Board Welcomes Two New Members

The North Carolina State Board of CPA Examiners is pleased to announce that Gary R. Massey, CPA, of Raleigh, and Michael S. Massey, CPA, of Morrisville, have been appointed as members of the Board.

The office of Governor Roy Cooper announced the appointments in late July, and the new members were sworn the Oath of Office at the Board’s August 20, 2018, meeting. Their terms will expire June 30, 2021.

Gary R. Massey, CPA

Gary R. Massey is Director (Triangle) at CliftonLarsonAllen, LLP, and is Senior Advisor, Healthcare Policy and Finance with Cansler Collaborative Resources, Inc.

He was licensed as a North Carolina CPA in 1980.

As a member of the NCACPA, Massey has served as a member and chair of the Health Care Conference Committee and as a member of the Member Connections Committee.

He is a member of the AICPA and numerous state and national health care associations.

He graduated from North Carolina State University with degrees in accounting and business management.

In 2007, Massey received the Alumni of the Year Award from the Poole College of Management at North Carolina State University.

Michael S. Massey, CPA

Michael S. Massey was licensed as a North Carolina CPA in 2009, and is Vice President of Product and Wealth Management at Georgia’s Own Credit Union.

He holds a Bachelor of Science in Chemical Engineering from North Carolina State University and a Master of Business Administration from the Kenan-Flagler Business School at UNC-Chapel Hill.

A past member of the NCACPA Board of Directors, Massey has been active on various NCACPA committees including the Investment Committee, Audit Committee, Diversity Action Committee (Chair), and Member Connections Committee.

In addition, he is a member of the AICPA.

Massey is a Certified Product Manager through the Association of International Product Marketing & Management.

Accounting Enrollments Stay Strong

Enrollments in undergraduate and graduate accounting programs for the 2015-2016 school year totaled more than 250,000.

That’s according to the 2017 Trends in the Supply of Accounting Graduates and Demand for Public Accounting Recruits report, released by the AICPA in late August.

While undergraduate enrollments were at an all-time high, the report found projected master’s enrollments in accounting returning to pre-2014 levels.

The number of undergraduate degrees awarded in the 2015-2016 academic year remained strong, totaling the second highest on record and representing a five percent increase from 2013-2014.

While master’s degrees awarded saw a decline from the historic level seen in 2013-2014, they were also the second highest on record.

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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.”

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 Firm stipulate to the following:


2. The Respondent Firm was subject to a quality review of audit documentation by the NC Office of the State Auditor (“OSA”). Prior to any quality review procedures, the Respondent Firm notified the reviewer of the Respondent Firm’s decision to discontinue all audit services.

3. As a result of their quality review, the Board received a referral from the OSA alleging that the Respondent Firm had submitted an audit report for a local government entity that did not meet applicable financial reporting requirements.

4. The Board requested the Respondent Firm to address the audit report and audit documentation deficiencies as identified by OSA.

5. The Respondent Firm’s audit procedures did not conform to generally accepted auditing standards.

6. The audit documentation was insufficient and did not conform to generally accepted auditing standards.

7. 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 generally accepted auditing standards constitutes a violation of 21 NCAC 08N .0403.

3. 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. The Respondent Firm has confirmed that it does not currently intend to engage in audit services.

3. If the Respondent Firm opts to provide audit services in the future, the following conditions must be met:

   a. All members of the Respondent Firm must take at least sixteen (16) hours of group-study CPE related to audit documentation, risk assessments, internal control, and/or updated audit standards annually until the Respondent Firm receives a pass on a system peer review.

   b. The Respondent Firm must undergo a review of any audit prior to issuance of the audit report, pursuant to the Board’s Pre-issuance Review Procedures.

4. The Respondent Firm shall pay a five hundred dollar ($500) administrative cost to be remitted with this signed Consent Order.

Approved by the Board July 23, 2018.

2018 Board Meetings

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<th>OCTOBER</th>
<th>NOVEMBER</th>
<th>DECEMBER</th>
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<tr>
<td>Oct. 25</td>
<td>Nov. 19</td>
<td>Dec. 17</td>
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Firm Registration Orders

The following Orders were approved by the Board on June 22, 2018.

James Davis Blount, III, #17475
Cary, 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. James Davis Blount, III (hereinafter “Mr. Blount”), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Blount failed to timely file the annual firm registration for J. Davis Blount, III, CPA PA, 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. Blount subsequently renewed his firm registration, which was received by the Board on March 26, 2018.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Blount’s infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).
5. Mr. Blount 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 James Davis Blount, III’s payment as full resolution of the aforementioned rules violation.

Anthony M. Gagliardi, #36842
Snead’s Ferry, 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. Anthony M. Gagliardi (hereinafter “Mr. Gagliardi”) is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Gagliardi failed to timely file the annual firm registration for Anthony M. Gagliardi, 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. Gagliardi subsequently renewed his firm registration, which was received by the Board on February 26, 2018.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Gagliardi’s infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).
5. Mr. Gagliardi 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 Anthony M. Gagliardi’s payment as full resolution of the aforementioned rules violation.

Paul L. Constantino, CPA, #31863
Whitsett, 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. Paul L. Constantino (hereinafter “Mr. Constantino”) is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Constantino failed to timely file the annual firm registration for Paul L. Constantino 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. Constantino subsequently renewed his firm registration, which was received by the Board on March 26, 2018.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Constantino’s infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).
5. Mr. Constantino 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 James Davis Blount, III’s payment as full resolution of the aforementioned rules violation.

Jeffrey Kistler Jones, #41115
Lancaster, OH

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. Jeffrey Kistler Jones (hereinafter “Mr. Jones”) is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Jones failed to timely renew or cancel the annual firm registration for J. K. Jones CPA, PC, 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 9, 2018, Mr. Jones informed the Board that he does not desire to renew the firm registration for J. K. Jones CPA, PC, for the coming year.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Jones’ infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).
5. Mr. Jones 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 Jeffrey Kistler Jones’ payment as full resolution of the aforementioned rules violation.
CPE Audit Consent Orders

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.

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.”

STEVEN L. ROYAL, #14892
THURMOND, NC

The Board opened a case against Steven L. Royal (Respondent Royal) for failure to complete sufficient CPE, as required for renewal of his North Carolina CPA license.

Respondent Royal 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 Royal may apply to return his CPA 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 60 hours of CPE including an eight-hour accountancy law course as offered by the North Carolina Association of CPAs.

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

Approved by the Board May 24, 2018.

KAREN ELIZABETH PALCZUK, #15882, Raleigh, NC

The Board opened a case against Karen Elizabeth Palczuk (Respondent Palczuk) for failure to complete sufficient CPE, including the mandated ethics course, as required for renewal of her North Carolina CPA license.

Respondent Palczuk 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 Palczuk 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 North Carolina Association of CPAs.

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

Approved by the Board August 20, 2018.

Certificates Issued

On August 20, 2018, the Board approved the following applicants for certification as North Carolina CPAs:

- Daniel Duncan Ambrose
- Timothy Michael Baynes
- Brandon Windsor Davis Blackerby
- Rosalind Brandt Brownback
- Julie Ward Byrum
- Xiaoyun Q. Casella
- Michael Dana Cento
- Adam Harris Dailey
- Daniel Edward Dapkiewicz
- Charles Joseph DelPapa
- Taylor Michelle Edge
- John Simmons Fallaw
- Caroline Hill Ficklen
- Garrett Alan Gidlow
- Kelly Ann Gooderham
- Nathaniel Richard Harnden
- Daniel Joseph Harris
- Autumn Leigh Hester
- Courtney Beth Hickland
- Ethan Robert Howell
- Alex Hunt
- Emily Corinne Jones
- Michael Joseph Kentfield
- Sarah Jane Krasnecky
- Charles Harris Lehrman
- Hona Kim Moore
- Luke John Morris
- Patrick Joseph Munchel
- Vineet Vijay Naik
- Christopher Jacob Okrasinski
- Richard William Parrish
- Meghan Elizabeth Peddycord
- John Gaillard Perez
- Ulysses Musashi Peterson
- James Clifford Post
- Michele Marie Pratt
- Tina Marie Preslar
- Raven Symone Simon
- Taylor Bradford Stewart
- Courtney Blair Stroud
- Christopher Richard Taggart
- Sarah Osborne Thomas
- Kelly Louise Vander Heide
- Phillip Aaron Walker
- Bailey Nicole Wilhelm
BY THE NUMBERS
A look at CPAs in North Carolina as of August 22, 2018

Female CPAs
Total: 9,932
47%

Male CPAs
Total: 11,427
53%

Total CPAs: 21,359

Where do the CPAs in NC work?

- Other: 739
- Retired: 300
- Legal: 192
- Industry: Accounting: 8,359
- Industry: Non-Accounting: 1,610
- CPA Firm Partner: 1,378
- CPA Firm Staff: 4,192
- CPA Firm PLLC Member: 429
- Educator: 329
- Government: Accounting: 1,063
- Government: Non-Accounting: 112
- Individual Practitioner: 1,569
- CPA Firm PC Shareholder: 807
- Unemployed: 268
- Student: 12

Where do the NC licensed CPAs live?

- U.S. Residents: 21,303
- International Residents: 56

What type of jobs do CPAs in NC focus on?

- Administration: 785
- Advisory Services: 794
- Auditing: 3,075
- Financial Planning: 526
- General Accountancy: 9,513
- Law: 150
- Non-Accounting: 691
- Other: 919
- Taxation: 4,906

- Other: 18%
- Auditing: 45%
- Taxation: 14%
- General Accountancy: 23%
**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. Barton W. Baldwin, (hereinafter “Respondent”) is the holder of North Carolina certificate number 10804 as a certified public accountant. Respondent was first issued a certificate in North Carolina on April 28, 1978 and has no prior discipline.

2. The Board received a third-party complaint (hereinafter “Complaint”) alleging that Respondent had not timely returned client-provided records during a peer review engagement.

3. The Complainant had engaged Respondent to perform a peer review of her firm.

4. Respondent came to Complainant’s firm on November 14 and November 15, 2017, to conduct a peer review of her firm.

5. Respondent took physical possession of one of Complainant’s audit files to complete the peer review.

6. The written peer review was completed, signed, and dated by Respondent on November 29, 2017.


8. Complainant and Respondent exchanged e-mail communications on January 29 and 30, 2018, about the return of the audit file.

9. The Board received a Complaint on or about January 31, 2018.

10. On or about February 1, 2018, Respondent returned the audit file to Complainant via expedited mail, prior to the Board issuing any notice of the Complaint to Respondent.

11. Complainant received the audit file from Respondent on February 3, 2018, 54 days after her initial request to return the audit file.

12. The Complaint is governed by the Board’s Rules of Professional Standards and Conduct, specifically 21 NCAC 08N .0305 (hereinafter “Client Records Rule”) regarding the retention of client records. Subsection (a) of the Client Records Rule provides as follows:

   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.

13. The Client Records Rule further provides, in subsection (h), that:

   A CPA who is required to return or provide records to the client shall comply with the client’s request as soon as practicable, but no later than 45 days after the request is made.

14. 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. 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. 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. Respondent’s failure to provide Complainant’s audit file upon request as soon as practical and more than 45 days after her initial request constitutes a violation of 21 NCAC 08N .0305.

3. Per N.C. Gen. Stat. 93-12(9) and with Respondent’s consent, Respondent is subject to discipline set forth below.

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

1. Respondent is censured.

The undersigned presided at a mediated settlement conference held in his [sic] matter, 18 CPA 03916, pending before the Office of Administrative Hearings, pursuant to a notice issued on July 5, 2018, and recommends the approval of the proposed consent order to the North Carolina State Board of Certified Public Accountant Examiners.

This the 24th day of July 2018.
Fred G. Morrison, Jr.  
Senior Administrative Law Judge
Reclassification
At its August 20, 2018, meeting, the Board approved the applications for reinstatement and reissuance submitted by the following individuals:

**Reinstatements**
- Margaret Haleen Conerly, #28545 Charlotte, NC
- David William Fisher, #32014 Greensboro, NC
- Anna Katherine Kinast, #39565 Charlotte, NC
- Drew Parson Phillips, #39740 San Diego, CA
- Peter James Wilkinson, #27709 Raleigh, NC

**Reissuance**
- Michael Charles Azzarita, #26192 Hickory, NC
- Amy Ruth Moore Benjamin, #27387 Charlotte, NC
- Christina Louise Washburn, #23701 Mebane, NC
- Katherine K. Cardenas, #32214 Raleigh, NC
- Donna Donnelly Floyd, #19745 Greensboro, NC
- Julia Kachula, #37307 Charlotte, NC
- Mabel Durham Dozier, #18175 Chesapeake, VA
- Fangyuan Harwood, #40476 Yulee, FL
- David Joseph Kennedy, #18062 Charlotte, NC
- Laura Anne Kinard Opalka, #11957 Seneca, SC
- Edwin Timothy Barnes, #13112 Alpharetta, GA
- Greg Andrew Gombar, #11825 Charlotte, NC
- Frances Dreher Hirsichel, #16202 Carlisle, MA
- Jessica Bullard Lee, #38331 Cary, NC
- Jane McPau1 Huband, #10694 Raleigh, NC
- Lyndsey Nicole Beasley, #37593 Fairfax, VA
- Matthew Robert Costa, #41258 Edgewater, MD
- Susan Herring Dobson, #19664 Acworth, GA
- Antoinyce Evangeline Eaton, #39416 Knightdale, NC
- Wayne Alexander Martin, #30808 Miami, FL
- Michael Joseph Nesseralla, #41662 Plymouth, MA
- Gerrelene McDowell Walker, #7714 Tarboro, NC
- Matthew Scott Giedd, #35335 Minneapolis, MN
- Phyboone Boutdy Srinukool, #39431 Cordova, TN
- William Edmond Burgess, #23157 Alpine, UT
- Denise Lynn Gauthier, #39691 Falls Church, VA
- Peter Thomas Celentano, #21843 Raleigh, NC
- Susan Evans Thomas, #14901 Charlotte, NC
- Joan Horne Chesnutt, #15839 Oak Island, NC
- April Johnson Cummings, #26104 Sanford, NC

Inactive Status
Between July 3, 2018, and August 21, 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.

Katherine K. Cardenas, #32214 Raleigh, NC
Donna Donnelly Floyd, #19745 Greensboro, NC
Julia Kachula, #37307 Charlotte, NC
Mabel Durham Dozier, #18175 Chesapeake, VA
Fangyuan Harwood, #40476 Yulee, FL
David Joseph Kennedy, #18062 Charlotte, NC
Laura Anne Kinard Opalka, #11957 Seneca, SC
Edwin Timothy Barnes, #13112 Alpharetta, GA
Greg Andrew Gombar, #11825 Charlotte, NC
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Joan Horne Chesnutt, #15839 Oak Island, NC
April Johnson Cummings, #26104 Sanford, NC
Kenneth E. Baggett, #21753 Auburn, AL
Kevin Matthew Kaval, #39108 Charlotte, NC
David N. Bell, #24271 Pinehurst, NC
Stephen James Milton, #40856 Holliston, MA
Shelly G. Vorpahl, #26116 Buford, GA
Paul Michael Pickett, #32230 Doral, FL
Seth Daniel McKinney, #32045 Charlotte, NC
Kyle Thomas Addenbrook, #40668 Virginia Beach, VA
Jeffrey Rhodes Carper, #28237 Pittsburgh, PA
Jeanie Phelps Derr, #24229 Oxford, NC
Matthew Sumner Gill, #35954 New York, NY
Bridget Marie Harrington, #41330 Raleigh, NC
Joseph David McLaughlin, #12589 Haddonfield, NJ
Juliette Heather Meister, #31457 Towson, MD
Edward Jack Muren, IV, #40287 Charlotte, NC
Patricia Halvorsen Siecken, #31998 Charlotte, NC
Andrew Rutherford Wagner, #39743 Nashville, TN
Brooke Allison Holliday, #37659 Salisbury, NC
Thomas Joseph Higgins, #41831 Charlotte, NC
Jeffery Anthony Morlando, #24925 Marietta, GA
Holly Anne Nelson, #7921 Winston-Salem, NC
Cary Ann Smith, #37286 Mint Hill, NC

CPA Exam Score Release

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<td>December 19</td>
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Source: AICPA

Follow NASBA on Twitter (@NASBA) for announcements about score releases.

Exam candidates must use their NASBA Single Sign-On (SSO) account to view their Exam scores.

If you are unable to access your SSO account, contact NASBA at cbtcpa@nasba.org and include your full name and your date of birth in your request.

*Source: AICPA*
Notice of Address Change

Please Print Legibly

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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.