



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. 7-2018



Third-Party Complaints: Preventing and Responding to Them

To fulfill its mandate of protecting the public interest by monitoring the behavior and performance of CPAs and CPA firms, the Board investigates all alleged violations of the NC General Statutes and Administrative Code, including the Rules of Professional Ethics and Conduct.

When those violations are alleged in a complaint from an individual or entity separate from the Board, it is called a third-party complaint.

While all CPAs and CPA firms are at risk for being the subject of a third-party complaint, the following tips may reduce that risk.

Understand the Statutes and Rules. All licensees are responsible for knowing the current statutes, rules (Administrative Code), and professional standards and complying with them.

If you don't understand a statute or rule or how it applies to you or your firm, ask the Board for an explanation or guidance.

When changes are made to the Board's statutes and rules, those changes are published on the Board's website, nccpaboard.gov, and in the *Activity Review*.

Make sure you keep up with changes to professional standards, pronouncements, and statements.

Know Your Professional Limits. As a CPA, you have experience with many types of engagements, but do you have the expertise to perform every engagement well?

If you have limited or no experience performing a type of engagement or 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.

Third-Party Complaints
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More than 500 Letters of Demand Mailed

The Board mailed a Letter of Demand to each of the more than 500 North Carolina CPAs who failed to renew their licenses or request inactive status by July 1, 2018.

A Letter of Demand is a written request that the CPA renew his or her CPA certificate or request inactive status within 30 days of the date of the letter.



Failure of an individual to complete the license renewal or request inactive status within 30 days of the Letter of Demand automatically results in forfeiture of the CPA's certificate, as required by NCGS 93-12(15).

Upon forfeiture of a certificate, the individual cannot use the CPA title in any way, and he or she must return his or her CPA certificate to the Board within 15 days of the notice of forfeiture.

The license renewal link and inactive status request link are in the "How Do I" box on the home page of the Board's website, nccpaboard.gov. The online license renewal link will be available through July 31, 2018.

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Disciplinary Actions

Pursuant to NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund ("Fund") in accordance with NCGS 115C-457.2. NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."

ANTHONY M. SCLAFANI, #38387 | ANTHONY M. SCLAFANI CPA PC | WAKE FOREST, 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. Anthony M. Sclafani, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 38387 as a Certified Public Accountant.
2. Anthony M. Sclafani CPA PC (hereinafter "Respondent Firm"), is a registered professional corporation providing accounting services in North Carolina. The Respondent and Respondent Firm are collectively referred to as the "Respondents."
3. At all relevant times, the Respondent was the supervising CPA of the Respondent Firm and, as such, was the CPA responsible for ensuring that the Board's peer review requirements were satisfied.
4. The AICPA provided information to the Board that the Respondent Firm had provided limited scope audits for an employee benefit plan for several years.
5. The Respondent Firm did not disclose those audits to the Board on its annual firm renewal and did not undergo peer review.
6. The United States Department of Labor ("DOL") subsequently provided information to the Board asserting that the Respondent Firm's audits of those same employee benefit plans were deficient.
7. As a mitigating circumstance, the Respondent has asserted that, prior to moving to North Carolina, he was subject to the jurisdiction of New York. He has correctly indicated that New York did not require peer review for firms of his size.
8. Nevertheless, the Respondent and Respondent Firm were subject to North Carolina laws and rules at the time that the audits were performed.
9. The North Carolina Board requires peer review of all firms performing audits, regardless of their size.
10. The Respondents wish to resolve this matter by consent and agree 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 Respondents understand and agree 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 Respondents are 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 Respondents' failure to perform audit services in accordance with standards constitutes a violation of 21 NCAC 08N .0403.
3. The Respondents' failure to register for peer review constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

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

1. The Respondent is censured.
2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty to be remitted with this signed Consent Order.
3. In the event that the Respondent Firm performs any audits in the future, it must undergo a review of the audit prior to issuance of the audit report, pursuant to the Board's Pre-issuance Review Procedures.

Approved by the Board April 23, 2018.

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. Green-Krist, CPA PLLC (hereinafter “Respondent firm”), is a registered certified public accounting firm in North Carolina.
2. The Respondent firm received a “fail” on its most recent system peer review, with an acceptance letter date of July 13, 2017.
3. The peer review report noted significant deficiencies in the conduct of a compilation engagement and its audit engagements.
4. The Respondent firm 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 firm 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 firm 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 firm’s failure to perform audit services in accordance with the Statements on Auditing Standards constitutes a violation of 21 NCAC 08N .0403, and .0212.
3. The Respondent firm’s failure to perform accounting services in accordance with the Statements on Standards for Accounting and Review Services constitutes a violation of 21 NCAC 08N .0404 and .0212.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of the Respondent firm’s consent to this order, the Respondent firm is subject to the discipline set forth below.

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

1. The Respondent firm is censured.
2. Prior to the Respondent firm participating in, performing, or reviewing any audits, the Respondent firm shall be required to complete the following:
 - a. Each staff member participating in engagements subject to peer review must take eight (8) hours of Audit related and two (2) hours of SSARS related group-study A&A CPE annually until the firm receives a pass on a system review or a pass or pass with deficiencies on an engagement review.

Approved by the Board June 22, 2018.

Disciplinary Actions
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2018 Board Meetings

AUGUST

Aug. 20
10:00 a.m.

SEPTEMBER

Sept. 17
10:00 a.m.

OCTOBER

Oct. 25
10:00 a.m.

NOVEMBER

Nov. 19
10:00 a.m.

DECEMBER

Dec. 17
10:00 a.m.

Board meetings are open to the public. Unless otherwise noted, meetings are held at 1101 Oberlin Rd., Raleigh 27605.

2018 Uniform CPA Exam Score Release Dates

July 1 - September 10 (Q3) Testing Window	
If you take your Exam on/before:	Target Score Release Date
July 1 – August 31	September 11
September 1 – September 10	September 19

October 1 – December 10 (Q4) Testing Window	
If you take your Exam on/before:	Target Score Release Date
October 1 – November 30	December 11
December 1 – December 10	December 19

Source: AICPA

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. Kenneth F. Jones (hereinafter “Respondent”) is the holder of North Carolina certificate number 22311 as a certified public accountant.
2. The Board received a complaint against the Respondent from one of his clients.
3. Upon review of the file, it became evident that a compilation report prepared by the Respondent did not utilize the correct language from SSARS 21. Further, the Respondent had not registered his firm for peer review.
4. Per 21 NCAC 08M .0105, CPA firms participating in compilation engagements must register for peer review within thirty (30) days of the issuance of the first report provided to a client.
5. The Respondent has registered for peer review and states that he will restrict his practice to preparation engagements only.
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 failure to meet the requirements of SSARS 21 in the completion of a compilation engagement constitutes a violation of 21 NCAC 08N .0404.
3. The Respondent’s failure to timely register his firm for peer review constitutes a violation of 21 NCAC 08N .0213.
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, Kenneth F. Jones, must provide a letter to the Board stating that his attest and assurance practice going forward is limited to preparation services.
2. The Respondent must obtain a minimum of four (4) hours of SSARS related CPE for the next three (3) years, or until such time that he receives a pass on his next peer review.
3. The Respondent must pay a civil penalty of five hundred dollars (\$500) for not timely registering for the peer review program.

Approved by the Board June 22, 2018.

NASBA Single Sign-On Account

All CPA Exam candidates must have a NASBA Single Sign-On (SSO) account to view/print/reprint Notices to Schedule and to access Exam scores. If you have not created your account, visit **candidate-portal.nasba.org** to get started.

To set up your SSO, you must 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 unique candidate number assigned to you by the Board. If you do not have your jurisdiction Candidate ID, email **cbtcpa@nasba.org** and include your full name and your date of birth in your request.



Third-Party Complaints

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

Develop and Execute an Effective 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.

If you think engagement letters are unnecessary, it may surprise you that the Board has closed several cases because the licensees had well-written engagement letters that refuted the allegations made in the complaints.

The 07-2016 issue of the *Activity Review* includes an in-depth article on effective engagement letters.

Set Realistic Deadlines. 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 a similar engagement, don't tell the client that the engagement will be completed in five days.

If you are unable to complete an engagement within the specified time frame, tell the client as soon as possible. Document your conversation and follow up with an email, memo, or letter.

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

You may be tempted to take easy, quick CPE to comply with the annual CPE requirement. 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. 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 easily turn into a situation that puts your license in jeopardy.

If you do have a problem with a client, document everything that happens; don't rely on your memory. If the information is not in writing, it might be presumed to be hearsay or a "she said, he said" situation.

Even though you practice accounting in a competent, professional, and ethical manner, you are not immune from clients filing complaints with the Board. The following tips may help you better navigate the complaint process.

Do Respond to the Board's Inquiry. When you are notified by the Board that a complaint has been filed against you or your firm, don't panic. You will have ample opportunity to provide your side of the story.

The Board will ask you to submit, by a specified date, documentation (e.g., a copy of the engagement letter) that is relevant to the alleged violations. If you cannot respond by the specified deadline, let the Board know; the deadline may be extended.

By no means should you ignore the Board's request for information. Doing so means the Board does not have the information it needs to make an informed decision, and failure to respond to the Board's inquiry is a violation of 21 NCAC 08N .0206.

You may hire an attorney to handle the complaint, but you are not required to have legal counsel. If you do hire an attorney, let the Board know so that the Board can communicate directly with the attorney.


Do Respond in a Professional Manner. When a complaint is filed against you, you may feel attacked personally or think the complaint is without merit.

When providing the Board with the documents it has requested, make sure your written statements are clear and contain the facts of matter, not your opinion of the complainant or the credibility of the complaint.

Although the tips for avoiding a third-party complaint cannot guarantee that a complaint will not be filed against you or your firm, the tips for dealing with a complaint may make the process less overwhelming.

To learn more about the Board's third-party complaint process, please review the *Activity Review* article, "How Does the Board Investigate and Resolve Third-Party Complaints?" posted on the Resources page of the Board's website, nccpaboard.gov.

Contact the Board's Staff Attorney, Frank Trainor, Esq., at ftrainor@nccpaboard.gov with specific questions about a complaint.



Save the Date
CPA Day of Service
Friday, September 21, 2018
www.nccpa.org/service

FIRM REGISTRATION ORDERS

**WILLIAM K. BAILEY, II, #30653
CHARLOTTE, NC**

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. William K. Bailey (hereinafter "Mr. Bailey") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Bailey failed to timely renew or cancel the annual firm registration for William K. Bailey, CPA, in accordance with provisions as required by N.C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. On February 8, 2018, Mr. Bailey informed the Board that he does not desire to renew the firm registration for William K. Bailey, CPA, for the coming year.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Bailey's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
5. Mr. Bailey has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept William K. Bailey's payment as full resolution of the aforementioned rules violation.

Approved by the Board May 24, 2018.

**EARL RAY HONEYCUTT, JR., #16744
ANGIER, NC**

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Earl Ray Honeycutt, Jr. (hereinafter "Mr. Honeycutt"), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Honeycutt failed to timely file the annual firm registration for Earl Ray Honeycutt, Jr., CPA, in accordance with provisions as required by N.C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Honeycutt subsequently renewed his firm registration, which was received by the Board on February 13, 2018.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Honeycutt's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
5. Mr. Honeycutt has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Earl Ray Honeycutt, Jr.'s payment as full resolution of the aforementioned rules violation.

Approved by the Board May 24, 2018.

GERALD M. BAGGISH, CPA, #8647 | HENDERSONVILLE, NC

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Gerald M. Baggish (hereinafter "Mr. Baggish") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Baggish failed to timely file the annual firm registration for Gerald M. Baggish, CPA, in accordance with provisions as required by N.C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Baggish subsequently renewed his firm registration, which was received by the Board on February 15, 2018.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Baggish's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
5. Mr. Baggish has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Gerald M. Baggish's payment as full resolution of the aforementioned rules violation.

Approved by the Board May 24, 2018.

Inactive Status

Between June 1, 2018, and June 22, 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."

Jason Taylor Albaugh, #26896	Brunswick, ME	Monica Magnuson Hargraves, #33969	Houston, TX
Alan Ellis Hall, #22448	Dade City, FL	Teresa Ethridge Hinson, #38676	Statesville, NC
Elsie Warren McLamb, #29989	Raleigh, NC	Roland Andrew Hoffman, Sr., #17131	Kiawah Island, SC
Cynthia Combs Allen, #27433	Hudson, OH	Danielle Marie Ponchak, #41026	Grandview Heights, OH
David E. Lasky, #39116	Rockaway, NJ	Bruce Gerard Pounder, #37959	Farmington, CT
Rebecca Ellen Duncan, #36981	Boise, ID	Alejandro Karlo Pulido, #39267	Chicago, IL
Michael Henry Kochanny, #40085	Charlotte, NC	Tarryn Kate Gurney Trombley, #36586	Raleigh, NC
Gelu Sherpa, #36167	Middle Village, NY	Jeanne-Claire Alyse White, #38284	Lake Charles, LA
Daniel Alexander Wendelborn, #36570	Charlotte, NC	Marie A. Anderson, #41698	Southern Pines, NC
Claude Edward DeMars, III, #9303	New Bern, NC	Elizabeth S. Baker, #20358	Powder Springs, GA
Heather L. Hooper, #36225	University Place, WA	Joseph Coco, #38078	Indian Trail, NC
Michael Lee Kennedy, #34519	Bel Aire, KS	Daniel Jay DelaCruz, #38121	Charlotte, NC
Justine Elizabeth Laurie, #36340	Gloucester, MA	Jay Alan Gerhart, #24232	Gastonia, NC
Alexandra Michelle Lewis, #36999	Greenville, SC	Daniella Gold, #41103	New York, NY
William John MacMinn, #13067	Matthews, NC	Baxter Jalang Myers, Jr., #7748	Greenville, NC
Stan Jerome Mascarenhas, #41703	Gastonia, NC	Brenda Love Armstrong, #20155	Concord, NC
Robin Marlowe Mellott, #17532	Carrboro, NC	John Leslie Barnes, Jr., #14551	Winston-Salem, NC
Robert A. Normand, #26319	Milton, NH	Henry Wilson Daniels, #14565	Smithfield, NC
Martha Robbins Stewart, #20525	Weaverville, NC	Steven Todd Lewis, #10755	North Myrtle Beach, SC
Beverly Campbell Winstead, #31036	West Columbia, SC	Shavonne McGuirt Slaughter, #35247	Rexford, NY
Jay Marshall Friedman, #22121	Norfolk, VA	Alyssa McKenzie Sutherland, #38782	Raleigh, NC
Ashley Shavonne Middleton, #39475	Charlotte, NC	Juanjuan Yan, #39295	Princeton, NJ
Jillian Faith Mueller, #39789	Charlotte, NC	Eric William Gilbert Zetterholm, #25458	Asheville, NC
R. Kirk Neumann, #13570	Asheville, NC	Charles Radford Bennett, #10735	Alpharetta, GA
David Michael Parker, #15675	Mooreville, NC	Mary Sloop Carriker, #13254	Denver, NC
James Lewis Payne, #18835	Thomasville, NC	Slade Randy Chelbian, Sr., #33766	Kissimmee, FL
Karen Percent, #34047	Chattanooga, TN	Christopher Abram Cramer, #34471	Charlotte, NC
Jill Brooke Tankersley, #39831	Charlotte, NC	Robert Kader Crawford, #33709	Belmont, NC
Ray R. Wheatcraft, #24728	Wilmington, NC	Karyl Jarvis Crean, #12746	Raleigh, NC
Sid F. Baker, #27013	Cary, NC	Frances Goubault Dougherty, #16088	Charlotte, NC
James Gregory Boykin, #30042	Greenville, NC	Marilyn Burwell Forster, #20994	Greensboro, NC
Linda Vanhook Carter, #9227	Durham, NC	Elizabeth Stromire Marquez, #17916	Bassett, VA
Paul Odell Crouse, #8993	Winston-Salem, NC	David William McGarry, #41296	Silver Spring, MD
Brenda Williams Farrell, #20879	Colleyville, TX	Todd Williams Nunn, #32910	Cary, NC
Kristi McCracken, #32042	Redding, CA	Howard Theodore Silverstein, #2735	Greensboro, NC
Stephen Gillette Perkins, #29466	Chapel Hill, NC	Robert Louis Vitelli, Jr., #9478	Jamestown, NC
Darlene Ann Waddell, #20528	Jacksonville, NC	Patty C. Walsh, #22544	Sylva, NC
Catherine Carmody Fowler, #22148	Fuquay-Varina, NC	Kathleen Musholt Ward, #13549	Lowell, AR
James J. Scheuer, #30426	Raleigh, NC	Charles Joseph Caldwell, #13956	Ft. Lauderdale, FL
Ann Skierczynski Simon, #34780	Marietta, GA	Virginia Shannon Freund, #14759	Charlotte, NC
Maxine Springer Stern, #18976	Chapel Hill, NC	Jason Ghezzi, #31378	Avondale Estates, GA
Ira Richard Weiss, #33126	Raleigh, NC	Jasper B. Kimbrell, #15570	Raleigh, NC
Samuel Graham Autry, Jr., #13111	Sarasota, FL	Samuel Frederick May, #38955	Charlotte, NC
Dicky Joe Bedgood, #12600	Belmont, NC	James Timothy McElderry, #22061	Charlotte, NC
Kathleen Mary Mason, #34031	Marietta, GA	Kathy Lawson Pendegraph, #20577	High Point, NC
William James Sharrard, #7527	High Point, NC	Hazel Browning Possiel, #13070	Raleigh, NC
Mary Bea Wilkinson, #12512	Charlotte, NC	Holly Kennedy Roberts, #31880	Raleigh, NC
Angela Clemmer Bailey, #19387	Chester, VA	Candace Lynn Scappator, #32978	Charlotte, NC
Amy Louise Broderick, #35668	Manlius, NY	Steve Leo Schilling, #36956	Wake Forest, NC
Meredith Virginia Carithers, #35575	Atlanta, GA	Kenneth Claude Sharp, #11005	Charlotte, NC
Glenn Clark, Jr., #14293	Winston-Salem, NC	Linda Allen Skarzynski, #23853	Winston-Salem, NC
Carolyn Johnson Davis, #19132	Lexington, NC	Drew David Westall, #36384	Richmond, VA
Donna Howe Fagan, #15255	Charlotte, NC	Joshua K. Whitmore, #39585	Tega Cay, SC
Lisa Rudolph Featherngill, #33645	Winston-Salem, NC	Peter James Wilkinson, #27709	Raleigh, NC
Rosena Lynn Grott, #19406	Greenville, NC		



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2,000 copies of this document were printed in July 2018 at an estimated cost of \$1,604.00 or approximately 80¢ 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 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: <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.