Code

Acknowledge and affirm responsibility for knowing and understanding the statutes and rules.

Accept or decline declaration that information in the application is true, correct, and complete.

Employee Fair Classification Act (EFCA)

Certify or deny understanding of public notice statement; and Accept or decline disclosure statement.

Payment

Enter all required information and submit for processing. Print receipt.
With the launch of the new NASBA Gateway in March, all Uniform CPA Exam candidates must have a NASBA Single Sign-On (SSO) account to reprint Notices to Schedule and to access Exam scores.

If you have not yet created your account, please visit the NASBA website, www.nasba.org, and set up your account.

When setting up your NASBA SSO, use the same name, date of birth, and email address you used when applying to take the Exam. You will also need the jurisdiction code and your jurisdiction Candidate ID.

For North Carolina candidates, the jurisdiction code is “NC” and your jurisdiction Candidate ID is the candidate number assigned to you by the Board. To request your candidate ID, please call 1-866-MY NASBA or contact Phyllis Elliott at phyllise@nccpaboard.gov.

### 2018 Uniform CPA Exam Score Release Dates

<table>
<thead>
<tr>
<th>Testing Window</th>
<th>Section</th>
<th>Target Score Release Date</th>
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<tr>
<td>April 1 - June 10 (Q2)</td>
<td>AUD, FAR, &amp; REG</td>
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<td>BEC</td>
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<td>July 1 - September 10 (Q3)</td>
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<td>October 1 – November 30</td>
<td>December 11</td>
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<td></td>
<td>December 1 – December 10</td>
<td>December 19</td>
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### 2018 Board Meetings

- **JANUARY**
  - Raleigh, NC
    - Mon., Jan. 22 10:00 a.m.

- **FEBRUARY**
  - Raleigh, NC
    - Mon., Feb. 19 10:00 a.m.

- **MARCH**
  - Raleigh, NC
    - Wed., Mar. 21 11:00 a.m.

- **APRIL**
  - Raleigh, NC
    - Mon., Apr. 23 10:00 a.m.

- **MAY**
  - Raleigh, NC
    - Thurs., May 24 10:00 a.m.

- **JUNE**
  - Winston-Salem, NC
    - Fri., June 22 10:00 a.m.

- **JULY**
  - Raleigh, NC
    - Mon., July 23 10:00 a.m.

- **AUGUST**
  - Raleigh, NC
    - Mon., Aug. 20 10:00 a.m.

- **SEPTEMBER**
  - Raleigh, NC
    - Mon., Sept. 17 10:00 a.m.

- **OCTOBER**
  - Raleigh, NC
    - Thurs., Oct. 25 10:00 a.m.

- **NOVEMBER**
  - Raleigh, NC
    - Mon., Nov. 19 10:00 a.m.

- **DECEMBER**
  - Raleigh, NC
    - Mon., Dec. 17 10:00 a.m.

Board meetings are open to the public and licensees and candidates are encouraged to attend. Raleigh meetings are held at the Board Office.
RECLASSIFICATIONS

At its March 21, 2018, meeting, the Board approved the applications for reinstatement and reissuance submitted by the following individuals:

**Reinstatements**

Mark Causey, III, #35290  
Durham, NC
Mary Summers Johnson, #19356  
Brown Summit, NC
Gary Peter Levine, #18739  
Chapel Hill, NC
Janet Gantt Locke, #14372  
Charlotte, NC

**Reissuance**

Timothy Desmond Nolan, #22413  
Corolla, NC
Toni Mari Thereault, #35658  
Raleigh, NC

**Inactive Status**

Between March 1, 2018, and April 9, 2018, the individuals listed below were approved for inactive status. 21 NCAC 08A .0301(b)(20) states: “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.

Robert Calvin Alexander, #8737  
Kernersville, NC
Katherine Reynell Jackson, #34202  
San Francisco, CA
Nicholas Gardiner Vail, #35912  
Raleigh, NC
Shari Eason Hord, #29494  
Harrisburg, NC
Stephen Whitney Plumer, #14061  
Charlotte, NC
James William Chadbourne, Jr., #24779  
Anderson, SC
Anthony Louis Zeltmann, #19106  
Leland, NC
James Preston Wilcox, #37118  
Raleigh, NC
Olivia Clare Whipple, #34426  
Clover, SC
Cassandra Thomason Gayle, #28108  
High Point, NC
Angela Gayle Ganzale, #35017  
Charlotte, NC
Barbara M. Phipps, #27109  
Burlington, NC
James Michael Lawson, #36682  
Seattle, WA
Carol Kilgore Varner, #21648  
High Point, NC
Stephanie Gail Murdoch Dickinson, #19400  
Devon, PA
Gail Toler Stoy, #18761  
Harrisburg, NC
Wanda Skillington Greene, #16200  
Arden, NC
Mary Cooney Thomson, #13866  
Wilmington, NC

Board Office Closed

In accordance with the 2018 holiday schedule for State of North Carolina agencies, the Board office will be closed on Monday, May 28, 2018, for Memorial Day.

Certificates Issued

On March 21, 2018, the Board issued North Carolina CPA certificates to the following individuals:

Peter Anthony Baquero
Jovana Bjelica
Daniel Page Blevins
Travis Andrew Bower
Hunter Thomas Brady
Matthew Bryan Casey
Richard Lee Cassidy
Grant Taylor Chambers
Matthew Tyler Chapman
Jonathan Robert Cucarola
Michael Reid DeCarlo
Kelly Sue Derflinger
John Gabriel Esposito
Giovanni Rey Figaro
Leanne Grace Fredericks
Lisa Lynn Fritschel
Tiffany Le-Lanette Goodman
Heather Cotter Kels
Katherine Jeanne Kleinnecht
Chelsea Payne Kuchen
Brodie Raymond Ledbetter
Elizabeth Mary MacLachlan
Brendan Charles Madigan
Matthew James McFarlin
Scott Browning McKinney
Alyson Walker Moore
Trushaben P. Patel
Susan Hayden Propst
Kevin Robert Protasewich
Jeannine Marie Richman
Hillary Anne Roberts
Stephanie Marie Ruggeri
Lindsay Taylor Schilleman
Joseph John Schmelzle, II
Shay Taylor Sellati
Elizabeth Mariorie Senczy
Matthew David Spivey
Jason Scott Sturdevant
Stephanie Regina Walsh
William Calvin Walters
Richard Charles Wilson
State Board of CPA Examiners

Board Members
L. Samuel Williams, Jr., CPA
President, Hickory
Jeffrey J. Truitt, Esq.
Vice President, Cary
Arthur M. Winstead, Jr., CPA
Secretary-Treasurer, Greensboro
Cynthia B. Brown, CPA
Member, Johns Island, SC
Justin C. Burgess
Member, Wilmington
Wm. Hunter Cook, CPA
Member, Charlotte
Michael H. Womble, CPA
Member, Carolina Beach

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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
Vanessa L. Willett
Communications
Lisa R. Hearne, Manager
Examinations
Phyllis W. Elliott
Licensing
Buck Winslow, Manager
Alice Grigsby
Cammie Emery
Professional Standards
Mary Beth Britt
Julia L. Mayo
Jean Marie Small

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

Notice of Address Change
Please Print Legibly

Full Name: 
Certificate No.: 
Last 4 Digits of SSN: 
Home Address: 
City/State/Zip: 
Home Phone No: 
Home Fax: 
Personal Email: 
Firm/Business Name: 
Business Address: 
City/State/Zip: 
Business Phone No: 
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.

2,000 copies of this document were printed in April 2018 at an estimated cost of $1,604.00 or approximately 80¢ per copy.